



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2018

Jeffrey Rutherford  
Interim 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. Rutherford:

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 Information Technologies  
and Services