



DIVISION OF  
CORPORATION FINANCE

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

June 11, 2010

Stephen G. Waldis  
Chief Executive Officer  
Synchronoss Technologies, Inc.  
750 Route 202 South, Suite 600  
Bridgewater, NJ 08807

**Re: Synchronoss Technologies, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**File No. 000-52049**

Dear Mr. Waldis:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief