



DIVISION OF  
CORPORATION FINANCE

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

October 12, 2022

Emmanuel Babeau  
Chief Financial Officer  
Philip Morris International Inc.  
120 Park Avenue  
New York, NY 10017

**Re: Philip Morris International Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 11, 2022**  
**File No. 001-33708**

Dear Emmanuel Babeau:

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 Manufacturing

cc: Suzanne Rich Folsom