

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

DIVISION OF CORPORATION FINANCE

September 22, 2022

Sandra Rowland Chief Financial Officer Xylem Inc. 1 International Drive Rye Brook, NY 10573

Re: Xylem Inc.

Form 10-K for the Year Ended December 31, 2021 Filed February 25, 2022 File No. 001-35229

Dear Ms. Rowland:

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 Technology

cc: Dorothy Capers