

Daniels Michael E
 Form 4
 February 10, 2011

FORM 4

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

OMB APPROVAL

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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

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

(Last) (First) (Middle)
 IBM CORPORATION, 294 ROUTE 100
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 02/09/2011

SOMERS, NY 10589

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

(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 or Price		
Common Stock	02/09/2011		S		1,200 D \$ 164.26	102,914.9668	D
Common Stock	02/09/2011		S		400 D \$ 164.27	102,514.9668	D
Common Stock	02/09/2011		S		550 D \$ 164.27	101,964.9668	D
Common Stock	02/09/2011		S		651 D \$ 164.28	101,313.9668	D
Common Stock	02/09/2011		S		1,650 D \$ 164.28	99,663.9668	D

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Common Stock	02/09/2011	S	249	D	\$ 164.29	99,414.9668	D
Common Stock	02/09/2011	S	400	D	\$ 164.29	99,014.9668	D
Common Stock	02/09/2011	S	600	D	\$ 164.3	98,414.9668	D
Common Stock	02/09/2011	S	800	D	\$ 164.3	97,614.9668	D
Common Stock	02/09/2011	S	100	D	\$ 164.31	97,514.9668	D
Common Stock	02/09/2011	S	1,400	D	\$ 164.31	96,114.9668	D
Common Stock	02/09/2011	S	400	D	\$ 164.32	95,714.9668	D
Common Stock	02/09/2011	S	791	D	\$ 164.32	94,923.9668	D
Common Stock	02/09/2011	S	200	D	\$ 164.33	94,723.9668	D
Common Stock	02/09/2011	S	609	D	\$ 164.33	94,114.9668	D
Common Stock	02/09/2011	S	200	D	\$ 164.34	93,914.9668	D
Common Stock	02/09/2011	S	900	D	\$ 164.34	93,014.9668	D
Common Stock	02/09/2011	S	700	D	\$ 164.35	92,314.9668	D
Common Stock	02/09/2011	S	1,500	D	\$ 164.35	90,814.9668	D
Common Stock	02/09/2011	S	200	D	\$ 164.36	90,614.9668	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 required to respond unless the form displays a currently valid OMB control number.

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(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	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities	8. Price of Derivative Security (Instr. 5)	9. Nu Deriv Secur Bene
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Derivative Security

Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)

(Instr. 3 and 4)

Own Follow Repo Trans (Instr

Code V (A) (D) Date Exercisable Expiration Date Title Amount or Number of Shares

Reporting Owners

Table with columns: Reporting Owner Name / Address, Relationships (Director, 10% Owner, Officer, Other), Title, Amount or Number of Shares.

Signatures

D. Cummins on behalf of M. E. Daniels 02/10/2011 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).

Remarks:

Additional transactions will be shown on a subsequent Form 4.

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.