



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

DIVISION OF  
CORPORATION FINANCE

August 3, 2016

Via E-mail

Hikmet Ersek  
President and Chief Executive Officer  
The Western Union Company  
12500 East Belford Avenue  
Englewood, Colorado 80112

**Re: The Western Union Company  
Form 10-K for the Fiscal Year Ended December 31, 2015  
Filed February 19, 2016  
File No. 1-32903**

Dear Mr. Ersek:

We refer you to our comment letter dated July 20, 2016, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Mara Ransom  
Assistant Director  
Division of Corporation Finance