LeBlanc Robert J. Form 3 January 21, 2010

FORM 3

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

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF

SECURITIES

OMB APPROVAL

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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)

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 LeBlanc Robert J. (Month/Day/Year) [IBM] 01/12/2010 (Last) (First) (Middle) 4. Relationship of Reporting 5. If Amendment, Date Original Person(s) to Issuer Filed(Month/Day/Year) IBM CORPORATION, A 294 (Check all applicable) ROUTE 100 (Street) 6. Individual or Joint/Group Director 10% Owner X_ Officer Other Filing(Check Applicable Line) (give title below) (specify below) _X_ Form filed by One Reporting Senior Vice President Person SOMERS, NYÂ 10589 Form filed by More than One Reporting Person (City) (State) (Zip) Table I - Non-Derivative Securities Beneficially Owned 4. Nature of Indirect Beneficial 2. Amount of Securities 1. Title of Security Ownership (Instr. 4) Beneficially Owned Ownership (Instr. 4) Form: (Instr. 5) Direct (D) or Indirect (I) (Instr. 5) Â Common Stock 8,147,5611 D Reminder: Report on a separate line for each class of securities beneficially SEC 1473 (7-02) owned directly or indirectly. Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

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

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

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	Date Exercisable	Expiration Date		Amount or Number of Shares	Security	Direct (D) or Indirect (I) (Instr. 5)	
Rst. Stock Unit	(1)	(1)	Common Stock	2,500	\$ 0	D	Â
Rst. Stock Unit	(2)	(2)	Common Stock	3,272	\$ 0	D	Â
Rst. Stock Unit	(3)	(3)	Common Stock	6,098	\$ 0	D	Â
Rst. Stock Unit	(4)	(4)	Common Stock	2,106	\$ 0	D	Â
Rst. Stock Unit	(5)	(5)	Common Stock	31,250	\$ 0	D	Â
Rst. Stock Unit	(6)	(6)	Common Stock	29,127	\$ 0	D	Â
Phantom Stock Unit	(7)	(7)	Common Stock	12,415	\$ 0	D	Â
Phantom Stock Unit	(8)	(8)	Common Stock	1,306	\$ 0	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships					
1 0	Director	10% Owner	Officer	Other		
LeBlanc Robert J.						
IBM CORPORATION	â	â	Senior Vice President	Â		
294 ROUTE 100	A	A	A Sellioi vice President	A		
SOMERS, NY 10589						

Signatures

D. Cummins on behalf of R. J. LeBlanc 01/21/2010

**Signature of Reporting Person Date

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, 2010.
- (2) Upon lapse of the restrictions, these units are payable in cash or the company's common stock. The restrictions lapse for 1,636 of these units on May 8, 2010 and for 1,636 of these units on May 8, 2012.
- (3) These units are payable in cash or the company's common stock upon lapse of the restrictions on October 25, 2010.
- (4) These units are payable in cash or the company's common stock upon lapse of the restrictions on May 8, 2011.
- (5) These units are payable in cash or the company's common stock upon lapse of the restrictions on December 15, 2011.

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- (6) These units are payable in cash or the company's common stock upon lapse of the restrictions on September 4, 2012.
- 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.
- (8) These units have been deferred and are payable in the company's common stock upon lapse of restriction after retirement.

 Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure.

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