

August 11, 2022

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 \$600,000,000 5.875% Debentures Due 2032 of INTERNATIONAL BUSINESS MACHINES CORPORATION under the Exchange Act of 1934.

Sincerely,

A handwritten signature in blue ink, appearing to read "Liam J. O'Connell", is written over a faint, light blue circular watermark or seal.