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Daniel J. Goldstein
Associate General Counsel

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August 13, 2002

VIA FACSIMILE and OVERNIGHT MAIL

Jonathan G. Katz
Secretary
Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549

**Re: Pitney Bowes Inc. -- Statements Under Oath of Principal Executive
Officer and Principal Financial Officer**

Dear Secretary Katz:

Enclosed on behalf of the Principal Executive Officer and Principal Financial Officer of Pitney Bowes Inc. pursuant to Order No. 4-460 of the Securities and Exchange Commission (June 27, 2002), please find one (1) original and one (1) copy of each of the following documents:

1. Statement Under Oath of Principal Executive Officer Regarding Facts and Circumstances Relating to Exchange Act Filings; and
2. Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings

Please file stamp the enclosed copy of this letter and each Statement and return them in the enclosed envelope.

Very truly yours,

Daniel J. Goldstein
Associate General Counsel

DJG:mm

Enclosures

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OFFICE OF THE SECRETARY

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STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Michael J. Critelli, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Pitney Bowes Inc. and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - The 2001 Annual Report on Form 10-K of Pitney Bowes Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Pitney Bowes Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.

Michael J. Critelli

Michael J. Critelli
Chairman and Chief Executive Officer
(Principal Executive Officer)
August 13, 2002

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Subscribed and sworn to
before me this 13th day of
August 2002.
Mary E. Burke
Notary Public
My Commission Expires
MARY E. BURKE
NOTARY PUBLIC
MY COMMISSION EXPIRES FEB. 28, 2007