LeBlanc Robert J. Form 4 October 26, 2010

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF **SECURITIES**

Form 5 obligations may continue. See Instruction

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

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person *

LeBlanc Robert J.

(Last)

(City)

2. Issuer Name and Ticker or Trading

Symbol

INTERNATIONAL BUSINESS MACHINES CORP [IBM]

(First) (Middle) 3. Date of Earliest Transaction (Month/Day/Year)

10/25/2010

IBM CORPORATION, 294 ROUTE 100

(Street)

(State)

4. If Amendment, Date Original

Filed(Month/Day/Year)

(Zip)

6. Individual or Joint/Group Filing(Check Applicable Line)

X Form filed by One Reporting Person Form filed by More than One Reporting

5. Relationship of Reporting Person(s) to

(Check all applicable)

Senior Vice President

10% Owner

Other (specify

OMB APPROVAL

Estimated average

burden hours per

3235-0287

January 31,

2005

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Number:

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response...

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

Issuer

below)

Director X_ Officer (give title

SOMERS, NY 10589

		Table 1 - Non-Derivative Securities Acquired, Disposed of, of Deficiency Owned								
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	any			3. 4. Securities Acquired (A) Transaction Disposed of (D) Code (Instr. 3, 4 and 5)			6. Ownership Form:	Beneficial	
		(Month/Day/Year)	(Instr. 8) Code V	Amount	(A) or (D)	Price	Owned Following Reported Transaction(s) (Instr. 3 and 4)	Direct (D) or Indirect (I) (Instr. 4)	Ownership (Instr. 4)	
Common Stock	10/25/2010		M	6,098	A	\$ 0	24,122.0427	D		
Common Stock	10/25/2010		F	2,819	D	\$ 140.605	21,303.0427	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. Transactio Code (Instr. 8)	5. Number omf 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. Pric Deriva Securi (Instr.
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Rst. Stock Unit	\$ 0 (1)	10/25/2010		M(2)	6,098	(1)	(1)	Common Stock	6,098	\$ (

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

LeBlanc Robert J. IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589

Senior Vice President

Signatures

D. Cummins on behalf of R. J. LeBlanc

10/26/2010

**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).
- (1) These units were payable in cash or the company's common stock upon the lapse of the restrictions on the transaction date shown.
- (2) Release of restricted stock units.

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.

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