

February 20, 2008

Mail Stop 7010

*By U.S. Mail and facsimile to 203-849-5152.*

Anne M. Mulcahy  
Chief Executive Officer  
Xerox Corporation  
P.O. Box 1600  
Stamford, Connecticut 06904-1600

**Re: Xerox Corporation  
Definitive 14A  
Filed April 10, 2007  
File No. 1-04471**

Dear Ms. Mulcahy:

We have completed our review of your executive compensation and related disclosure, and we have no further comments at this time.

Please note that the company is responsible for the adequacy and accuracy of the disclosure in its filing. We are not approving any proposed disclosure you may have included in your response letter[s] or any disclosure you include in your future filings in response to our comments.

If you have any further questions regarding our review of your filing, please call me at (202) 551-3729.

Sincerely,

Craig Slivka  
Attorney Advisor