



DIVISION OF  
CORPORATION FINANCE

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

July 23, 2025

David Wyshner  
Chief Financial Officer  
Kyndryl Holdings, Inc.  
One Vanderbilt Avenue, 15th Floor  
New York, New York 10017

**Re: Kyndryl Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended March 31, 2025**  
**File No. 001-40853**

Dear David Wyshner:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Edward Sebold