



DIVISION OF
CORPORATION FINANCE

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

May 18, 2022

Katie Rooney
Chief Financial Officer
Alight, Inc.
4 Overlook Point
Lincolnshire, IL 60069

Re: Alight, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 10, 2022
File No. 001-39299

Dear Ms. Rooney:

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 Trade & Services