

NOV 22 2013

Washington, DC 20549

Parasnand Madho
Director
Corporate Actions & Market Watch



13003669

November 22, 2013

001-02360

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

To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, INTERNATIONAL BUSINESS MACHINES CORPORATION, £750,000,000 2.750% Notes Due 2020 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 20, 2013. Tentative listing date – November 25, 2013.

Sincerely,

A handwritten signature in cursive script, appearing to read "Parasnand Madho".