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INTERNA' Form 4 May 03, 20	TIONAL BUSIN 10	ESS MAC	HINES	CORP									
FORM	M 4		GEGU	DIFIE					OMB AP	PROVAL			
. •	UNITED) STATES		RITIES				OMMISSION	OMB Number:	3235-0287			
	this box		Expires:	January 31,									
if no lo subject Section Form 4	to SIAIE 16.	MENT O	Estimated average burden hours per response 0										
Form 5 obligati may co <i>See</i> Inst 1(b).	ons Section 17	Public I	Pection 16(a) of the Securities Exchange Act of 1934, Public Utility Holding Company Act of 1935 or Section of the Investment Company Act of 1940										
(Print or Type	e Responses)												
	Address of Reporting D LINDA S	g Person <u>*</u>	Symbol INTE	er Name a RNATIOI HINES C	NAL BU	SINE]	5. Relationship of I ssuer (Check	Reporting Perso all applicable)				
(Last)	(First)	(Middle)	3. Date	of Earliest '	Transactior	1	-	Director	10%	Owner			
IBM COR 100	PORATION, 294	ROUTE	(Month/ 04/30/	/Day/Year) /2010				_X_ Officer (give t below) Senior	itle Other below) Vice President	(specify			
COMERC	(Street)	nendment, I onth/Day/Ye	-	al	1	Individual or Joint/Group Filing(Check pplicable Line) X_Form filed by One Reporting Person Form filed by More than One Reporting							
SOMERS,	NY 10589						I	Person	1	U			
(City)	(State)	(Zip)	Ta	ble I - Non	-Derivativ	e Secu	rities Acqu	ired, Disposed of,	or Beneficially	y Owned			
1.Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)		Date, if	3. Transactio Code (Instr. 8)		of (D)		Beneficially Owned Following Reported Transaction(s)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Indirect Beneficial Ownership (Instr. 4)			
				Code V	Amount	(D)	Price	(Instr. 3 and 4)					
Common Stock	04/30/2010			М	20,000	А	\$ 120.12	20,000	D				
Common Stock	04/30/2010			S	800	D	\$ 129.29	19,200	D				
Common Stock	04/30/2010			S	4,167	D	\$ 129.3	15,033	D				
Common Stock	04/30/2010			S	5,400	D	\$ 129.32	9,633	D				
Common Stock	04/30/2010			S	1,500	D	\$ 129.33	8,133	D				

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Common Stock	04/30/2010	S	1,400	D	\$ 129.34	6,733	D	
Common Stock	04/30/2010	S	6,733	D	\$ 129.35	0	D	
Common Stock	04/30/2010	S	3,667	D	\$ 129.35	11,828.8159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	3,400	D	\$ 129.36	8,428.159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	1,500	D	\$ 129.37	6,928.8159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	2,500	D	\$ 129.38	4,428.8159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	500	D	\$ 129.39	3,928.8159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	500	D	\$ 129.4	3,428.8159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	1,000	D	\$ 129.41	2,428.8159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	100	D	\$ 129.43	2,328.8159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	100	D	\$ 129.4325	2,228.8159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	700	D	\$ 129.44	1,528.8159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	300	D	\$ 129.45	1,228.8159	I <u>(1)</u>	trust
Common Stock	04/30/2010	S	300	D	\$ 129.46	928.8159	I <u>(1)</u>	trust
Common Stock						2,091.1734	I (1)	son

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 required to respond unless the form displays a currently valid OMB control number.

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

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

	Derivative Security				or Disposed of (D) (Instr. 3, 4, and 5)					
			Code	V	(A)	(D)	Date Exercisable	Expiration Date	Title	Amount or Number of Share
Emp. Stock Option (right to buy)	\$ 120.12	04/30/2010	М			20,000	09/26/2004 <u>(2)</u>	09/25/2010	Common Stock	20,000
Repor	ting Ov	vners								

Reporting Owner Name / Address	Relationships								
	Director	10% Owner	Officer	Other					
SANFORD LINDA S IBM CORPORATION 294 ROUTE 100 SOMERS, NY 10589			Senior Vice Presider	ıt					
Signatures									
D. Cummins on behalf of L. S.		05/02/2	010						

Sanford

05/03/2010

**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).
- (1) The reporting person disclaims beneficial ownership of the securities, and this report shall not be deemed an admission that the reporting person is the beneficial owner of such securities for purposes of Section 16 or for any other purpose.
- (2) This grant vested in four equal annual installments; the last installment vested on the date shown above.

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.