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July 22, 2010

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Mergers and Acquisitions  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Christina Chalk, Esq.

Ladies and Gentlemen:

Re: Request for Exemptive and No-Action Relief - Letter dated July 22, 2010

We refer to the letter, dated July 22, 2010 (the "Letter"), from Andris J. Vizbaras Esq., a partner of the firm Carter Ledyard & Milburn LLP, New York office ("Carter"), writing to you on behalf of our client, Radvision Ltd. (the "Bidder"), with respect to the tender offer described therein (the "Offer").

In the Letter, the Bidder requested that the Staff grant exemptive relief to the Bidder from certain provisions of Rule 13e-4(f)(2), and no-action relief from certain provisions of Rule 13e-4(f)(5) and Rule 14e-1(c) promulgated under the Securities Exchange Act of 1934, as amended. The Letter also made reference to discussions held between Carter and Israeli counsel to the Bidder and between Israeli counsel to the Bidder and the Israeli Securities Authority regarding Israeli law relating to the Offer (the "Discussions").

We confirm that we are acting as Israeli counsel to the Bidder in connection with the Offer and confirm that the descriptions of the Discussions in the Letter and the descriptions of Israeli law, regulation and practice relating to the Offer described in the Letter are accurate and complete.

We are members of the Bar of the State of Israel and, in rendering this letter, we do not pass (expressly or by implication) on the laws of any jurisdiction other than the State of Israel. This letter is limited to matters of Israeli law, regulation and practice related to the Offer.

Sincerely,

Noam Nativ, Adv.

Yehuda M. Levy	Zvi Hauser
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Sharon Aloni	Naama Gittis
Guy Levian	Rotem Yadlin
Naama Shmulevich	Florence Limor
Shira Schrieber	Lior Gutwirt
Nurit Heinrich-Asher	Eran Argov
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