



March 26, 2025

**Via EDGAR Submission**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Technology  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Megan Masterson and Christine Dietz

**Re: Unisys Corporation**  
**Form 10-K for the fiscal year ended December 31, 2024**  
**Filed February 21, 2025**  
**File No. 001-08729**

Ladies and Gentlemen:

Unisys Corporation (the "Company") acknowledges receipt of comments received from the staff of the U.S. Securities and Exchange Commission's (the "Commission") Division of Corporation Finance by letter dated March 17, 2025, with respect to the Form 10-K for the fiscal year ended December 31, 2024, filed with the Commission on February 21, 2025 (collectively, the "Letter"), File No. 001-08729.

As discussed, the Company intends to respond to the Letter by Friday, April 11, 2025.

If the Staff has any questions, please do not hesitate to call me at (215) 274-1816.

Respectfully Submitted,

/s/ Debra McCann  
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Debra McCann  
Executive Vice President and Chief Financial Officer  
Unisys Corporation

cc: Kristen Prohl  
Senior Vice President, General Counsel  
Secretary and Chief Administration Officer

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