IBM Confidential





November 28, 2008

Re: Transfer of Business Processes from Cognos to IBM, effective January 1, 2009

Dear Cognos Customer,

As you may know, on January 31, 2008, IBM completed the acquisition of Cognos. Cognos is now the Business Intelligence and Performance Management segment within the IBM Software Group's Information Management software unit. With the addition of Cognos, IBM is enabling customers to understand, plan and optimize their business performance.

On January 1, 2009, we will consolidate all fulfillment activity into an IBM Company that does business in your country. This means that we will be transitioning from Cognos processes and systems to IBM processes and systems, which include IBM software ordering; billing; course search and registration; and support renewals. Additional information regarding upcoming Cognos Support renewals will be sent out separately. As part of the acquisition, personal information shall be transferred from Cognos to IBM. IBM's privacy policy may be viewed on ibm.com.

The enclosed document, "Doing Business with IBM," provides key information that will help you transact business with IBM. Both English and translated versions of this document can be found at http://support.cognos.com/go/dbwi/. Please note that as we move to IBM processes and systems, new orders for software and services and all renewals will be under IBM terms and conditions. All existing business arrangements as of December 31, 2008 shall remain under their current terms and conditions.

Please provide this packet of information to the appropriate individual(s) in your company who are also engaged with IBM.

We would like to personally thank you for your continued support of Cognos and welcome you to the IBM family. IBM will support your Business Intelligence and Performance Management requirements by leveraging IBM's world-class technology resources to deliver innovative solutions and expanded value. If you have any questions, please contact your local Cognos Account Manager. We look forward to continuing our business relationship with you through IBM and helping you meet the Information Management needs of your business.

Sincerely,

Rob Ashe

General Manager

IBM Business Intelligence &

Performance Management

Omby

Ambuj Goyal General Manager

IBM Information Management Software