



DIVISION OF  
CORPORATION FINANCE

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

October 31, 2024

Jeremy R. Johnson  
Chief Financial Officer  
Dayforce, Inc.  
3311 East Old Shakopee Road  
Minneapolis, Minnesota 55425

**Re: Dayforce, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-38467**

Dear Jeremy R. Johnson:

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 Finance