February 21, 2008

*By U.S. Mail and facsimile to (937) 445-5633* 

William Nuti, Chief Executive Officer NCR Corporation 1700 South Patterson Blvd. Dayton, OH 45479

Re: NCR Corporation
Definitive 14A
Filed March 19, 2007
File No. 001-00395

Dear Mr. Nuti:

We have completed our review of your executive compensation and related disclosure and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letters or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3397.

Sincerely,

Jay E. Ingram Senior Attorney