

IWATA JON C
Form 4
April 28, 2011

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 *
IWATA JON C

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)
04/27/2011

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 Indirect Ownership (Instr. 4)
				(A) or (D)	Price		
Common Stock	04/27/2011		S	2,166 D	\$ 170.075	79,641.8734	D
Common Stock	04/27/2011		S	10,732 D	\$ 170.08	68,909.8734	D
Common Stock	04/27/2011		S	894 D	\$ 170.085	68,015.8734	D
Common Stock	04/27/2011		S	50 D	\$ 170.0875	67,965.8734	D
Common Stock	04/27/2011		S	2,582 D	\$ 170.09	65,383.8734	D

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Common Stock	04/27/2011	S	300	D	\$ 170.0975	65,083.8734	D
Common Stock	04/27/2011	S	1,835	D	\$ 170.1	63,248.8734	D
Common Stock	04/27/2011	S	1,424	D	\$ 170.11	61,824.8734	D
Common Stock	04/27/2011	S	2,142	D	\$ 170.12	59,682.8734	D
Common Stock	04/27/2011	S	200	D	\$ 170.13	59,482.8734	D
Common Stock	04/27/2011	S	500	D	\$ 170.14	58,982.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.143	58,882.8734	D
Common Stock	04/27/2011	S	115	D	\$ 170.1447	58,767.8734	D
Common Stock	04/27/2011	S	300	D	\$ 170.145	58,467.8734	D
Common Stock	04/27/2011	S	914	D	\$ 170.15	57,553.8734	D
Common Stock	04/27/2011	S	300	D	\$ 170.155	57,253.8734	D
Common Stock	04/27/2011	S	539	D	\$ 170.16	56,714.8734	D
Common Stock	04/27/2011	S	74	D	\$ 170.165	56,640.8734	D
Common Stock	04/27/2011	S	2,404	D	\$ 170.17	54,236.8734	D
Common Stock	04/27/2011	S	1,622	D	\$ 170.175	52,614.8734	D

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	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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Derivative Security	Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	(Instr. 3 and 4)	Own Follo Repo Trans (Instr
	Code V (A) (D)	Date Exercisable	Expiration Date
		Title	Amount or Number of Shares

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
IWATA JON C IBM CORPORATION ONE NEW ORCHARD ROAD ARMONK, NY 10504			Senior Vice President	

Signatures

D. Cummins on behalf of J. C.
Iwata

04/28/2011

**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).

Remarks:

Additional transactions 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. 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.