August 15, 2006

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

Re: Xerox Corporation

Form 10-K for Fiscal Year Ended December 31, 2005

File No. 001-04471

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,

Craig Wilson Senior Assistant Chief Accountant