

Arnold Colleen F.
Form 4
February 09, 2012

FORM 4

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

OMB APPROVAL

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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 *
Arnold Colleen F.

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
(Street)
SOMERS, NY 10589
(City) (State) (Zip)

3. Date of Earliest Transaction (Month/Day/Year)
02/08/2012
4. If Amendment, Date Original Filed(Month/Day/Year)

____ Director
 Officer (give title below) _____ Other (specify below)
Senior Vice President
6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
____ Form filed by More than One Reporting Person

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 Ownership (Instr. 4)
				(A) or (D)	Price		
				Code	V	Amount	
Common Stock	02/08/2012		G	V	78	D	\$ 0 22,819.0859 D
Common Stock	02/08/2012		G	V	78	D	\$ 0 22,741.0859 D
Common Stock						I <u>(1)</u>	trust
Common Stock						I <u>(1)</u>	daughter
Common Stock						I <u>(1)</u>	son

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- (3) Acquisition of phantom stock units under the IBM Excess 401(k) Plus Plan.
- (4) 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.

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