



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

October 12, 2016

Stephen G. Waldis  
Chief Executive Officer  
Synchronoss Technologies, Inc.  
200 Crossing Boulevard, 8<sup>th</sup> Floor  
Bridgewater, NJ 08807

**Re: Synchronoss Technologies, Inc.  
Form 10-K for the fiscal year ended December 31, 2015  
Filed February 26, 2016  
File No. 000-52049**

Dear Mr. Waldis:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services