



DIVISION OF
CORPORATION FINANCE

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

December 21, 2020

Timothy C. Oliver
Chief Financial Officer
NCR Corporation
864 Spring Street NW
Atlanta, GA 30308

Re: NCR Corporation
Form 10-K for the Year Ended December 31, 2019
Filed February 28, 2020
File No. 001-00395

Dear Mr. Oliver:

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 Technology