

Mail Stop 4561

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