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Director  
Corporate Actions & Market Watch



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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**, €1,000,000,000 1.375% Notes Due 2019, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on November 16, 2012. Tentative listing date – November 23, 2012.

Sincerely,