



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 26, 2009

Mr. Leonard Fluxman  
President and Chief Executive Officer  
Steiner Leisure Limited  
Commonwealth of The Bahamas  
Suite 104A, Saffrey Square  
Nassau, The Bahamas

**Re: Steiner Leisure Limited**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 29, 2008**  
**File No. 000-28972**

Dear Mr. Fluxman:

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

Sincerely,

Larry Spigel  
Assistant Director