

February 6, 2023

Chief, Information Technology  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE MS 3040  
Washington, DC 20549

To whom it may concern:

The New York Stock Exchange certifies its approval for listing and registration of the following securities of INTERNATIONAL BUSINESS MACHINES CORPORATION, under the Exchange Act of 1934:

- €1,000,000,000 3.375% Notes Due 2027
- €1,250,000,000 3.625% Notes Due 2031
- €1,000,000,000 3.750% Notes Due 2035
- €1,000,000,000 4.000% Notes Due 2043
- £750,000,000 4.875% Notes Due 2038

Sincerely,

