



DIVISION OF  
CORPORATION FINANCE

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

May 10, 2011

Miles W. McHugh  
Executive Vice President and Chief Financial Officer  
R. R. Donnelley & Sons Company  
111 South Wacker Drive  
Chicago, IL 60606

**Re: R. R. Donnelley & Sons Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2010**  
**Filed February 22, 2011**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 14, 2011**  
**File No. 001-04694**

Dear Mr. McHugh:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

Max A. Webb  
Assistant Director