

Clementi Erich
 Form 3
 October 08, 2010

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 Clementi Erich</p> <p>(Last) (First) (Middle)</p> <p>IBM CORPORATION,Â ONE NEW ORCHARD ROAD</p> <p>(Street)</p> <p>ARMONK,Â NYÂ 10504</p> <p>(City) (State) (Zip)</p>	<p>2. Date of Event Requiring Statement</p> <p>(Month/Day/Year)</p> <p>10/01/2010</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) 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	10,035.801	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)	4. Conversion or Exercise Price of Derivative	5. Ownership Form of Derivative Security:	6. Nature of Indirect Beneficial Ownership (Instr. 5)
	Date Exercisable	Title			

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	Expiration Date	Amount or Number of Shares	Security	Direct (D) or Indirect (I) (Instr. 5)
Emp. Stock Option (right to buy)	02/27/2005 ⁽¹⁾ 02/26/2011	4,500	\$ 112.53	D
Emp. Stock Option (right to buy)	02/26/2006 ⁽¹⁾ 02/25/2012	23,555	\$ 104.3	D
Emp. Stock Option (right to buy)	02/24/2008 ⁽¹⁾ 02/23/2014	22,496	\$ 105.96	D
Emp. Stock Option (right to buy)	03/08/2009 ⁽¹⁾ 03/07/2015	5,885	\$ 101.33	D
Emp. Stock Option (right to buy)	05/08/2009 ⁽²⁾ 05/07/2016	2,627	\$ 82.76	D
Emp. Stock Option (right to buy)	05/08/2010 ⁽²⁾ 05/07/2017	2,984	\$ 102.8	D
Rst. Stock Unit	Â ⁽³⁾	12,196	\$ 0	D
Rst. Stock Unit	Â ⁽⁴⁾	2,106	\$ 0	D
Rst. Stock Unit	Â ⁽⁵⁾	19,418	\$ 0	D
Rst. Stock Unit	Â ⁽⁶⁾	2,103	\$ 0	D
Rst. Stock Unit	Â ⁽⁷⁾	8,772	\$ 0	D

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Clementi Erich IBM CORPORATION ONE NEW ORCHARD ROAD ARMONK, NY 10504	Â	Â	Â Senior Vice President	Â

Signatures

D. Cummins on behalf of E. Clementi

10/08/2010

**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) This grant vested in four equal annual installments; the last installment vested on the date shown above.
- (2) This grant vested in its entirety on the date shown above.
- (3) These units are payable in cash or the company's common stock upon lapse of the restrictions on October 25, 2010.
- (4) These units are payable in cash or the company's common stock upon lapse of the restrictions on May 8, 2011.
- (5) These units are payable in cash or the company's common stock upon lapse of the restrictions on September 4, 2012.
- (6) These units are payable in cash or the company's common stock upon lapse of the restrictions on May 8, 2012.
- (7) These units are payable in cash or the company's common stock upon lapse of the restrictions on December 21, 2014.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *See* Instruction 6 for procedure.

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