INTERNATIONAL BUSINESS MACHINES CORP
Form 8-K
May 13, 2009

# UNITED STATES

# SECURITIES AND EXCHANGE COMMISSION

**WASHINGTON, D.C. 20549**

# FORM 8-K

**CURRENT REPORT PURSUANT TO SECTION 13 OR 15 (d)**

**OF THE SECURITIES EXCHANGE ACT OF 1934**

**Date of Report: May 13, 2009**

(Date of earliest event reported)

# INTERNATIONAL BUSINESS MACHINES CORPORATION

(Exact name of registrant as specified in its charter)

| | | |
|---|---|---|
| **New York**<br>(State of Incorporation) | **1-2360**<br>(Commission File Number) | **13-0871985**<br>(IRS employer Identification No.) |
| **ARMONK, NEW YORK**<br>(Address of principal executive offices) | | **10504**<br>(Zip Code) |

**914-499-1900**

(Registrant s telephone number)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 7.01 (Regulation FD Disclosure)

Attachment I contains presentation materials for IBM s Investor Briefing on May 13, 2009. Attachment II contains supplementary materials about non-GAAP financial measures in certain presentation materials for this event.

IBM s web site (www.ibm.com) contains a significant amount of information about IBM, including financial and other information for investors (www.ibm.com/investor/). IBM encourages investors to visit its various web sites from time to time, as information is updated and new information is posted.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, hereunto duly authorized.

Date: May 13, 2009

By: /s/ James J. Kavanaugh
James J. Kavanaugh
Vice President and
Controller