



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 21, 2007

**VIA U.S. MAIL AND FAX (305) 358-7704**

Mr. Stephen Lazarus  
Chief Financial Officer  
Steiner Leisure Limited  
770 South Dixie Highway  
Coral Gables, FL 33146

**Re: Steiner Leisure Limited  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 16, 2007  
File No. 0-28972**

Dear Mr. Lazarus:

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

Sincerely,

Larry Spigel  
Assistant Director