

[Letterhead of Goldman, Sachs & Co.]

June 12, 2006

VIA EDGAR AND FACSIMILE  
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Securities and Exchange Commission  
Division of Corporate Finance  
100 F. Street, N.E.  
Washington, D.C. 20549

Facsimile: (202) 772-9210

Attn: Daniel Lee, Esq.

Re: Synchronoss Technologies, Inc.  
Registration Statement on Form S-1 (File No. 333-132080)

Dear Mr. Lee:

In connection with the above-captioned Registration Statement, we wish to advise that between May 30, 2006 and the date hereof 10,572 copies of the Preliminary Prospectus dated May 30, 2006 were distributed as follows: 7,904 to three prospective underwriters; 2,567 to 2,567 institutional investors; nine to three rating agencies and 92 to four others.

We have been informed by the participating underwriters that they will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:30 p.m. Eastern Time on Wednesday, June 14, 2006, or as soon thereafter as practicable.

Very truly yours,

GOLDMAN, SACHS & CO.  
DEUTSCHE BANK SECURITIES  
THOMAS WEISEL PARTNERS LLC

As Representatives of the  
Prospective Underwriters

By: /s/ Goldman, Sachs & Co.  
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(Goldman, Sachs & Co.)