



DIVISION OF
CORPORATION FINANCE

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

November 8, 2016

Mail Stop 4561

Ashtok Vemuri
Chief Executive Officer
Conduent Incorporated
233 Mount Airy Road, Suite 100
Basking Ridge, NJ 07920

**Re: Conduent Incorporated
Registration Statement on Form 10
File No. 001-37817
Filed June 30, 2016**

Dear Mr. Vemuri:

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,

/s/ Barbara C. Jacobs

Barbara C. Jacobs
Assistant Director
Office of Information
Technologies and Services

cc: Eric Schiele, Esq.
Cravath, Swaine & Moore LLP