# UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

# FORM 8-K/A

(Amendment No. 2)

# CURRENT REPORT Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): July 19, 2010

# SYNCHRONOSS TECHNOLOGIES, INC.

(Exact name of registrant as specified in its charter)

**DELAWARE** (State or other jurisdiction of incorporation)

000-52049 (Commission File Number) 06-1594540 (IRS Employer Identification No.)

750 Route 202 South, Suite 600, Bridgewater, New Jersey (Address of principal executive offices)

**08807** (Zip Code)

Registrant's telephone number, including area code: (866) 620-3940

N/A

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:				
	Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)			
	Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)			
	Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))			
	Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))			

# EXPLANATORY NOTE

This Amendment No. 2 to the Current Report on Form 8-K/A (this "Amendment No. 2") is being filed for the purpose of amending the Current Report on Form 8-K filed by Synchronoss Technologies, Inc. (the "Company") on July 20, 2010 (the "Original Report"), as amended by Amendment No. 1 to the Current Report on Form 8-K/A filed by the Company on October 1, 2010 ("Amendment No. 1").

The information previously report in the Original Report and Amendment No. 1 is hereby incorporated by reference into this Amendment No. 2. This Amendment No. 2 is being filed solely to correct the Independent Auditor's Report of Jelena Ivanova that appears in Exhibit 99.1 of Amendment No. 1 to state that the audit performed by Jelena Ivanova with respect to the financial statements of Osaühing FusionOne Eesti as of December 31, 2008 was conducted in accordance with U.S. generally accepted accounting standards. Except as described above, no other changes have been made to the Original Filing, Amendment No. 1 or the exhibits thereto.

#### ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

#### (d) Exhibits.

Exhibit No.	Description
23.2	Consent of Jelena Ivanova, Independent Auditor
99.1	Independent Auditor's Report of Jelena Ivanova with respect to the financial statements of Osaühing FusionOne Eesti as of December 31, 2008
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#### **SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

## SYNCHRONOSS TECHNOLOGIES, INC.

Date: January 6, 2012

/s/ Stephen G. Waldis Stephen G. Waldis

Chairman of the Board of Directors, President and Chief Executive

## INDEX TO EXHIBITS

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## **Consent of Independent Auditors**

We hereby consent to the incorporation by reference in the Registration Statements on Form S-8 (No.333-159031, No. 333-149932 and No. 333-143094) of Synchronoss Technologies, Inc. of our report dated April 7, 2009, relating to the consolidated financial statements of Osaühing FusionOne Eesti, which appears in this Form 8-K/A of Synchronoss Technologies, Inc.

/s/ Jelena Ivanova			
Jelena Ivanova			
Authorised Public Accountant			
Tallinn			
January 6, 2012			

#### INDEPENDENT AUDITOR'S REPORT

# To the shareholders of Osaühing FusionOne Eesti (Commercial Register code 10195467)

We have audited the accompanying financial statements of Osaühing FusionOne Eesti, which comprise the balance sheet at 31 December 2008, income statement, statement of changes in equity and cash flow statement for the year ended, and a summary of significant accounting policies other explanatory notes.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with US GAAP. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

#### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with US GAAS. These standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements and free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Opinion**

In our opinion, the financial statements present fairly, in all material respects, the financial position of Osaühing FusionOne Eesti as of 31 December 2008, and its financial performance and its cash flows for the year then ended in accordance with US GAAP.

Tallinn, April 07, 2009

/s/ Jelena Ivanova

Jelena Ivanova Authorised Public Accountant