



DIVISION OF  
CORPORATION FINANCE

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

June 13, 2018

Gerald P. Kenney  
Senior Vice President, General Counsel and Secretary  
Unisys Corporation  
801 Lakeview Drive, Suite 100  
Blue Bell, Pennsylvania 19422

**Re: Unisys Corporation**  
**Registration Statement on Form S-3**  
**File No. 333-225576**  
**Filed Jun 12, 2018**

Dear Mr. Kenney:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Derby, Attorney-Advisor, at (202) 551-3334 or Jan Woo, Legal Branch Chief, at (202) 551-3453 with any questions.

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Michael Friedman, Esq.