



DIVISION OF  
CORPORATION FINANCE

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

January 10, 2022

David D. Ossip  
Chief Executive Officer  
Ceridian HCM Holding Inc.  
3311 East Old Shakopee Road  
Minneapolis, Minnesota 55425

**Re: Ceridian HCM Holding Inc.**  
**Form 10-K for the fiscal year ended December 31, 2020**  
**File No. 001-38467**

Dear Mr. Ossip:

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 Technology