

Mail Stop 4561

May 6, 2008

Mr. James J. Kavanaugh  
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, 2007  
Filed February 26, 2008  
File No. 001-02360**

Dear Mr. Kavanaugh:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Mark Kronforst  
Accounting Branch Chief