



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

September 20, 2023

Roei Golan  
Chief Financial Officer  
Check Point Software Technologies Ltd.  
5 Shlomo Kaplan Street  
Tel Aviv 6789159 , Israel

**Re: Check Point Software Technologies Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**Filed April 27, 2023**  
**File No. 000-28584**

Dear Roei Golan:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology