
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

Xylem Inc.

(Exact name of registrant as specified in its charter)

Indiana
(State or Other Jurisdiction of
Incorporation or Organization)

45-2080495
(I.R.S. Employer
Identification No.)

**301 Water Street SE
Washington, DC 20003**
(Address of Principal Executive Offices, Zip Code)

Xylem 2011 Omnibus Incentive Plan
(Full title of the plan)

**Dorothy G. Capers
Senior Vice President, General Counsel
Xylem Inc.**

**301 Water Street SE
Washington, DC 20003
(202) 869-9150**

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copy to:

**Sean C. Feller, Esq.
Gibson, Dunn & Crutcher LLP
2029 Century Park East
Los Angeles, CA 90067-3026
Telephone: (310) 551-8746
Facsimile: (310) 552-7033**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

EXPLANATORY NOTE

This Registration Statement on Form S-8 (this “Registration Statement”) is being filed by Xylem Inc. (the “Registrant”) pursuant to General Instruction E to Form S-8 for the purpose of registering an additional 3,200,000 shares of its common stock, par value \$0.01 per share (“Common Stock”), issuable under the Xylem 2011 Omnibus Incentive Plan (as amended and restated, the “Plan”), which shares are in addition to the 18,000,000 shares of Common Stock registered on the Registrant’s Form S-8 (the “Prior Registration Statement”) filed on October 28, 2011 (File No. 333-177607) with respect to the Plan.

As permitted by General Instruction E to Form S-8, this Registration Statement incorporates by reference the contents of the Prior Registration Statement, including all exhibits filed therewith or incorporated therein by reference, to the extent not otherwise amended or superseded by the contents hereof.

PART II INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

<u>Exhibit No.</u>	<u>Exhibit Description</u>
4.1	<u>Fourth Amended and Restated Articles of Incorporation of the Registrant (incorporated by reference to Exhibit 3.1 of the Registrant’s Current Report on Form 8-K filed with the Commission on May 15, 2017).</u>
4.2	<u>Fifth Amended and Restated By-laws of the Registrant (incorporated by reference to Exhibit 3.1 of the Registrant’s Current Report on Form 8-K filed with the Commission on November 15, 2022).</u>
5.1*	<u>Opinion of Barnes & Thornburg LLP.</u>
23.1*	<u>Consent of Barnes & Thornburg LLP (included in Exhibit 5.1).</u>
23.2*	<u>Consent of Deloitte & Touche LLP.</u>
24.1*	<u>Power of Attorney (included on signature page hereto).</u>
99.1	<u>Xylem 2011 Omnibus Incentive Plan (Amended and Restated as of February 24, 2016) (incorporated by reference to Exhibit 10.6 of the Registrant’s Annual Report on Form 10-K for the year ended December 31, 2015, filed with the Commission on February 26, 2016).</u>
107.1*	<u>Filing Fee Table.</u>

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the District of Columbia on November 18, 2022.

XYLEM INC.

By: /s/ Patrick K. Decker

Name: Patrick K. Decker

Title: President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Patrick K. Decker, Sandra E. Rowland and Dorothy G. Capers his or her true and lawful attorney-in-fact and agent, each with full power of substitution and resubstitution, for him or her and in his name, place and stead, and in any and all capacities, to sign any and all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting to the attorney-in-fact and agent, and each of them, full power and authority to do and perform each and every act and thing requisite or necessary to be done in or about the premises, as full to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that the attorney-in-fact and agent or their substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities indicated on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Patrick K. Decker</u> Patrick K. Decker	President and Chief Executive Officer - Director (Principal Executive Officer)	November 18, 2022
<u>/s/ Sandra E. Rowland</u> Sandra E. Rowland	Senior Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	November 18, 2022
<u>/s/ Robert F. Friel</u> Robert F. Friel	Chairman	November 18, 2022
<u>/s/ Jeanne Beliveau-Dunn</u> Jeanne Beliveau-Dunn	Director	November 18, 2022
<u>/s/ Victoria D. Harker</u> Victoria D. Harker	Director	November 18, 2022
<u>/s/ Steven R. Loranger</u> Steven R. Loranger	Director	November 18, 2022
<u>/s/ Mark D. Morelli</u> Mark D. Morelli	Director	November 18, 2022

/s/ Jerome A. Peribere Director
Jerome A. Peribere

November 18, 2022

/s/ Markos I. Tambakeras Director
Markos I. Tambakeras

November 18, 2022

/s/ Lila Tretikov Director
Lila Tretikov

November 18, 2022

/s/ Uday Yadav Director
Uday Yadav

November 18, 2022

November 18, 2022

Xylem Inc.
1133 Westchester Avenue, Suite N200
White Plains, NY 10604

Ladies and Gentlemen:

We have acted as special Indiana counsel to Xylem Inc. (the “Company”) in connection with the Registration Statement on Form S-8 (the “Registration Statement”) filed by the Company with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended (the “Securities Act”), relating to the registration of up to 3,200,000 additional shares of the Company’s common stock, par value \$0.01 per share (“Common Shares”) authorized for issuance pursuant to the Xylem Inc. 2011 Omnibus Incentive Plan, as amended and restated on February 24, 2016 (the “Plan”), which Common Shares are comprised of additional Common Shares issuable under the Plan as a result of (i) awards under the Plan involving Common Shares that expire, or that are forfeited, cancelled or otherwise terminated, without the issuance of Common Shares, (ii) awards under the Plan involving Common Shares that are settled in cash in lieu of Common Shares, or (iii) awards under the Plan involving Common Shares that are exchanged for awards not involving Common Shares (such additional Common Shares are hereinafter referred to as the “Registered Shares”).

We have examined the originals or copies, certified or otherwise, identified to our satisfaction of (a) the Registration Statement, (b) the Plan and (c) such corporate records of the Company and such other documents and certificates as we have deemed necessary as a basis for the opinions hereinafter expressed. In our review, we have assumed (i) the genuineness of all signatures on original documents, (ii) the conformity to original documents of all copies submitted to us, (iii) the accuracy and completeness of all corporate and public documents and records made available to us, and (iv) the legal capacity of all individuals who have executed any of such documents.

Based upon the foregoing, we are of the opinion that the Registered Shares have been duly authorized and, when the Registration Statement shall have become effective and the Registered Shares have been issued in accordance with the Plan, the Registered Shares will be validly issued, fully paid and nonassessable.

This opinion letter is limited to the current internal laws of the State of Indiana (without giving any effect to the conflict of law principles thereof) and we have not considered, and express no opinion on, the laws of any other jurisdiction. This opinion letter is dated and speaks as of the date of delivery. We have no obligation to advise you or any third parties of changes in law or fact that may hereafter come to our attention, even though legal analysis or legal conclusions contained in this opinion letter may be affected by such changes. This opinion is furnished to you in support of the Registration Statement and is not to be used, circulated, quoted or otherwise referred to for any other purpose.

Atlanta Boston California Chicago Delaware Indiana Michigan Minneapolis
New Jersey New York Ohio Philadelphia Raleigh Salt Lake City Texas Washington, D.C

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement referred to above. In giving such consent, we do not thereby concede that we are within the category of persons whose consent is required under Section 7 of the Act or the Rules and Regulations of the Commission thereunder.

Very truly yours,

BARNES & THORNBURG LLP

Barnes & Thornburg LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 25, 2022 relating to the financial statements of Xylem Inc. and the effectiveness of Xylem Inc.'s internal control over financial reporting, appearing in the Annual Report on Form 10-K of Xylem Inc. for the year ended December 31, 2021.

/s/ Deloitte & Touche LLP

Stamford, Connecticut
November 18, 2022

Calculation of Filing Fee Tables

FORM S-8
(Form Type)

XYLEM INC.

(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title (1)	Fee Calculation Rule	Amount Registered (3)	Proposed Maximum Offering Price Per Unit (2)	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common stock, par value \$0.01 per share	Rule 457(a)	3,200,000	\$165.53	\$529,696,000	\$110.20 per \$1,000,000	\$ 58,372
Total Offering Amounts					\$529,696,000		\$ 58,372
Total Fee Offsets							—
Net Fee Due							\$ 58,372

- (1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement on Form S-8 shall also cover such indeterminate number of additional shares of common stock, par value \$0.01 per share, of the Registrant (the "Common Stock") as may become issuable to prevent dilution in the event of stock splits, stock dividends or similar transactions pursuant to the terms of the Xylem 2011 Omnibus Incentive Plan (as amended and restated, the "Plan").
- (2) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and (h) of the Securities Act, and based on the average of the high and low sale prices of the Common Stock, as quoted on The New York Stock Exchange, on November 14, 2022.
- (3) Represents 3,200,000 shares of Common Stock reserved for issuance under the Plan.