Rhodin Michael D			
Form 3			
January 21, 2010			
FORM 3	UNITED STATES SECURITIES AND EXCHANGE COMMISSION	OMB APPROVAL	
	Washington, D.C. 20549	OMB Number:	3235-010
	INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES	Expires:	January 3 200
	SECURITIES	Estimated a burden hour	•

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)

 Name and Address of Reporting Person <u></u>[*] Â Rhodin Michael D. 		2. Date of Event Requiring Statement (Month/Day/Year)	3. Issuer Name and Ticker or Trading Symbol INTERNATIONAL BUSINESS MACHINES CORP [IBM]				
(Last) (First)	(Middle)	01/12/2010	4. Relationship of Reporting Person(s) to Issuer			5. If Amendment, Date Original Filed(Month/Day/Year)	
IBM CORPORATION,Â TECHNOLOGY PARK WESTFORD TECH CTI (Street)	DR., R		(Check Director X Officer (give title belo	c all applicable) Owner r ow) t	 6. Individual or Joint/Group Filing(Check Applicable Line) _X_ Form filed by One Reporting Person 	
WESTFORD, MA 01886					Form filed by More than One Reporting Person		
(City) (State)	(Zip)	Table I - I	Non-Deriva	tive Securit	ies Ber	neficially Owned	
1.Title of Security (Instr. 4)		2. Amount o Beneficially (Instr. 4)		3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Natu Owner (Instr.	1	
Common Stock		1,793.642	1	D	Â		
Common Stock		50		I <u>(1)</u>	son		
Common Stock		50		I (1)	daugł	hter 1	
Common Stock		50		I <u>(1)</u>	daugł	hter 2	

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 required to respond unless the form displays a

currently valid OMB control number.

SEC 1473 (7-02)

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

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January 31,

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1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)		3. Title and Amount of Securities Underlying Derivative Security (Instr. 4)		4. Conversion or Exercise Price of	5. Ownership Form of Derivative	6. Nature of Indirect Beneficial Ownership (Instr. 5)	
	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	Derivative Security	Security: Direct (D) or Indirect (I) (Instr. 5)		
Emp. Stock Option (right to buy)	05/08/2010 <u>(2)</u>	05/07/2017	Common Stock	2,642	\$ 102.8	D	Â	
Rst. Stock Unit	(<u>3)</u>	(<u>3)</u>	Common Stock	1,954	\$ 0	D	Â	
Rst. Stock Unit	(4)	(4)	Common Stock	4,206	\$ 0	D	Â	
Rst. Stock Unit	(5)	(5)	Common Stock	1,974	\$ 0	D	Â	
Rst. Stock Unit	(6)	(6)	Common Stock	14,564	\$ 0	D	Â	
Rst. Stock Unit	(7)	(7)	Common Stock	8,772	\$ 0	D	Â	
Phantom Stock Unit	(8)	(8)	Common Stock	3,557	\$ 0	D	Â	

Reporting Owners

Reporting Owner Name / Address		Relationships					
	Director	10% Owner	Officer	Other			
Rhodin Michael D. IBM CORPORATION 5 TECHNOLOGY PARK DR., WESTFORD TECH CTR WESTFORD, MA 01886	Â	Â	Senior Vice President	Â			
Cianaturaa							

Signatures

D. Cummins on behalf of M. D. 01/21/2010 Rhodin **Signature of Reporting Person

Date

Explanation of Responses:

- If the form is filed by more than one reporting person, see Instruction 5(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).
- The reporting person disclaims beneficial ownership of the securities, and this report shall not be deemed an admission that the reporting (1) person is the beneficial owner of such securities for purposes of Section 16 or for any other purpose.
- (2) This grant vests in its entirety on the date shown above.
- (3) These units are payable in cash or the company's common stock upon lapse of the restrictions on May 8, 2010.

(4)

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Upon lapse of the restrictions, these units are payable in cash or the company's common stock. The restrictions lapse for 2,103 of the units on May 8, 2010 and for 2,103 of the units on May 8, 2012.

- (5) These units are payable in cash or the company's common stock upon lapse of the restrictions on May 8, 2011.
- (6) These units are payable in cash or the company's common stock upon lapse of the restrictions on September 4, 2012.
- (7) These units are payable in cash or the company's common stock upon lapse of the restrictions on December 21, 2014.
- Phantom stock units acquired under the IBM Excess 401(k) Plus Plan convert to the cash value of the company's common stock on a one-for-one basis, and distribution is deferred until separation from the company. The reporting person may transfer some of 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.