

May 6, 2024

James Kehoe
Chief Financial Officer
Fidelity National Information Services, Inc.
347 Riverside Avenue
Jacksonville, FL 32202

Information Services, Inc.
fiscal Year Ended December 31, 2023
February 26, 2024

Re: Fidelity National
Form 10-K for the
Form 8-K furnished
File No. 001-16427

Dear James Kehoe:

We have reviewed your
filings and have the following comments.

Please respond to this letter within ten business days by
providing the requested
information or advise us as soon as possible when you will respond. If
you do not believe a
comment applies to your facts and circumstances, please tell us why in
your response.

After reviewing your
response to this letter, we may have additional comments.

Form 8-K furnished February 26, 2024

Constant currency revenue, page 4

1. Please provide a clear
description of the process for calculating the constant currency
amounts. Refer to
Question 104.06 of the Non-GAAP Financial Measures Compliance
and Disclosure
Interpretations..
Free cash flow, page 9

2. Please revise the title
of your free cash flow measure to adjusted free cash flow or a
similar description as
your calculation differs from the typical calculation of cash flows
from operating
activities less capital expenditures. Refer to Question 102.07 of the Non-
GAAP Financial Measures
Compliance and Disclosure Interpretations.

James Kehoe
FirstName LastNameJames Kehoe
Fidelity National Information Services, Inc.
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May 6, 2024NameFidelity National Information Services, Inc.
May 6,
Page 2 2024 Page 2
FirstName LastName
Notes to Unaudited - Supplemental GAAP to Non-GAAP Reconciliations for the
three months
and years ended December 31, 2023 and 2022.
Exhibit H, page 13

3. We note your adjustment for acquisition, integration and other costs
includes Enterprise
transformation, including Future Forward and platform modernization.
Please tell us the
nature of these costs, your consideration of Question 100.01 of the
Non-GAAP Financial
Measures Compliance and Disclosure Interpretations, including why they
are not related
to normal, recurring, cash operating expenses and explain why this
adjustment is deemed
non-operational.

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.

Please contact Scott Stringer at 202-551-3272 or Joel Parker at 202-551-3651 if you have questions regarding our comments.

Sincerely,

Division of

Office of Trade &

Corporation Finance

Services