



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

DIVISION OF  
CORPORATION FINANCE

October 25, 2022

Frank P. Sedlarcik  
Vice President, Assistant General Counsel and Secretary  
International Business Machines Corporation  
One New Orchard Road  
Armonk, New York 10504

**Re: International Business Machines Corporation  
Definitive Proxy Statement on Schedule 14A  
Filed March 7, 2022  
File No. 001-02360**

Dear Frank P. Sedlarcik:

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  
Disclosure Review Program