



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

June 2, 2017

Robert W. Hau
Chief Financial Officer
Fiserv, Inc.
255 Fiserv Dr.
Brookfield, WI 53045

Re: Fiserv, Inc.
Form 10-K for Fiscal Year Ended December 31, 2016
Filed February 23, 2017
File No. 000-14948

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,

/s/ Kathleen Collins

Kathleen Collins
Accounting Branch Chief
Office of Information Technologies
and Services