



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2024

Matthew F. Pine  
President & Chief Executive Officer  
Xylem Inc.  
301 Water Street SE  
Washington, DC 20003

**Re: Xylem Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 001-35229**

Dear Matthew F. Pine:

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: Kelly O'Shea