



DIVISION OF
CORPORATION FINANCE

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

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