

INTERNATIONAL BUSINESS MACHINES CORP
 Form 4
 August 13, 2008

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 *
 MOFFAT ROBERT W JR

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)

3. Date of Earliest Transaction (Month/Day/Year)
 08/12/2008

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

IBM CORPORATION, NEW ORCHARD ROAD

(Street)

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

ARMONK, NY 10504

(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	(D)	Price
Common Stock	08/12/2008		S		525	D	\$ 125.01 33,854.6738
Common Stock	08/12/2008		S		1,000	D	\$ 125.02 32,854.6738
Common Stock	08/12/2008		S		1,700	D	\$ 125.02 31,154.6738
Common Stock	08/12/2008		S		200	D	\$ 125.025 30,954.6738
Common Stock	08/12/2008		S		900	D	\$ 125.095 30,054.6738

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Common Stock	08/12/2008	S	200	D	\$ 125.105	29,854.6738	D
Common Stock	08/12/2008	S	100	D	\$ 125.11	29,754.6738	D
Common Stock	08/12/2008	S	700	D	\$ 125.11	29,054.6738	D
Common Stock	08/12/2008	S	800	D	\$ 125.12	28,254.6738	D
Common Stock	08/12/2008	S	100	D	\$ 125.1275	28,154.6738	D
Common Stock	08/12/2008	S	350	D	\$ 125.13	27,804.6738	D
Common Stock	08/12/2008	S	200	D	\$ 125.14	27,604.6738	D
Common Stock	08/12/2008	S	1,470	D	\$ 125.14	26,134.6738	D
Common Stock	08/12/2008	S	400	D	\$ 125.145	25,734.6738	D
Common Stock	08/12/2008	S	157	D	\$ 125.15	25,577.6738	D
Common Stock	08/12/2008	S	1,630	D	\$ 125.15	23,947.6738	D
Common Stock	08/12/2008	S	600	D	\$ 125.155	23,347.6738	D
Common Stock	08/12/2008	S	200	D	\$ 125.1575	23,147.6738	D
Common Stock	08/12/2008	S	300	D	\$ 125.16	22,847.6738	D
Common Stock	08/12/2008	S	1,400	D	\$ 125.16	21,447.6738	D
Common Stock	08/12/2008	S	200	D	\$ 125.165	21,247.6738	D
Common Stock	08/12/2008	S	900	D	\$ 125.17	20,347.6738	D
Common Stock	08/12/2008	S	300	D	\$ 125.175	20,047.6738	D
Common Stock	08/12/2008	S	290	D	\$ 125.2	19,757.6738	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

SEC 1474
(9-02)

