

Room 4561

July 26, 2006

Mr. Bruce P. Nolop  
Executive Vice President and Chief Financial Officer  
Pitney Bowes Inc.  
1 Elmcroft Road  
Stamford, Connecticut 06926

**Re: Pitney Bowes Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2005  
Filed March 13, 2006  
File No. 001-03579**

Dear Mr. Nolop:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Very truly yours,

Brad Skinner  
Accounting Branch Chief