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April 25, 2013

## **VIA EDGAR TRANSMISSION AND BY HAND**

Mark P. Shuman  
Branch Chief - Legal  
Office of Mergers and Acquisitions  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549-3628

RE: NCR Corporation  
Amendment No. 1 to Registration Statement on Form S-4  
Filed April 11, 2013  
File No. 333-187540

Dear Mr. Shuman:

We are writing on behalf of our client, NCR Corporation (the "Company"), in response to the oral comment from the staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") provided during a telephone call on April 18, 2013 relating to the above-referenced registration statement on Form S-4 (the "Registration Statement").

Concurrently with this letter, the Company is filing Amendment No. 2 to the Registration Statement (the "Amended Registration Statement"). The Amended Registration Statement reflects revisions made to the Registration Statement in response to the comment of the Staff.

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Should you have any questions relating to the foregoing matters or wish to discuss further any of the responses above, please contact me at (212) 735-4112.

Very truly yours,

/s/ Richard B. Aftanas

Richard B. Aftanas

Enclosure

cc: Jennifer M. Daniels, Esq.