



DIVISION OF  
CORPORATION FINANCE

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

September 27, 2010

David W. Hitchcock  
Chief Financial Officer  
Syniverse Holdings, Inc.  
Syniverse Technologies, Inc.  
8125 Highwoods Palm Way  
Tampa, Florida

**Re: Syniverse Holdings, Inc.  
Syniverse Technologies, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed February 26, 2010  
Schedule 14A  
Filed April 5, 2010  
File No. 001-32432**

Dear Mr. Hitchcock:

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

Sincerely,

/s/ Celeste Murphy for  
Larry Spirgel  
Assistant Director