

INTERNATIONAL BUSINESS MACHINES CORP
Form 8-K
January 28, 2008

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 8-K

**CURRENT REPORT PURSUANT TO SECTION 13 OR 15 (d)
OF THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report: January 24, 2008
(Date of earliest event reported)

**INTERNATIONAL BUSINESS MACHINES
CORPORATION**
(Exact name of registrant as specified in its charter)

New York
(State of Incorporation)

1-2360
(Commission File
Number)

13-0871985
(IRS employer
Identification No.)

ARMONK, NEW YORK
(Address of principal executive offices)

10504
(Zip Code)

914-499-1900
(Registrant's telephone number)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Financial Statements and Exhibits.

This Current Report on Form 8-K is being filed to incorporate by reference into Registration Statement No. 333-145104 on Form S-3, effective August 3, 2007, the documents included as Exhibit 1 and 2 hereto, relating to \$3,500,000,000 aggregate principal amount of debt securities of IBM International Group Capital LLC which are guaranteed by the Registrant.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits

<u>Exhibit Number</u>	<u>Description</u>
(1)	Underwriting Agreement dated January 24, 2008 among IBM International Group Capital LLC, International Business Machines Corporation, Deutsche Bank Securities Inc., J.P. Morgan Securities Inc., Lehman Brothers Inc., Morgan Stanley & Co. Incorporated, Barclays Capital Inc., Bear, Stearns & Co. Inc., BNP Paribas Securities Corp., Merrill Lynch, Pierce, Fenner & Smith Incorporated and UBS Securities LLC.
(2)	Form of Floating Rate Notes due July 29, 2009

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

Date: January 28, 2008

By: /s/ Martin Schroeter
Martin Schroeter
Treasurer