

Mail Stop 4561

February 26, 2009

Stephen M. Scheppmann  
Chief Financial Officer  
Teradata Corporation  
2835 Miami Village Drive  
Miamisburg, OH 45342

**Re: Teradata Corporation  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 3, 2008  
File No. 001-33458**

Dear Mr. Scheppmann:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief