



**NYSE Euronext**



**11008267**

October 5, 2011

Ms. Cecile Peters  
Chief, Information Technology  
Division of Corporation Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

Dear Ms. Peters:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, ~~Xylem Inc.~~, Common stock, par value \$0.01 per share, and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 5 to Form 10 received on October 5, 2011. Tentative listing date – October 13, 2011.

Sincerely,

Received SEC  
OCT 05 2011  
Washington, DC 20549

Edwin Mecabe  
Managing Director  
Corporate Actions and Market Watch

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