

Rhodin Michael D.
Form 4
February 10, 2010

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

OMB Number: 3235-0287
Expires: January 31, 2005
Estimated average burden hours per response... 0.5

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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 *
Rhodin Michael D.

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

5. Relationship of Reporting Person(s) to Issuer
(Check all applicable)
 Director 10% Owner
 Officer (give title below) Other (specify below)
Senior Vice President

(Last) (First) (Middle)
IBM CORPORATION, 5
TECHNOLOGY PARK DR.,
WESTFORD TECH CTR
(Street)

3. Date of Earliest Transaction (Month/Day/Year)
02/09/2010

WESTFORD, MA 01886
(City) (State) (Zip)

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

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)
			Code	V	Amount or Price		
Common Stock	02/09/2010		I ⁽¹⁾		811.6224 A \$ 123.21	10,000.3455	D
Common Stock	02/09/2010		S		300 D \$ 123.85	9,700.3455	D
Common Stock	02/09/2010		S		168 D \$ 123.86	9,532.3455	D
Common Stock	02/09/2010		S		300 D \$ 123.87	9,232.3455	D
	02/09/2010		S		100 D \$ 123.9	9,132.3455	D

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Common Stock									
Common Stock	02/09/2010		S	100	D	\$ 123.92	9,032.3455	D	
Common Stock	02/09/2010		S	700	D	\$ 123.925	8,332.3455	D	
Common Stock	02/09/2010		S	150	D	\$ 123.93	8,182.3455	D	
Common Stock	02/09/2010		S	100	D	\$ 123.95	8,082.3455	D	
Common Stock	02/09/2010		S	400	D	\$ 123.955	7,682.3455	D	
Common Stock	02/09/2010		S	182	D	\$ 123.96	7,500.3455	D	
Common Stock							50	I ⁽²⁾	daughter 1
Common Stock							50	I ⁽²⁾	daughter 2
Common Stock							50	I ⁽²⁾	son

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 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 Derivative Security (Instr. 3)		
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Phantom Stock Unit	\$ 0 ⁽³⁾	02/09/2010		I ⁽⁴⁾	1,624	⁽⁵⁾	⁽⁵⁾	Common Stock	1,624	\$ 123.92

