

Mail Stop 6010

February 21, 2007

Mr. Jost Fischer  
Chief Executive Officer  
Sirona Dental Systems, Inc.  
30-00 47<sup>th</sup> Avenue  
Long Island City, New York 11101

**Re: Sirona Dental Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2006**  
**File No. 000-22673**

Dear Mr. Fischer:

We have completed our review of your Form 10-K and related materials and do not, at this time, have any further comments.

Sincerely,

Martin F. James  
Senior Assistant Chief Accountant