Weber Robert C Form 4 December 16, 2009

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

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF

SECURITIES

OMB Number:

3235-0287

OMB APPROVAL

Expires:

January 31, 2005

0.5

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

Check this box

obligations may continue.

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

See Instruction

1(b).

(Last)

Security

(Instr. 3)

(Print or Type Responses)

1. Name and Address of Reporting Person *

Weber Robert C

2. Issuer Name and Ticker or Trading Symbol

INTERNATIONAL BUSINESS

MACHINES CORP [IBM]

3. Date of Earliest Transaction

(Month/Day/Year)

12/15/2009

(Middle)

5. Relationship of Reporting Person(s) to

Issuer

(Check all applicable)

10% Owner

Other (specify

(First) IBM CORPORATION, ONE NEW

(Street)

ORCHARD ROAD

4. If Amendment, Date Original

Filed(Month/Day/Year)

below) Senior Vice President

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

Director

X_ Officer (give title

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

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

ARMONK, NY 10504

(City) (State) (Zip) 1. Title of 2. Transaction Date 2A. Deemed

3. 4. Securities (Month/Day/Year) Execution Date, if TransactionAcquired (A) or Code Disposed of (D) (Month/Day/Year) (Instr. 8)

(Instr. 3, 4 and 5)

(A)

or

5. Amount of Securities Beneficially Owned Following

6. Ownership 7. Nature of Form: Direct Indirect (D) or Indirect Beneficial Ownership (I) (Instr. 4) (Instr. 4)

Reported Transaction(s) (Instr. 3 and 4)

Code V Amount (D) Price

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

Persons who respond to the collection of SEC 1474 information contained in this form are not (9-02)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)

3. Transaction Date 3A. Deemed 1. Title of 5. 6. Date Exercisable and 7. Title and Amount of 8. Price of (Month/Day/Year) Execution Date, if TransactionNumber **Expiration Date** Underlying Securities Derivative Conversion

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Security (Instr. 3)	or Exercise Price of Derivative Security		any (Month/Day/Year)	Code (Instr. 8	S A (A C O (I	Derivation Derivation Derivation Acquired A) or Dispose of (D) Instr. 3, and 5 (2)	es d d	Year)	(Instr. 3 and	4)	Security (Instr. 5)
				Code	V ((A) (D	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Phantom Stock Unit	\$ 0 <u>(1)</u>	12/15/2009		A(2)		7	<u>(3)</u>	(3)	Common Stock	7	\$ 128.49
Phantom Stock Unit	\$ 0 (1)	12/15/2009		A(2)	1	13	(3)	(3)	Common Stock	13	\$0

Reporting Owners

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

Signatures

D. Cummins on behalf of R. C. Weber 12/16/2009

**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) Phantom stock units convert to the cash value of the company's common stock on a one-for-one basis.
- (2) Acquisition of phantom stock units under the IBM Excess 401(k) Plus Plan.
- (3) 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. 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.

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