

INTERNATIONAL BUSINESS MACHINES CORP
 Form 4
 May 09, 2008

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

OMB APPROVAL

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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 MACDONALD J RANDALL

2. Issuer Name and Ticker or Trading Symbol
 INTERNATIONAL BUSINESS MACHINES CORP [IBM]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)

3. Date of Earliest Transaction (Month/Day/Year)
 05/08/2008

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 Senior Vice President

IBM CORPORATION, NEW ORCHARD ROAD

(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

ARMONK, NY 10504

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Ownership (Instr. 4)
				(A) or (D)	Price		
Common Stock	05/08/2008		S	400 D	\$ 124.715	102,846.4717	D
Common Stock	05/08/2008		S	4,266 D	\$ 124.72	98,580.4717	D
Common Stock	05/08/2008		S	675 D	\$ 124.725	97,905.4717	D
Common Stock	05/08/2008		S	100 D	\$ 124.7275	97,805.4717	D
Common Stock	05/08/2008		S	3,550 D	\$ 124.73	94,255.4717	D

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Common Stock	05/08/2008	S	100	D	\$ 124.733	94,155.4717	D
Common Stock	05/08/2008	S	700	D	\$ 124.735	93,455.4717	D
Common Stock	05/08/2008	S	600	D	\$ 124.74	92,855.4717	D
Common Stock	05/08/2008	S	200	D	\$ 124.745	92,655.4717	D
Common Stock	05/08/2008	S	1,100	D	\$ 124.75	91,555.4717	D
Common Stock	05/08/2008	S	100	D	\$ 124.755	91,455.4717	D
Common Stock	05/08/2008	S	100	D	\$ 124.765	91,355.4717	D
Common Stock	05/08/2008	S	900	D	\$ 124.767	90,455.4717	D
Common Stock	05/08/2008	S	100	D	\$ 124.7675	90,355.4717	D
Common Stock	05/08/2008	S	8,847	D	\$ 124.77	81,508.4717	D
Common Stock	05/08/2008	S	1,501	D	\$ 124.78	80,007.4717	D
Common Stock	05/08/2008	S	800	D	\$ 124.785	79,207.4717	D
Common Stock	05/08/2008	S	1,900	D	\$ 124.79	77,307.4717	D
Common Stock	05/08/2008	S	400	D	\$ 124.795	76,907.4717	D
Common Stock	05/08/2008	S	450	D	\$ 124.8	76,457.4717	D
Common Stock	05/08/2008	S	300	D	\$ 124.802	76,157.4717	D
Common Stock	05/08/2008	S	3,505	D	\$ 124.81	72,652.4717	D
Common Stock	05/08/2008	S	1,700	D	\$ 124.812	70,952.4717	D
Common Stock	05/08/2008	S	1,900	D	\$ 124.815	69,052.4717	D
Common Stock	05/08/2008	S	1,000	D	\$ 124.817	68,052.4717	D

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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Following Transaction (Instr. 6)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
MACDONALD J RANDALL IBM CORPORATION NEW ORCHARD ROAD ARMONK, NY 10504			Senior Vice President	

Signatures

D. Cummins for J. R. MacDonald by
power-of-attorney 05/09/2008

__Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 4(b)(v).
- ** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Remarks:

Additional sales will be shown on a subsequent Form 4.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure. Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB number.