Bramante James P Form 3 January 11, 2012

FORM 3

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

OMB APPROVAL

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INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, response...
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 2. Date of Event Requiring 3. Issuer Name and Ticker or Trading Symbol Person * Statement INTERNATIONAL BUSINESS MACHINES CORP À Bramante James P (Month/Day/Year) [IBM] 01/03/2012 (First) (Last) (Middle) 4. Relationship of Reporting 5. If Amendment, Date Original Person(s) to Issuer Filed(Month/Day/Year) IBM CORPORATION, C/O (Check all applicable) SECRETARY'S OFFICE. ONE NEW ORCHARD ROAD Director 10% Owner X_ Officer (Street) Other 6. Individual or Joint/Group (give title below) (specify below) Filing(Check Applicable Line) Senior Vice President X_ Form filed by One Reporting Person ARMONK, ÂNYÂ 10504 Form filed by More than One Reporting Person (City) (State) (Zip) Table I - Non-Derivative Securities Beneficially Owned 4. Nature of Indirect Beneficial 1. Title of Security 2. Amount of Securities 3. (Instr. 4) Beneficially Owned Ownership Ownership (Instr. 4) Form: (Instr. 5) Direct (D) or Indirect (I) (Instr. 5) Common Stock D Â 16,059.88 Reminder: Report on a separate line for each class of securities beneficially SEC 1473 (7-02)

owned directly or indirectly.

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

3. Title and Amount of 6. Nature of Indirect 1. Title of Derivative Security 2. Date Exercisable and 5. (Instr. 4) **Expiration Date** Securities Underlying Conversion Ownership Beneficial Ownership (Month/Day/Year) **Derivative Security** or Exercise Form of (Instr. 5) (Instr. 4) Price of Derivative

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	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Derivative Security	Security: Direct (D) or Indirect (I) (Instr. 5)	
Rst. Stock Unit	(1)	(1)	Common Stock	2,220	\$ 0	D	Â
Rst. Stock Unit	(2)	(2)	Common Stock	4,855	\$ 0	D	Â
Rst. Stock Unit	(3)	(3)	Common Stock	8,197	\$ 0	D	Â
Phantom Stock Unit	(4)	(4)	Common Stock	876	\$ 0	D	Â

Reporting Owners

Reporting Owner Name / Address		Relationships			
	Director	10% Owner	Officer	Other	
Bramante James P IBM CORPORATION, C/O SECRETARY'S OFFICE ONE NEW ORCHARD ROAD ARMONK. NY 10504	Â	Â	Senior Vice President	Â	

Signatures

D. Cummins on behalf of J. P. Bramante

01/11/2012

Date

**Signature of Reporting Person

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 5(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 are payable in cash or the company's common stock upon lapse of the restrictions on May 8, 2012.
- (2) These units are payable in cash or the company's common stock upon lapse of the restrictions on September 4, 2012.
- (3) These units are payable in cash or the company's common stock upon lapse of the restrictions on January 22, 2015.
- Phantom stock units acquired under the IBM Excess 401(k) Plus Plan convert to the cash value of the company's common stock on a one-for-one basis, and distribution is deferred until separation from the company. The reporting person may transfer some of these phantom stock units into an alternative investment account under such plan.

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.

Reporting Owners 2