

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

DATE OF REPORT: FEBRUARY 21, 1997

NCR CORPORATION
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

| | | |
|---|-----------------------------|---|
| MARYLAND | 001-00395 | 31-0387920 |
| (STATE OR OTHER JURISDICTION OF INCORPORATION) | (COMMISSION FILE NUMBER) | (I.R.S. EMPLOYER IDENTIFICATION NO.) |

1700 S. PATTERSON BLVD., DAYTON, OH 45479
(937)445-5000
(ADDRESS, INCLUDING ZIP CODE, AND TELEPHONE NUMBER, INCLUDING
AREA CODE, OF REGISTRANT'S PRINCIPAL EXECUTIVE OFFICES)

Item 4. CHANGES IN REGISTRANT'S CERTIFYING ACCOUNTANT

Effective February 21, 1997, upon the recommendation of the Audit and Finance Committee of the Board of Directors of NCR Corporation ("NCR"), the Board appointed Price Waterhouse L.L.P. as independent accountants for 1997. NCR's dismissal of its current independent accountants, Coopers & Lybrand L.L.P., becomes effective as of the date of filing of NCR's report on Form 10-K for the year ended December 31, 1996.

The reports by Coopers & Lybrand L.L.P. on the consolidated financial statements of NCR for each of the two fiscal years in the period ended December 31, 1996 did not contain any adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope, or accounting principles.

During NCR's two most recent fiscal years and through February 25, 1997, there have been no disagreements with the former independent accountants, Coopers & Lybrand L.L.P., on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure.

NCR has requested that Coopers & Lybrand L.L.P. furnish it with a letter addressed to the Securities Exchange Commission ("SEC") stating whether it agrees with the above statements. A copy of Coopers & Lybrand's letter to the SEC, dated February 25, is filed as Exhibit 16 to the Form 8-K.

Item 7. FINANCIAL STATEMENTS, PRO FORMA FINANCIAL INFORMATION AND EXHIBITS

(c) Exhibits.

16. Letter re: Change in Certifying Accountants

Date: February 26, 1997

By: /s/ JOHN L. GIERING

John L. Giering, Senior
Vice President and Chief
Financial Officer

NCR CORPORATION
INVESTOR RELATIONS DEPARTMENT
Tel: 937-445-5905
Fax: 937-445-5541

[HTTP://WWW.NCR.COM](http://WWW.NCR.COM)

Coopers & Lybrand
Coopers & Lybrand L.L.P.
a professional services firm

2080 Kettering Tower
Dayton, Ohio
45423-2080
telephone (937)223-5185
facsimile (937)222-9227

February 25, 1997

Securities and Exchange Commission
450 5th Street, NW
Washington, DC 20549

Gentlemen:

We have read the statements made by NCR Corporation (copy attached), which we understand will be filed with the Commission, pursuant to Item 4 of Form 8-K, as part of the Company's Form 8-K report for the month of February, 1997. We agree with the statements concerning our Firm in such Form 8-K.

Very truly yours,

/s/Coopers & Lybrand L.L.P.

Coopers & Lybrand L.L.P.