

INTERNATIONAL BUSINESS MACHINES CORP  
 Form 4  
 May 19, 2010

**FORM 4**

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

OMB APPROVAL

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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 \*  
 MACDONALD J RANDALL

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, ONE NEW ORCHARD ROAD  
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)  
 05/18/2010

ARMONK, NY 10504

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

(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 or Price			
Common Stock	05/18/2010		S	171	D \$ 130.444	86,918.086	D	
Common Stock	05/18/2010		S	1,100	D \$ 130.448	85,818.086	D	
Common Stock	05/18/2010		S	100	D \$ 130.45	85,718.086	D	
Common Stock	05/18/2010		S	100	D \$ 130.4504	85,618.086	D	
Common Stock	05/18/2010		S	100	D \$ 130.462	85,518.086	D	

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Common Stock	05/18/2010	S	1,000	D	\$ 130.491	84,518.086	D
Common Stock	05/18/2010	S	100	D	\$ 130.492	84,418.086	D
Common Stock	05/18/2010	S	7,315	D	\$ 130.58	77,103.086	D
Common Stock	05/18/2010	S	1,200	D	\$ 130.59	75,903.086	D
Common Stock	05/18/2010	S	900	D	\$ 130.6	75,003.086	D
Common Stock	05/18/2010	S	3,223	D	\$ 130.61	71,780.086	D
Common Stock	05/18/2010	S	13,087	D	\$ 130.62	58,693.086	D
Common Stock	05/18/2010	S	5,600	D	\$ 130.63	53,093.086	D
Common Stock	05/18/2010	S	200	D	\$ 130.639	52,893.086	D
Common Stock	05/18/2010	S	1,515	D	\$ 130.64	51,378.086	D
Common Stock	05/18/2010	S	900	D	\$ 130.645	50,478.086	D
Common Stock	05/18/2010	S	1,668	D	\$ 130.65	48,810.086	D
Common Stock	05/18/2010	S	1,440	D	\$ 130.66	47,370.086	D
Common Stock	05/18/2010	S	1,500	D	\$ 130.67	45,870.086	D
Common Stock	05/18/2010	S	1,397	D	\$ 130.68	44,473.086	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.**

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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	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene
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