

IWATA JON C
Form 4
April 28, 2011

FORM 4

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

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

OMB APPROVAL

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(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)

(Last) (First) (Middle)
IBM CORPORATION, ONE NEW
ORCHARD ROAD

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

____ Director ____ 10% Owner
__X__ Officer (give title ____ Other (specify
below) below)
Senior Vice President

(Street)
ARMONK, NY 10504

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

6. Individual or Joint/Group Filing(Check
Applicable Line)
__X__ 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 Beneficial Ownership (Instr. 4)
			Code	V	Amount	(A) or (D)	Price		
Common Stock	04/27/2011		S		607	D	\$ 170.25	29,195.8734	D
Common Stock	04/27/2011		S		605	D	\$ 170.255	28,590.8734	D
Common Stock	04/27/2011		S		400	D	\$ 170.26	28,190.8734	D
Common Stock	04/27/2011		S		144	D	\$ 170.2695	28,046.8734	D
Common Stock	04/27/2011		S		700	D	\$ 170.27	27,346.8734	D

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Common Stock	04/27/2011	S	100	D	\$ 170.275	27,246.8734	D
Common Stock	04/27/2011	S	500	D	\$ 170.28	26,746.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.2825	26,646.8734	D
Common Stock	04/27/2011	S	300	D	\$ 170.285	26,346.8734	D
Common Stock	04/27/2011	S	206	D	\$ 170.29	26,140.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.295	26,040.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.305	25,940.8734	D
Common Stock	04/27/2011	S	300	D	\$ 170.315	25,640.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.32	25,540.8734	D
Common Stock	04/27/2011	S	400	D	\$ 170.33	25,140.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.35	25,040.8734	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 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 of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene 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
<u> </u> **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).

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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