

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

September 17, 2018

Himanshu Patel Chief Financial Officer First Data Corporation 225 Liberty Street, 29th Floor New York, NY 10281

> Re: First Data Corporation Form 10-K for the Fiscal Period Ended December 31, 2017 Filed February 21, 2018 File No. 001-11073

Dear Mr. Patel:

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 Information Technologies and Services