

**Room 4561**  
**Via fax (781) 565-5565**

May 19, 2010

Paul A. Ricci  
Chairman of the Board and CEO  
Nuance Communications, Inc.  
1 Wayside Road  
Burlington, MA 01803

**Re: Nuance Communications, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 3009**  
**Filed November 25, 2009**  
**File no. 0-27038**

Dear Mr. Ricci:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief