

September 20, 2022

Peter Altabef
Chair and Chief Executive Officer
Unisys Corporation
801 Lakeview Drive
Blue Bell, Pennsylvania 19422

fiscal year ended December 31, 2021
2022

Re: Unisys Corporation
Form 10-K for the
Filed February 22,
File No. 001-08729

Dear Mr. Altabef:

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