

June 17, 2019

Leanne Fitzgerald  
Vice President, Associate General Counsel and Assistant Secretary  
Cerence LLC  
1 Wayside Road  
Burlington, MA 01803

Re: Cerence LLC  
Draft Registration Statement on Form 10-12B  
Submitted May 21, 2019  
CIK No. 0001768267

Dear Ms. Fitzgerald:

We have reviewed your draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form 10-12B submitted May 21, 2019

Business  
Market Opportunities and Industry Trends, page 65

1. You indicate that autonomous driving is a key industry trend and cognitive assistance in the domain of trip planning will gradually and partially replace physical driving controls.

Please clarify whether your products are currently used in autonomous driving systems.

Research, Development, and Intellectual Property, page 68

2. Please provide a brief description of how your intellectual property portfolio that you will take possession as part of the spin-off differs from the intellectual property that will be retained by Nuance. On pages 108 and 109, you refer to the Nuance intellectual property

Leanne Fitzgerald  
FirstName LastNameLeanne Fitzgerald  
Cerence LLC

Comapany NameCerence LLC

June 17, 2019

June 17, 2019 Page 2

Page 2

FirstName LastName

as "related to the Business" of Cerence or its "field of use." Please provide more

specificity as to range of intellectual property Cerence will receive, the intellectual

property that Nuance will license to Cerence, and the intellectual property that are not part of intellectual property agreement.

3. To the extent there are any material restrictions as to the use of either your intellectual property or those from Nuance subject to the intellectual property agreement, please

consider adding a risk factor to address such restrictions.

Key Metrics, page 70

4. Please advise whether the current management of the units that will comprise Cerence

uses any key performance indicators to evaluate their business beyond the financial

measures provided on page 72. For example, you referenced an installed

base figure on  
page 64 and units to be shipped, renewals, and vehicle end users on  
page 61.  
Management's Discussion and Analysis of Financial Condition and Results of  
Operations  
Operating Results, page 74

5. Please explain the basis for your accounting classification treatment  
of acquired patent  
amortization included within cost of revenues whereas the amortization  
of other intangible  
assets, such as acquired customer relationships, trade names and  
trademarks, are included  
within operating expenses.  
Future Liquidity, page 86

6. Please discuss the adequacy of the cash and cash equivalents that will  
be transferred to  
Cerence from Nuance at the close of the distribution.  
Reorganization Transactions, page 104

7. Please provide a materially complete description of the reorganization  
transactions that  
must occur through the close of the distribution to Nuance  
stockholders of shares of  
Cerence. An illustration of the reorganization transactions and the  
spin-off may be useful  
to stockholders.  
Exclusive Forum, page 113

8. Your forum selection provision identifies the Court of Chancery of the  
State of Delaware  
as the exclusive forum for certain litigation, including any  
"derivative action." Please  
disclose whether this provision applies to actions arising under the  
Securities Act or  
Exchange Act. In that regard, Section 27 of the Exchange Act creates  
exclusive federal  
jurisdiction over all suits brought to enforce any duty or liability  
created by the Exchange  
Act or the rules and regulations thereunder, and Section 22 of the  
Securities Act creates  
concurrent jurisdiction for federal and state courts over all suits  
brought to enforce any  
duty or liability created by the Securities Act or the rules and  
regulations thereunder. If the

Leanne Fitzgerald  
FirstName LastNameLeanne Fitzgerald  
Cerence LLC  
Company NameCerence LLC  
June 17, 2019  
June 17, 2019 Page 3  
Page 3  
FirstName LastName

provision applies to Securities Act claims, please revise to state  
that there is uncertainty as  
to whether a court would enforce such provision and to state that  
stockholders will not be  
deemed to have waived the company's compliance with the federal  
securities laws and the  
rules and regulations thereunder. If this provision does not apply to  
actions arising under  
the Securities Act or Exchange Act, please ensure that the exclusive  
forum provision in  
the governing documents states this clearly.  
Index to combined financial statements, page F-1

9. We note your Emerging Growth Company status where you have presented  
audited  
financial statements for the last two fiscal years. Furnish all  
financial statements required  
by Regulation S-X and the supplementary financial information required  
by Item 302 of  
Regulation S-K pursuant to Item 13 of Form 10. Please also refer to  
the Division of  
Corporation Finance Financial Reporting Manual 10220.1(d).

10. Please update your financial statements in your next amendment to Form  
10. Please refer  
to Rule 3-12(g) of Regulation S-X.  
Notes to the Combined Financial Statements  
Note 2. Basis of Presentation, page F-9

11. You disclose that the combined financial statements include the allocation of certain assets and liabilities that have historically been held at the Nuance corporate level by shared entities but which are specifically identifiable or allocable to the Cerence business.

Regarding the allocations, revise to disclose more fully the allocation methods and assumptions used. For example, disclose the guidance, assumptions and methodology used to allocate Nuance goodwill Cerence. Please refer to SAB Topic 1.B.1 and specifically, with respect to the goodwill, ASC 350-20-35-45 and 46.

12. Tell us and disclose the rationale for not reflecting the Nuance allocable stock-based compensation in the Cerence Combined Statements of Operations while reflecting it in the net parent investment as you have disclosed on page F-10.

Note 3. Summary of Significant Accounting Policies  
(c) Revenue recognition, page F-11

13. On page F-11, you state that you offer some of your products via a Software-as-a-Service model also known as a hosted model. In this type of arrangement, you are compensated in three ways: (1) fees for up-front set-up of the service environment and (2) fees charged for hosted service subscriptions. However, you only cited two ways in your disclosures. Please clarify or revise to denote the on-demand service subscription fees as item "(3)."

General

14. You disclose that Nuance may distribute at least 80.1% of the common stock of Cerence,  
Leanne Fitzgerald  
Cerence LLC  
June 17, 2019  
Page 4

Inc. to stockholders, but as much as 100% of the Cerence shares if you do not receive a private letter ruling from the IRS as to the tax free treatment of the spin-off prior to the distribution. You further indicate that Nuance may retain up to 18.5% ownership interest in Cerence, but will sell all of the shares to third parties so soon as reasonable practicable following the spin-off. Please clarify how you will disclose to investors whether the IRS private letter ruling has been received and the amount of shares that Nuance will retain. Further, if Nuance has discretion as to the amount of Cerence shares it will retain, please clarify how Nuance's management will decide on the appropriate amounts and its potential impact on the operations and financial condition for Cerence. For example, it is unclear whether the size of the amount of shares retained by Nuance will impact the Cerence dividend policy, the amount of cash transferred to Cerence as part of the spin-off, and the amounts of indebtedness to be incurred by Cerence.

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.

You may contact Becky Chow, Staff Accountant, at (202) 551-6524 or Craig Wilson, Senior Staff Accountant, at (202) 551-3226 if you have questions regarding comments on the financial statements and related matters. Please contact Edwin Kim, Staff Attorney, at (202) 551-3297 or Barbara Jacobs, Assistant Director, at (202) 551-3735 with any other questions.

Sincerely,

FirstName LastNameLeanne Fitzgerald  
Corporation Finance

Division of

Office of

Information Technologies  
Comapany NameCerence LLC

and Services

June 17, 2019 Page 4

cc: John C. Kennedy of Paul, Weiss, Rifkind, Wharton & Garrison LLP

FirstName LastName