

Daniels Michael E  
 Form 4  
 May 07, 2008

**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 \*  
 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

05/06/2008

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 Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price
Common Stock	05/06/2008		M		1,124	A	\$ 88.955
							39,460.1154
Common Stock	05/06/2008		M		27,076	A	\$ 88.955
							66,536.1154
Common Stock	05/06/2008		S		200	D	\$ 120.8
							66,336.1154
Common Stock	05/06/2008		S		200	D	\$ 120.81
							66,136.1154
Common Stock	05/06/2008		S		100	D	\$ 120.82
							66,036.1154

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Common Stock	05/06/2008	S	1,300	D	\$ 120.83	64,736.1154	D
Common Stock	05/06/2008	S	946	D	\$ 120.84	63,790.1154	D
Common Stock	05/06/2008	S	100	D	\$ 120.845	63,690.1154	D
Common Stock	05/06/2008	S	1,700	D	\$ 120.85	61,990.1154	D
Common Stock	05/06/2008	S	400	D	\$ 120.86	61,590.1154	D
Common Stock	05/06/2008	S	1,600	D	\$ 120.87	59,990.1154	D
Common Stock	05/06/2008	S	900	D	\$ 120.875	59,090.1154	D
Common Stock	05/06/2008	S	2,600	D	\$ 120.88	56,490.1154	D
Common Stock	05/06/2008	S	800	D	\$ 120.9	55,690.1154	D
Common Stock	05/06/2008	S	500	D	\$ 120.92	55,190.1154	D
Common Stock	05/06/2008	S	300	D	\$ 120.93	54,890.1154	D
Common Stock	05/06/2008	S	300	D	\$ 120.96	54,590.1154	D
Common Stock	05/06/2008	S	400	D	\$ 121	54,190.1154	D
Common Stock	05/06/2008	S	1,400	D	\$ 121.01	52,790.1154	D
Common Stock	05/06/2008	S	2,480	D	\$ 121.02	50,310.1154	D
Common Stock	05/06/2008	S	600	D	\$ 121.025	49,710.1154	D
Common Stock	05/06/2008	S	1,000	D	\$ 121.027	48,710.1154	D
Common Stock	05/06/2008	S	250	D	\$ 121.0275	48,460.1154	D
Common Stock	05/06/2008	S	1,000	D	\$ 121.03	47,460.1154	D
Common Stock	05/06/2008	S	2,700	D	\$ 121.04	44,760.1154	D

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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 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)	Amount or Number of Shares
Emp. Stock Option (right to buy)	\$ 88.955	05/06/2008		M	27,076	02/23/2003 <sup>(1)</sup> 02/22/2009	Common Stock	27,076
Emp. Stock Option (right to buy)	\$ 88.955	05/06/2008		M	1,124	02/23/2003 <sup>(1)</sup> 02/22/2009	Common Stock	1,124

## 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 for M. E. Daniels by power-of-attorney 05/07/2008

\_\_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) This grant vested in four equal annual installments; the last installment vested on the date shown above.

### Remarks:

Additional sales 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.

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