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Certnys

Edwin Mecabe
Managing Director
Corporate Actions & Market Watch



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Received SEC
NOV - 8 2013
Washington, DC 20549

November 8, 2013

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 €1,500,000,000 1.875% Notes Due 2020 and €1,000,000,000 2.875% Notes Due 2025 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 6, 2013. Tentative listing date – November 11, 2013.

Sincerely,