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INTERNATIONAL BUSINESS MACHINES CORP

Form 4

February 29, 2008

FORM 4

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

OMB 3235-0287

Estimated average

burden hours per

Check this box if no longer subject to Section 16.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

Number: January 31, Expires: 2005

0.5

OMB APPROVAL

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

response...

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * MAKIHARA MINORU

2. Issuer Name and Ticker or Trading

5. Relationship of Reporting Person(s) to Issuer

Symbol

INTERNATIONAL BUSINESS

(Check all applicable)

below)

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

(Last) (First) (Middle)

(State)

(Zip)

MACHINES CORP [IBM] 3. Date of Earliest Transaction

_X__ Director 10% Owner Other (specify Officer (give title

MITSUBISHI CORP. 2-3-1 MARUNOUCHI, CHIYODA-KU

> (Street) 4. If Amendment, Date Original

Applicable Line)

Filed(Month/Day/Year)

(Month/Day/Year)

02/28/2008

X Form filed by One Reporting Person Form filed by More than One Reporting

6. Individual or Joint/Group Filing(Check

TOKYO JAPAN 100-8086

(City)

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1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	3. 4. Securities Acquired Transaction(A) or Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8)			5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect (I)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
			Code V	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)	(Instr. 4)	
Common Stock	02/28/2008		M	4,000	A	\$ 58.22	5,000	D	
Common Stock	02/28/2008		S	200	D	\$ 114.85	4,800	D	
Common Stock	02/28/2008		S	200	D	\$ 114.87	4,600	D	
Common Stock	02/28/2008		S	100	D	\$ 114.89	4,500	D	
Common Stock	02/28/2008		S	200	D	\$ 114.9	4,300	D	

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Common Stock	02/28/2008	S	100	D	\$ 114.92	4,200	D
Common Stock	02/28/2008	S	400	D	\$ 114.94	3,800	D
Common Stock	02/28/2008	S	700	D	\$ 114.95	3,100	D
Common Stock	02/28/2008	S	100	D	\$ 115.04	3,000	D
Common Stock	02/28/2008	S	900	D	\$ 115.15	2,100	D
Common Stock	02/28/2008	S	300	D	\$ 115.16	1,800	D
Common Stock	02/28/2008	S	200	D	\$ 115.22	1,600	D
Common Stock	02/28/2008	S	500	D	\$ 115.25	1,100	D
Common Stock	02/28/2008	S	100	D	\$ 115.29	1,000	D

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

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

SEC 1474 (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. Transacti Code (Instr. 8)	5. Number out Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	tive Expiration Date (Month/Day/Year) of		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
BOD Stock Option (right to buy)	\$ 58.22	02/28/2008		M	4,000	05/01/2002(1)	04/30/2008	Common Stock	4,000

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

MAKIHARA MINORU MITSUBISHI CORP 2-3-1 MARUNOUCHI, CHIYODA-KU TOKYO JAPAN 100-8086



Signatures

D. Cummins for M. Makihara by power-of-attorney

02/29/2008

**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).
- (1) This grant vested in four equal annual installments; the last installment vested on the date shown above.

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.

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