

Di Leo Allen Bruno V
 Form 3
 January 11, 2012

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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INITIAL STATEMENT OF 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 *

Â Di Leo Allen Bruno V
 (Last) (First) (Middle)

IBM CORPORATION, C/O
 SEC'Y'S OFFICE,Â ONE NEW
 ORCHARD ROAD
 (Street)

ARMONK,Â NYÂ 10570
 (City) (State) (Zip)

2. Date of Event Requiring Statement

(Month/Day/Year)
 01/03/2012

3. Issuer Name and Ticker or Trading Symbol

INTERNATIONAL BUSINESS MACHINES CORP
 [IBM]

4. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

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

5. 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

Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	6,600.676	D	Â

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

SEC 1473 (7-02)

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

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)	4. Conversion or Exercise Price of	5. Ownership Form of Derivative	6. Nature of Indirect Beneficial Ownership (Instr. 5)
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	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Derivative Security	Security: Direct (D) or Indirect (I) (Instr. 5)	
Rst. Stock Unit	Â (1)	Â (1)	Common Stock	1,986	\$ 0	D	Â
Rst. Stock Unit	Â (2)	Â (2)	Common Stock	24,272	\$ 0	D	Â
Rst. Stock Unit	Â (3)	Â (3)	Common Stock	8,197	\$ 0	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Di Leo Allen Bruno V IBM CORPORATION, C/O SEC'Y'S OFFICE ONE NEW ORCHARD ROAD ARMONK, NY 10570	Â	Â	Â Senior Vice President	Â

Signatures

D. Cummins on behalf of B. V. Di Leo Allen	01/11/2012
__Signature of Reporting Person	Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, *see* Instruction 5(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) These units are payable in cash or the company's common stock upon lapse of the restrictions on May 8, 2012.
- (2) These units are payable in cash or the company's common stock upon lapse of the restrictions on September 4, 2012.
- (3) These units are payable in cash or the company's common stock upon lapse of the restrictions on January 22, 2015.

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.