IWATA JON C Form 4 May 10, 2010

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

30(h) of the Investment Company Act of 1940

Check this box if no longer

subject to

Section 16. Form 4 or Form 5 obligations may continue. See Instruction

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

1(b).

IWATA JON C

(Last)

ORCHARD ROAD

ARMONK, NY 10504

(Print or Type Responses)

1. Name and Address of Reporting Person *

(First)

IBM CORPORATION, ONE NEW

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IN M

3. (N

05

(Street) 4. If Amendment, Date Original

(Middle)

Filed(Month/Day/Year)

OMB APPROVAL

OMB Number:

3235-0287

Expires:

January 31, 2005

Estimated average burden hours per

response...

0.5

2. Issuer Name and Ticker or Trading	5. Relationship of Reporting Person(s) to Issuer				
NTERNATIONAL BUSINESS MACHINES CORP [IBM]	(Check all applicable)				
Date of Earliest Transaction Month/Day/Year) 5/08/2010	Director 10% Owner _X_ Officer (give title Other (specify below) Senior Vice President				

6. Individual or Joint/Group Filing(Check

Applicable Line)

X Form filed by One Reporting Person Form filed by More than One Reporting

(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. Transactio Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5) (A) or		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 Indirect Beneficial Ownership (Instr. 4)	
Common Stock	05/08/2010		Code V M	Amount 2,106	(D)	Price \$ 0	,	D	
Common Stock	05/08/2010		M	2,337	A	\$0	43,566.3399	D	
Common Stock	05/08/2010		F	957	D	\$ 122.185	42,609.3399	D	
Common Stock	05/08/2010		F	1,062	D	\$ 122.185	41,547.3399	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)

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

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number on Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exer Expiration D (Month/Day)	ate	7. Title and A Underlying S (Instr. 3 and	Securities	8. Pric Deriva Securi (Instr.
				Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Rst. Stock Unit	\$ 0 (1)	05/08/2010		M(2)	2,106	<u>(1)</u>	<u>(1)</u>	Common Stock	2,106	\$ (
Rst. Stock Unit	\$ 0 (1)	05/08/2010		M(2)	2,337	(1)	(1)	Common Stock	2,337	\$ (

Reporting Owners

Reporting Owner Name / Address	Relationships						
	Director	10% Owner	Officer	Other			
IWATA JON C IBM CORPORATION ONE NEW ORCHARD ROAD ARMONK, NY 10504			Senior Vice President				

Signatures

D. Cummins on behalf of J. C. Iwata 05/10/2010

**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) These units were payable in cash or the company's common stock upon the lapse of the restrictions on the transaction date shown.
- (2) Release of restricted stock units.

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

Reporting Owners 2

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