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INTERNATION. Form 4 May 01, 2007									PPROVAL	
Check this box if no longer subject to	UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549 STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF								3235-0287 January 31, 2005 average	
subject to Section 16.SECURITIESEstimated average burden hours per responseForm 4 or Form 5Filed 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 19400.5										
(Print or Type Respo	nses)									
1. Name and Addres SANFORD LIN		Person <u>*</u>	Symbol INTER	er Name an NATION IINES CC	IAL BUS	SINESS	5. Relationship o Issuer (Che	of Reporting Per eck all applicabl		
(Last) (First) (Middle) 3. Date of Earlier (Month/Day/Yea IBM CORPORATION, 294 ROUTE 04/30/2007 100				Day/Year)	ransaction		Director 10% Owner X Officer (give title Other (specify below) below) below) Senior Vice President			
(SOMERS, NY 1	(Street) 0589			endment, D onth/Day/Yea	-	1	6. Individual or . Applicable Line) _X_ Form filed by Form filed by Person		erson	
(City)	(State)	(Zip)	Tab	ole I - Non-J	Derivative	Securities A	cquired, Disposed	of, or Beneficia	lly Owned	
	ansaction Date hth/Day/Year)		ed Date, if	3. Transactic Code (Instr. 8)	4. Securit onAcquired Disposed (Instr. 3, 4 Amount	ies (A) or of (D)	5. Amount of Securities Beneficially Owned		7. Nature of Indirect	
Reminder: Report or	n a separate line	for each cl	ass of sec		ficially own Perso inforn requir	ned directly o ons who res nation cont red to respo ays a currer	or indirectly. pond to the colle ained in this form ond unless the fo ntly valid OMB co	n are not rm	SEC 1474 (9-02)	
	Tab					posed of, or convertible s	Beneficially Owned securities)	1		

1. Title of	2.	3. Transaction Date	3A. Deemed	4. 5.	6. Date Exercisable and	7. Title and Amount of	8. Price of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	TransactionNumber	Expiration Date	Underlying Securities	Derivative

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Security (Instr. 3)	or Exercise Price of Derivative Security	any (Month/Day/Year)	Code) (Instr. 8)	of Derivativ Securitie Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	s I I	/Year)	(Instr. 3 and	4)	Security (Instr. 5)
			Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Phantom Stock Unit	\$ 0 <u>(1)</u>	04/30/2007	A <u>(2)</u>	7	(3)	(3)	Common Stock	7	\$ 0

Reporting Owners

Reporting Owner Name / Address	Relationships						
	Director	10% Owner	Officer	Other			
SANFORD LINDA S IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589			Senior Vice President				
Signatures							
D. Cummins for L. S. Sanford power-of-attorney		05/01/2007					
<u>**</u> Signature of Reporting P	erson		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).
- (1) Phantom stock units convert to the cash value of the company's common stock on a one-for-one basis.
- (2) Acquisition of phantom stock units under the IBM Executive Deferred Compensation Plan.

(3) Distribution of phantom stock units under the IBM Executive Deferred Compensation Plan is deferred until separation from the company.

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.