

INTERNATIONAL BUSINESS MACHINES CORP

Form 4

August 13, 2008

FORM 4

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

OMB APPROVAL

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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)

(Last) (First) (Middle)

3. Date of Earliest Transaction (Month/Day/Year)
08/12/2008

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
Senior Vice President

IBM CORPORATION, NEW ORCHARD ROAD

(Street)

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

ARMONK, NY 10504

(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 Indirect Ownership (Instr. 4)
			Code	V	Amount (D) Price		
Common Stock	08/12/2008		S		525 D \$ 125.01	33,854.6738	D
Common Stock	08/12/2008		S		1,000 D \$ 125.02	32,854.6738	D
Common Stock	08/12/2008		S		1,700 D \$ 125.02	31,154.6738	D
Common Stock	08/12/2008		S		200 D \$ 125.025	30,954.6738	D
Common Stock	08/12/2008		S		900 D \$ 125.095	30,054.6738	D

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Common Stock	08/12/2008	S	200	D	\$ 125.105	29,854.6738	D
Common Stock	08/12/2008	S	100	D	\$ 125.11	29,754.6738	D
Common Stock	08/12/2008	S	700	D	\$ 125.11	29,054.6738	D
Common Stock	08/12/2008	S	800	D	\$ 125.12	28,254.6738	D
Common Stock	08/12/2008	S	100	D	\$ 125.1275	28,154.6738	D
Common Stock	08/12/2008	S	350	D	\$ 125.13	27,804.6738	D
Common Stock	08/12/2008	S	200	D	\$ 125.14	27,604.6738	D
Common Stock	08/12/2008	S	1,470	D	\$ 125.14	26,134.6738	D
Common Stock	08/12/2008	S	400	D	\$ 125.145	25,734.6738	D
Common Stock	08/12/2008	S	157	D	\$ 125.15	25,577.6738	D
Common Stock	08/12/2008	S	1,630	D	\$ 125.15	23,947.6738	D
Common Stock	08/12/2008	S	600	D	\$ 125.155	23,347.6738	D
Common Stock	08/12/2008	S	200	D	\$ 125.1575	23,147.6738	D
Common Stock	08/12/2008	S	300	D	\$ 125.16	22,847.6738	D
Common Stock	08/12/2008	S	1,400	D	\$ 125.16	21,447.6738	D
Common Stock	08/12/2008	S	200	D	\$ 125.165	21,247.6738	D
Common Stock	08/12/2008	S	900	D	\$ 125.17	20,347.6738	D
Common Stock	08/12/2008	S	300	D	\$ 125.175	20,047.6738	D
Common Stock	08/12/2008	S	290	D	\$ 125.2	19,757.6738	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

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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. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Following Transaction (Instr. 5)
				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
MOFFAT ROBERT W JR IBM CORPORATION NEW ORCHARD ROAD ARMONK, NY 10504			Senior Vice President	

Signatures

D. Cummins for R. W. Moffat Jr. by power-of-attorney 08/13/2008

**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).

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.