

VIA EDGAR

September 6, 2017

Anne Nguyen Parker  
Assistant Director  
Office of Transportation and Leisure  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549-7010

**Re: Cannae Holdings, Inc.**  
**Amendment No. 3 to Registration Statement on Form S-4**  
**Filed August 22, 2017**  
**File No. 333-217886**

Dear Ms. Parker:

On behalf of Cannae Holdings, Inc. ("Cannae" or the "Company"), please find a response to the comments of the staff of the U.S. Securities and Exchange Commission (the "Staff") contained in the Staff's letter dated August 29, 2017 (the "Comment Letter") with regard to Amendment No. 3 to the Registration Statement on Form S-4 (File No. 333-217886) filed by the Company on August 22, 2017 (as so amended, the "Registration Statement"). The responses are based on information provided to us by the Company.

Set forth below in bold are the comments contained in the Staff's comment letter pertaining to the Registration Statement. Immediately below each of the Staff's comments is the Company's response to that comment. For the convenience of the Staff's review, each of the numbered paragraphs below corresponds to the numbered comment in the Staff's comment letter. In addition, the Company is filing concurrently with this letter an amendment to the Registration Statement ("Amendment No. 4"), which includes revisions to the Registration Statement in response to the Staff's comments below. The Company is also mailing to the Staff's attention for its convenience a hard copy of this letter together with five copies of Amendment No. 4 marked to indicate changes to the Registration Statement. Terms used and not defined herein, but defined in Amendment No. 4, have the meanings given to such terms in Amendment No. 4. All references to page numbers and captions correspond to the page numbers and corresponding captions in Amendment No. 4.

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Selected Unaudited Pro-Forma Financial Data, page 56

- 1. We note that on August 3, 2017 you entered into a definitive agreement to sell your 99 Restaurants business in exchange for a controlling interest in J. Alexander's. Please revise to disclose how you determined accounting treatment for the transaction and how you determined the accounting acquirer.**

In response to the Staff's comment, the disclosure has been revised on page 57 of Amendment No. 4.

- 2. Please revise to disclose how you determined the value of the consideration paid and the total purchase price of the transaction.**

In response to the Staff's comment, the disclosure has been revised on page 57 of Amendment No. 4.

- 3. Please revise the notes to the pro forma financial statements to disclose the allocation of the purchase price. Your disclosure should also include the nature of the intangible assets recognized and an explanation of how the fair value of the acquired assets and liabilities, including the intangible assets, was calculated or determined.**

In response to the Staff's comment, the disclosure has been revised on page 59 of Amendment No. 4.

Summarized Pro Forma Balance Sheet, page 57

- 4. Please revise to include the non-controlling interest amount on the pro forma balance sheet and include disclosure of how the amount was calculated or determined.**

In response to the Staff's comment, the disclosure has been revised on pages 58 and 59 of Amendment No. 4.

Management's Discussion and Analysis

Results of Operations, page 81

- 5. Please revise your results of operations discussion in MD&A to include a discussion of discontinued operations and its effects on your net income, especially considering the significant gain in the six months ended June 30, 2017 and its material impact on net earnings in that**

**period.**

In response to the Staff's comment, the disclosure has been revised on page 91 of Amendment No. 4.

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If you have any questions or would like to discuss any of the responses, please do not hesitate to call me at (212) 310-8552 or my colleague Sachin Kohli at (212) 310-8294.

Sincerely,

/s/ Michael J. Aiello

Michael J. Aiello

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cc: Aamira Chaudhry  
Staff Accountant  
SEC

Claire Erlanger  
Staff Accountant  
SEC

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SEC

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