

Mail Stop 4561  
Via fax – (972) 3-978-1010

February 24, 2009

Yanki Margalit  
Chief Executive Officer  
Aladdin Knowledge Systems, Ltd.  
35 Eyal Street  
Kiryat Arye  
Petach Tikva, Israel 49511

**Re: Aladdin Knowledge Systems, Ltd.  
Form 20-F for the Fiscal Year Ended December 31, 2007  
Filed on March 27, 2008  
Form 6-K Filed on September 4, 2008  
Form 6-Ks Filed on January 24, 2008, April 21, 2008, July 21, 2008  
and October 16, 2008  
File no. 0-22456**

Dear Mr. Margalit:

We have completed our review of your Form 20-F and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Kathleen Collins  
Accounting Branch Chief