

Via EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: Xerox Corporation
Registration Statement on Form S-4
File No. 333-219929**

Dear Sir or Madam:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Xerox Corporation (the "Registrant") hereby requests that the effective date of the above-referenced Registration Statement on Form S-4 (the "Registration Statement") be accelerated so that the Registration Statement becomes effective under the Securities Act by 9:00 a.m., New York City time, on August 22, 2017, or as soon thereafter as practicable.

The Registrant hereby affirms that it is aware of its obligations under the Securities Act. In connection with the foregoing request, the Registrant further acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrant may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

As soon as the Registration Statement is declared effective, please inform the Registrant's counsel, LizabethAnn Eisen, Esq., Cravath, Swaine & Moore LLP, at (212) 474-1930, and then send written confirmation to the addressees listed on the cover of the Registration Statement.

XEROX CORPORATION

By: /s/ Sarah Hlavinka McConnell

Name: Sarah Hlavinka McConnell

Title: Executive Vice President, General Counsel and Secretary