

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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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)

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

___ Director ___ 10% Owner
 Officer (give title below) ___ Other (specify below)

IBM CORPORATION, 294 ROUTE 100

08/05/2009

Senior Vice President

(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)

SOMERS, NY 10589

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)
				(A) or (D)			
			Code	V	Amount	Price	
Common Stock	08/05/2009		M		37,000	\$ 78.13	98,188.1005 D
Common Stock	08/05/2009		M		26,032	\$ 103.25	124,220.1005 D
Common Stock	08/05/2009		S		200	\$ 117.93	124,020.1005 D
Common Stock	08/05/2009		S		100	\$ 117.94	123,920.1005 D
Common Stock	08/05/2009		S		900	\$ 117.95	123,020.1005 D

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Common Stock	08/05/2009	S	200	D	\$ 117.955	122,820.1005	D
Common Stock	08/05/2009	S	550	D	\$ 117.96	122,270.1005	D
Common Stock	08/05/2009	S	1,450	D	\$ 117.97	120,820.1005	D
Common Stock	08/05/2009	S	200	D	\$ 117.975	120,620.1005	D
Common Stock	08/05/2009	S	900	D	\$ 117.98	119,720.1005	D
Common Stock	08/05/2009	S	352	D	\$ 117.99	119,368.1005	D
Common Stock	08/05/2009	S	500	D	\$ 117.995	118,868.1005	D
Common Stock	08/05/2009	S	300	D	\$ 117.9975	118,568.1005	D
Common Stock	08/05/2009	S	1,753	D	\$ 118	116,815.1005	D
Common Stock	08/05/2009	S	500	D	\$ 118.01	116,315.1005	D
Common Stock	08/05/2009	S	1,387	D	\$ 118.02	114,928.1005	D
Common Stock	08/05/2009	S	500	D	\$ 118.025	114,428.1005	D
Common Stock	08/05/2009	S	900	D	\$ 118.03	113,528.1005	D
Common Stock	08/05/2009	S	100	D	\$ 118.04	113,428.1005	D
Common Stock	08/05/2009	S	79	D	\$ 118.07	113,349.1005	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 Securities Acquired (A)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)
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