



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

Mail Stop 3030

February 22, 2010

Ms. Pamela G. Boone  
Executive Vice President and Chief Financial Officer  
Synergetics USA, Inc.  
3845 Corporate Centre Drive  
O'Fallon, Missouri 63368

**Re: Synergetics USA, Inc.**  
**Form 10-K for the fiscal year ended July 31, 2009**  
**Filed October 28, 2009**  
**File No. 001-10382**

Dear Ms. Boone:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief