

Room 4561

June 12, 2006

Mr. Timothy Shaughnessy  
Vice President and Controller  
International Business Machines Corporation  
New Orchard Road  
Armonk, NY 10504

**Re: International Business Machines Corporation  
Form 10-K for Fiscal Year Ended December 31, 2005  
Filed February 28, 2006  
Form 8-K Filed January 17, 2006  
File No. 001-02360**

Dear Mr. Shaughnessy:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Brad Skinner  
Accounting Branch Chief