

Daniels Michael E
Form 4
May 11, 2009

FORM 4

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

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

OMB APPROVAL

OMB
Number: 3235-0287
Expires: January 31,
2005
Estimated average
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(Print or Type Responses)

1. Name and Address of Reporting Person *
Daniels Michael E

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)
IBM CORPORATION, 294 ROUTE
100

3. Date of Earliest Transaction
(Month/Day/Year)
05/08/2009

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

(Street)
SOMERS, NY 10589

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
Person

(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 Beneficial Ownership (Instr. 4)	
			Code	V	Amount	(A) or (D)	Price	
Common Stock	05/08/2009		M		2,737	A	\$ 0	59,061.7201 D
Common Stock	05/08/2009		M		2,804	A	\$ 0	61,865.7201 D
Common Stock	05/08/2009		M		3,125	A	\$ 0	64,990.7201 D
Common Stock	05/08/2009		F		1,201	D	\$ 101.79	63,789.7201 D
Common Stock	05/08/2009		F		1,230	D	\$ 101.79	62,559.7201 D

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Common Stock 05/08/2009 F 1,371 D \$ 101.79 61,188.7201 D

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

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SEC 1474
(9-02)

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 or Value of Derivative Security (Instr. 3)		
				Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Rst. Stock Unit	\$ 0 <u>(1)</u>	05/08/2009		M <u>(2)</u>		3,125		<u>(1)</u>	<u>(1)</u>	Common Stock	3,125	\$ 0 <u>(1)</u>
Rst. Stock Unit	\$ 0 <u>(1)</u>	05/08/2009		M <u>(2)</u>		2,737		<u>(1)</u>	<u>(1)</u>	Common Stock	2,737	\$ 0 <u>(1)</u>
Rst. Stock Unit	\$ 0 <u>(1)</u>	05/08/2009		M <u>(2)</u>		2,804		<u>(1)</u>	<u>(1)</u>	Common Stock	2,804	\$ 0 <u>(1)</u>

Reporting Owners

Reporting Owner Name / Address	Relationships
	Director 10% Owner Officer Other
Daniels Michael E IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589	Senior Vice President

Signatures

D. Cummins for M. E. Daniels by
power-of-attorney

05/11/2009

__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) 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.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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