

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

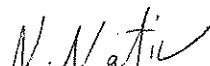
We refer to the letter, dated July 22, 2010 (the "Letter"), from Andris J. Vizbaras Esq., a partner of the firm Carter Ledyard & Milburn LLP, New York office ("Carter"), writing to you on behalf of our client, Radvision Ltd. (the "Bidder"), with respect to the tender offer described therein (the "Offer").

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
Oded Eran	Erez Altit
Aran Meiri	Ofer Ravid
Amir Tzafir	Omri Kaufman
Levy Amitay	Ariel Rosenberg
Ashok J. Chandrasekhar	Ido Zemach
Avi Arad	Dubi Zoltak
Rami Sofer	Neil Nachum Stowe
Tamar Migdal	Gabi Drucker
Marc A. Rabin	Jeremy Benjamin
Nechama Brin	Vered Gitterman
Tal Atsmon	Hadar Udler
Hagit Blaiberg	Limor Oron-Abraham
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Michael A. Heller	Merav Kainan-Wagner
Limor Shofman	Yaron Sever
Ido Gonen	
Inga Bricker	Arnon Cohen
Ravit Arbel	Yitzchak Kovos
Keren Be'er	Amit Levy
Orna Verhovsky	Rachel Allouche
Limor Kessler-Davidov	Tzahi Halio
Avi Netanel	Guy Shalev
Daphna Tsarfaty	Etti Attar
Sagit Shoval-Moked	Shai Levy
Einat Ovadya-Rotman	Tomer Magid
Sharon Aloni	Naama Gitlis
Guy Levian	Rotem Yadlin
Naama Shmulevich	Florence Limor
Shira Schrieber	Lior Gutwirt
Nurit Heinrich-Asher	Eran Argov
Inbal Perchik	Michal Ofarim
Netanel Derovan	Elisha Kesner
Assaf Levine	Liran Eshed
Limor Attar Rozenbuch	Batia Rosenberg
Merav Land-Viner	Sefi Zilberman
Shirley Dloomby	Tamar Pollack
Gil Barack	Refael Kriman
Limor Shlitr-Karni	Liron Richtman
Ido Gavish	Naama Ben-Bassat
Oren Wolpin	Iris Polishuk
Idit Amir	Israel Katsav
Liat Alon	Merav Cohen Hoshen
Einat Uriel	Nir Gilad
Oren Reif	Moran Arava
Danny Dilbary	Michal Adler
Yafit Felsenfeld	Offer Hacmon
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Dotan Bar-Natan	Assaf Zbeda
Shuki Wagman	Meital Ogman
Tamir Livschitz	Sivan Ben Yosef
Cristina Kornhauser	Elad Beker
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Nati Gilad	William B. Goldfarb
Avishay Shwalb	Lionel Kestenbaum
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