



SECRETARY OF THE SENATE
Washington, DC 20005 3307

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July 9, 2004

Jeri Thomson
Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, D.C. 20510

Dear Ms. Thomson:

Enclosed please find amended LD-2 Forms for International Business Machines Corporation (IBM), Senate ID #19877-12, filed on February 14, 2003, August 14, 2003, and February 14, 2004. These amendments primarily reflect the activity of external lobbyists acquired through IBM's purchase of Price Waterhouse Coopers Consulting (PWCC) in October, 2002 and the integration of former PWCC employees and their external lobbying resources into IBM.

IBM has a sophisticated and comprehensive internal procedure in place to ensure accurate reporting of lobbying expenses. The omissions listed above were inadvertent and we apologize for the inconvenience this may have caused.

Please insert the included amended pages into our LD-2 Forms.

If you have any questions please contact me at 202-515-5522 or via e-mail at marcwill@us.ibm.com.

Sincerely,

A handwritten signature in black ink that reads "Marcus P. Williams". The signature is written in a cursive style with a large, stylized 'M'.

Marcus P. Williams
Counsel
Governmental Programs

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
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LOBBYING REPORT

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

1. Registrant Name International Business Machines Corporation (IBM)			
2. Address <input type="checkbox"/> Check if different than previously reported 1301 K Street, N.W., Washington, D.C. 20005-3307			
3. Principal Place of Business (if different from line 2) City: Armonk State/Zip (or Country) New York 10504			
4. Contact Name Marcus P. Williams	Telephone (202) 515-5522	E-mail (optional) marcwill@us.ibm.com	5. Senate ID # 19877-
7. Client Name <input checked="" type="checkbox"/> Self			6. House ID # 311230

TYPE OF REPORT 8. Year 2002 Midyear (January 1-June 30) OR Year End (July 1-D

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 Lobbyi

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 the registrant by any other entity for lobbying activities on behalf of the client).

13. Organizations

EXPENSES relating to lobbying activities for this r period were:

Less than \$10,000

\$10,000 or more ⇒ \$ 2,450,000
Expenses (nearest \$2

14. REPORTING METHOD. Check box to indic accounting method. See instructions for description

Method A. Reporting amounts using LDA defi

Method B. Reporting amounts under section 6 Internal Revenue Code

Method C. Reporting amounts under section 1 Internal Revenue Code

Signature _____

LD-2 (REV. 6/98)

Registrant Name IBM Client Name Self

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

15. General issue area code DEF (one per page)

16. Specific lobbying issues

- H.R. 5010 Department of Defense Appropriations Act, 2003
- Defense Integrated Military Human Resources System
- H.R. 4546/S. 2514 National Defense Authorization Act for Fiscal Year 2003
- Department of Defense Contracting Reform Amendment
- Trade Agreements Act Amendment
- Science and Technology Research and Development
- eArmy University

17. House(s) of Congress and Federal agencies contacted Check if None
 House of Representatives
 Senate

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

Name	Covered Official Position (if applicable)
Christopher G. Caine	
Patrick A. Hunnicutt	
Edgar H. McCulloch III	
Edmund F. Perry	
Brian J. Raymond	
Paul R. Redifer	
(See Attached Continuation Sheet)	

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

Signature _____ Date _____

Registrant Name IBM Client Name Self

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

15. General issue area code GOV (one per page)

16. Specific lobbying issues

- H.R. 2458/S. 803 E-Government Act of 2001
- European Standards for Electronics
- H.R. 721/S. 1152 Truthfulness, Responsibility and Accountability in Contracting Act
- H.R. 2227 To Amend Title 10, United States Code, to Give Certain Rights to Department of Defense Employees with Respect to Actions or Determination Under Office of Management and Budget
- Accessibility - Section 508 Requirements
- USPS Kiosk - On Demand Computing

(See Attached Continuation Sheet)

17. House(s) of Congress and Federal agencies contacted

- House of Representatives
- Senate
- Executive Office of the President
- Office of the United States Trade Representative
- Office of Management and Budget
- Office of Federal Procurement Policy
- General Services Administration
- The Access Board

- Check if None
- Department of Defense
- Office of Procurement Policy
- United States Postal Service

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

Name	Covered Official Position (if applicable)
Christopher G. Caine	
Patrick A. Hunnicutt	
Kathleen N. Kingscott	
Bruce E. Leinster	
Edgar H. McCulloch III	
Christopher J. Mustain	
(See Attached Continuation Sheet)	

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

Signature _____ Date _____

