



DIVISION OF  
CORPORATION FINANCE

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

September 6, 2019

Leanne Fitzgerald  
Vice President and Secretary  
Cerence Inc.  
15 Wayside Road  
Burlington, MA 01803

**Re: Cerence Inc.**  
**Form 10**  
**Filed August 21, 2019**  
**File No. 001-39030**

Dear Ms. Fitzgerald:

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 Information Technologies  
and Services

cc: John C. Kennedy, Esq.