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Form 4										
February 07,	_								PPROVAL	
FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549								-	3235-02	
Check thi if no long subject to Section 1 Form 4 or Form 5	6.	MENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES							January 31, 2005 Estimated average burden hours per response 0.5	
obligatior may conti <i>See</i> Instru 1(b).	ns Section 17(action	a) of the l	Public U	Jtility Hol	ding Con		of 1935 or Section	on		
(Print or Type R	Responses)									
1. Name and A Weber Robe	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) IBM CORPO ORCHARD	3. Date of Earliest Transaction(Month/Day/Year)02/06/2008				Director 10% Owner X Officer (give title Other (specify below) Senior Vice President					
ARMONK,	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)	Tal	ole I - Non-l	Derivative	Securities A	cquired, Disposed	of, or Beneficia	ally Owned	
	2. Transaction Date (Month/Day/Year)	Execution any	ed Date, if	3.	4. Securit onAcquired Disposed (Instr. 3, 4	ies (A) or of (D)	5. Amount of Securities Beneficially	6. Ownership Form: Direct (D) or Indirect	7. Nature of Indirect	
Reminder: Ren	ort on a separate line	for each cl	ass of sec	ourities bene	ficially own	ned directly (or indirectly			
кеншает. кер	or on a separate mit	, for each cr		annes bene	Perso inform requir	ns who res nation cont red to respo nys a curre	spond 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 Owner securities)	I		

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	TransactionNun	ıber	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 Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)		Year)	(Instr. 3 and 4	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>	02/06/2008		A <u>(2)</u>	15	(3)	(3)	Common Stock	15	\$ 0

Reporting Owners

Reporting Owner Name / Address	Relationships						
1	Director	10% Owner	Officer	Other			
Weber Robert C IBM CORPORATION NEW ORCHARD ROAD ARMONK, NY 10504			Senior Vice President				
Signatures							
D. Cummins for R. C. Weber b power-of-attorney	У		02/07/2008				

**Signature of Reporting Person

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 Excess 401(k) Plus Plan.
- (3) Distribution of phantom stock units under the IBM Excess 401(k) Plus Plan is deferred until separation from the company. The reporting person may transfer these phantom stock units into an alternative investment account under such plan.

Date

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.