

Mail Stop 4561

June 3, 2010

Murray D. Martin  
Chairman, President and Chief Executive Officer  
Pitney Bowes, Inc.  
1 Elmcroft Road  
Stamford, Connecticut 06926-0700

**Re: Pitney Bowes, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2009**  
**Filed February 26, 2010**  
**File No. 001-03579**

Dear Mr. Martin:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Patrick Gilmore  
Accounting Branch Chief