



DIVISION OF  
CORPORATION FINANCE

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

May 22, 2020

Terry D. Peterson  
Executive Vice President and Chief Financial Officer  
R.R. Donnelley & Sons Company  
35 West Wacker Drive  
Chicago, Illinois 60601

**Re: R.R. Donnelley & Sons Company**  
**Registration Statement on Form S-4**  
**Filed May 19, 2020**  
**File No. 333-238490**

Dear Mr. Peterson:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing