Daniels Michael E Form 4 November 03, 2010

FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549

OMB APPROVAL
OMB
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if no longer subject to Section 16. Form 4 or

Check this box

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

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).

Stock

(Print or Type Responses)

1. Name and Address of Reporting Person * 5. Relationship of Reporting Person(s) to 2. Issuer Name and Ticker or Trading Daniels Michael E Issuer Symbol INTERNATIONAL BUSINESS (Check all applicable) MACHINES CORP [IBM] 10% Owner (Last) (First) (Middle) 3. Date of Earliest Transaction Director X_ Officer (give title Other (specify (Month/Day/Year) below) below) IBM CORPORATION, 294 ROUTE 11/02/2010 Senior Vice President 100 (Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Filing(Check Filed(Month/Day/Year) Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting **SOMERS, NY 10589**

(City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 1. Title of 2. Transaction Date 2A. Deemed 3. 4. Securities Acquired (A) 5. Amount of 6. 7. Nature Security (Month/Day/Year) Execution Date, if Transaction Disposed of (D) Securities Ownership of Indirect (Instr. 3) Code (Instr. 3, 4 and 5) Beneficially Form: Beneficial (Month/Day/Year) Owned (Instr. 8) Direct (D) Ownership or Indirect Following (Instr. 4) Reported (I) (A) Transaction(s) (Instr. 4) or (Instr. 3 and 4) Code V Amount (D) Price Common 11/02/2010 S 1 D \$ 144 124,193.2489 D Stock Common 11/02/2010 S 333 \$ 144.01 D 123,860.2489 Stock Common 11/02/2010 S 100 D \$ 144.02 123,760.2489 D Stock Common S 11/02/2010 1,200 D \$ 144.03 122,560.2489 Stock Common 11/02/2010 S 1,900 \$ 144.04 120,660.2489 D D

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Common Stock	11/02/2010	S	1,771	D	\$ 144.06	118,889.2489	D
Common Stock	11/02/2010	S	2,581	D	\$ 144.07	116,308.2489	D
Common Stock	11/02/2010	S	4,000	D	\$ 144.08	112,308.2489	D
Common Stock	11/02/2010	S	10	D	\$ 144.088	112,298.2489	D
Common Stock	11/02/2010	S	2,235	D	\$ 144.09	110,063.2489	D
Common Stock	11/02/2010	S	500	D	\$ 144.1	109,563.2489	D
Common Stock	11/02/2010	S	180	D	\$ 144.11	109,383.2489	D
Common Stock	11/02/2010	S	1,100	D	\$ 144.12	108,283.2489	D
Common Stock	11/02/2010	S	615	D	\$ 144.13	107,668.2489	D
Common Stock	11/02/2010	S	2,027	D	\$ 144.14	105,641.2489	D
Common Stock	11/02/2010	S	100	D	\$ 144.1425	105,541.2489	D
Common Stock	11/02/2010	S	185	D	\$ 144.145	105,356.2489	D
Common Stock	11/02/2010	S	3,436	D	\$ 144.15	101,920.2489	D
Common Stock	11/02/2010	S	2,600	D	\$ 144.16	99,320.2489	D
Common Stock	11/02/2010	S	1,120	D	\$ 144.17	98,200.2489	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.

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.	6. Date Exercisable and	7. Title and	8. Price of	9. Nu
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transactio	orNumber	Expiration Date	Amount of	Derivative	Deriv
Security	or Exercise		any	Code	of	(Month/Day/Year)	Underlying	Security	Secui
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivativo	e	Securities	(Instr. 5)	Bene
Security	or Exercise	,	any	Code	of	(Month/Day/Year)	Underlying	Security	

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Derivative Securities (Instr. 3 and 4)
Security Acquired

Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)

Code V (A) (D) Date Expiration Title Amount

Exercisable Date

or Number of Shares Own

Follo

Repo

Trans

(Insti

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 on behalf of M. E.
Daniels

**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 transactions 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.

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