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INTERNATIONAL BUSINESS MACHINES CORP

Form 4

August 13, 2008

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

Form 5 obligations may continue.

See Instruction 1(b).

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

(Print or Type Responses)

(Last)

1. Name and Address of Reporting Person *

MOFFAT ROBERT W JR

(First) (Middle)

IBM CORPORATION, NEW ORCHARD ROAD

(Street)

Filed(Month/Day/Year)

08/12/2008

2. Issuer Name and Ticker or Trading

Symbol

INTERNATIONAL BUSINESS MACHINES CORP [IBM]

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

4. If Amendment, Date Original

6. Individual or Joint/Group Filing(Check

Applicable Line)

Director

X_ Officer (give title

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

3235-0287

January 31,

2005

0.5

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Number:

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response...

Estimated average

burden hours per

Issuer

below)

ARMONK, NY 105	04
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(City)	(State)	(Zip) Tak	ole I - Non-	-Derivativ	ve Seci	urities Acquir	ed, 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)	3. 4. Securities Acquired (A) Transaction Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8)			5. Amount of 6. Securities Ownership Beneficially Form: Owned Direct (D) Following or Indirect Reported (I)		7. Nature of Indirect Beneficial Ownership (Instr. 4)	
			Code V	Amount	or (D)	Price	Transaction(s) (Instr. 3 and 4)	(Instr. 4)	
Common Stock	08/12/2008		S	525	D	\$ 125.01	33,854.6738	D	
Common Stock	08/12/2008		S	1,000	D	\$ 125.02	32,854.6738	D	
Common Stock	08/12/2008		S	1,700	D	\$ 125.02	31,154.6738	D	
Common Stock	08/12/2008		S	200	D	\$ 125.025	30,954.6738	D	
Common Stock	08/12/2008		S	900	D	\$ 125.095	30,054.6738	D	

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Common Stock	08/12/2008	S	200	D	\$ 125.105	29,854.6738	D
Common Stock	08/12/2008	S	100	D	\$ 125.11	29,754.6738	D
Common Stock	08/12/2008	S	700	D	\$ 125.11	29,054.6738	D
Common Stock	08/12/2008	S	800	D	\$ 125.12	28,254.6738	D
Common Stock	08/12/2008	S	100	D	\$ 125.1275	28,154.6738	D
Common Stock	08/12/2008	S	350	D	\$ 125.13	27,804.6738	D
Common Stock	08/12/2008	S	200	D	\$ 125.14	27,604.6738	D
Common Stock	08/12/2008	S	1,470	D	\$ 125.14	26,134.6738	D
Common Stock	08/12/2008	S	400	D	\$ 125.145	25,734.6738	D
Common Stock	08/12/2008	S	157	D	\$ 125.15	25,577.6738	D
Common Stock	08/12/2008	S	1,630	D	\$ 125.15	23,947.6738	D
Common Stock	08/12/2008	S	600	D	\$ 125.155	23,347.6738	D
Common Stock	08/12/2008	S	200	D	\$ 125.1575	23,147.6738	D
Common Stock	08/12/2008	S	300	D	\$ 125.16	22,847.6738	D
Common Stock	08/12/2008	S	1,400	D	\$ 125.16	21,447.6738	D
Common Stock	08/12/2008	S	200	D	\$ 125.165	21,247.6738	D
Common Stock	08/12/2008	S	900	D	\$ 125.17	20,347.6738	D
Common Stock	08/12/2008	S	300	D	\$ 125.175	20,047.6738	D
Common Stock	08/12/2008	S	290	D	\$ 125.2	19,757.6738	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)

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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	2.	3. Transaction Date	3A. Deemed	4.	5.	6. Date Exerc	cisable and	7. Titl	e and	8. Price of	9. Nu
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transactio	onNumber	Expiration D	ate	Amou	nt of	Derivative	Deriv
Security	or Exercise		any	Code	of	(Month/Day/	Year)	Under	lying	Security	Secui
(Instr. 3)	Price of		(Month/Day/Year)	(Instr. 8)	Derivative	e		Securi	ities	(Instr. 5)	Bene
	Derivative				Securities			(Instr.	3 and 4)		Owne
	Security				Acquired						Follo
					(A) or						Repo
					Disposed						Trans
					of (D)						(Instr
					(Instr. 3,						
					4, and 5)						
									Amount		
									Amount		
						Date	Expiration	Title	or Number		
						Exercisable	Date	Title	of		
				Code V	(A) (D)						
				Coue v	(A) (D)				Shares		

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

MOFFAT ROBERT W JR IBM CORPORATION NEW ORCHARD ROAD ARMONK, NY 10504

Senior Vice President

Signatures

D. Cummins for R. W. Moffat Jr. by power-of-attorney

08/13/2008

**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).

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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