

van Kralingen Bridget A
 Form 3
 January 11, 2012

FORM 3 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

OMB APPROVAL

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INITIAL STATEMENT OF 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)

<p>1. Name and Address of Reporting Person *</p> <p>Â van Kralingen Bridget A</p> <p>(Last) (First) (Middle)</p> <p>IBM CORPORATION,Â 590 MADISON AVE</p> <p>(Street)</p> <p>NEW YORK,Â NYÂ 10022</p> <p>(City) (State) (Zip)</p>	<p>2. Date of Event Requiring Statement (Month/Day/Year)</p> <p>01/03/2012</p>	<p>3. Issuer Name and Ticker or Trading Symbol</p> <p>INTERNATIONAL BUSINESS MACHINES CORP [IBM]</p> <p>4. Relationship of Reporting Person(s) to Issuer</p> <p>(Check all applicable)</p> <p><input type="checkbox"/> Director <input type="checkbox"/> 10% Owner <input checked="" type="checkbox"/> Officer <input type="checkbox"/> Other (give title below) (specify below)</p> <p>Senior Vice President</p>	<p>5. If Amendment, Date Original Filed(Month/Day/Year)</p>	<p>6. Individual or Joint/Group Filing(Check Applicable Line)</p> <p><input checked="" type="checkbox"/> Form filed by One Reporting Person <input type="checkbox"/> Form filed by More than One Reporting Person</p>
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Table I - Non-Derivative Securities Beneficially Owned

1. Title of Security (Instr. 4)	2. Amount of Securities Beneficially Owned (Instr. 4)	3. Ownership Form: Direct (D) or Indirect (I) (Instr. 5)	4. Nature of Indirect Beneficial Ownership (Instr. 5)
Common Stock	24.083	D	Â

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

SEC 1473 (7-02)

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Table II - Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 4)	2. Date Exercisable and Expiration Date (Month/Day/Year)	3. Title and Amount of Securities Underlying Derivative Security (Instr. 4) Title	4. Conversion or Exercise Price of Derivative	5. Ownership Form of Derivative Security:	6. Nature of Indirect Beneficial Ownership (Instr. 5)
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	Date Exercisable	Expiration Date		Amount or Number of Shares	Security	Direct (D) or Indirect (I) (Instr. 5)	
Rst. Stock Unit	Â (1)	Â (1)	Common Stock	2,103	\$ 0	D	Â
Rst. Stock Unit	Â (2)	Â (2)	Common Stock	14,564	\$ 0	D	Â
Rst. Stock Unit	Â (3)	Â (3)	Common Stock	8,772	\$ 0	D	Â
Phantom Stock Unit	Â (4)	Â (4)	Common Stock	8,217	\$ 0	D	Â
Rst. Stock Unit	Â (5)	Â (5)	Common Stock	7,189	\$ 0	D	Â

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
van Kralingen Bridget A IBM CORPORATION 590 MADISON AVE NEW YORK, NY 10022	Â	Â	Â Senior Vice President	Â

Signatures

D. Cummins on behalf of B. A. van Kralingen 01/11/2012

**Signature of Reporting Person Date

Explanation of Responses:

- * If the form is filed by more than one reporting person, see Instruction 5(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 are payable in cash or the company's common stock upon lapse of the restrictions on May 8, 2012.
- (2) These units are payable in cash or the company's common stock upon lapse of the restrictions on September 4, 2012.
- (3) These units are payable in cash or the company's common stock upon lapse of the restrictions on December 21, 2014.
- (4) Phantom stock units acquired under the IBM Excess 401(k) Plus Plan convert to the cash value of the company's common stock on a one-for-one basis, and distribution is deferred until separation from the company. The reporting person may transfer some of these phantom stock units into an alternative investment account under such plan.
- (5) These units have been deferred and are payable in the company's common stock upon lapse of restriction after retirement.

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.