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December 5, 2014

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 €1,000,000,000 1.250% Notes Due 2023 of INTERNATIONAL BUSINESS MACHINES CORPORATION. under the Exchange Act of 1934.

Sincerely,