



DIVISION OF
CORPORATION FINANCE

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

September 6, 2018

Stanley J. Sutula III
Chief Financial Officer
Pitney Bowes Inc.
3001 Summer Street
Stamford, CT 06926

Re: Pitney Bowes Inc.
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 22, 2018
Form 10-Q for the Quarter Ended March 31, 2018
Filed May 4, 2018
File No. 001-03579

Dear Mr. Sutula III:

We have completed our review of your filings. 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 Information Technologies
and Services