

Adkins Rodney C
 Form 4
 July 28, 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 *
 Adkins Rodney C

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

3. Date of Earliest Transaction (Month/Day/Year)
 07/25/2008
 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

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		
Common Stock	07/25/2008		S	1,200 D	\$ 128.24	76,669.4523	D
Common Stock	07/25/2008		S	2,616 D	\$ 128.25	74,053.4523	D
Common Stock	07/25/2008		S	600 D	\$ 128.255	73,453.4523	D
Common Stock	07/25/2008		S	100 D	\$ 128.2575	73,353.4523	D
Common Stock	07/25/2008		S	4,184 D	\$ 128.26	69,169.4523	D

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Common Stock	07/25/2008	S	4,154	D	\$ 128.27	65,015.4523	D
Common Stock	07/25/2008	S	700	D	\$ 128.275	64,315.4523	D
Common Stock	07/25/2008	S	3,200	D	\$ 128.28	61,115.4523	D
Common Stock	07/25/2008	S	1,221	D	\$ 128.29	59,894.4523	D
Common Stock	07/25/2008	S	1,770	D	\$ 128.3	58,124.4523	D
Common Stock	07/25/2008	S	900	D	\$ 128.305	57,224.4523	D
Common Stock	07/25/2008	S	4,279	D	\$ 128.31	52,945.4523	D
Common Stock	07/25/2008	S	7,996	D	\$ 128.32	44,949.4523	D
Common Stock	07/25/2008	S	6,300	D	\$ 128.325	38,649.4523	D
Common Stock	07/25/2008	S	3,284	D	\$ 128.33	35,365.4523	D
Common Stock	07/25/2008	S	800	D	\$ 128.335	34,565.4523	D
Common Stock	07/25/2008	S	4,118	D	\$ 128.34	30,447.4523	D
Common Stock	07/25/2008	S	1,000	D	\$ 128.345	29,447.4523	D
Common Stock	07/25/2008	S	5,996	D	\$ 128.35	23,451.4523	D
Common Stock	07/25/2008	S	2,044	D	\$ 128.36	21,407.4523	D
Common Stock	07/25/2008	S	400	D	\$ 128.365	21,007.4523	D
Common Stock	07/25/2008	S	2,100	D	\$ 128.37	18,907.4523	D
Common Stock	07/25/2008	S	1,356	D	\$ 128.38	17,551.4523	D
Common Stock	07/25/2008	S	200	D	\$ 128.405	17,351.4523	D
Common Stock	07/25/2008	S	1,400	D	\$ 128.42	15,951.4523	D

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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)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Price of Derivative Security (Instr. 5)	9. Number of Derivative Securities Owned Following Transaction (Instr. 5)
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Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Adkins Rodney C IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589			Senior Vice President	

Signatures

D. Cummins for R. C. Adkins by
power-of-attorney

07/28/2008

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 sales 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.