

IWATA JON C
Form 4
April 30, 2009

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, NEW ORCHARD ROAD
(Street)

3. Date of Earliest Transaction (Month/Day/Year)
04/29/2009

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 (Instr. 8)	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 or Price		
Common Stock	04/29/2009		S		300	D	\$ 104.64 34,368.4945
Common Stock	04/29/2009		S		600	D	\$ 104.645 33,768.4945
Common Stock	04/29/2009		S		600	D	\$ 104.65 33,168.4945
Common Stock	04/29/2009		S		2,200	D	\$ 104.66 30,968.4945
Common Stock	04/29/2009		S		100	D	\$ 104.665 30,868.4945

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Common Stock	04/29/2009	S	200	D	\$ 104.67	30,668.4945	D
Common Stock	04/29/2009	S	200	D	\$ 104.69	30,468.4945	D
Common Stock	04/29/2009	S	700	D	\$ 104.695	29,768.4945	D
Common Stock	04/29/2009	S	4,000	D	\$ 104.7	25,768.4945	D
Common Stock	04/29/2009	S	100	D	\$ 104.71	25,668.4945	D
Common Stock	04/29/2009	S	600	D	\$ 104.715	25,068.4945	D
Common Stock	04/29/2009	S	700	D	\$ 104.72	24,368.4945	D
Common Stock	04/29/2009	S	608	D	\$ 104.73	23,760.4945	D
Common Stock	04/29/2009	S	100	D	\$ 104.735	23,660.4945	D
Common Stock	04/29/2009	S	2,000	D	\$ 104.74	21,660.4945	D
Common Stock	04/29/2009	S	700	D	\$ 104.745	20,960.4945	D
Common Stock	04/29/2009	S	400	D	\$ 104.75	20,560.4945	D
Common Stock	04/29/2009	S	300	D	\$ 104.755	20,260.4945	D
Common Stock	04/29/2009	S	1,100	D	\$ 104.76	19,160.4945	D
Common Stock	04/29/2009	S	100	D	\$ 104.765	19,060.4945	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.

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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	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene
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Derivative Security	Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	(Instr. 3 and 4)	Own Follo Repo Trans (Instr
Code	V (A) (D)	Date Exercisable	Expiration Date
		Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
IWATA JON C IBM CORPORATION NEW ORCHARD ROAD ARMONK, NY 10504			Senior Vice President	

Signatures

M. F. SooHoo for J. C. Iwata by power-of-attorney	04/30/2009
**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).

Remarks:

Additional sales will be shown on a subsequent Form 4.

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.