



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

DIVISION OF  
CORPORATION FINANCE

April 28, 2011

Via e-mail

Paul Ricci

Chief Financial Officer and Chairman of the Board

Nuance Communications, Inc.

1 Wayside Road

Burlington, MA 01803

**Re: Nuance Communications, Inc.**  
**Form 10-K for the Fiscal Year Ended September 30, 2010**  
**Filed November 29, 2010**  
**Form 10-Q for the Quarter Ended December 31, 2010**  
**Filed February 9, 2011**  
**File No. 000-27038**

Dear Mr. Ricci:

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

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief