



DIVISION OF  
CORPORATION FINANCE

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

September 12, 2018

Christopher Chapman  
Chief Financial Officer  
Diebold Nixdorf, Incorporated  
5995 Mayfair Road  
PO Box 3077  
North Canton, OH 44720

**Re: Diebold Nixdorf, Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed February 28, 2018**  
**Form 10-Q for the Quarterly Period Ended June 30, 2018**  
**Filed August 6, 2018**  
**File No. 001-04879**

Dear Mr. Chapman:

We have reviewed your August 17, 2018 response to our comment letter 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 within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our August 8, 2018 letter.

Form 10-Q for the Quarterly Period Ended June 30, 2018

Notes to Condensed Consolidated Financial Statements

Note 2. Revenue, page 9

1. We note your response to prior comment 3. Please describe the nature of the professional services and the intellectual property (IP) and provide us with a comprehensive analysis explaining how the IP and professional services are not distinct. Ensure that you describe in detail how the professional services customize the IP.

2. Based on your response to prior comment 4, it appears that your contracts may not include customer acceptance provisions and when they do, those provisions do not impact the timing of revenue recognition. However, in your Form 10-K filed February 28, 2018, you disclosed that generally the earnings process is complete upon customer acceptance and you seem to indicate there are customer acceptance provisions in various types of contracts. Please clarify for us which of your contracts contain acceptance provisions, describe the nature of these provisions and how you considered whether they were a formality that would not affect your determination of when your customer obtains control of the good or service. Refer to ASC 606-10-25-30(e) and see 606-10-55-86 and -87 for further guidance.
3. We note your response to prior comment 5. Given you have concluded you have limited history of standalone sales necessary to accurately establish a standalone selling price, tell us how you evaluated other methods to estimate a standalone selling price for your software licenses, such as an adjusted market assessment approach or an expected cost plus a margin approach as discussed in ASC 606-10-32-34. Further, tell us if and how you considered whether the selling price of the software is highly variable. As part of your response, please quantify the amount of revenue recognized for distinct software licenses where the residual method is used.

You may contact David Edgar, Staff Accountant, at (202) 551-3459 or Christine Dietz, Assistant Chief Accountant, at (202) 551-3408 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services