Daniels Michael E Form 4 May 09, 2008

### FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

**SECURITIES** 

**OMB** Number:

3235-0287

Expires:

January 31, 2005

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**OMB APPROVAL** 

subject to Section 16. Form 4 or Form 5 obligations may continue.

See Instruction

Check this box

if no longer

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)

100

(Print or Type Responses)

1. Name and Address of Reporting Person \*

(First)

(Street)

Daniels Michael E

2. Issuer Name and Ticker or Trading

Symbol

INTERNATIONAL BUSINESS MACHINES CORP [IBM]

3. Date of Earliest Transaction

(Month/Day/Year) 05/08/2008

IBM CORPORATION, 294 ROUTE

(Middle)

5. Relationship of Reporting Person(s) to

Issuer

(Check all applicable)

Director 10% Owner Other (specify X\_ Officer (give title

below)

Senior Vice President

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

6. Individual or Joint/Group Filing(Check

Applicable Line)

\_X\_ Form filed by One Reporting Person Form filed by More than One Reporting

**SOMERS, NY 10589** 

(City)	(State)	(Zip) Tab	le I - Non-	Derivative	e Secu	rities Acqu	uired, Disposed of	, or Beneficial	ly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. 4. Securities Acquired Transaction(A) or Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8)			ed of (D)	5. Amount of Securities Beneficially Owned Following	6. Ownership Form: Direct (D) or Indirect	7. Nature of Indirect Beneficial Ownership (Instr. 4)
			Code V	Amount	(A) or (D)	Price	Reported Transaction(s) (Instr. 3 and 4)	(I) (Instr. 4)	
Common Stock	05/08/2008		M	2,737	A	\$ 0	42,199.7546	D	
Common Stock	05/08/2008		M	3,125	A	\$ 0	45,324.7546	D	
Common Stock	05/08/2008		F	1,161	D	\$ 124.46	44,163.7546	D	
Common Stock	05/08/2008		F	1,325	D	\$ 124.46	42,838.7546	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. Transaction Code (Instr. 8)	ransactionDerivative Code Securities		6. Date Exercisable and Expiration Date (Month/Day/Year)		7. Title and Amount of Underlying Securities (Instr. 3 and 4)	
				Code V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares
Rst. Stock Unit	\$ 0 (1)	05/08/2008		A <u>(1)</u>	8,412		<u>(1)</u>	<u>(1)</u>	Common Stock	8,412
Rst. Stock Unit	\$ 0 (2)	05/08/2008		M(3)		3,125	(2)	(2)	Common Stock	3,125
Rst. Stock Unit	\$ 0 (2)	05/08/2008		M(3)		2,737	(2)	(2)	Common Stock	2,737

# **Reporting Owners**

D ( O N /A)	Relationships
Reporting Owner Name / Address	•

Director 10% Owner Officer Other

Daniels Michael E IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589

Senior Vice President

## **Signatures**

D. Cummins for M. E. Daniels by power-of-attorney 05/09/2008

\*\*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).

**(1)** 

Reporting Owners 2

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Upon lapse of the restrictions, these units are payable in cash or the company's common stock. The restrictions lapse for 2,804 of these units on 05/08/2009, for 2,804 of these units on 05/08/2010, and for the remaining 2,804 of these units on 05/08/2011.

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

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