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Arnold Colle Form 4												
November 09	1										PPROVAL	
	UNIT	ED STATES				ND EX(D.C. 205		NGE	COMMISSION	OMB Number:	3235-0287	
Check the if no long				~ ~ ~ ~ ~			~~ .			Expires:	January 31, 2005	
subject to Section 16. Form 4 or				NGES IN BENEFICIAL OWNERSH SECURITIES						Estimated a burden hou response	average Irs per	
Form 5 obligation may cont <i>See</i> Instru 1(b).	inue. Section	17(a) of the		ility H	lold	ing Com	ipany	Act o	ge Act of 1934, of 1935 or Section 40	n		
(Print or Type I	Responses)											
Arnold Colleen F. Symbol			Symbol INTERN	er Name and Ticker or Trading RNATIONAL BUSINESS					5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
			MACHI	NES (COF	RP [IBM]		(check an approacte)			
				of Earliest Transaction Day/Year) 2010					Director 10% Owner _X Officer (give title Other (specify below) below) Senior Vice President			
SOMERS, N	(Street)		4. If Amer Filed(Mon			-			6. Individual or Jo Applicable Line) _X_ Form filed by 0 Form filed by M	One Reporting Pe	erson	
		(Zin)							Person			
(City)	(State)	(Zip)	Table	e I - No	n-De			ties Ac	quired, Disposed of	f, or Beneficial	lly Owned	
1.Title of Security (Instr. 3)	2. Transaction (Month/Day/Yo	ear) Executio any	med on Date, if Day/Year)	Code (Instr.	8)	4. Securi nAcquirec Disposec (Instr. 3,	l (A) of l of (D 4 and (A) or)) 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)		
Common Stock	11/08/2010			G		Amount 115	(D) D	Price \$ 0	26,921.7182	D		
Common Stock									130	I <u>(1)</u>	daughter	
Common Stock									130	I <u>(1)</u>	son	
Common Stock									3,524	I <u>(1)</u>	trust	

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

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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 Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transacti Code (Instr. 8)	5. of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price of Derivative Security (Instr. 5)
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Phantom Stock Unit	\$ 0 <u>(2)</u>	11/08/2010		A <u>(3)</u>	16	(4)	(4)	Common Stock	16	\$ 0

Reporting Owners

Reporting Owner Name / Address	Relationships							
	Director	10% Owner	Officer	Other				
Arnold Colleen F. IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589			Senior Vice President					
Signatures								
D. Cummins on behalf of C. F.								

D. Cummins on behalf of C. Arnold

**Signature of Reporting Person

11/09/2010

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).
- (1) The reporting person disclaims beneficial ownership of the securities, and this report shall not be deemed an admission that the reporting person is the beneficial owner of such securities for purposes of Section 16 or for any other purpose.
- (2) Phantom stock units convert to the cash value of the company's common stock on a one-for-one basis.
- (3) Acquisition of phantom stock units under the IBM Excess 401(k) Plus Plan.

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(4) Distribution of phantom stock units under the IBM Excess 401(k) Plus Plan is deferred until separation from the company. The reporting person may transfer these phantom stock units into an alternative investment account under such plan.

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.