

Mail Stop 4561

April 18, 2008

Lawrence A. Zimmerman  
Chief Financial Officer  
Xerox Corporation  
P.O. Box 1600  
Stamford, Connecticut 06904-1600

**Re: Xerox Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 10, 2007**  
**File No. 1-04471**

Dear Mr. Zimmerman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Barbara C. Jacobs  
Assistant Director