

INTERNATIONAL BUSINESS MACHINES CORP
 Form 4
 November 01, 2010

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

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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 *
 SANFORD LINDA S

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)
 10/29/2010

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 Ownership (Instr. 4)		
				Code	V	Amount				(A) or (D)	Price
Common Stock	10/29/2010		S			100	D	\$ 142.735	45,300	D	
Common Stock	10/29/2010		S			3,800	D	\$ 142.74	41,500	D	
Common Stock	10/29/2010		S			2,900	D	\$ 142.75	38,600	D	
Common Stock	10/29/2010		S			1,296	D	\$ 142.76	37,304	D	
Common Stock	10/29/2010		S			400	D	\$ 142.77	36,904	D	

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Common Stock	10/29/2010	S	1,000	D	\$ 142.78	35,904	D	
Common Stock	10/29/2010	S	3,500	D	\$ 142.79	32,404	D	
Common Stock	10/29/2010	S	100	D	\$ 142.795	32,304	D	
Common Stock	10/29/2010	S	4,400	D	\$ 142.8	27,904	D	
Common Stock	10/29/2010	S	100	D	\$ 142.805	27,804	D	
Common Stock	10/29/2010	S	2,239	D	\$ 142.81	25,565	D	
Common Stock	10/29/2010	S	900	D	\$ 142.82	24,665	D	
Common Stock	10/29/2010	S	4,465	D	\$ 142.83	20,200	D	
Common Stock	10/29/2010	S	501	D	\$ 142.84	19,699	D	
Common Stock	10/29/2010	S	800	D	\$ 142.85	18,899	D	
Common Stock	10/29/2010	S	800	D	\$ 142.86	18,099	D	
Common Stock	10/29/2010	S	4,600	D	\$ 142.87	13,499	D	
Common Stock	10/29/2010	S	4,699	D	\$ 142.88	8,800	D	
Common Stock	10/29/2010	S	2,100	D	\$ 142.89	6,700	D	
Common Stock	10/29/2010	S	2,100	D	\$ 142.9	4,600	D	
Common Stock						2,091.1734	I ⁽¹⁾	son
Common Stock						3,543.8159	I ⁽¹⁾	trust

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

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**Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)**

