

SECURITIES AND EXCHANGE COMMISSION

FORM UPLOAD

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Filing Date: **2009-01-26**
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FILED FOR

STEINER LEISURE LTD

CIK: [1018946](#) | IRS No.: **980164731** | State of Incorpor.: **C5** | Fiscal Year End: **1206**

Type: **UPLOAD**

SIC: **7200** Personal services

Mailing Address

*STE 104A
SAFFREY SQ
NASSAU C5 00000*

Business Address

*770 SOUTH DIXIE HWY.
CORAL GABLES FL 33146
3053589002*



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 26, 2009

Mr. Leonard Fluxman
President and Chief Executive Officer
Steiner Leisure Limited
Commonwealth of The Bahamas
Suite 104A, Saffrey Square
Nassau, The Bahamas

**Re: Steiner Leisure Limited
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 29, 2008
File No. 000-28972**

Dear Mr. Fluxman:

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

Sincerely,

Larry Spirgel
Assistant Director