



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2025

Thomas S. Timko  
Executive Vice President and Chief Financial Officer  
Diebold Nixdorf, Incorporated  
350 Orchard Avenue NE  
North Canto, OH 44720

**Re: Diebold Nixdorf, Incorporated**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-04879**

Dear Thomas S. Timko:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Elizabeth Radigan