



Kyndryl
One Vanderbilt Avenue
15th Floor
New York, NY 10017 USA

November 22, 2021

VIA EDGAR
United States Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549

Re: Notice of Disclosure filed in the Quarterly Report on Form 10-Q under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934

Ladies and Gentlemen:

Pursuant to Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012 and Section 13(r) of the Securities Exchange Act of 1934, as amended, notice is hereby provided that Kyndryl Holdings, Inc. has made disclosure pursuant to those provisions in its Quarterly Report on Form 10-Q for the quarter ended September 30, 2021, which was filed with the Securities and Exchange Commission on November 22, 2021.

Respectfully Submitted,

Kyndryl Holdings, Inc.

By: /s/ Edward Sebold
Name: Edward Sebold
Title: General Counsel and Secretary