



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

December 5, 2016

Robert Fishman, CFO
NCR Corporation
3097 Satellite Boulevard
Duluth, Georgia 30096

Re: NCR Corporation
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed February 26, 2016
File No. 001-00395

Dear Mr. Fishman:

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,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief
Office of Information Technologies
and Services