



DIVISION OF
CORPORATION FINANCE

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

September 17, 2018

Himanshu Patel
Chief Financial Officer
First Data Corporation
225 Liberty Street, 29th Floor
New York, NY 10281

Re: First Data Corporation
Form 10-K for the Fiscal Period Ended December 31, 2017
Filed February 21, 2018
File No. 001-11073

Dear Mr. Patel:

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 Information Technologies
and Services