



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

March 16, 2017

Daniel N. Leib
Chief Executive Officer
Donnelley Financial Solutions, Inc.
35 West Wacker Drive
Chicago, Illinois 60601

**Re: Donnelley Financial Solutions, Inc.
Registration Statement on Form S-4
Filed March 10, 2017
File No. 333-216619**

Dear Mr. Leib:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Joshua Shainess, Attorney-Adviser, at (202) 551-7951 with any questions.

Sincerely,

/s/ Celeste M. Murphy for

Larry Spirgel
Assistant Director
AD Office 11 – Telecommunications

cc: Robert W. Downes, Esq.
Sullivan & Cromwell LLP