

Daniels Michael E
 Form 4
 August 06, 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 *
 Daniels Michael E

2. Issuer Name and Ticker or Trading Symbol
 INTERNATIONAL BUSINESS MACHINES CORP [IBM]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
 IBM CORPORATION, 294 ROUTE 100
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 08/05/2009

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

SOMERS, NY 10589

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 Ownership (Instr. 4)
				(A) or (D)	Price		
			Code	V	Amount		
Common Stock	08/05/2009		S		100	D	\$ 118.095 113,249.1005 D
Common Stock	08/05/2009		S		3,000	D	\$ 118.1 110,249.1005 D
Common Stock	08/05/2009		S		900	D	\$ 118.105 109,349.1005 D
Common Stock	08/05/2009		S		1,100	D	\$ 118.11 108,249.1005 D
Common Stock	08/05/2009		S		5,540	D	\$ 118.16 102,709.1005 D

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Common Stock	08/05/2009	S	76	D	\$ 118.165	102,633.1005	D
Common Stock	08/05/2009	S	2,108	D	\$ 118.17	100,525.1005	D
Common Stock	08/05/2009	S	600	D	\$ 118.1775	99,925.1005	D
Common Stock	08/05/2009	S	6,700	D	\$ 118.18	93,225.1005	D
Common Stock	08/05/2009	S	2,276	D	\$ 118.185	90,949.1005	D
Common Stock	08/05/2009	S	285	D	\$ 118.1875	90,664.1005	D
Common Stock	08/05/2009	S	1,098	D	\$ 118.19	89,566.1005	D
Common Stock	08/05/2009	S	100	D	\$ 118.195	89,466.1005	D
Common Stock	08/05/2009	S	7,133	D	\$ 118.2	82,333.1005	D
Common Stock	08/05/2009	S	1,700	D	\$ 118.205	80,633.1005	D
Common Stock	08/05/2009	S	9,327	D	\$ 118.21	71,306.1005	D
Common Stock	08/05/2009	S	200	D	\$ 118.215	71,106.1005	D
Common Stock	08/05/2009	S	3,772	D	\$ 118.22	67,334.1005	D
Common Stock	08/05/2009	S	3,221	D	\$ 118.23	64,113.1005	D
Common Stock	08/05/2009	S	100	D	\$ 118.235	64,013.1005	D

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

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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)						
	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
Daniels Michael E IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589			Senior Vice President	

Signatures

D. Cummins for M. E. Daniels by power-of-attorney 08/06/2009

**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.