

August 11, 2022

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 \$600,000,000 5.875% Debentures Due 2032 of INTERNATIONAL BUSINESS MACHINES CORPORATION under the Exchange Act of 1934.

Sincerely,

