



DIVISION OF  
CORPORATION FINANCE

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

May 3, 2016

Via E-Mail

Thomas Limberger  
SilverArrow Capital Advisors LLP  
3 More London Riverside, 1st Floor  
London SE1 2RE  
United Kingdom

**Re: Robin Sinar Technologies Inc.  
Press Releases dated March 18, 2016 and April 12, 2016  
By Silver Arrow Capital Advisors LLP *et al*  
File No. 0-21379**

Dear Mr. Limberger:

We note the two press releases issued by Silver Arrow on March 18, 2016 and April 12, 2016. Both press releases comment on Rofin Sinar Technologies' contemplated merger with Coherent. The April 12, 2016 press release includes a detailed financial analysis of comparable deal premiums and other valuation metrics and states: "[W]e would endorse a competing offer that is with the valuation range supported by our analysis."

In a response letter, tell us the exemption from the proxy rules you are relying upon in issuing these communications without compliance with Regulation 14A. We note that your October 8, 2015 Schedule 13D/A announced an intent to conduct an election contest which you did commence although the annual meeting was ultimately canceled. We also note that despite the impending special meeting to vote on the merger with Coherent, Rofin Sinar has now also rescheduled its annual meeting for the election of directors.

For the exemption identified, outline the facts that you believe support reliance on that exemption. We may have further comments after reviewing your response. Please do not hesitate to contact me at (202) 551-3263 with any questions.

Sincerely,

/s/ Christina Chalk

Christina Chalk  
Senior Special Counsel  
Office of Mergers and Acquisitions

cc: Eric Blanchard, Esq. (via email at eblanchard@cov.com)