



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

Mail Stop 3030

September 11, 2009

Via U.S. Mail

Mr. Jost Fischer
Chief Executive Officer
Sirona Dental Systems, Inc.
30-30 47th Avenue, Suite 500
Long Island City, NY 11101

**Re: Sirona Dental Systems, Inc.
Form 10-K for fiscal year ended September 30, 2008
Filed December 4, 2008
File No. 0-22673**

Dear Mr. Fischer:

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

Sincerely,

Kevin L. Vaughn
Accounting Branch Chief