



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4561

May 31, 2017

Larry Irving
Chief Financial Officer
Synchronoss Technologies, Inc.
200 Crossing Boulevard, 8th Floor
Bridgewater, NJ 08807

**Re: Synchronoss Technologies, Inc.
Form 10-K for the fiscal year ended December 31, 2016
Filed February 27, 2017
File No. 000-52049**

Dear Mr. Irving:

We have completed our review of your filings. 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/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief
Office of Information Technologies
and Services

cc: Ronald Prague, Esq.
Executive Vice President and General Counsel