

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

Mail Stop 4561

October 25, 2016

Dan Bodner President and Chief Executive Officer Verint Systems Inc. 175 Broadhollow Road Melville, NY 11747

Re: Verint Systems Inc.

Form 10-K for the fiscal year ended January 31, 2016

Filed March 30, 2016 File No. 001-34807

Dear Mr. Bodner:

We have completed our review of your filing. 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/ Stephen Krikorian

Stephen Krikorian Accounting Branch Chief Office of Information Technologies and Services