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Adkins Rod Form 4	ney C										
June 18, 200									0145.4		
FORM	14_{UNITED}	STATES	SECU	RITIES A	ND EX	СН	ANGE		т	PPROVAL	
UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C. 20549								OMB Number:	3235-0287		
Check this box									Expires:	January 31, 2005	
subject t Section Form 4 Form 5	o SIAIEN 16. or	S CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES Section 16(a) of the Securities Exchange Act of 1934,						imated average den hours per			
obligatio may con <i>See</i> Instr 1(b).	tinue. Section 17	a) of the l	Public U		ding Cor	npa	ny Act	of 1935 or Sectio	on		
(Print or Type	Responses)										
1. Name and Address of Reporting Person <u>*</u> Adkins Rodney C			2. Issuer Name and Ticker or Trading Symbol INTERNATIONAL BUSINESS MACHINES CORP [IBM]				ding	5. Relationship of Reporting Person(s) to Issuer			
							ESS	(Check all applicable)			
(Last) (First) (Middle)			3. Date of Earliest Transaction (Month/Day/Year)			Director10% Owner XOfficer (give titleOther (specify below)below)					
IBM CORF 100	PORATION, 294	ROUTE	06/15/2	2007				· · · · · · · · · · · · · · · · · · ·	or Vice Preside	nt	
	(Street)		4. If Amendment, Date Original				6. Individual or Joint/Group Filing(Check				
SOMERS,		Filed(Month/Day/Year)			Applicable Line) _X_ Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City)	(State)	(Zip)	Tab	ole I - Non-I	Derivative	Sec	urities A	cquired, Disposed o	or Beneficia	llv Owned	
1.Title of	2. Transaction Date	24 Deem		3.	4. Securit		unities A		6. Ownership	7. Nature of	
Security (Instr. 3)	(Month/Day/Year)	th/Day/Year) Execution any		Transactio Code	onAcquired (A) or Disposed of (D) (Instr. 3, 4 and 5) (A)		D) 15)	SecuritiesFBeneficially(IOwned(I	Form: Direct (D) or Indirect (I) (Instr. 4)	Indirect	
				Code V	Amount	or (D)	Price	(Instr. 3 and 4)			
Reminder: Re	port on a separate line	e for each cl	ass of sec	urities benet	ficially ow	ned	directly o	or indirectly.			
					inforn requi	natio red t ays a	on cont to respo	spond to the collect ained in this form ond unless the for ntly valid OMB col	are not m	SEC 1474 (9-02)	
	Tab			curities Acq ls, warrants				Beneficially Owned securities)	l		

1. Title of	2.	3. Transaction Date	3A. Deemed	4. 5.	6. Date Exercisable and	7. Title and Amount of	8. Price of
Derivative	Conversion	(Month/Day/Year)	Execution Date, if	TransactionNumbe	r Expiration Date	Underlying Securities	Derivative

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Security (Instr. 3)	or Exercise Price of Derivative Security	any (Month/Day/Y	Code Tear) (Instr. 8)					(Instr. 3 and 4)	
			Code V	(A) (D)	Date Exercisable	Expiration Date	Title	Amount or Number of Shares	
Phantom Stock Unit	\$ 0 <u>(1)</u>	06/15/2007	A <u>(2)</u>	5	(3)	(3)	Common Stock	5	\$ 0

Reporting Owners

Reporting Owner Name / Address	Relationships					
1	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 power-of-attorney	06/18/2007					
<u>**</u> Signature of Reporting P	erson		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) Phantom stock units convert to the cash value of the company's common stock on a one-for-one basis.
- (2) Acquisition of phantom stock units under the IBM Executive Deferred Compensation Plan.

(3) Distribution of phantom stock units under the IBM Executive Deferred Compensation Plan is deferred until separation from the company.

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.