

INTERNATIONAL BUSINESS MACHINES CORP  
 Form 4  
 May 11, 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 \*  
 MILLS STEVEN A

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)  
 SOMERS, NY 10589  
 (City) (State) (Zip)

3. Date of Earliest Transaction (Month/Day/Year)  
 05/08/2009  
 4. If Amendment, Date Original Filed(Month/Day/Year)

\_\_\_\_ Director  
 \_\_\_X\_\_\_ Officer (give title below)  
 \_\_\_\_ 10% Owner  
 \_\_\_\_ Other (specify below)  
 Senior Vice President  
 6. Individual or Joint/Group Filing(Check Applicable Line)  
 \_\_\_X\_\_\_ Form filed by One Reporting Person  
 \_\_\_\_ Form filed by More than One Reporting Person

**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)	Price					
				Code	V	Amount				
Common Stock	05/08/2009		M		2,804	A	\$ 0	78,956.1211	D	
Common Stock	05/08/2009		M		3,158	A	\$ 0	82,114.1211	D	
Common Stock	05/08/2009		M		3,500	A	\$ 0	85,614.1211	D	
Common Stock	05/08/2009		F		1,332	D	\$ 101.79	84,282.1211	D	
Common Stock	05/08/2009		F		1,500	D	\$ 101.79	82,782.1211	D	

Common Stock 05/08/2009 F 1,662 D \$ 101.79 81,120.1211 D

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. Transaction Code (Instr. 8)	5. Number 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 or Value of Underlying Securities (Instr. 3 and 4)
Rst. Stock Unit	\$ 0 <sup>(1)</sup>	05/08/2009		M <sup>(2)</sup>	3,500	<sup>(1)</sup> <sup>(1)</sup>	Common Stock	3,500
Rst. Stock Unit	\$ 0 <sup>(1)</sup>	05/08/2009		M <sup>(2)</sup>	3,158	<sup>(1)</sup> <sup>(1)</sup>	Common Stock	3,158
Rst. Stock Unit	\$ 0 <sup>(1)</sup>	05/08/2009		M <sup>(2)</sup>	2,804	<sup>(1)</sup> <sup>(1)</sup>	Common Stock	2,804

## Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
MILLS STEVEN A IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589			Senior Vice President	

## Signatures

D. Cummins for S. A. Mills by power-of-attorney 05/11/2009

\_\_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).
- (1) These units were payable in cash or the company's common stock upon the lapse of the restrictions on the transaction date shown.
- (2) Release of restricted stock units.

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