

## 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

NCR Corporation

Date: February 26, 1997

By: /s/ JOHN L. GIERING

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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

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.  
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Coopers & Lybrand L.L.P.