

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

DIVISION OF CORPORATION FINANCE

Mail Stop 4628

September 1, 2017

<u>Via E-Mail</u> Brian Webb-Walsh Executive Vice President and Chief Financial Officer Conduent Inc. 100 Campus Drive Suite 200 Florham Park, New Jersey 07932

## Re: Conduent Inc. Form 10-K for the Fiscal Year Ended December 31, 2016 Filed March 10, 2017 File No. 1-37817

Dear Mr. Webb-Walsh:

We refer you to our comment letter dated August 7, 2017 regarding potential business contacts with Sudan and Syria. We have completed our review of this subject matter. 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,

/s/ Cecilia Blye

Cecilia Blye, Chief Office of Global Security Risk

cc: J. Michael Peffer Executive Vice President, General Counsel and Secretary Conduent Inc.

> Barbara Jacobs Assistant Director