



DIVISION OF  
CORPORATION FINANCE

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

February 25, 2020

Via E-mail

Kenneth D. Tuchman  
Chief Executive Officer  
TTEC Holdings, Inc.  
9197 S. Peoria Street  
Englewood, CO 80112

**Re: TTEC Holdings, Inc.  
Form 8-K  
Exhibit No. 10.99 – Membership Interest Purchase Agreement, dated October 26,  
2019, by and among Ortana Holdings, LLC, an Oregon limited liability company, First  
Call Resolution, LLC, an Oregon limited liability company, John Stadter, Matthew  
Achak, and TTEC Services Corporation, a Colorado corporation  
Filed October 29, 2019  
File No. 001-11919**

Dear Mr. Tuchman:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance