

Adkins Rodney C  
 Form 3  
 May 24, 2007

**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)

<p>1. Name and Address of Reporting Person *</p> <p>Adkins Rodney C</p> <p>(Last) (First) (Middle)</p> <p>IBM CORPORATION, 294 ROUTE 100</p> <p>(Street)</p> <p>SOMERS, NY 10589</p> <p>(City) (State) (Zip)</p>	<p>2. Date of Event Requiring Statement</p> <p>(Month/Day/Year)</p> <p>05/18/2007</p>	<p>3. Issuer Name and Ticker or Trading Symbol</p> <p>INTERNATIONAL BUSINESS MACHINES CORP [IBM]</p> <p>4. Relationship of Reporting Person(s) to Issuer</p> <p>(Check all applicable)</p> <p><input type="checkbox"/> Director <input type="checkbox"/> 10% Owner  <input checked="" type="checkbox"/> Officer <input type="checkbox"/> Other                  (give title below) (specify below)                  Senior Vice President</p>	<p>5. If Amendment, Date Original Filed(Month/Day/Year)</p> <p>6. Individual or Joint/Group Filing(Check Applicable Line)</p> <p><input checked="" type="checkbox"/> Form filed by One Reporting Person  <input type="checkbox"/> Form filed by More than One Reporting Person</p>
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**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	171.558	D	

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

SEC 1473 (7-02)

**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.**

**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 Derivative	5. Ownership Form of Derivative Security:	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Title			

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		Expiration Date		Amount or Number of Shares	Security	Direct (D) or Indirect (I) (Instr. 5)	
Emp. Stock Option (right to buy)	02/24/2002 <sup>(1)</sup>	02/23/2008	Common Stock	489	\$ 51.155	D	Â
Emp. Stock Option (right to buy)	02/23/2003 <sup>(1)</sup>	02/22/2009	Common Stock	562	\$ 88.955	D	Â
Emp. Stock Option (right to buy)	02/23/2003 <sup>(1)</sup>	02/22/2009	Common Stock	8,438	\$ 88.955	D	Â
Emp. Stock Option (right to buy)	02/29/2004 <sup>(1)</sup>	02/28/2010	Common Stock	726	\$ 103.25	D	Â
Emp. Stock Option (right to buy)	02/29/2004 <sup>(1)</sup>	02/28/2010	Common Stock	8,274	\$ 103.25	D	Â
Emp. Stock Option (right to buy)	02/27/2005 <sup>(1)</sup>	02/26/2011	Common Stock	955	\$ 104.71	D	Â
Emp. Stock Option (right to buy)	02/27/2005 <sup>(1)</sup>	02/26/2011	Common Stock	19,145	\$ 104.71	D	Â
Emp. Stock Option (right to buy)	02/26/2006 <sup>(1)</sup>	02/25/2012	Common Stock	25,029	\$ 97.59	D	Â
Emp. Stock Option (right to buy)	02/25/2007 <sup>(1)</sup>	02/24/2013	Common Stock	17,260	\$ 78.13	D	Â
Emp. Stock Option (right to buy)	02/24/2007 <sup>(2)</sup>	02/23/2014	Common Stock	24,746	\$ 105.96	D	Â
Emp. Stock Option (right to buy)	03/08/2008 <sup>(3)</sup>	03/07/2015	Common Stock	1,883	\$ 92.12	D	Â
Emp. Stock Option (right to buy)	03/08/2007 <sup>(2)</sup>	03/07/2015	Common Stock	21,400	\$ 101.33	D	Â
Emp. Stock Option (right to buy)	05/08/2009 <sup>(3)</sup>	05/07/2016	Common Stock	3,689	\$ 82.76	D	Â
Rst. Stock Unit	Â <sup>(4)</sup>	Â <sup>(4)</sup>	Common Stock	5,000	\$ 0	D	Â
Rst. Stock Unit	Â <sup>(5)</sup>	Â <sup>(5)</sup>	Common Stock	11,628	\$ 0	D	Â
Rst. Stock Unit	Â <sup>(6)</sup>	Â <sup>(6)</sup>	Common Stock	5,313	\$ 0	D	Â
Rst. Stock Unit	Â <sup>(7)</sup>	Â <sup>(7)</sup>	Common Stock	4,737	\$ 0	D	Â
Phantom Stock Unit	Â <sup>(8)</sup>	Â <sup>(8)</sup>	Common Stock	8,645	\$ 0	D	Â
Rst. Stock Unit	Â <sup>(9)</sup>	Â <sup>(9)</sup>	Common Stock	6,010	\$ 0	D	Â

