



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2024

Paul Campbell  
Executive Vice President and Chief Financial Officer  
NCR Atleos Corp  
864 Spring Street NW  
Atlanta, GA 30308

**Re: NCR Atleos Corp**  
**Form 10-K for the fiscal year ended December 31, 2023**  
**File No. 001-41728**

Dear Paul Campbell:

We have completed our review of your filing. 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 Technology

cc: Andy Duvall