



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

January 7, 2009

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 fiscal year ended December 31, 2007
Filed May 7, 2008
File No. 000-50867

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,

Kevin L. Vaughn
Accounting Branch Chief