

Mail Stop 4561

September 9, 2008

Stephen G. Waldis
President and Chief Executive Officer
Synchronoss Technologies, Inc.
750 Route 202 South, Suite 600
Bridgewater, NJ 08807

**Re: Synchronoss Technologies, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
Form 10-Q for Fiscal Quarter Ended March 31, 2008
Filed May 8, 2008
Definitive Proxy Statement on Schedule 14A
Filed April 9, 2008
File No. 000-52049**

Dear Mr. Waldis:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst
Accounting Branch Chief