IWATA JON C Form 4 April 28, 2011

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**

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).

(Last)

Form 5

obligations

may continue.

See Instruction

(Print or Type Responses)

1. Name and Address of Reporting Person * **IWATA JON C**

(First)

(Street)

2. Issuer Name and Ticker or Trading

Symbol

INTERNATIONAL BUSINESS MACHINES CORP [IBM]

3. Date of Earliest Transaction

(Month/Day/Year) 04/27/2011

IBM CORPORATION, ONE NEW ORCHARD ROAD

(Middle)

4. If Amendment, Date Original

Filed(Month/Day/Year)

5. Relationship of Reporting Person(s) to

Issuer

(Check all applicable)

OMB

Number:

Expires:

response...

Estimated average

burden hours per

OMB APPROVAL

3235-0287

January 31,

2005

0.5

Director 10% Owner X_ Officer (give title Other (specify

below)

Senior Vice President

6. Individual or Joint/Group Filing(Check

Applicable Line)

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

ARMONK, NY 1050

(City)	(State)	(Zip) Table I - Non-Derivative Securities Acqui					ired, 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)	Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) (A) or			5. Amount of Securities Ownership Beneficially Form: Owned Direct (D) Following or Indirect Reported (I) Transaction(s) (Instr. 4) (Instr. 3 and 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
Common Stock	04/27/2011		Code V S	Amount 607	(D)	Price \$ 170.25	29,195.8734	D			
Common Stock	04/27/2011		S	605	D	\$ 170.255	28,590.8734	D			
Common Stock	04/27/2011		S	400	D	\$ 170.26	28,190.8734	D			
Common Stock	04/27/2011		S	144	D	\$ 170.2695	28,046.8734	D			
Common Stock	04/27/2011		S	700	D	\$ 170.27	27,346.8734	D			

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Common Stock	04/27/2011	S	100	D	\$ 170.275	27,246.8734	D
Common Stock	04/27/2011	S	500	D	\$ 170.28	26,746.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.2825	26,646.8734	D
Common Stock	04/27/2011	S	300	D	\$ 170.285	26,346.8734	D
Common Stock	04/27/2011	S	206	D	\$ 170.29	26,140.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.295	26,040.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.305	25,940.8734	D
Common Stock	04/27/2011	S	300	D	\$ 170.315	25,640.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.32	25,540.8734	D
Common Stock	04/27/2011	S	400	D	\$ 170.33	25,140.8734	D
Common Stock	04/27/2011	S	100	D	\$ 170.35	25,040.8734	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 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. Transac Code (Instr. 8	5. tionNumber of) Derivativ Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	S	ate	Secur	unt of rlying	8. Price of Derivative Security (Instr. 5)
				Code	V (A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	

9. Nu

Deriv

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Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

IWATA JON C
IBM CORPORATION
ONE NEW ORCHARD ROAD
ARMONK, NY 10504

Senior
Vice
President

Signatures

D. Cummins on behalf of J. C. Iwata 04/28/2011

**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. 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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