



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 16, 2024

Brian Webb-Walsh
Chief Financial Officer
NCR Voyix Corp
864 Spring Street
Atlanta, GA 30308

Re: NCR Voyix Corp
Form 10-K for the Fiscal Year Ended December 31, 2023
File No. 001-00395

Dear Brian Webb-Walsh:

We have reviewed your filing and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for the fiscal year ended December 31, 2023

Item 1C. Cybersecurity, page 26

1. We note that your information security program is under the responsibility of the Chief Information Officer (CIO). Please revise future filings to discuss the relevant expertise of the CIO as required by Item 106(c)(2)(i) of Regulation S-K.

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We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Aliya Ishmukhamedova at 202-551-7519 or Sebastian Gomez Abero at 202-551-3578 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Kelli Sterrett