

Room 4561

July 25, 2007

Mr. Michael J. Critelli  
Chairman and Chief Executive Officer  
Pitney Bowes, Inc.  
1 Elmcroft Road  
Stamford, CT 06926-0700

**Re: Pitney Bowes, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2006**  
**Filed March 1, 2007**  
**File No. 001-03579**

Dear Mr. Critelli:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Very truly yours,

Mark Kronforst  
Accounting Branch Chief