
**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:

**Michael Collins, Esq.
Gibson, Dunn & Crutcher LLP
1050 Connecticut Avenue, N.W.
Washington, D.C. 20036-5306
Telephone: (202) 955-8500
Facsimile: (202) 467-0539**

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
Non-accelerated filer

Accelerated filer
Smaller reporting company
Emerging growth company

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 additional 2,700,000 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 added to the number of shares available for issuance under the Plan from the shares previously available for issuance under the Amended and Restated Evoqua Water Technologies Corp. 2017 Equity Incentive Plan and the EWT Holdings I Corp. Stock Option Plan effective as of the consummation of the transaction whereby Fore Merger Sub, Inc., a Delaware corporation and a direct, wholly-owned subsidiary of the Registrant, merged with and into Evoqua Water Technologies Corp., a Delaware corporation (“Evoqua”), with Evoqua surviving as a direct, wholly-owned subsidiary of the Registrant. Such shares are in addition to the 18,000,000 shares of Common Stock registered on the Registrant’s Form S-8 filed on October 28, 2011 (File No. 333-177607) and the 3,200,000 shares of Common Stock registered on the Registrant’s Form S-8 filed on November 18, 2022 (File No. 333-268476) (collectively, the “Prior Registration Statements”) 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 Statements, 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	Fourth Amended and Restated Certificate 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).
4.2	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).
5.1*	Opinion of Barnes & Thornburg LLP.
23.1*	Consent of Barnes & Thornburg LLP (included in Exhibit 5.1).
23.2*	Consent of Deloitte & Touche LLP.
24.1*	Power of Attorney (included on signature page hereto).
99.1	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).
107.1*	Filing Fee Table.

* 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 May 24, 2023.

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 (<i>Principal Executive Officer</i>)	May 24, 2023
<u>/s/ Sandra E. Rowland</u> Sandra E. Rowland	Senior Vice President and Chief Financial Officer (<i>Principal Financial Officer</i>)	May 24, 2023
<u>/s/ Geri McShane</u> Geri McShane	Vice President, Controller and Chief Accounting Officer (<i>Principal Accounting Officer</i>)	May 24, 2023
<u>/s/ Robert F. Friel</u> Robert F. Friel	Chair of the Board of Directors	May 24, 2023
<u>/s/ Jeanne Beliveau-Dunn</u> Jeanne Beliveau-Dunn	Director	May 24, 2023

<u>/s/ Earl R. Ellis</u> Earl R. Ellis	Director	May 24, 2023
<u>/s/ Victoria D. Harker</u> Victoria D. Harker	Director	May 24, 2023
<u>/s/ Steven R. Loranger</u> Steven R. Loranger	Director	May 24, 2023
<u>/s/ Mark D. Morelli</u> Mark D. Morelli	Director	May 24, 2023
<u>/s/ Jerome A. Peribere</u> Jerome A. Peribere	Director	May 24, 2023
<u>/s/ Uday Yadav</u> Uday Yadav	Director	May 24, 2023

May 24, 2023

Xylem Inc.
301 Water Street SE
Washington, D.C. 20003Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have served as special counsel to Xylem Inc., an Indiana corporation (the “Company”), in connection with certain matters of Indiana law arising out of the registration of 2,700,000 shares (the “Shares”) of common stock, par value \$0.01 per share, of the Company (the “Common Stock”) to be issued by the Company in connection with awards under the Xylem 2011 Omnibus Incentive Plan (the “Plan”). The Shares are covered by that certain registration statement on Form S-8 (the “Registration Statement”), filed by the Company on the date hereof with the United States Securities and Exchange Commission (the “Commission”) under the Securities Act of 1933, as amended (the “1933 Act”).

In connection with our representation of the Company, and as a basis for the opinion hereinafter set forth, we have examined originals, or copies certified or otherwise identified to our satisfaction, of the following documents (herein collectively referred to as the “Documents”):

1. The Registration Statement in the form in which it was transmitted to the Commission under the 1933 Act;
2. A certificate executed by Kelly C. O’Shea, Corporate Secretary of the Company, dated as of the date hereof (the “Officer’s Certificate”);
3. The Fourth Amended and Restated Articles of Incorporation of the Company (the “Charter”), certified by the office of the Indiana Secretary of State and pursuant to the Officer’s Certificate;
4. The Fifth Amended and Restated Bylaws of the Company, certified pursuant to the Officer’s Certificate;
5. A certificate of existence issued by the Indiana Secretary of State with respect to the Company, dated as of a recent date;
6. Resolutions adopted by the Board of Directors of the Company relating to, among other matters, the approval of the Merger Agreement, the Merger and the issuance of the Shares (the “Resolutions”), certified pursuant to the Officer’s Certificate;
7. A copy of the Plan; and

8. Such other documents and matters as we have deemed necessary or appropriate to express the opinion set forth below, subject to the assumptions, limitations and qualifications stated herein.

In expressing the opinion set forth below, we have assumed the following:

1. Each individual executing any of the Documents, whether on behalf of such individual or another person, is legally competent to do so.
2. Each individual executing any of the Documents on behalf of a party (other than the Company) is duly authorized to do so.
3. Each of the parties (other than the Company) executing any of the Documents has duly and validly executed and delivered each of the Documents to which such party is a signatory, and such party's obligations set forth therein are legal, valid and binding and are enforceable in accordance with all stated terms.
4. All Documents submitted to us as originals are authentic. The form and content of all Documents submitted to us as unexecuted drafts do not differ in any respect relevant to this opinion from the form and content of such Documents as executed and delivered. All Documents submitted to us as certified or photostatic copies conform to the original documents. All signatures on all such Documents are genuine. All public records reviewed or relied upon by us or on our behalf are true and complete. All representations, warranties, statements and information contained in the Documents are true and complete. There has been no oral or written modification of or amendment to any of the Documents, and there has been no waiver of any provision of any of the Documents, by action or omission of the parties or otherwise.
5. Upon the issuance of any of the Shares, the total number of shares of Common Stock issued and outstanding will not exceed the total number of shares of Common Stock that the Company is then authorized to issue under the Charter.

Based upon the foregoing, and subject to the assumptions, limitations and qualifications stated herein, it is our opinion that the issuance of the Shares has been duly authorized and, when the Registration Statement shall have become effective and when and if the Shares are issued in accordance with the Plan and the terms of the respective awards thereunder (including the payment of any consideration required pursuant to the terms of such awards), the Shares will be validly issued, fully paid and nonassessable.

The foregoing opinion is limited to the laws of the State of Indiana and we do not express any opinion herein concerning federal law or the laws of any other state. We express no opinion as to compliance with any federal or state securities laws, including the securities laws of the State of Indiana, or as to federal or state laws regarding fraudulent transfers. To the extent that any matter as to which our opinion is expressed herein would be governed by any jurisdiction other than the State of Indiana, we do not express any opinion on such matter.

BARNES & THORNBURG LLP

May 24, 2023

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The opinion expressed herein is limited to the matters specifically set forth herein and no other opinion shall be inferred beyond the matters expressly stated. We assume no obligation to supplement this opinion if any applicable law changes after the date hereof or if we become aware of any fact that might change the opinion expressed herein after the date hereof.

This opinion is being furnished to you for submission to the Commission as an exhibit to the Registration Statement. We hereby consent to the filing of this opinion as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required by Section 7 of the 1933 Act.

Very truly yours,

/s/ 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 24, 2023, 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, 2022.

/s/ Deloitte & Touche LLP

Stamford, Connecticut

May 24, 2023

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 ⁽¹⁾	Proposed Maximum Offering Price Per Share	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Common Stock, \$0.01 par value per share, to be issued under the Xylem 2011 Omnibus Incentive Plan (the "Plan")	Other ⁽²⁾	2,700,000	\$103.62 ⁽²⁾	\$279,774,000.00 ⁽²⁾	\$110.20 per \$1,000,000	\$30,831.10
Total Offering Amounts					\$279,774,000.00		\$30,831.10
Total Fee Offsets							\$0.00
Net Fee Due							\$30,831.10

- (1) Pursuant to Rule 416 of the Securities Act of 1933 (the "Securities Act"), this Registration Statement on Form S-8 (this "Registration Statement"), also covers any additional shares of Common Stock, par value of \$0.01 per share ("Common Stock") of Xylem Inc. in respect of the securities identified in the above table that may become issuable through the Plan as a result of any stock dividend, stock split, recapitalization or other similar transactions.
- (2) Estimated solely for the purpose of determining the registration fee pursuant to Rules 457(c) and 457(h) under the Securities Act. The proposed maximum offering price per share, maximum aggregate offering price and registration fee are based on a price of \$103.62 per share of Common Stock, which price is an average of the high and low sales prices of the Common Stock as reported on the New York Stock Exchange on May 18, 2023.