



DIVISION OF
CORPORATION FINANCE

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

June 29, 2010

Via Fax & U.S. Mail

Mr. G. Penn Holsenbeck
Vice President & Corporate Secretary
Philip Morris International Inc.
120 Park Avenue
New York, New York 10017

**Re: Philip Morris International Inc.
Form 10-K for the year ended December 31, 2009
File No. 001-33708**

Dear Mr. Holsenbeck:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Amanda Ravitz
Branch Chief - Legal