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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 ¥42,000,000,000 0.30% Notes Due 2026 of **INTERNATIONAL BUSINESS MACHINES CORPORATION** under the Exchange Act of 1934.

Sincerely,