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JACKSON	SHIRLEY A								
Form 4	2000								
October 01,									
FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549								APPROVAL 3235-0287	
Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b). 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							Expires: Estimated burden ho response.	urs per	
(Print or Type	Responses)								
1. Name and Address of Reporting Person <u>*</u> JACKSON SHIRLEY A			2. Issuer Name and Ticker or Trading Symbol INTERNATIONAL BUSINESS MACHINES CORP [IBM]			5. Relationship of Reporting Person(s) to Issuer (Check all applicable)			
	AER POLYTECH E, TROY BUILD			of Earliest T Day/Year) 2009	ransaction		X Director Officer (giv below)		% Owner her (specify
(Street) TROY, NY 12180			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 			
IKOI, NI	12100						Person		
(City)	(State)	(Zip)	Tab	le I - Non-l	Derivative	Securities A	cquired, Disposed	of, or Beneficia	ally Owned
1.Title of Security (Instr. 3)2. Transaction Date (Month/Day/Year)2A. Deemed Execution D any (Month/Day/		Date, if	Date, if TransactionAcquired (A) or Code Disposed of (D) /Year) (Instr. 8) (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)		
				Code V		(D) Price			
Reminder: Re	port on a separate line	e for each cla	ass of sec	urities bene	ficially ow	ned directly of	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)

Reporting Owners

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)	Code Derivative (Month/Day/Y		Date	7. Title and Amount of Underlying Securities (Instr. 3 and 4)		8. Price Derivati Security (Instr. 5	
				Code V	(A) (I	D) Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Promised Fee Share	\$ 0 <u>(1)</u>	09/30/2009		A <u>(2)</u>	527	<u>(3)</u>	(3)	Common Stock	527	\$ 118.78

Reporting Owners

Reporting Owner Name / Address		Relationships					
1	Director	10% Owner	Officer	Other			
JACKSON SHIRLEY A RENSSELAER POLYTECHNIC INSTITUT TROY BUILDING, 110 8TH ST. TROY, NY 12180	E X						
Signatures							
D. Cummins on behalf of S. A. Jackson	10/01/2009						
**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) Promised Fee Shares under the IBM Board of Directors Deferred Compensation and Equity Award Plan are paid out after retirement in the company's common stock or cash.
- (2) Deferral of fees into Promised Fee Shares under the terms of the IBM Board of Directors Deferred Compensation and Equity Award Plan.
- (3) Distribution of Promised Fee Shares under the IBM Board of Directors Deferred Compensation and Equity Award Plan is deferred until retirement.

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.