Bramante James P Form 4 May 09, 2012

FORM 4

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB

OMB APPROVAL

Number:

3235-0287

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if no longer subject to Section 16. Form 4 or Form 5 obligations

may continue.

See Instruction

Check this box

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

1(b).

(Print or Type Responses)

1. Name and Address of Reporting Person * Bramante James P

2. Issuer Name and Ticker or Trading Symbol

5. Relationship of Reporting Person(s) to Issuer

below)

INTERNATIONAL BUSINESS MACHINES CORP [IBM]

(Check all applicable)

Senior Vice President

(Last)

(Middle)

3. Date of Earliest Transaction

Director X_ Officer (give title

10% Owner Other (specify

IBM CORPORATION, C/O SECRETARY'S OFFICE, ONE

(First)

(Street)

NEW ORCHARD ROAD

4. If Amendment, Date Original

6. Individual or Joint/Group Filing(Check Applicable Line)

Filed(Month/Day/Year)

(Month/Day/Year)

05/08/2012

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

ARMONK, NY 10504

(City)	(State)	(Zip) Tabl	le I - Non-l	Derivative	Secu	rities Acqu	ired, Disposed of	, or Beneficial	ly Owned
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transactic Code (Instr. 8)	4. Securi on(A) or D (Instr. 3,	ispose	d of (D)	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	05/08/2012		M	2,220	A	\$ 0	24,545.1794	D	
Common Stock	05/08/2012		F	854	D	\$ 201.38	23,691.1794	D	

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

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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. Transactio Code (Instr. 8)	Secu Acqu (A) o Disp (D)	or bosed of r. 3, 4,	6. Date Exer Expiration D (Month/Day)	ate	7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price Deriva Securi (Instr.
				Code V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Rst. Stock Unit	\$ 0 (1)	05/08/2012		M(2)		2,220	<u>(1)</u>	<u>(1)</u>	Common Stock	2,220	\$
Phantom Stock Unit	\$ 0 (3)	05/08/2012		A <u>(4)</u>	4		<u>(5)</u>	(5)	Common Stock	4	\$

Reporting Owners

Reporting Owner Name / Address	Relationships					
	Director	10% Owner	Officer	Other		

Bramante James P IBM CORPORATION, C/O SECRETARY'S OFFICE ONE NEW ORCHARD ROAD ARMONK, NY 10504

Senior Vice President

Signatures

D. Cummins on behalf of J. P.
Bramante 05/09/2012

**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.
- (3) Phantom stock units convert to the cash value of the company's common stock on a one-for-one basis.
- (4) Acquisition of phantom stock units under the IBM Excess 401(k) Plus Plan.
- (5) Distribution of phantom stock units under the IBM Excess 401(k) Plus Plan is deferred until separation from the company. The reporting person may transfer these phantom stock units into an alternative investment account under such plan.

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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