

IWATA JON C  
Form 4  
April 28, 2011

**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 \*  
IWATA JON C

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

5. Relationship of Reporting Person(s) to Issuer  
(Check all applicable)  
 Director  10% Owner  
 Officer (give title below)  Other (specify below)  
Senior Vice President

(Last) (First) (Middle)  
IBM CORPORATION, ONE NEW ORCHARD ROAD  
(Street)

3. Date of Earliest Transaction (Month/Day/Year)  
04/27/2011

ARMONK, NY 10504

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

(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		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 Beneficial Ownership (Instr. 4)	
			Code	V	Amount	(A) or (D)				Price
Common Stock	04/27/2011		M		3,780	A	\$ 92.12	41,259.8734	D	
Common Stock	04/27/2011		M		28,462	A	\$ 101.33	69,721.8734	D	
Common Stock	04/27/2011		M		31,494	A	\$ 105.96	101,215.8734	D	
Common Stock	04/27/2011		S		100	D	\$ 169.965	101,115.8734	D	
Common Stock	04/27/2011		S		800	D	\$ 169.97	100,315.8734	D	

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Common Stock	04/27/2011	S	605	D	\$ 169.975	99,710.8734	D
Common Stock	04/27/2011	S	1,200	D	\$ 169.98	98,510.8734	D
Common Stock	04/27/2011	S	200	D	\$ 169.985	98,310.8734	D
Common Stock	04/27/2011	S	2,800	D	\$ 169.99	95,510.8734	D
Common Stock	04/27/2011	S	100	D	\$ 169.995	95,410.8734	D
Common Stock	04/27/2011	S	322	D	\$ 170	95,088.8734	D
Common Stock	04/27/2011	S	264	D	\$ 170.035	94,824.8734	D
Common Stock	04/27/2011	S	2,290	D	\$ 170.04	92,534.8734	D
Common Stock	04/27/2011	S	190	D	\$ 170.0401	92,344.8734	D
Common Stock	04/27/2011	S	107	D	\$ 170.045	92,237.8734	D
Common Stock	04/27/2011	S	3,300	D	\$ 170.05	88,937.8734	D
Common Stock	04/27/2011	S	987	D	\$ 170.055	87,950.8734	D
Common Stock	04/27/2011	S	2,925	D	\$ 170.06	85,025.8734	D
Common Stock	04/27/2011	S	230	D	\$ 170.065	84,795.8734	D
Common Stock	04/27/2011	S	2,988	D	\$ 170.07	81,807.8734	D

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	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)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)
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