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September 14, 2011

Re: Xylem Inc.
Amendment No. 3 to Registration
Statement on Form 10-12B
File No. 001-35229

VIA EDGAR

Mr. Tom Jones
Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, N.E.
Mailstop 7010
Washington D.C. 20549

Ladies and Gentlemen:

On behalf of Xylem Inc., an Indiana corporation, we hereby transmit via EDGAR for electronic filing with the Securities and Exchange Commission the above referenced amendment to the above-referenced registration statement. The above-referenced amendment is being submitted solely to file additional exhibits pursuant to Item 15(b) of the registration statement.

Should you have any questions regarding this filing, please do not hesitate to contact me (phone: 212-455-2695; fax: 212-455-2502).

Very truly yours,

/s/ Gary L. Sellers

Gary L. Sellers