UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

Current Report

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

December 7, 2012
Date of Report (Date of earliest event reported)

Pitney Bowes Inc.

(Exact name of registrant as specified in its charter)

Delaware	**1-3579**	**06-0495050**
(State or other jurisdiction of incorporation or organization)	(Commission file number)	(I.R.S. Employer Identification No.)

World Headquarters
1 Elmcroft Road
Stamford, Connecticut 06926-0700
(Address of principal executive offices)

(203) 356-5000
(Registrant's telephone number, including area code)

Not Applicable
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 8.01. OTHER EVENTS

As previously disclosed, on November 27, 2012, Pitney Bowes Inc. (the "Company") completed a public offering of $100,000,000 aggregate principal amount of its 5.25% Notes Due 2022 (the "Notes"). On December 7, 2012, Merrill Lynch, Pierce, Fenner & Smith Incorporated and Morgan Stanley & Co. LLC, as the representatives for the several underwriters, notified the Company of the underwriters' intention to partially exercise their option to purchase additional Notes. On December 13, 2012, the Company closed the sale of an additional $10,000,000 principal amount of the Notes to the underwriters, pursuant to the partial exercise of the underwriters' option to purchase additional Notes. Net proceeds from the exercise of the underwriters' option to purchase additional Notes were $9,723,333.33, after deducting underwriting discounts and commissions.

The Notes purchased pursuant to the underwriters' option to purchase additional Notes will form a part of the original series of Notes issued previously and will be fungible with such original series.

Reference is made to the Company's Current Report on Form 8-K filed November 27, 2012 for additional information regarding the terms of the Notes. Such summary does not purport to be complete and is qualified in its entirety by reference to the Officers' Certificate establishing the terms of the Notes and the specimen of the Notes, filed as Exhibits 4.1 and 4.2 to such Current Report on Form 8-K, respectively.

ITEM 9.01. FINANCIAL STATEMENTS AND EXHIBITS

(d) Exhibits.

Exhibit Number	Description of Exhibit
4.1	Officers' Certificate establishing the terms of the Notes, dated November 27, 2012 (incorporated by reference to Exhibit 4.1 to the Company's Current Report on Form 8-K, filed November 27, 2012).
4.2	Specimen of 5.25% Notes Due 2022 (incorporated by reference to Exhibit 4.2 to the Company's Current Report on Form 8-K, filed November 27, 2012).
5.1	Opinion of Gibson, Dunn & Crutcher LLP, dated December 13, 2012.
23.1	Consent of Gibson, Dunn & Crutcher LLP (included in Exhibit 5.1).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Pitney Bowes Inc.

By: /s/ Helen Shan

Name: Helen Shan
Title: Vice President, Finance and Treasurer

Date: December 13, 2012

Exhibit 5.1

GIBSON DUNN

Gibson, Dunn & Crutcher LLP

200 Park Avenue
New York, NY 10166-0193
Tel 212.351.4000
www.gibsondunn.com

Client: 72007-00146

December 13, 2012

Pitney Bowes Inc.
1 Elmcroft Road
Stamford, Connecticut 06926-0700

Re: Pitney Bowes Inc.
Registration Statement on Form S-3 (File No. 333-176957)

Ladies and Gentlemen:

We have acted as counsel to Pitney Bowes Inc., a Delaware corporation (the "Company"), in connection with the offering by the Company of $10,000,000 aggregate principal amount of the Company's 5.25% Notes Due 2022 (the "Over-allotment Notes") pursuant to the Registration Statement on Form S-3, file no. 333-176957 (the "Registration Statement", filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), the prospectus included therein and the prospectus supplement, dated November 19, 2012, filed with the Commission on November 20, 2012 pursuant to Rule 424(b) of the Securities Act (the "Prospectus Supplement").

The Over-allotment Notes have been issued pursuant to the Indenture, dated February 14, 2005 between the Company and Citibank, N.A. as trustee (the "Base Indenture"), as amended by the First Supplemental Indenture dated October 23, 2007 by and among the Company, The Bank of New York Mellon, as successor trustee (the "Trustee") and Citibank, N.A., as resigning trustee (the "Supplemental Indenture" and together with the Base Indenture, the "Indenture").

In arriving at the opinions expressed below, we have examined originals, or copies certified or otherwise identified to our satisfaction as being true and complete copies of the originals, of the Base Indenture, the Supplemental Indenture and the Over-allotment Notes and such other documents, corporate records, certificates of officers of the Company and of public officials and other instruments as we have deemed necessary or advisable to enable us to render these opinions. In our examination, we have assumed, without independent investigation, the genuineness of all signatures, the legal capacity and competency of all natural persons, the authenticity of all documents submitted to us as originals and the conformity to original documents of all documents submitted to us as copies. As to any facts material to these opinions, we have relied to the extent we deemed appropriate and without independent investigation upon statements and representations of officers and other representatives of the Company and others.

Based upon the foregoing, and subject to the assumptions, exceptions, qualifications and limitations set forth herein, we are of the opinion that the Over-allotment Notes are legal, valid and binding obligations of the Company, enforceable against the Company in accordance with their respective terms.

The opinions expressed above are subject to the following additional exceptions, qualifications, limitations and assumptions:

A. We render no opinion herein as to matters involving the laws of any jurisdiction other than the State of New York and to the extent relevant for our opinions herein, the Delaware General Corporation Law. This opinion is limited to the effect of the current state of the laws of the State of New York and the Delaware General Corporation Law and the facts as they currently exist. We assume no obligation to revise or supplement this opinion in the event of future changes in such laws or the interpretations thereof or such facts.

B. The opinions above are subject to (i) the effect of any bankruptcy, insolvency, reorganization, moratorium, arrangement or similar laws affecting the rights and remedies of creditors' generally, including without limitation the effect of statutory or other laws regarding fraudulent transfers or preferential transfers and (ii) general principles of equity, including without limitation concepts of materiality, reasonableness, good faith and fair dealing and the possible unavailability of specific performance, injunctive relief or other equitable remedies regardless of whether enforceability is considered in a proceeding in equity or at law.

C. We express no opinion regarding the effectiveness of (i) any waiver of stay, extension or usury laws or of unknown future rights, (ii) provisions relating to indemnification, exculpation or contribution, to the extent such provisions may be held unenforceable as contrary to public policy or federal or state securities laws or (iii) any waiver of the right to jury trial.

We consent to the filing of this opinion as an exhibit to the Registration Statement, and we further consent to the use of our name under the caption "Validity of the Notes" in the Registration Statement and the Prospectus Supplement. In giving these consents, we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ Gibson, Dunn & Crutcher LLP