



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

DIVISION OF  
CORPORATION FINANCE

April 23, 2019

Giovanni Visentin  
Chief Executive Officer  
Xerox Corporation  
P.O. Box 4505, 201 Merritt 7  
Norwalk, CT 06851-1056

**Re: Xerox Corporation**  
**Form 10-K for the fiscal year ended December 31, 2018**  
**Filed February 25, 2019**  
**File No. 001-04471**

Dear Mr. Visentin:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Timothy M. Fesenmyer, Esq.