

INTERNATIONAL BUSINESS MACHINES CORP  
Form 424B3  
September 10, 2002

Registration Statement No. 333-37034  
Filed Pursuant to Rule 424(b)(3)

International Business Machines Corporation

IBM Notes

With Maturities of 1 year or More from Date of Issue

Pricing Supplement No. 8

(To Prospectus dated June 20, 2000 and  
Prospectus Supplement dated June 28, 2002)

The date of this Pricing Supplement is: September 10, 2002

This is a Pricing Supplement. It describes the Fixed Rate Notes now being issued under the \$1,000,000,000 Medium Note program of International Business Machines Corporation. This document adds to, or "supplements" the description of the Notes which we refer to in the accompanying Prospectus Supplement and the Prospectus. This pricing supplement provides important and detailed information about the specific Notes we are now issuing. This Pricing Supplement also amends the terms of the Prospectus Supplement and the Prospectus to the extent that the description of the Notes in this Pricing Supplement is different from the terms which are set forth in the Prospectus Supplement and the Prospectus.

Trade Date: September 09, 2002

Issue Date: September 12, 2002

CUSIP: 459 20Q CY8

Principal Amount: \$1,170,000.00

Interest Rate: 3.40%

Maturity Date: September 15, 2007

Price To  
Public  
(expressed as  
a percentage  
of the  
aggregate  
Principal  
Amount): 100%

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Discounts and Commissions:	1.10%
1st Coupon Payment Date:	March 15, 2003
Interest Payment Frequency:	Semi-Annually
Survivor's Option:	Yes
Subject to Redemption or Repayment:	No
Date and Terms of Redemption or repayment (including any applicable regular or special record dates):	Not applicable
Original Issue Discount (OID) Note:	No
Total Amount of OID:	Not applicable