



Received SEC

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Washington, DC 20549

Silvio Conte (Joe)  
Head of Corporate Actions  
Global Listings

New York Stock Exchange  
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15008044

August 12, 2015

CERTNYS  
001-2360

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  
£300,000,000 2.625% Notes Due 2022 New York of **International Business  
Machines Corporation** under the Exchange Act of 1934.

Sincerely,