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November 15, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

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B THOMSON
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, INTERNATIONAL BUSINESS MACHINES CORPORATION, 4% Notes Due 2011 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 15, 2006. Tentative listing date – November 16, 2006.

Sincerely,

Carol L. ...

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