



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.