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INTERNATIONAL BUSINESS MACHINES CORP

Form 4

January 29, 2009

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

Expires:

3235-0287

OMB APPROVAL

January 31, 2005

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Check this box if no longer subject to Section 16. Form 4 or Form 5

obligations

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

may continue. 30(h) of the Investment Company Act of 1940 See Instruction

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * SANFORD LINDA S			2. Issuer Name and Ticker or Trading Symbol INTERNATIONAL BUSINESS MACHINES CORP [IBM]	5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
(Last) IBM CORPO 100	(First) RATION, 29	(Middle) 94 ROUTE	3. Date of Earliest Transaction (Month/Day/Year) 01/28/2009	Director 10% Owner X Officer (give title Other (specify below) Senior Vice President			
goldeng vi	(Street)		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				Person			

SOMERS, N I	10389	

(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) our Disposed of (D) (Instr. 3, 4 and 5) (A) or			5. Amount of Securities Beneficially Owned Following Reported Transaction(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
Common Stock	01/28/2009		Code V	Amount 200	(D)	Price \$ 92.79	(Instr. 3 and 4) 2,362.8159	D			
Common Stock	01/28/2009		S	500	D	\$ 92.81	1,862.8159	D			
Common Stock	01/28/2009		S	400	D	\$ 92.8102	1,462.8159	D			
Common Stock	01/28/2009		S	100	D	\$ 92.82	1,362.8159	D			
Common Stock							2,091.1734	I (1)	son		

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Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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SEC 1474 (9-02)

9. Nu Deriv Secur Bene Own Follo Repo Trans

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

 Title of 	2.	3. Transaction Date	3A. Deemed	4.		5.	6. Date Exerc	cisable and	7. Tit	le and	8. Price of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	Transa	ction	Number	Expiration D	ate	Amou	ınt of	Derivative
Security	or Exercise		any	Code		of	(Month/Day/	Year)	Unde	rlying	Security
(Instr. 3)	Price of		(Month/Day/Year)	(Instr.	8)	Derivative	•		Secur	ities	(Instr. 5)
	Derivative		•			Securities			(Instr	. 3 and 4)	
	Security					Acquired			`		
	Ĭ					(A) or					
						Disposed					
						of (D)					
						(Instr. 3,					
						4, and 5)					
						, ,					
										Amount	
							Date	Expiration		or	
						Exercisable Date	Title	Number			
							LACICISAUIC	Date		of	
				Code	V	(A) (D)				Shares	

Reporting Owners

Reporting Owner Name / Address Relationships

Director 10% Owner Officer Other

SANFORD LINDA S IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589

Senior Vice President

Signatures

D. Cummins for L. S. Sanford by power-of-attorney

01/29/2009

**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) The reporting person disclaims beneficial ownership of the securities, and this report shall not be deemed an admission that the reporting person is the beneficial owner of such securities for purposes of Section 16 or for any other purpose.

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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