



DIVISION OF
CORPORATION FINANCE

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

July 22, 2011

Via Facsimile

Mr. Michael Monahan
Chief Financial Officer
Pitney Bowes Inc.
1 Elmcroft Road
Stamford, Connecticut 06926

**Re: Pitney Bowes Inc.
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed February 28, 2011
Forms 8-K filed February 8, 2011 and April 29, 2011
File No. 001-03579**

Dear Mr. Monahan:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Christine Davis for

Patrick Gilmore
Accounting Branch Chief