

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

Mail Stop 4561

December 5, 2016

Robert Fishman, CFO NCR Corporation 3097 Satellite Boulevard Duluth, Georgia 30096

Re: NCR Corporation

Form 10-K for the Fiscal Year Ended December 31, 2015

Filed February 26, 2016 File No. 001-00395

Dear Mr. Fishman:

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,

/s/ Kathleen Collins

Kathleen Collins Accounting Branch Chief Office of Information Technologies and Services