Clerk of the House of Representatives Legislative Resource Center B-106 Cannon Building Washington, DC 20515

Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510

Secretary of the Senate Received: Mar 06, 2008

LOBBYING REPORT

Lobbving Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page

Lobbying Disclosure Act of 1935 (Section 5) - All Filets Are nequired 10 Complete 1 his Fag
1. Registrant Name:
INTL BUSINESS MACHINES CORP
0.4.11

2. Address: 1301 K STREET, NW, WASHINGTON, DC 20005-3307 3. Principal place of business (if different from line 2): City: ARMONK State/Zip(or Country): NY 10504 Contact Name: LISA PALLUCONI
 Telephone: 2025154381
 E-mail (optional): PALLUCON@US.IBM.COM Senate ID #: 19877-12 House ID #: 7. Client Name: 🛛 Self TYPE OF REPORT

8. Year 2007 Midyear (January 1 - June 30): 🛛 OR Year End (July 1 - December 31): 🗌				
9. Check if this filing amends a previously filed version of this report: 🗵				
10. Check if this is a Termination Report: => Termination Date: 11. No Lobbying Activity:				
INCOME OR EXPENSES				
Complete Either Line 12 OR Line 13				
12. Lobbying Firms				
INCOME relating to lobbying activities for this reporting period was:				
Less than \$10,000:				
\$10,000 or more: => Income (nearest \$20,000):				
Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to registrant by any other entity for lobbying activities on behalf of the client).				
10.0				

13. Organizations

EXPENSES relating to lobbying activities for this reporting period were:		
Less than \$10,000:		
\$10,000 or more: X => Expenses (nearest \$20,000): 3,980,000.00		
14. Reporting Method.		

Check box to indicate expense accounting method. See instructions for description of options.

Х	Method A.	Reporting amounts using LDA definitions only
	Method B.	Reporting amounts under section 6033(b)(8) of the Internal Revenue Code
	Method C.	Reporting amounts under section 162(e) of the Internal Revenue Code

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: BUD (one per page)
- 16. Specific lobbying issues:

IBM has lobbied for various Government Programs, including Amtrak, Customs Modernization Program, IT Projects, and Government/Private Sector Research and Development Programs. Please see General Lobbying Area Codes: DEF, GOV, HCR, HOM, & SCI for the report on these issues.

17. House(s) of Congress and Federal agencies contacted:
Centers For Disease Control & Prevention (CDC)
Commerce, Dept of (DOC)
Defense, Dept of (DOD)
Education, Dept of
Energy, Dept of
Executive Office of the President (EOP)
Food & Drug Administration (FDA)
General Services Administration (GSA)
HOUSE OF REPRESENTATIVES
Health & Human Services, Dept of (HHS)
Homeland Security, Dept of (DHS)
Office of Management & Budget (OMB)
Office of Science & Technology Policy (OSTP)
SENATE

18. Name of each individual who acted as a lobbyist in this issue area:

Name: BARNES, DAVID N Covered Official Position (if applicable): N/A Name: CAINE, CHRISTOPHER G. Covered Official Position (if applicable): N/A Name: DOOD, CHRISTINE Covered Official Position (if applicable): N/A Name: EDINGTON, PATRICIA J. Covered Official Position (if applicable): N/A Name: GILLESPIE, EDWARD A. Covered Official Position (if applicable): N/A Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MARSHO, KIMBERLY M. Covered Official Position (if applicable): N/A Name: MCCULLOCH, EDGAR H. III Covered Official Position (if applicable): N/A Name: MUSTAIN, CHRISTOPHER J. Covered Official Position (if applicable): N/A Name: PHELPS, LAUREN Covered Official Position (if applicable): N/A Name: RHONE, ADRIENNE G. Covered Official Position (if applicable): N/A Name: SINGER, MEREDITH Covered Official Position (if applicable): N/A Name: SOUTHWORTH, GÈORGE Covered Official Position (if applicable): N/A Name: STEWART, STEVEN W. Covered Official Position (if applicable): N/A Name: TUTTLE, SUSAN C. Covered Official Position (if applicable): N/A Name: WILLIAMS, MARCUS P. Covered Official Position (if applicable): N/A

19. Interest of each foreign entity in the specific issues listed on line 16 above. None



Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: CPI (one per page)
- 16. Specific lobbying issues:
- S. 495 Personal Data Privacy & Security Act of 2007 S. 239 Notification of Risk to Personal Data Act of 2007 S. 1178 Identity Theft Prevention Act S. 1260 Data Security Act of 2007

17. House(s) of Congress and Federal agencies contacted: Commerce, Dept of (DOC) Federal Trade Commission (FTC) HOUSE OF REPRESENTATIVES SENATE

18. Name of each individual who acted as a lobbyist in this issue area:

Name: CAINE, CHRISTOPHER G. Covered Official Position (if applicable): N/A Name: GRAY, DANA Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER Name: IGNASZEWSKI, KAŤIE Covered Official Position (if applicable): N/A Name: MCCULLOCH, EDGÀR H. III Covered Official Position (if applicable): N/A Name: PHELPS, LAUREN Covered Official Position (if applicable): N/A Name: SHEEHY, TIMOTHY J. Covered Official Position (if applicable): N/A Name: SINGER, MEREDITH Covered Official Position (if applicable): N/A Name: SOUTHWORTH, GÉORGE Covered Official Position (if applicable): N/A

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: CPT (one per page)
- 16. Specific lobbying issues:

Patent Reform S. 1145/H.R. 1908 Patent Reform Act of 2007 Post-Patent-Grant Review Venue Damages Apportionment Enhanced Damages Fee Shifting Third Party Submission of Prior Act with Commentary Patent Claim Clarity Patent Quality Prior User Rights H.R. 3093/S. 1745 Commerce, Justice, Science and Related Agencies Appropriations Act, 2008 Patent and Trademark Office Funding Community Patent Review University Technology Transfer Broadcast Flag Open Source Software Open Standards and Interoperability "Ex Ante" Disclosure of IP in standard-setting Interoperability and Competition Policy

17. House(s) of Congress and Federal agencies contacted:
Commerce, Dept of (DOC)
Defense, Dept of (DOD)
Federal Trade Commission (FTC)
HOUSE OF REPRESENTATIVES
Justice, Dept of (DOJ)
Patent & Trademark Office (PTO)
SENATE
State, Dept of (DOS)
U.S. Trade Representative (USTR)

18. Name of each individual who acted as a lobbyist in this issue area:

Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: SHEEHY, TIMOTHY J.
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE
Covered Official Position (if applicable): N/A
Name: WILLIAMS, MARCUS P.
Covered Official Position (if applicable): N/A

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

- 15. General issue area code: DEF (one per page)
- 16. Specific lobbying issues:

H.R. 3222 Department of Defense Appropriations Act, FY 2007 H.R. 1585/S. 1547 National Defense Authorization Act, FY 2007 Enterprise Resource Planning (Navy) eArmy University Business Management Modernization Transformation Satellite Program DD(X) Destroyer Program Army Distributed Learning System Army Future Combat System Defense Transportation Coordination Initiative Air Force Presonnel Services Delivery Transformation

17. House(s) of Congress and Federal agencies contacted: Defense, Dept of (DOD) HOUSE OF REPRESENTATIVES SENATE

18. Name of each individual who acted as a lobbyist in this issue area:

Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: GILLESPIE, EDWARD A.
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENII

Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER Name: MCCULLOCH, EDGAR H. III

Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE
Covered Official Position (if applicable): N/A
Name: WILLIAMS, MARCUS P.

Covered Official Position (if applicable): N/A

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: EDU (one per page)
- 16. Specific lobbying issues:

Educational Standards

Accessibility Workforce Development Innovation (Talent)

17. House(s) of Congress and Federal agencies contacted: Commerce, Dept of (DOC) Education, Dept of HOUSE OF REPRESENTATIVES Labor, Dept of (DOL) Natl Science Foundation (NSF) SENATE

Covered Official Position (if applicable): N/A

18. Name of each individual who acted as a lobbyist in this issue area:

Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: EDINGTON, PATRICIA J.
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: MUSTAIN, CHRISTOPHER J.
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE
Covered Official Position (if applicable): N/A
Name: TUTTLE, SUSAN C.

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: ENG (one per page)
- 16. Specific lobbying issues:

Smart Power Grid H.R. 6 Clean Energy Act of 2007 H.R. 2641/S. 1751 Energy and Water Development and Related Agencies
Appropriations Act, 2008 Roadrunner Project H.R. 2776 Renewable Energy and Energy Conservation Tax Act of 2007 H.R. 3221
New Direction for Energy Independence, National Security and Consumer Protection Act S. 1419 Renewable Fuels, Consumer
Protection, and Energy Efficiency Act of 2007

17. House(s) of Congress and Federal agencies contacted: Energy, Dept of Environmental Protection Agency (EPA) Federal Energy Regulatory Commission (FERC) HOUSE OF REPRESENTATIVES Office of Science & Technology Policy (OSTP) SENATE

18. Name of each individual who acted as a lobbyist in this issue area:

Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: ORILEY, MARK
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: RHONE, ADRIENNE G.
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE
Covered Official Position (if applicable): N/A
Name: ZIVANOVIC-SMITH, MARIJA
Covered Official Position (if applicable): N/A

19. Interest of each foreign entity in the specific issues listed on line 16 above. None

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: ENV (one per page)
- 16. Specific lobbying issues:

Product Take-Back Legislation Draft "Energy Star Program"

17. House(s) of Congress and Federal agencies contacted: Environmental Protection Agency (EPA)

Covered Official Position (if applicable): N/A

18. Name of each individual who acted as a lobbyist in this issue area:

Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: PERRY, EDUMND F.
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: GOV (one per page)
- 16. Specific lobbying issues:

H.R. 1585/S. 1547 National Defense Authorization Act, 2007 Competitive Sourcing Provisions Use of Government-Wide Acquisition Vehicles Use of Specialty Metals/Domestic Source Requirements Use of Time & Material Contracts Bid Protest of Task & Delivery Orders

17. House(s) of Congress and Federal agencies contacted:
Defense, Dept of (DOD)
Executive Office of the President (EOP)
General Services Administration (GSA)
HOUSE OF REPRESENTATIVES
Office of Management & Budget (DMB)
SENATE

18. Name of each individual who acted as a lobbyist in this issue area:

Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE
Covered Official Position (if applicable): N/A
Name: WILLIAMS, MARCUS P.
Covered Official Position (if applicable): N/A

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: HCR (one per page)
- 16. Specific lobbying issues:

H.R. 3176 State & Children Health Insurance Program - 2007 reauthorization (SCHIP) S. 1456 Electronic Personal Health Records (PHRS) for Member of the Federal Employee Health Benefit Plans H.R. 493/S. 358 Genetic Information Nondiscrimination Act of 2007 S. 558 Mental Health Parity Act of 2007 S. 1418 Wired for Healthcare Quality Act

17. House(s) of Congress and Federal agencies contacted: Centers For Disease Control & Prevention (CDC)
Centers For Medicare and Medicaid Services (CMS)
Defense, Dept of (DOD)
Executive Office of the President (EOP)
Food & Drug Administration (FDA)
HOUSE OF REPRESENTATIVES
Health & Human Services, Dept of (HHS)
Health Resources & Services Administration (HRSA)
Natl Institutes of Health (NIH)
SENATE
White House Office

18. Name of each individual who acted as a lobbyist in this issue area:

Name: BARNES, DAVID N
Covered Official Position (if applicable): N/A
Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: DOOD, CHRISTINE
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE
Covered Official Position (if applicable): N/A

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: HOM (one per page)
- 16. Specific lobbying issues:

Supply Chain Security and Air Cargo Security H.R. 1/S. 4 Implementing Provisions of the 9/11 Commission Act

17. House(s) of Congress and Federal agencies contacted: HOUSE OF REPRESENTATIVES Homeland Security, Dept of (DHS) SENATE Transportation Security Administration (TSA) U.S. Customs & Border Protection

Covered Official Position (if applicable): N/A

18. Name of each individual who acted as a lobbyist in this issue area:

Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MARSHO, KIMBERLY M.
Covered Official Position (if applicable): N/A
Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE
Covered Official Position (if applicable): N/A
Name: STEWART, STEVEN W.

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: MMM (one per page)
- 16. Specific lobbying issues:
- H.R. 3176 SCHIP Reauthorization and Reform Act of 2007 H.R. 3162 Children's Health and Medicare Protection (CHAMP) Act of 2007
- 17. House(s) of Congress and Federal agencies contacted: None
- 18. Name of each individual who acted as a lobbyist in this issue area:

Name: BARNES, DAVID N
Covered Official Position (if applicable): N/A
Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: DOOD, CHRISTINE

Covered Official Position (if applicable): N/A

Name: GRAY, DANA

Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER

Name: MCCULLOCH, EDGÅR H. III Covered Official Position (if applicable): N/A Name: PHELPS, LAUREN

Covered Official Position (if applicable): N/A Name: SINGER, MEREDITH Covered Official Position (if applicable): N/A Name: SOUTHWORTH, GEORGE

Covered Official Position (if applicable): N/A

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as

- 15. General issue area code: RET (one per page)
- 16. Specific lobbying issues:
- S. 708 Health Care and Training for Older Workers Act. Deferred Compensation Provisions (proposed) to be used to raise revenue for other legislation (pending)

17. House(s) of Congress and Federal agencies contacted: HOUSE OF REPRESENTATIVES Labor, Dept of (DOL) SENATE

18. Name of each individual who acted as a lobbyist in this issue area:

Name: BARNES, DAVID N Covered Official Position (if applicable): N/A Name: CAINE, CHRISTOPHER G. Covered Official Position (if applicable): N/A Name: DOOD, CHRISTINE Covered Official Position (if applicable): N/A Name: GRAY, DANA Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER Name: MCCULLOCH, EDGAR H. III Covered Official Position (if applicable): N/A Name: PHELPS, LAUREN

Covered Official Position (if applicable): N/A

Name: SINGER, MEREDITH Covered Official Position (if applicable): N/A Name: SOUTHWORTH, GÈORGE Covered Official Position (if applicable): N/A

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: SCI (one per page)
- 16. Specific lobbying issues:

H.R. 362 10,000 Teachers, 10 Million Minds Science and Math Scholarship Act H.R. 363 Sowing the Seeds Through Science and Engineering Research Act H.R. 1867 National Science Foundation Authorization Act of 2007 H.R. 1868 Technology Innovation and Manufacturing Stimulation Act of 2007 H.R. 2272 21st Century Competitiveness Act of 2007 H.R. 2641/S. 1751 Energy and Water Development and Related Agencies Appropriations Act, 2008 (DOE Office of Science Appropriations) Department of Energy funding -Office of Science H.R. 3093/S. 1745 Commerce, Justice, Science, and Related Agencies Appropriations Act, 2008 (NSF & NIST Appropriations) S. 761 America COMPETES Act National Science Foundation Funding National Institute on Standards and Technology Funding Innovation Service Science R&D Funding China Innovation Policy

17. House(s) of Congress and Federal agencies contacted: Commerce, Dept of (DOC) Education, Dept of HOUSE OF REPRESENTATIVES Natl Science Foundation (NSF) SENATE

18. Name of each individual who acted as a lobbyist in this issue area:

Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: EDINGTON, PATRICIA J.
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: MUSTAIN, CHRISTOPHER J.
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE
Covered Official Position (if applicable): N/A
Name: TUTTLE, SUSAN C.
Covered Official Position (if applicable): N/A
Name: TUTTLE, SUSAN C.

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: TAX (one per page)
- 16. Specific lobbying issues:

Negotiation and Ratification of Bilateral Income Tax Treaties U.S.-Canada Tax Treaty Revision of Tax Provisions in U.S. Model Treaty Taiwan-U.S. Tax Agreement U.S.-Brazil Tax Treaty U.S.-Germany Tax Treaty U.S.-Sweden Tax Treaty U.S.-Korea Tax Treaty U.S.-Sweden Tax Treaty U.S.-Korea Tax Treaty U.S.-Sweden Tax Treaty U.S.-Spain Tax Treaty Revision of Internal Revenue Code Subpart F on Deferral of Taxation Section 954 (c) 6 CFC Look-Through for Related Party Payments Section 954 (h) Active Financing Under Section F H.R. 2138/S. 41 R&D Tax Credit Treasury "Check-the-Box" Regulations Taxation of Software (Section 18) Regulations Taxation of Internet Transactions and Software Fundamental Tax Reform - Tax Reform Advisory Panel and Various Congressional Hearings Internet Taxation and Business Activity Tax (BAT) European Union VAT on Outsourced Financial Services Research and Development Tax Credit Regulations Research and Development Tax Credit Refinement - Alternative Simplified Credit Securities and Exchange Commission Implementation of P.L. 107-204 Sarbanes-Oxley Act of 2002 Permanent Establishment (PE) Rules for Profit Attribution and Business Restructuring in OECD Section 199 Domestic Production Deduction Regulation Treatment of Cross-Licensing Agreements under IRC (tax code) Treasury Regulations on Contract Manufacturing Revenue Ruling 97-48, Revenue Ruling 75-7, and Related Code System Treasury Sections 1.954-3 Field Service Advisory (FSA) Economic Substance Doctrine Codification H.R. 4297 Tax Increase Prevention and Reconciliation Act of 2005 Substantial Assistance rule under Treasury Reg. S.1.954 "Contract Manufacturing" rule under Treasury Reg. S.1.954 Extension of Tax Relief Act of 2006 H.R. 1591 Minimum Wage

17. House(s) of Congress and Federal agencies contacted:
Commerce, Dept of (DOC)
Council of Economic Advisers (CEA)
Executive Office of the President (EOP)
HOUSE OF REPRESENTATIVES
Internal Revenue Service (IRS)
SENATE
State, Dept of (DOS)
Treasury, Dept of
U.S. Trade Representative (USTR)

18. Name of each individual who acted as a lobbyist in this issue area:

Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: EVANS, LINDA C.
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: PERRY, EDUMND F.
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SUNGER, MEREDITH
Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE
Covered Official Position (if applicable): N/A

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

15. General issue area code: TEC (one per page)

16. Specific lobbying issues:

International Telecommunications Special Access Rate Reform Regulatory Treatment of Internet Service Providers Spectrum Allocation/Spectrum Management Telecommunications Reform

17. House(s) of Congress and Federal agencies contacted: Federal Communications Commission (FCC) HOUSE OF REPRESENTATIVES SENATE

18. Name of each individual who acted as a lobbyist in this issue area:

Name: BRUNER, CHERYL L.
Covered Official Position (if applicable): N/A
Name: CAINE, CHRISTOPHER G.
Covered Official Position (if applicable): N/A
Name: GRAY, DANA
Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER
Name: MCCULLOCH, EDGAR H. III
Covered Official Position (if applicable): N/A
Name: PHELPS, LAUREN
Covered Official Position (if applicable): N/A
Name: SINGER, MEREDITH

Covered Official Position (if applicable): N/A
Name: SOUTHWORTH, GEORGE
Covered Official Position (if applicable): N/A

Covered Official Position (if applicable): N/A Name: STEWART, STEVEN W. Covered Official Position (if applicable): N/A

Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed

- 15. General issue area code: TRD (one per page)
- 16. Specific lobbying issues:

Customs Classification Emerging Markets Asia Pacific Economic Cooperation Ministerial and Heads of State Meetings Electronic Commerce Trade Policy World Trade Organization (WTO) Work Program on E-Commerce WTO Trade Classification WTO Government Procurement Agreement Membership Expansion Adherence to the WTO Government Procurement Agreement Trade Agreements Act U.S.-Peru Free Trade Agreement U.S.-Colombia Free Trade Agreement U.S.-Korea Free Trade Agreement U.S.-Malaysia Free Trade Agreement U.S.-Panama Free Trade Agreement U.S.-Thailand Free Trade Agreement Export Controls Regulations Deemed Export Regulations Export Controls for the PRC Microprocessor and Computer Export Regulations - Radiation Hardness Semiconductor Export Regulations New Computer Metric to Replace MTOPS WTO Information Technology Agreement WTO-Doha Development Agenda WTO Tech Barriers to Trade (TBT) Agreement WTO Non-Agriculture Market Access WTO Trade Facilitation WTO GATS Negotiations Trade Treatment of Electronically Delivered Software Trade Treatment of Remanufactured Goods Trade Facilitation China's WTO Accession Implementation China Government Procurement China WTO Government Procurement Agreement (GPA) Accession China Services-Related Issues Baucus-Grassley S. 1607 The Currency Exchange Rate Oversight and Reform Act of 2007 China Strategic Economic Dialogue Joint Commission on Commerce & Trade (JCCT) Joint Economic Commission (JEC) Open Standards/Open Source Global Sourcing India Government Procurement Proposed rulemaking concerning revisions and clarifications validated end user. S. 1612 International Emergency Economic Powers Act Trade Promotion Authority (TPA) Services Caucus Dodd-Shelby S. 1677 The Currency Reform & Financial Markets Access Act of 2007 Davis-English H.R. 1229 Non-Market Economy Trade Remedy Act of 2007 Baucus-Snow S. 122 Trade Adjustment Assistance Improvement Act of 2007 Stabenow-Bunning S. 796 Fair Currency Act of 2007 Open Succession Controls Controls of the Control of Controls Controls Controls Controls Contro

17. House(s) of Congress and Federal agencies contacted:
Commerce, Dept of (DOC)
Executive Office of the President (EDP)
HOUSE OF REPRESENTATIVES
Homeland Security, Dept of (DHS)
Natl Economic Council (NEC)
Natl Security Council (NSC)
SENATE
State, Dept of (DOS)
Treasury, Dept of
U.S. Customs & Border Protection
U.S. Trade Representative (USTR)
Vice President of the U.S.

18. Name of each individual who acted as a lobbyist in this issue area:

Name: BRUNER, CHERYL L. Covered Official Position (if applicable): N/A Name: CAINE, CHRISTOPHER G. Covered Official Position (if applicable): N/A Name: GILLESPIE, EDWARD A. Covered Official Position (if applicable): N/A Name: GRAY, DANA Covered Official Position (if applicable): SENIOR POLICY ADVISOR, REP. TAUSCHER Name: MARKS, DEBRAIL. Covered Official Position (if applicable): N/A Name: MARSHO, KIMBERLY M. Covered Official Position (if applicable): N/A Name: MCCULLOCH, EDGAR H. III Covered Official Position (if applicable): N/A Name: PHELPS, LAUREN Covered Official Position (if applicable): N/A Name: SINGER, MEREDITH Covered Official Position (if applicable): N/A Name: SOUTHWORTH, GÉORGE Covered Official Position (if applicable): N/A Name: STEWART, STEVEN W. Covered Official Position (if applicable): N/A

 $Registrant\,Name:\,INTL\,BUSINESS\,MACHINES\,CORP\,Client\,Name:\,Self$

19. Interest of each foreign entity in the specific issues listed on line 16 above. **None**

Signature: ON FILE Date: Mar 06, 2008

Printed Name and Title: CHRISTOPHER G. CAINE, VICE PRE -

Registrant Name: INTL BUSINESS MACHINES CORP Client Name: Self

Information Update Page:

Complete ONLY where registration information has changed.

LOBBYIST UPDATE

23. Name of each previously reported individual who is NO LONGER expected to act as a lobbyist for the client

Name: ZIVANOVIC-SMITH, MARIJA

ISSUE UPDATE

24. General lobbying issues previously reported that NO LONGER pertain

AFFILIATED ORGANIZATIONS

25. Add the following organization(s)

26. Name of each previously reported organization that is NO LONGER affiliated with the registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

28. Name of each previously reported foreign entity the NO LONGER owns, OR controls, OR is affiliated with the registrant, client or affiliated organization

Signature: ON FILE Date: Mar 06, 2008

Printed Name and Title: -