



DIVISION OF  
CORPORATION FINANCE

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

April 27, 2018

Douglas H. Marshall  
Associate General Counsel and Assistant Secretary  
Xerox Corporation  
201 Merritt 7  
Norwalk, Connecticut 06851

**Re: Xerox Corporation**  
**PRER14A filed on April 25, 2018**  
**File No. 001-04471**

Dear Mr. Marshall:

We have reviewed your filing and have the following comment. Please respond to this letter by amending your proxy statement, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to the filing and the information you provide in response to our comment, we may have additional comments.

Background of the Solicitation, page 7

1. We note the disclosure in your soliciting materials filed on April 27, 2018, which states that Xerox has entered into discussions with Fujifilm regarding a potential increase in consideration to be received by Xerox shareholders in Xerox's proposed combination with Fuji Xerox. Please update your proxy statement to include disclosure regarding this development, including disclosure about the events leading to this development and why it is occurring.

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We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Bryan Hough, Attorney Advisor, at (202) 551-8625 or me at (202) 551-3263 if you have any questions regarding our comments.

Sincerely,

/s/ Christina Chalk

Christina Chalk  
Senior Special Counsel  
Office of Mergers and Acquisitions

cc: Ariel J. Deckelbaum, Esq.  
Paul, Weiss, Rifkind, Wharton & Garrison LLP