



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

October 25, 2016

Dan Bodner  
President and Chief Executive Officer  
Verint Systems Inc.  
175 Broadhollow Road  
Melville, NY 11747

**Re: Verint Systems Inc.**  
**Form 10-K for the fiscal year ended January 31, 2016**  
**Filed March 30, 2016**  
**File No. 001-34807**

Dear Mr. Bodner:

We have completed our review of your filing. 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/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief  
Office of Information Technologies  
and Services