



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