



DIVISION OF  
CORPORATION FINANCE

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

January 27, 2021

Suzanne S. Bettman  
General Counsel  
LSC Communications, Inc.  
191 N. Wacker Drive, Suite 1400  
Chicago, Illinois 60606

**Re: LSC Communications, Inc.**  
**Form 10-K for the Year Ended December 31, 2019**  
**Form 10-Q for the Quarter Ended September 30, 2020**  
**File No. 001-37729**

Dear Ms. Bettman:

We have completed our review of your filings. 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 Manufacturing