

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)

(Last) (First) (Middle)

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

___ Director ___ 10% Owner
 Officer (give title below) ___ Other (specify below)

IBM CORPORATION, 294 ROUTE 100

07/25/2008

Senior Vice President

(Street)

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)

SOMERS, NY 10589

Form filed by One Reporting Person
 ___ Form filed by More than One Reporting Person

(City) (State) (Zip)

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)
			Code	V	Amount or 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

