

INTERNATIONAL BUSINESS MACHINES CORP
 Form 4
 May 01, 2008

FORM 4

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

OMB APPROVAL

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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 *
 DONOFRIO NICHOLAS M

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)

3. Date of Earliest Transaction (Month/Day/Year)
 04/30/2008

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 Executive Vice President

IBM CORPORATION, NEW ORCHARD ROAD

(Street)

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

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

ARMONK, NY 10504

(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 Ownership (Instr. 4)
				(A) or (D)	Price		
				Code V	Amount		
Common Stock	04/30/2008		S	2,400 D	\$ 122.83	186,494.5773	D
Common Stock	04/30/2008		S	600 D	\$ 122.84	185,894.5773	D
Common Stock	04/30/2008		S	2,800 D	\$ 122.85	183,094.5773	D
Common Stock	04/30/2008		S	200 D	\$ 122.855	182,894.5773	D
Common Stock	04/30/2008		S	1,900 D	\$ 122.86	180,994.5773	D

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Common Stock	04/30/2008	S	2,000	D	\$ 122.87	178,994.5773	D
Common Stock	04/30/2008	S	200	D	\$ 122.875	178,794.5773	D
Common Stock	04/30/2008	S	1,300	D	\$ 122.88	177,494.5773	D
Common Stock	04/30/2008	S	700	D	\$ 122.89	176,794.5773	D
Common Stock	04/30/2008	S	600	D	\$ 122.91	176,194.5773	D
Common Stock	04/30/2008	S	1,200	D	\$ 122.92	174,994.5773	D
Common Stock	04/30/2008	S	1,000	D	\$ 122.93	173,994.5773	D
Common Stock	04/30/2008	S	600	D	\$ 122.935	173,394.5773	D
Common Stock	04/30/2008	S	200	D	\$ 122.94	173,194.5773	D

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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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. Number of Derivative Securities Beneficially Owned Following Reported Transaction (Instr. 6)
				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
DONOFRIO NICHOLAS M IBM CORPORATION NEW ORCHARD ROAD ARMONK, NY 10504			Executive Vice President	

Signatures

D. Cummins for N. M. Donofrio by
power-of-attorney

05/01/2008

__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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