



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2019

David Clark  
Chief Financial Officer  
Synchronoss Technologies, Inc.  
200 Crossing Boulevard  
8th Floor  
Bridgewater, New Jersey 08807

**Re: Synchronoss Technologies, Inc.**  
**Forms 10-K and 10-K/A for the year ended December 31, 2017**  
**Filed July 2, 2018, and July 9, 2018, respectively**  
**File No. 000-52049**

Dear Mr. Clark:

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,

Division of Corporation Finance  
Office of Information Technologies  
and Services