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Global Listings

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Received SEC

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Washington, DC 20549

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CERTIFIED

March 7, 2016

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 0.500% Notes Due 2021, €750,000,000 1.125% Notes Due 2024, and €500,000,000 1.750% Notes Due 2028 of **INTERNATIONAL BUSINESS MACHINES CORPORATION** under the Exchange Act of 1934.

Sincerely,