Daniels Michael E Form 4 November 03, 2010

FORM 4

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

Check this box if no longer subject to Section 16.

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Expires: January 31, 2005 Estimated average burden hours per

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response...

Form 4 or 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).

Common

Stock

11/02/2010

(Print or Type Responses)

1. Name and Address of Reporting Person * 5. Relationship of Reporting Person(s) to 2. Issuer Name and Ticker or Trading Daniels Michael E Issuer Symbol INTERNATIONAL BUSINESS (Check all applicable) MACHINES CORP [IBM] 10% Owner (Last) (First) (Middle) 3. Date of Earliest Transaction Director X_ Officer (give title Other (specify (Month/Day/Year) below) below) IBM CORPORATION, 294 ROUTE 11/02/2010 Senior Vice President 100 (Street) 4. If Amendment, Date Original 6. Individual or Joint/Group Filing(Check Filed(Month/Day/Year) Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting **SOMERS, NY 10589**

(City) (State) (Zip) Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned 7. Nature of 1.Title of 2. Transaction Date 2A. Deemed 3. 4. Securities Acquired (A) 5. Amount of 6. Security (Month/Day/Year) Execution Date, if Transaction Disposed of (D) Securities Ownership Indirect (Instr. 3) Code (Instr. 3, 4 and 5) Beneficially Form: Beneficial (Month/Day/Year) Direct (D) Ownership (Instr. 8) Owned or Indirect Following (Instr. 4) Reported (I) (A) Transaction(s) (Instr. 4) or (Instr. 3 and 4) Code V Amount Price (D) Common 11/02/2010 S 800 D \$ 144.18 97,400.2489 D Stock Common 11/02/2010 S 500 D D \$ 144.19 96,900.2489 Stock Common 11/02/2010 S 4,026 D \$ 144.2 92,874.2489 D Stock Common S \$ 144.21 88,936.2489 11/02/2010 3,938 D D Stock

100

88,836.2489

D

S

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| Common Stock | 11/02/2010 | S | 3,135 | D | \$ 144.22 | 85,701.2489 | D |
|-----------------|------------|---|-------|---|-----------|-------------|---|
| Common Stock | 11/02/2010 | S | 700 | D | \$ 144.23 | 85,001.2489 | D |
| Common Stock | 11/02/2010 | S | 1,292 | D | \$ 144.24 | 83,709.2489 | D |

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

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SEC 1474

(9-02)

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

| 1. Title of Derivative | 2. Conversion | 3. Transaction Date (Month/Day/Year) | 3A. Deemed Execution Date, if | 4. Transacti | 5. orNumber | 6. Date Exer Expiration D | | 7. Tit | | 8. Price of Derivative | 9. Nu Deriv |
|------------------------|---------------|--------------------------------------|-------------------------------|-----------------|----------------|------------------------------|------------|--------|------------|------------------------|----------------|
| Security | or Exercise | | any | Code | of | (Month/Day/ | /Year) | Unde | rlying | Security | Secui |
| (Instr. 3) | Price of | | (Month/Day/Year) | (Instr. 8) | Derivativ | e | - | Secur | rities | (Instr. 5) | Bene |
| , | Derivative | | | | Securities | 8 | | (Instr | . 3 and 4) | | Owne |
| | Security | | | | Acquired | | | | | | Follo |
| | • | | | | (A) or | | | | | | Repo |
| | | | | | Disposed | | | | | | Trans |
| | | | | | of (D) | | | | | | (Instr |
| | | | | | (Instr. 3, | | | | | | |
| | | | | | 4, and 5) | | | | | | |
| | | | | | | | | | Amount | | |
| | | | | | | | | | or | | |
| | | | | | | Date | Expiration | Title | Number | | |
| | | | | | | Exercisable | Date | | of | | |
| | | | | Code V | (A) (D) | | | | Shares | | |

Reporting Owners

| Reporting Owner Name / Address | Relationships | | | | | | |
|---------------------------------------------------------------------------|---------------|-----------|-----------------------|-------|--|--|--|
| | Director | 10% Owner | Officer | Other | | | |
| Daniels Michael E IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589 | | | Senior Vice President | | | | |

Signatures

D. Cummins on behalf of M. E. 11/03/2010 Daniels

**Signature of Reporting Person Date

Reporting Owners 2

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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. 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.