

**CERTIFICATE OF SERVICE**

I, Gabriel R. MacConaill, hereby certify that I am not less than 18 years of age and that on this 11<sup>th</sup> day of May, 2009, I caused a true and correct copy of the within **Notice of Motion of International Business Machines Corporation or An Order Converting The Debtors' Chapter 11 Bankruptcy Cases to Cases Under Chapter 7 of the Bankruptcy Code** to be served on the Creditors and Equity Security Holders on the attached service lists and the **Motion of International Business Machines Corporation or An Order Converting The Debtors' Chapter 11 Bankruptcy Cases to Cases Under Chapter 7 of the Bankruptcy Code** to be served on the attached 2002 service list by Pre-paid First Class Mail:

  
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Gabriel R. MacConaill

Pac#915611