

INTERNATIONAL BUSINESS MACHINES CORP
 Form 4
 November 26, 2007

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

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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)

1. Name and Address of Reporting Person *
 MOFFAT ROBERT W JR

2. Issuer Name and Ticker or Trading Symbol
 INTERNATIONAL BUSINESS MACHINES CORP [IBM]

5. Relationship of Reporting Person(s) to Issuer
 (Check all applicable)
 ___ Director ___ 10% Owner
 Officer (give title below) ___ Other (specify below)
 Senior Vice President

(Last) (First) (Middle)
 IBM CORPORATION, NEW ORCHARD ROAD
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 11/21/2007

ARMONK, NY 10504

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

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 ___ Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, 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. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)			5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)		
				Code	V	Amount				(A) or (D)	Price
Common Stock	11/21/2007		M			18,446	A	\$ 51.155	41,357.6455	D	
Common Stock	11/21/2007		S			200	D	\$ 102.74	41,157.6455	D	
Common Stock	11/21/2007		S			320	D	\$ 102.75	40,837.6455	D	
Common Stock	11/21/2007		S			80	D	\$ 102.76	40,757.6455	D	
Common Stock	11/21/2007		S			1,400	D	\$ 102.77	39,357.6455	D	

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Common Stock	11/21/2007	S	1,140	D	\$ 102.78	38,217.6455	D
Common Stock	11/21/2007	S	300	D	\$ 102.785	37,917.6455	D
Common Stock	11/21/2007	S	200	D	\$ 102.79	37,717.6455	D
Common Stock	11/21/2007	S	880	D	\$ 102.8	36,837.6455	D
Common Stock	11/21/2007	S	400	D	\$ 102.805	36,437.6455	D
Common Stock	11/21/2007	S	1,337	D	\$ 102.81	35,100.6455	D
Common Stock	11/21/2007	S	200	D	\$ 102.815	34,900.6455	D
Common Stock	11/21/2007	S	3,520	D	\$ 102.82	31,380.6455	D
Common Stock	11/21/2007	S	800	D	\$ 102.825	30,580.6455	D
Common Stock	11/21/2007	S	4,767	D	\$ 102.83	25,813.6455	D
Common Stock	11/21/2007	S	200	D	\$ 102.835	25,613.6455	D
Common Stock	11/21/2007	S	100	D	\$ 102.84	25,513.6455	D
Common Stock	11/21/2007	S	202	D	\$ 102.845	25,311.6455	D
Common Stock	11/21/2007	S	300	D	\$ 102.86	25,011.6455	D
Common Stock	11/21/2007	S	1,100	D	\$ 102.865	23,911.6455	D
Common Stock	11/21/2007	S	600	D	\$ 102.87	23,311.6455	D
Common Stock	11/21/2007	S	400	D	\$ 102.89	22,911.6455	D

Reminder: Report on a separate line for each class of securities beneficially 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.

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

