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INTERNATIONAL BUSINESS MACHINES CORP

Form 4

August 06, 2009

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Check this box if no longer subject to Section 16. Form 4 or

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

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OMB APPROVAL

3235-0287

January 31,

OMB

Number:

Expires:

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).

(Print or Type Responses)

1. Name and Address of Reporting Person * MOFFAT ROBERT W JR			2. Issuer Name and Ticker or Trading Symbol	5. Relationship of Reporting Person(s) to Issuer		
			INTERNATIONAL BUSINESS MACHINES CORP [IBM]	(Check all applicable)		
(Last)	(First)	(Middle)	3. Date of Earliest Transaction (Month/Day/Year)	Director 10% OwnerX_ Officer (give title Other (specify		
IBM CORPORATION, 294 ROUTE 100			08/04/2009	below) below) Senior Vice President		
	(Street)		4. If Amendment, Date Original	6. Individual or Joint/Group Filing(Check		
SOMERS, NY 10589			Filed(Month/Day/Year)	Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting		
(City)	(State)	(Zin)		Person		

						1 (1	3011		
(City)	(State)	(Zip) Table I - Non-Derivative Securities Acquire		red, 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)	Code (Instr. 8)	onDisposed (Instr. 3, 4	of (D) 4 and 5 (A) or	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)
Common Stock	08/04/2009		Code V S	Amount 251	(D)	Price \$ 119.06	37,780.0306	D	
Common Stock	08/04/2009		S	100	D	\$ 119.065	37,680.0306	D	
Common Stock	08/04/2009		S	900	D	\$ 119.08	36,780.0306	D	
Common Stock	08/04/2009		S	3,000	D	\$ 119.09	33,780.0306	D	
Common Stock	08/04/2009		S	1,800	D	\$ 119.1	31,980.0306	D	

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Common Stock	08/04/2009	S	1,400	D	\$ 119.11	30,580.0306	D
Common Stock	08/04/2009	S	1,600	D	\$ 119.12	28,980.0306	D
Common Stock	08/04/2009	S	200	D	\$ 119.1201	28,780.0306	D
Common Stock	08/04/2009	S	2,746	D	\$ 119.13	26,034.0306	D
Common Stock	08/04/2009	S	300	D	\$ 119.135	25,734.0306	D
Common Stock	08/04/2009	S	1,354	D	\$ 119.14	24,380.0306	D
Common Stock	08/04/2009	S	400	D	\$ 119.15	23,980.0306	D
Common Stock	08/04/2009	S	100	D	\$ 119.18	23,880.0306	D
Common Stock	08/05/2009	M	11,373	A	\$ 82.76	35,253.0306	D
Common Stock	08/05/2009	M	17,490	A	\$ 91.04	52,743.0306	D
Common Stock	08/05/2009	M	5,362	A	\$ 92.12	58,105.0306	D
Common Stock	08/05/2009	M	968	A	\$ 103.25	59,073.0306	D
Common Stock	08/05/2009	M	14,032	A	\$ 103.25	73,105.0306	D
Common Stock	08/05/2009	S	49,225	D	\$ 118.52	23,880.0306	D

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

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

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			and	5)				
			Code V (A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Share
Emp. Stock Option (right to buy)	\$ 103.25	08/05/2009	M	968	02/29/2004(1)	02/28/2010	Common Stock	968
Emp. Stock Option (right to buy)	\$ 103.25	08/05/2009	M	14,032	02/29/2004(1)	02/28/2010	Common Stock	14,032
Emp. Stock Option (right to buy)	\$ 91.04	08/05/2009	M	17,490	05/08/2009(2)	05/07/2016	Common Stock	17,490
Emp. Stock Option (right to buy)	\$ 82.76	08/05/2009	M	11,373	05/08/2009(3)	05/07/2016	Common Stock	11,373
Emp. Stock Option (right to	\$ 92.12	08/05/2009	M	5,362	03/08/2008(3)	03/07/2015	Common Stock	5,362

Relationships

Reporting Owners

buy)

Reporting Owner Name / Address		remionships					
	Director	10% Owner	Officer	Other			
MOFFAT ROBERT W JR IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589			Senior Vice President				
Signatures							
D. Cummins for R. W. Moffat power-of-attorney		08/06/2009					
**Signature of Reporting	Person		Date				

Reporting Owners 3

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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) This grant vested in four equal annual installments; the last installment vested on the date shown above.
- (2) This grant vests in four equal annual installments; the most recent vesting occurred on the date shown above.
- (3) This grant vested in one installment 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.