



DIVISION OF  
CORPORATION FINANCE

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

August 16, 2023

Patrick Decker  
Chief Executive Officer  
Xylem Inc.  
301 Water Street SE  
Washington, DC 20003

**Re: Xylem Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 3, 2023**  
**File No. 001-35229**

Dear Patrick Decker:

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  
Disclosure Review Program