



DIVISION OF  
CORPORATION FINANCE

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

September 20, 2022

Peter Altabef  
Chair and Chief Executive Officer  
Unisys Corporation  
801 Lakeview Drive  
Blue Bell, Pennsylvania 19422

**Re: Unisys Corporation**  
**Form 10-K for the fiscal year ended December 31, 2021**  
**Filed February 22, 2022**  
**File No. 001-08729**

Dear Mr. Altabef:

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,

Division of Corporation Finance  
Office of Technology