



DIVISION OF  
CORPORATION FINANCE

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

May 12, 2025

David A. Gardella  
Chief Financial Officer  
Donnelley Financial Solutions, Inc.  
391 Steel Way  
Lancaster, PA 17601

**Re: Donnelley Financial Solutions, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2024**  
**Filed February 18, 2025**  
**File No. 001-37728**

Dear David A. Gardella:

We have completed our review of your filing. 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 Trade & Services