Edgar Filing: INTERNATIONAL BUSINESS MACHINES CORP - Form 4

Form 4	FIONAL BUSINE	ESS MAC	HINES	CORF)							
February 02	2, 2010											
FORM	14		CECU	DUDI	n			NCECC		OMB AF	PROVAL	
	UNITED	STATES				AND EX 1, D.C. 20		NGE CU	OMMISSION	OMB Number:	3235-0287	
Check the if no lor subject to Section Form 4	er STATEMENT OF CHANGES IN BENEFICIAL OWNERSHI 6. SECURITIES									Expires:January 31Estimated averageburden hours perresponse0.4		
Form 5 obligatio may cor <i>See</i> Inst 1(b).	ons Section 17(ruction	(a) of the l	Public U	Jtility	Hol	lding Co	mpan	•	Act of 1934, 1935 or Section	L		
(Print or Type	Responses)											
			21 issuer Fluine und Fleiner of Fluing					5. Relationship of Reporting Person(s) to Issuer (Check all applicable)				
						ORP [IBN	-					
(Mont				UI/Dav/Ical)					Director 10% Owner _X Officer (give title Other (specify below) below) Senior Vice President			
Filed(Mo				Month/Day/Year) A				A	5. 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							Ī	Person		jorung	
(City)	(State)	(Zip)	Tab	ole I - N	on-	Derivative	Secur	ities Acqui	ired, Disposed of,	or Beneficiall	y Owned	
1.Title of Security (Instr. 3) 2. Transaction Date 2A. Deemed (Month/Day/Year) Execution Date, if any (Month/Day/Year)			3. 4. Securities Acquired (A) Transactionor Disposed of (D) Code (Instr. 3, 4 and 5) (Instr. 8) (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)		
C				Code	V	Amount	(D)	Price	(Instr. 3 and 4)			
Common Stock	02/01/2010			A <u>(1)</u>		25,643	А	\$ 0	25,643	D		
Common Stock	02/01/2010			F		11,076	D	\$ 123.875	14,567	D		
Common Stock									2,091.1734	I <u>(2)</u>	son	
Common Stock									928.8159	I <u>(2)</u>	trust	

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.

 Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned

 (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative	2. Conversion	3. Transaction Date (Month/Day/Year)		4. Transactio	5. Mumber	6. Date Exerce Expiration D		7. Tit Amou	le and	8. Price of Derivative	9. Nu Deriv
Security (Instr. 3)	or Exercise Price of Derivative Security	(Nondi Duy Tear)	(Month/Day/Year)	Code (Instr. 8)	of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	(Month/Day/ e		Under Secur	rlying	Security (Instr. 5)	Secur Bene Owne Follo Repo Trans (Instr
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of 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. Commission in the last of L. C.								

D. Cummins on behalf of L. S. Sanford

**Signature of Reporting Person

02/02/2010 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) These shares result from performance share units which vested at the end of the performance period (2007-2009) and were payable in cash or the company's common stock on the transaction date shown.
- (2) 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.