



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

November 19, 2007

Mr. Fabian Tenenbaum
Chief Financial Officer
Syneron Medical LTD.
Industrial Zone, Yokneam Illit, 20692
P.O.B. 550, Israel

**RE: Syneron Medical LTD.
Form 20-F for the year ended December 31, 2006
File No. 0-50867**

Dear Mr. Tenenbaum:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Martin F. James
Senior Assistant Chief Accountant