



DIVISION OF  
CORPORATION FINANCE

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

August 7, 2019

Regina Paolillo  
Chief Financial Officer  
TTEC Holdings, Inc.  
9197 South Peoria Street  
Englewood, Colorado 80112

**Re: TTEC Holdings, Inc.**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed March 6, 2019**  
**Form 8-K Filed March 6, 2019**  
**Form 8-K filed May 7, 2019**  
**File No. 001-11919**

Dear Ms. Paolillo:

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,

Division of Corporation Finance  
Office of Telecommunications