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

**POST- EFFECTIVE AMENDMENTS
TO FORM S-8
REGISTRATION STATEMENTS**
*Under
THE SECURITIES ACT OF 1933*

XEROX CORPORATION

(Exact name of Registrant as specified in its charter)

New York
(State or other jurisdiction of
incorporation or organization)

16-0468020
(I.R.S. Employer
Identification No.)

**800 Long Ridge Road
P.O. Box 1600
Stamford, Connecticut 06904-1600**
(Address of Principal Executive Offices) (Zip Code)

Xerox Corporation 1991 Long-Term Incentive Plan
(Full Title of the Plan)

Samuel K. Lee, Esq.
Associate General Counsel, Corporate, Finance and Ventures
Xerox Corporation
800 Long Ridge Road P.O. Box 1600
Stamford, Connecticut 06904-1600
(Name and Address of Agent for Service)

(203) 968-3000
(Telephone Number, Including Area Code, of Agent for Service)

DEREGISTRATION OF SECURITIES

On May 20, 2004, the shareholders of Xerox Corporation (the "Registrant") voted to approve for adoption the Xerox Corporation 2004 Performance Incentive Plan (the "2004 Plan") to replace, among other plans, the Xerox Corporation 1991 Long-Term Incentive Plan (the "Predecessor Plan"). This Post-Effective Amendment No. 3 to Registrant's Registration Statement No. 33-44314 on Form S-8 filed with the Securities and Exchange Commission on December 5, 1991 (the "1991 Registration Statement") and Post-Effective Amendment No. 2 to Registrant's Registration Statement No. 333-22313 on Form S-8 filed with the Securities and Exchange Commission on February 25, 1997 (the "1997 Registration Statement") are filed to deregister an aggregate of 12,586,936 shares previously registered that remained available for issuance under the Predecessor Plan prior to the approval of the 2004 Plan. The 12,586,936 shares deregistered by these Post-Effective Amendments will be registered on a contemporaneously filed registration statement on Form S-8 for the 2004 Plan. Each of the 1991 and 1997 Registration Statements will remain in effect to cover the potential exercise of any outstanding options or awards previously granted under the Predecessor Plan.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
(24)(a)	— Certified Resolutions of the Board of Directors of Xerox Corporation.*
(24)(b)	— Powers of Attorney for Xerox Corporation.*

* Filed herewith.

CERTIFICATE

I, J. Michael Farren, Secretary of Xerox Corporation, a New York Corporation, (the "Company"), DO HEREBY CERTIFY that Exhibit A is a true and correct copy of a resolution duly adopted at a meeting of the Board of Directors of the Company duly held and convened on May 19, 2005, at which meeting a duly constituted quorum of the Board of Directors was present and acting throughout and that such resolution has not been modified, rescinded or revoked and is at present in full force and effect.

IN WITNESS WHEREOF, the undersigned has executed this Certificate this 25th day of May, 2005.

/s/ J. MICHAEL FARREN

Vice President, External and Legal Affairs,
General Counsel and Corporate Secretary
Xerox Corporation

RESOLVED: That each of the officers and directors of the Company who may be required to execute the Amendments, whether on behalf of the Company or as an officer or director thereof, be and hereby is authorized to execute a power of attorney appointing L.A. Zimmerman, J. M. Farren, S. K. Lee and D. H. Marshall, and each of them, as true and lawful attorneys and agents to execute in his or her name, place and stead (in any such capacity) the Amendments, and any and all documents in connection therewith, and to file the same, in electronic or paper form, with the Securities and Exchange Commission, each of said attorneys and agents to have power to act with or without the other and to have the full power and authority to do and perform in the name and on behalf of each of said officers and directors, or both, as the case may be, every act whatsoever necessary or advisable to be done in the premises as fully and to all intents and purposes as any such officer or director might or could do in person.

POWER OF ATTORNEY

Xerox Corporation (the "Company") and each person whose signature appears below authorize each of L. A. Zimmerman, J. M. Farren, S. K. Lee and D. H. Marshall (each an "appointee") to file, in either paper or electronic form, from time-to-time one or more amendments to the Company's registration statements Nos. 33-65269, 333-93269, 33-44314 and/or 333-22313 for the purpose of removing from registration all remaining unissued shares of the Company's common stock thereunder not subject to outstanding options or awards, such amendments to be in such form and contain such information, including exhibits and other documents relating thereto as any such appointee deems advisable. Each such person hereby appoints each appointee as attorney-in-fact, with full power to act alone, to execute any such amendments and any and all other documents in connection therewith, in the name and on behalf of the Company and each such person, individually and in each capacity stated below, including the power to enter electronically such company identification numbers, passwords and other information as may be required to effect such filing as prescribed under the rules and regulations of the Securities and Exchange Commission (the "SEC"), and to file, either in paper or electronic form, with the SEC this Power of Attorney or a form thereof. Each such person individually and in such capacities stated below hereby grants to such attorneys-in-fact, and each of them, full power and authority to do and perform each and every act and thing whatsoever that said attorney or attorneys may deem necessary or advisable to carry out fully the intent of the foregoing as the undersigned could do personally or in the capacities as aforesaid.

IN WITNESS WHEREOF, the undersigned have executed this Power of Attorney as of May 19, 2005.

XEROX CORPORATION

By: /s/ ANNE M. MULCAHY

 Anne M. Mulcahy
 Chairman of the Board and
 Chief Executive Officer

/s/ ANNE M. MULCAHY

 Anne M. Mulcahy

Chairman of the Board, Chief Executive Officer and Director (Principal Executive Officer)

/s/ LAWRENCE A. ZIMMERMAN

 Lawrence A. Zimmerman

Senior Vice President and Chief Financial Officer (Principal Financial Officer)

/s/ GARY R. KABURECK

 Gary R. Kabureck

Vice President and Chief Accounting Officer (Principal Accounting Officer)

/s/ GLENN A. BRITT

 Glenn A. Britt

Director

/s/ RICHARD J. HARRINGTON

 Richard J. Harrington

Director

/s/ WILLIAM CURT HUNTER

 William Curt Hunter

Director

/s/ VERNON E. JORDAN, JR.

 Vernon E. Jordan, Jr.

Director

/s/ RALPH S. LARSEN

 Ralph S. Larsen

Director

/s/ N. J. NICHOLAS, JR.

 N. J. Nicholas, Jr.

Director

/s/ ANN N. REESE

 Ann N. Reese

Director

/s/ STEPHEN ROBERT

 Stephen Robert

Director