IWATA JON C
Form 4
April 28, 2011

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

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

(Last) (First) (Middle)

IBM CORPORATION, ONE NEW ORCHARD ROAD

(Street)

ARMONK, NY 10504

(City) (State) (Zip)

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

3. Date of Earliest Transaction (Month/Day/Year)
04/27/2011

4. If Amendment, Date Original Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

_____ Director _____ 10% Owner
__X__ Officer (give title below) _____ 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)
			Code	V	Amount	(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	

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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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	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

Derivative Security			Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)				(Instr. 3 and 4)			Owne 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.
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