

Mail Stop 4561

December 8, 2006

Mr. William Nuti
President and Chief Executive Officer
NCR Corporation
1700 South Patterson Blvd.
Dayton, Ohio 45479

**Re: NCR Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 10, 2006
Forms 10-Q filed during Fiscal 2006
Forms 8-K filed during Fiscal 2006
File No. 1-00395**

Dear Mr. Nuti:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Craig Wilson
Senior Assistant Chief Accountant