Edgar Filing: INTERNATIONAL BUSINESS MACHINES CORP - Form 4

INTERNATIONAL BUSINESS MACHINES CORP

(Zip)

(State)

Form 4 May 10, 2010

FORM 4

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

OMB Number: 3235-0287

OMB APPROVAL

Check this box if no longer subject to Section 16.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Expires: January 31, 2005
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0.5

Form 4 or Form 5 obligations may continue. See Instruction

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

1(b).

(City)

(Print or Type Responses)

1. Name and Address of Reporting Person * SANFORD LINDA S			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) IBM CORPO	IBM CORPORATION, 294 ROUTE		3. Date of Earliest Transaction (Month/Day/Year) 05/08/2010	Director 10% Owner Senior Vice President		
SOMERS, NY	(Street) Y 10589		4. If Amendment, Date Original Filed(Month/Day/Year)	6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person		

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(,)	(= 1111)	Tabl	e I - Non-I	Derivative	Secu	rities Acqui	rea, Disposea of,	or Beneficially	y Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactic Code (Instr. 8)		sed of		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 Beneficial Ownership (Instr. 4)
Common Stock	05/08/2010		M	2,337	A	\$ 0	2,337	D	
Common Stock	05/08/2010		M	2,527	A	\$ 0	4,864	D	
Common Stock	05/08/2010		F	1,081	D	\$ 122.185	3,783	D	
Common Stock	05/08/2010		F	1,168	D	\$ 122.185	2,615	D	
Common Stock							2,091.1734	I (1)	son

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Common 928.8159 I (1) trust Stock

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

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(9-02)

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 on Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	rivative Expiration Date (Month/Day/Year) red		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Pric Deriva Securi (Instr.
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Rst. Stock Unit	\$ 0 (2)	05/08/2010		M(3)	2,527	(2)	(2)	Common Stock	2,527	\$ (
Rst. Stock Unit	\$ 0 (2)	05/08/2010		M(3)	2,337	(2)	(2)	Common Stock	2,337	\$ (

Reporting Owners

Reporting Owner Name / Address	ix ia tonompo						
	Director	10% Owner	Officer	Other			

SANFORD LINDA S **IBM CORPORATION** 294 ROUTE 100 **SOMERS, NY 10589**

Senior Vice President

Signatures

D. Cummins on behalf of L. S. 05/10/2010 Sanford

**Signature of Reporting Person Date

Reporting Owners 2

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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).
- (1) The reporting person disclaims beneficial ownership of the securities, and this report shall not be deemed an admission that the reporting person is the beneficial owner of such securities for purposes of Section 16 or for any other purpose.
- (2) These units were payable in cash or the company's common stock upon the lapse of the restrictions on the transaction date shown.
- (3) Release of restricted stock units.

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.