

1st Half 2018 IGF Business Partner and Financing Associates Incentive Plan For the US* and Canada

*including, Guam, Philippines, Puerto Rico and the U.S. Virgin Islands

Announcement Letter Number: ZWAM7115C

Overview

Program period: January 1 –June 30, 2018

This announcement updates and supersedes letter ZWAM7115B for the period beginning July 1 – December 31, 2017.

On behalf of IBM Global Financing (IGF), we are pleased to announce this incentive plan. With this plan, IGF can help provide competitive incentives consistent with our business objectives and continue its relationship with you.

This program can help:

- Maintain and strengthen your relationship with IGF
- Identify financing volumes targets and corresponding incentives Earned under the terms of this incentive plan
- Team with IGF to meet financing volume objectives

Please review this plan carefully for a detailed description of the incentives.

Definitions:

Terms not otherwise defined herein shall have the meanings as described in the Attachment for Financing Services from IBM to the IBM Business Partner Agreement or Agreement for Financing Services from IBM Global Financing.

“Distributor” means any business entity that has signed the IBM® Business Partner Agreement and provides equipment to an Eligible Business Partner for resale

“Eligible Business Partners” means IGF Business Partners and Financing Associates.

“Financing Associates” mean companies that have executed the Agreement for Financing Services from IBM Global Financing also referred to as the Financing Associates Agreement.

“Financing Services” means lease and/or financing offerings that IGF makes available to end users.

“Financing Volumes” shall have the meaning set forth in Section 5.1.

“IBM” means International Business Machines Corporation or IBM Canada Limited.

“IBM Industry Accounts” shall have the meaning set forth in Attachment B, Part 1

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"IBM Business Partner Agreement" means the IBM Business Partner Agreement, if it includes the Attachment for Financing Services from IBM.

"IBM Credit" means IBM Credit LLC

"IGF" means IBM Credit LLC and IGF Canada.

"IGF Agreement" means the IBM Business Partner Agreement or the Financing Associates Agreement.

"IGF Business Partners" means companies that have signed the IBM Business Partner Agreement and have been approved for an Attachment for Financing Services or have signed the Agreement for Financing Services from IBM Global Financing.

"IGF Canada" means IBM Global Financing Canada Corporation, in its capacity as provider of financing solutions in Canada.

"IGF Financing Agreement" means a leasing or financing agreement between IBM Credit LLC or IGF Canada and an end-user.

"Incentive Plan" shall have the meaning set forth in the "Overview" section of this Exhibit.

"IRFS" shall mean the International Remarketer Financing system, IGF's commercial processing system.

"OEM" means a manufacturer of approved products and/or services (as described in Section 5.0) other than IBM or IBM Canada Limited.

"Private Cloud Financing" means information technology cloud infrastructure as provisioned for exclusive use by an individual organization that is comprised of multiple consumers and is managed, operated and owned by such organization and may exist on or off premises of the organization.

"Project Financing" shall mean any transaction entered by IGF in IRFS. "Public-Sector End Users" shall have the meaning set forth in Section 3.3.

"Rapid Financing Widget" shall mean that tool available to Eligible Business Partners using the following URL: <http://www.tinyurl.com/igfapp>

"RF" means the IGF Rapid Financing internet tool.

"Rollouts" means lease or financing transactions, in the United States, in which IBM Credit provides the end user with a term lease transaction schedule or an installment payment transaction schedule that lists lease or loan rates by generic hardware machine type and model designations and covers installation beyond two consecutive quarters.

"Standing Order" means lease or financing transactions, in Canada, in which IGF Canada provides a list of lease or loan rates to an end user, for generic hardware (by machine type and model designations) and various software and services, for installations over several months and summarized in a subsequent lease supplement.

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2.0 General Terms, Incentive Eligibility, Marketing Requirements, RF

2.1 General Terms: This Incentive Plan shall constitute Exhibit A to the Attachment for Financing Services from IBM to the IBM Business Partner Agreement and an Exhibit to the Financing Associates Agreement in respect of the incentives to be paid there under.

Each offering described below in Section 2.2 is mutually exclusive and cannot be combined for a single transaction, unless otherwise stated. For the purposes of this Incentive Plan, "you", "your", refers to any Eligible Business Partner.

2.2 Incentive Eligibility: IGF offers incentives to Eligible Business Partners. The incentives include:

- (a) Transactional Offerings – as described in Section 6.0
- (b) Incentives for Growth Offerings – as described in Section 7.0

2.3 Internet/RF Requirements

- (a) Best efforts should be made by Eligible Business Partners to utilize RF for:
 - (i) Credit approval;
 - (ii) Leasing or financing transactions with a total financing volume less than \$500,000 (Note: all references to dollar amounts herein shall mean USD with respect to the US, and CAD with respect to Canada);
 - (iii) Creation of contracts
- (b) Access to RF should be requested after an IBM Partner World user id and password has been issued by such country sites as follows:
 - (i) For the US; https://www-03.ibm.com/financing/partner/tools/rof_us.html
 - (ii) For Canada;
http://www-304.ibm.com/partnerworld/wps/servlet/ContentHandler/igf_com_fin_rof_ca_en

3.0 Marketing to Public-Sector End Users Business Partners (US only)

3.1 As a condition to your eligibility for incentives or other compensation under this Incentive Plan, you are required to:

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(a) Ensure that you are eligible to receive incentives or other compensation subject to the terms of your IGF Agreement in compliance with all applicable laws, including any anti-bribery and anti-kickback rules and regulations and

(b) Complete any legally required, or otherwise commercially appropriate, disclosure in writing to the Public-Sector End User regarding such requested incentive or other compensation.

3.2 Even if you are eligible for incentives for marketing IGF Financing Services under your IGF Agreement to Public-Sector End Users either directly or indirectly (for example, by involving a third party), you will not be eligible for such incentives or other compensation if you hold a contract with the Public-Sector End User to advise on the selection of products, services and/or financing services, or such Public-Sector End User is listed in Part 3 of Attachment B.

3.3 When you market to Public-Sector End Users not excluded under Section 3.2, you must notify the Public-Sector End User in writing of your role in marketing IGF Financing Services, including that you may receive an incentive from IGF for such marketing activities and provide IGF with a copy of the written notice about each transaction for which an incentive is to be received hereunder. (Refer to Attachment A for a sample disclosure notice.) In the event, you violate any of the provisions of this Section 3.3, IGF is not liable to pay you incentives or other compensation for the subject transaction, and if we have already paid you such incentives or other compensation, you agree to repay it promptly on demand. By accepting compensation under the Incentive Plan relating to transactions with Public-Sector End Users, you are representing and warranting to IGF that you do not hold a contract with such Public-Sector End User to advise on the selection of products, services and/or financing services.

A “Public-Sector End User” shall be defined as a state, provincial and local customer, or a private educational institution. Qualifying state, provincial and local customers’ organizations are: publicly funded organizations administered by elected officials or appointed administrators; state, provincial governments (departments, commissions, authorities, districts); county governments (departments, courts); city governments (towns, townships, boroughs); special districts (water, sewage, fire protection) or public schools (systems, districts, state, provincial, institutions of higher education). No incentives will be paid in respect of any end user that is a U.S. Federal government entity or a Canadian Federal government entity. The following entities are not Public-Sector End Users: privately-owned and controlled (1) utility companies, (2) hospitals, and (3) research institutes that operate using non-government funds. Financing Volumes related to Public-Sector End Users excluded under this Section 3.0 will not be included in the calculation of financing volumes under Sections 7.1 Incentive for Growth and 7.2 Modified Incentive for Growth.

IGF will not pay incentives in any transaction where prohibited by applicable law (as determined by IGF in its sole discretion). **In all cases, copies of the notification (as shown in Attachment A of this Incentive Plan) to the Public-Sector End User will be required, and should be submitted with the deal package.**

4.0 IBM Industry and Excluded Accounts Policy

Attachment B lists the accounts for which IGF has determined that incentives are not available on a transaction-specific basis under sections 6.0 and 7.0 of the Incentive Plan except for Part 2 which

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encompasses the Incentive Plan in its entirety. Part 1 lists accounts (“IBM Industry Accounts”) for which IGF has determined that there is adequate sales coverage by IGF’s representatives. Part 2 lists specific Public-Sector End Users and other government accounts for which incentives are unavailable, even if the other requirements of Section 3.0 are satisfied. The list of accounts may change because of semi-annual updates and other updates occurring from time to time.

5.0 Financing Volumes

5.1 Financing volumes (“Financing Volumes”) are the total amounts financed under lease and/or financing transactions (other than Excluded Transactions, as defined in Section 5.2 below), which were settled by IGF during the measurement period for:

- (a) All hardware;
 - (b) All Private Cloud Financing where the end user is financing the hardware, software, and/or services;
 - (c) All software and services financing and maintenance financing; and
 - (d) Termination charges for products not financed through IGF.
- (e) Financing Volumes are exclusive of all taxes and will be paid based on the currency in which the IGF Financing Agreement is settled. Earned incentives will be paid under the specific program described in this Incentive Plan that are applicable to the country with respect to that currency.

5.2 Excluded Transactions

Transaction specific incentives will not be available under the Incentive Plan for the following types of lease or financing transactions:

For the US and Canada:

- (a) lease or financing transactions that are part of an IBM Enterprise License Agreement, Enterprise Software and Service Offering, Open Infrastructure Offering, or Strategic Outsourcing;
- (b) all transactions specified in Attachment B;
- (c) lease or financing transactions with a Public-Sector End User excluded pursuant to Section 3.0;
- (d) any sales type tax;
- (e) any transaction where the Eligible Business Partner and client on the transaction schedule are one in the same entity;
- (f) contracts processed under Complementary Marketing Terms Attachment State Contract;

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(g) contracts processed under the Project Financing program; and

(h) contracts processed as Rollouts or Standing order transactions

For US, only:

(a) all lease or financing transactions that consist solely of base lease extensions or rollover financing; and

(b) line items in lease or financing transactions that represent base lease extensions or rollover financing.

For Canada, Only:

(a) lease or financing transactions that are with an end user that is a government entity – (Federal, Provincial, Municipal, or Crown Agency).

(Note: Crown corporations, hospitals, school boards, universities, and colleges are not automatically excluded.)

6.0 Transactional Offering

Eligible Business Partners actively engaged in promoting IGF financing and/or lease transactions are eligible to earn transaction-specific incentives, as provided below:

Financing Volumes	Transaction Type	Term	Incentive
(Single Transaction)			
< or = to \$12.5M	Fair Market Value Lease	= or >9mos	1.00%
	Full Payout	= or >9mos	1.00%
	Loan	= or >9mos	1.00%
> \$12.5M	Fair Market Value Lease	= or >9 mos	\$125,000
	Full Payout	= or >9 mos	\$125,000
	Loan	= or >9 mos	\$125,000

The incentive will be paid based on the specific invoiced line item as listed on the IGF Financing Agreement, except for those transactions that are otherwise excluded under the terms of the Incentive Plan.

Incentives earned will be paid by IGF within 30 days after the end of the month following the month in which the transaction was billed

For any exceptions requested by an IGF Business Partner to this Section 6.0 to exceed the maximum threshold amounts described herein, such IGF Business Partner's prior decision to contribute to rate buy down may be considered by IGF. The release of any such amounts above

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and beyond the maximum incentive notated in the above table shall not exceed the lesser of **\$100,000 or 1% of the total transaction value less (minus) the incentive maximum paid.**

NO INCENTIVES WILL BE PAID ON TRANSACTIONS WITH IBM EXCLUDED INDUSTRY ACCOUNTS.

7.0 Incentives for Growth ('IFG')

7.1. Incentive for Growth Eligible Business Partners can participate in the Incentive for Growth offering. Payments will be made to the Eligible Business Partner based on the current calendar year's aggregate Financing Volumes recognized as IBM revenue (excluding amounts on specific transactions where the first (1st) payment represents an amount greater than twenty-five percent (25%) of the total contracted amount) during current calendar year as well as Financing Volumes pursuant to Section 7.3, as shown in the table, below:

Earned incentives will be paid by IGF to Eligible Business Partners 45 days after the close of the quarter as described in the tables, below. Financing Volumes will not be aggregated between the US and Canada.

Aggregate Financing Volumes	US & Canada	
	Incremental Lump Sum paid	Cumulative IFG payout
\$5M	\$5,000	\$5,000
\$10M	\$5,000	\$10,000
\$15M	\$7,500	\$17,500
\$20M	\$7,500	\$25,000
\$25M	\$12,500	\$37,500
\$30M	\$12,500	\$50,000
\$40M	\$17,500	\$67,500
\$50M	\$17,500	\$85,000
\$75M	\$30,000	\$115,000
\$100M	\$40,000	\$155,000
\$125M	\$50,000	\$205,000
\$150M	\$50,000	\$255,000
\$175M	\$50,000	\$305,000
\$200M	\$50,000	\$355,000
\$225M	\$50,000	\$405,000

The cumulative payout represents the sum of each amount(s) paid at each target level.

7.2 Modified Incentive for Growth. Eligible Business Partners may opt for the Modified Incentive for Growth, in place of the Incentive for Growth offering described in Section 7.1, above, if they had notified IGF via e-mail; earley@us.ibm.com on or **prior to March 16, 2018**. As with the Incentive for Growth offering, Financing Volumes will include amounts specified in Section 7.3. An Eligible Business Partner that elected the Modified Incentive for Growth Offering is required to achieve \$125,000,000 in current calendar year aggregate Financing Volumes recognized as IBM revenue (excluding amounts on specific transactions where the first (1st) payment represents an amount greater than twenty-five percent (25%) of the total contracted amount) to third party end users during the current calendar year,

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as determined by IGF, prior to being paid a lump sum incentive of \$312,500. In addition to the lump sum payment, all aggregate Financing Volumes more than the initial \$125,000,000 will earn an incentive of .25% times the amount financed above that amount. At the close of current fiscal year, should Eligible Business Partner not reach the \$125,000,000 threshold, but has attained a minimum of \$100,000,000 they will earn a maximum of \$155,000. Earned incentives will be paid by IGF 45 days after the close of the quarter or year end. Financing Volumes will not be aggregated between the US and Canada.

7.3 Additional Financing Volumes for IFG

Despite transactions in Sections 4.0 and 5.2 being ineligible for incentives on a transactional basis, the following types of lease or financing transactions will be included in the calculation of aggregate Financing Volumes under Sections 7.1 or 7.2:

- a. lease or financing transactions excluded under Section 5.2 (a) that are invoiced by an Eligible Business Partner (for both Sections 7.1 and 7.2);
- b. 25% of the total transactions with IBM **Industry** Accounts as specified in Part 1 of Attachment B that are invoiced by an Eligible Business Partner (for **Section 7.1**);
- c. 100% of the total transactions with IBM **Industry** Accounts as specified in Part 1 of Attachment B that are invoiced by an Eligible Business Partner (for **Section 7.2**);
- d. 25% of the total transactions with **Rollout and Standing order** accounts that are invoiced by an Eligible Business partner (for both **Sections 7.1 and 7.2**).

For the avoidance of doubt, Financing Volumes relating to lease or financing transactions described under Section 3.0, 4.0 or 5.2, except as noted above, will not be included in the calculation of aggregate Financing Volumes under Sections 7.1 or 7.2.

7.4 New Account Bonus (by request only). Eligible Business Partners may earn a one-time incentive NAB for:

- (a) Accounts that have never done business with IGF;
- (b) Accounts that have had no IGF billing for the last 24 months;
- (c) Minimum transaction size must be \$25,000.

This NAB is in addition to the incentives paid under Sections 6.0, 7.1 and 7.2. ALL REQUESTS must be made in writing to your IGF field representative, your IGF channels representative, or Bernie Souto at BSOUTO@BR.ibm.com on or before the client signing the IGF transaction schedule. NAB is approved by request only, as determined by IGF in its sole discretion.

Where more than one Eligible Business Partner is working with the same end user, the NAB will be paid to the Eligible Business Partner responsible for the transaction with the earliest lease or financing start date.

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Where the above determination cannot be made or a dispute arises, IGF reserves the right, in its sole discretion, to make full and final judgment on the payment.

New Account Bonus (NAB)					
Transaction amt. US\$ or CDN\$	\$25,000 - \$99,999	\$100,000 - \$499,999	\$500,000- \$999,999	\$1,000,000- \$2,499,999	> \$2,500,000
One-time Incentive	\$100	\$500	\$1,000	\$2,000	\$2,500

NAB incentives earned will be paid by IGF within 45 days; after notification from Supplier that the eligible NAB transaction has billed or 45 days after IGF's confirmation of billing.

8.0 Additional provisions (applicable to all incentives under this Incentive Plan)

8.1 Eligible Business Partners will only offer IGF Financing Services to legitimate, operating business entities (and not individuals or consumers). All information technology solutions proposed by an Eligible Business Partner to its end users will be appropriate in meeting the end user's stated business objectives.

8.2 Eligible Business Partners are required to provide IGF with transaction information via the worksheets or the RF tool or such other tool as made available, and to assist IGF in documenting appropriate detail that will enable IGF to pay incentives under this Incentive Plan to the Eligible Business Partner.

8.3 Eligible Business Partners are required to bring forward any disputes and/or inquiries for incentives they feel have not been paid properly within ninety (90) days following the settlement of the applicable lease or financing transaction. All incentive claim requests not submitted to IGF within ninety (90) days of settlement will be void.

8.4 Any lease or financing transaction rescissions will result in a corresponding adjustment to any incentives paid or owed to the Eligible Business Partners and IGF may offset against amounts that otherwise would be due the Eligible Business Partners.

8.5 IGF reserves the right to withhold incentives in respect of any transaction in which the Eligible Business Partners actively marketed non-IGF Financing offerings.

8.6 IGF reserves the right to recover incentives that have been paid to the Eligible Business Partners if any condition for incentive payment herein or in the relevant IGF Agreement is not satisfied.

8.7 IGF reserves the right to reduce any incentive for a transaction in its sole judgment.

8.8 No incentives will be paid on Eligible Business Partners' internal use or developer's or Systems Integrator lease machines.

8.9 No incentives will be paid for transactions financed by IGF where IBM or any of its affiliates is the end user.

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8.10 No incentives will be paid on sale lease backs unless approved prior to the deal funding. Please discuss with your IGF financial sales executive for further details.

8.11 IGF reserves the right to change, modify, or eliminate this Incentive Plan with 30 days written notice

8.12 IGF will be notifying end users that IGF may pay fees to Eligible Business Partner for administrative services provided in connection with the financing transaction or transactions. If requested by the end user, IGF will provide the end user details of the payment.

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Attachment A Required disclosure letter to Public-Sector End User

Required disclosure letter to Public-Sector End User: (may be transmitted via email)

End User Name _____

End User Address _____

City, State Zip _____

Date _____

SUBJECT: Disclosure of possible IBM Global Financing ("IGF") Business Partner incentive payments for marketing activities related to IGF lease or financing transactions.

Dear _____ [End user signatory on lease]

In accordance with IGF's policy to pay incentives for certain marketing activities performed by resellers to the Public-Sector, we are disclosing that we may receive an incentive from IGF for such marketing activities in relation to _____ [DESCRIBE LEASE/FINANCING USING A RF DEAL QUOTE # OR IGF LEASE TRANSACTION SCHEDULE #]. In addition, we do not hold a contract with you to advise you about the selection of products or services.

We will also provide a copy of this disclosure to IGF for its records.

Regards,

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Attachment B

Excluded IBM Industry Accounts, Distributors, Public-Sector End Users and Other Government End Users

NO INCENTIVES TO ANY Business Partner for the following end-users or any other account/entity within the same enterprise. The addition of an account shall be in IGF's sole determination.

Part 1

Excluded IBM Industry Accounts

Canada

<u>Customer / End-user</u>
Air Canada
ATB Financial
Bank of Montreal
Bank of Nova Scotia
Bell Canada Enterprises
Canadian Imperial Bank of Commerce
Gov't Alberta
Govt Atlantic
Gov't BC
Gov't Federal
Govt Manitoba
Gov't Ontario
Govt Sask
Manitoba Telecom Systems (MTS)
Manulife
Power Group
Rogers Communications
Royal Bank of Canada
Sasktel
Sunlife
Telus
Toronto Dominion Bank

PLUS, Distributors when they are the end user in a transaction:

ARROW ELECTRONICS Canada, LTD

TENVA TS Canada ULC

INGRAM MICRO, INC

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United States.

Industry Customer	Enterprise #
ABB ASEA BROWN BOVERI LTD	1199716
ABBVIE INC	1393710
ACCENTURE LLP	477531
ADIANT US LLC	4747592
AEGON NV	5181600
AETNA INC	70000
ALIGHT SOLUTIONS LLC	284973
ALLIANZ INSURANCE CO	152909
ALLY FINANCIAL INC	3603033
ALTRIA GROUP INC	6044000
AMERICAN AIRLINES GROUP INC	192000
AMERIPRISE FINANCIAL INC	4651829
AON CORP	1979000
APPLE INC	489419
ASTELLAS US LLC	5377811
AUTOMATIC DATA PROCESSING INC	663800
BAKER HUGHES INC	714513
BANK OF MONTREAL	775000
BANK OF NEW YORK MELLON CORP, THE	777000
BAXTER INTERNATIONAL INC	852300
BEST BUY CO INC	8262336
BLOOMBERG L P	1032814
BLUE CROSS & BLUE SHIELD OF MINNESOTA	5919000
BOEING CO, THE	1052000

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Industry Customer	Enterprise #
BRISTOL-MYERS SQUIBB COMPANY	1163000
BROKEN HILL PROPRIETARY CO LTD	2824435
BURLINGTON NORTHERN RAILROAD COMPANY	1253900
CAPITAL ONE SERVICES INC	8233033
CENTENE CORP	1582058
CHE TRINITY HEALTH	8942904
CHRYSLER LLC	1707000
CIGNA CORP	4592400
CISCO SYSTEMS INC	1763735
CITIZENS BANK	1778601
CLEVELAND CLINIC HEALTH SYSTEM	1840400
COLUMBIA PIPELINE GROUP INC	1927766
COMMONWEALTH OF PENNSYLVANIA	6983000
COMPASS BANCSHARES INC	3225700
COSTCO WHOLESALE CORP	7302350
DAIMLER AG	3548706
DEERE & COMPANY	2406900
DELTA AIRLINES INC	2437500
DENSO MANUFACTURING ATHENS TENNESSEE INC	6571379
DEUTSCHE TELEKOM AG	6438953
DEVRY INSTITUTE OF TECHNOLOGY	892000
DFS SERVICES LLC	2511094
DIRECT ENERGY MARKETING LTD	1541212
DOW CHEMICAL CO, THE	2569000
DUKE ENERGY CAROLINAS LLC	2602000
EBAY INC	2693001
EDISON INTERNATIONAL	8300000

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Industry Customer	Enterprise #
EI DU PONT DE NEMOURS & CO	2620000
ELI LILLY & CO	5189000
ERIE INSURANCE GROUP	2853000
EXPRESS SCRIPTS INC	2936482
FACEBOOK INC, THE	8949679
FANNIE MAE	3028100
FEDERAL HOME LOAN MORTGAGE CORP	3015325
FEDERAL RESERVE SYSTEM	3032000
FEDERATED DEPT STORES INC	3042000
FEDEX CORP	3015618
FIDELITY MANAGEMENT & RESEARCH CO	3073500
FIFTH THIRD BANCORP	3093000
FLUOR CORP	3446000
FPL GROUP INC	3435500
GAP INC	3604602
GEICO CORP	3854000
GLOBALFOUNDRIES U S INC	3790954
GOLDMAN SACHS GROUP INC, THE	3810700
GOOGLE INC	3816920
HARLEY-DAVIDSON INC	4122277
HARTFORD FIRE INSURANCE CO	4159011
HESS CORP	190200
HIGHMARK INC	1037700
HOME DEPOT USA INC	4330260
HONDA MOTOR CO LTD	278800
HONEYWELL INTERNATIONAL INC	156000

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Industry Customer	Enterprise #
HSBC HOLDINGS PLC	4347000
HUB INTERNATIONAL LTD	6265800
HUMANA INC	2902600
HUNTINGTON BANCSHARES INC	4455700
INTERCONTINENTAL HOTELS GROUP	4304700
JC PENNEY COMPANY INC	6976004
JOHNSON CONTROLS INC	4746300
KEIHIN INDIANA PRECISION TECHNOLOGY INC	5470114
KEYCORP	8243300
KONINKLIJKE AHOLD NV	971708
KOYO CORPORATION OF USA	194294
KRAFT FOODS GLOBAL INC	5057411
LANDS END INC	5044818
LASALLE PARTNERS INC	4481143
LENOVO US INC	5130328
LL BEAN INC	862318
MARATHON OIL CORP	9190100
MARRIOTT INTERNATIONAL INC	5513600
MATSUSHITA ELECTRIC CORP OF AMERICA	5582600
MAYO FOUNDATION	5593800
MCKESSON CORP	3469700
MEAD JOHNSON & CO	5658733
MICHELIN NORTH AMERICA INC	5790900
MICRON TECHNOLOGY INC	5800570
MONDELEZ INTERNATIONAL INC	5989396
MOTIVA ENTERPRISES LLC	8413136
NATIONAL GRID USA INC	6419000

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Industry Customer	Enterprise #
NATIONAL RAILROAD PASSENGER CORP	7431904
NATIONALE-NEDERLANDEN NV	5180000
NAVISTAR INC	4618000
NEIMAN MARCUS INC	7071900
NIELSEN COMPANY, THE	6840537
NISOURCE INC	6525734
NORTH CAROLINA FARM BUREAU MUTUAL INSURANCE CO INC	6557200
NORTHWESTERN MUTUAL LIFE INSURANCE CO, THE	6624000
NORTHWESTERN UNIVERSITY	6631000
OFFICE DEPOT INC	5340244
OHIO FARMERS INSURANCE CO	6690000
OTSUKA AMERICA	8510070
PAYPAL INC	6947399
PEARSON PLC	6952628
PG&E CORP	6840000
PHH CORP	7097629
PNC FINANCIAL SERVICES GROUP INC, THE	7184300
PROGRESSIVE CORP, THE	7327300
RELX INC	6192100
RETAIL FINANCE INTERNATIONAL HOLDINGS INC	7577352
ROCKWELL AUTOMATION INC	6553200
ROYAL BANK OF SCOTLAND GROUP PLC, THE	1778600
ROYAL PHILIPS ELECTRONICS NV	6551000
SABMILLER PLC	5869440
SAFEWAY INC	7820000

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Industry Customer	Enterprise #
SEARS HOLDINGS CORP	8010000
SHELL OIL CO	8133000
SONY CORPORATION	8250500
SOUTHWEST AIRLINES CO	8265611
ST PAUL TRAVELERS COS INC	8925000
STAPLES INC	8424938
STARBUCKS CORP	8434691
STATE OF FLORIDA	3437000
STATE OF GEORGIA	3729000
STATE OF ILLINOIS	4502000
STATE OF MARYLAND	5540000
STATE OF MICHIGAN	5806000
STATE OF OHIO	6706000
STATE OF TEXAS	8799000
SUNTRUST BANKS INC	8641434
SYNCHRONY FINANCIAL	8734979
SYSCO CORP	8702403
TARGET CORP	4436300
TOSHIBA CORP	8963600
TOTAL SYSTEM SERVICES INC	1949291
TRANS UNION LLC	9030800
TRAVELPORT INC	8947591
UAL INC	9093000
UNION BANK OF SWITZERLAND	9018306
UNISYS CORP	9126047
UNITED LAUNCH ALLIANCE LLC	9130904
UNITED PARCEL SERVICE OF AMERICA INC	9151000

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Industry Customer	Enterprise #
UNITED SERVICES AUTOMOBILE ASSOC	9160000
UNITED TECH CORP	9094000
UNIVERSITY OF PITTSBURGH MEDICAL CENTER	7291100
VANGUARD GROUP INC, THE	9403517
VF CORP	9369600
VIEWPOINT ARCHIVE SERVICES LLC	9417709
VILLANOVA UNIVERSITY	9446955
VISA INC	6187100
WALT DISNEY CO, THE	9831300
WHIRLPOOL CORP	9717200
WPP GROUP PLC	6675400
XCEL ENERGY INC	6820676

PLUS, Distributors, when they are an end user in a transaction;

ARROW ELECTRONICS, INC.
 AVT TECHNICAL SOLUTIONS LLC
 INGRAM MICRO, INC
 TECH DATA PRODUCT MANAGEMENT, INC

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Part 2. Public-Sector End Users and Other Government End Users

United States:

STATE	CITY/COUNTY	ENTERPRISE
Arizona	State Level	509000
Arizona	Phoenix	7123000
Arkansas	State Level	516000
California	State Level	1371000
California	Riverside	7652000
California	Los Angeles (City)	5302000
California	Los Angeles (County)	5302900
California	San Joaquin County	7901500
Delaware	State Level	2430000
Florida	State Level	3437000
Florida	Broward County	1203800
Florida	Jacksonville	2193201
Florida	Miami	5785000
Florida	Miami-Dade	2323000
Florida	Palm Beach County	6872933
Georgia	State Level	3729000
Georgia	Atlanta	603000, 9319135
Georgia	Clayton County	1827322
Georgia	Coweta County	2240264
Georgia	Dalton	513785
Georgia	DeKalb County	2418300
Georgia	Fayette County	3012547
Georgia	Kennesaw	4851046
Illinois	State Level	4502000
Kansas	State Level	4805000
Kentucky	State Level	4860000, 9219615
Louisiana	Bossier	5319000
Maryland	State Level	5540000
Maryland	Prince George's County	7307000
Maryland	Anne Arundel County	480200
Maryland	Maryland State University	5540000
Massachusetts	State Level	5555000
Michigan	State Level	5806000
Minnesota	Carver County	5927000
Minnesota	Hennepin County	4221000

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STATE	CITY/COUNTY	ENTERPRISE
Minnesota	Ramsey County	7445400
Minnesota	Saint Paul	1794117
Missouri	State Level	5950000
New Jersey	Union County	6437000, 9318901
New York	State Level	6485000
New York	Albany	114300/116000
New York	Brookhaven	1257500
New York	Broome County	1197000
New York	Cattaraugus County	1520433
New York	Cayuga County	3343500
New York	Columbia County	7472142
New York	Dutchess County	2636500
New York	Erie County	2849200
New York	Genessee County	3682026
New York	Greene County	3918000
New York	Hempstead	4214300, 4213081
New York	Herkimer County	4241900
New York	Liberty	5157991
New York	Livingston County	63371
New York	Monroe County	4734930
New York	Monroe Community College	6485000
New York	Montgomery County	6013400
New York	Nassau County	6170000, 2227694
New York	New York City	6466000, 9327378
New York	Niagara Falls	6509000
New York	Onondaga County	6762000
New York	Oswego County	6809002
New York	Oyster Bay	8900515
New York	Perinton	9378760
New York	Poughkeepsie	7257031, 7265000
New York	Queens County	6466000
New York	Rochester	7677001
New York	Rockland County	7694800, 7694800
New York	Saratoga County	7917900
New York	Suffolk County	8618200
New York	Syracuse	8702000
New York	Ulster County	9003300
New York	Westchester County	9645400
New York	Yonkers	9948300

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STATE	CITY/COUNTY	ENTERPRISE
Rhode Island	State Level	7599000
South Carolina	State Level	8263000
Texas	State Level	8799000
Texas	Amarillo	186300
Texas	Webb County	9580812
Texas	Univ. of Texas at Arlington	8799000
Virginia	State Level	7903858
Wisconsin	Brown County	9834000
Wisconsin	Manitowoc County	5449343
Wyoming	State Level	9917000

Incentives shall not be paid in the State of Mississippi by IGF to the Eligible Business Partner if: (1) IGF is awarded a procurement because of a legislative action, or (2) if a specific request for proposal prohibits incentives paid contingent upon procurement awards.

Canada

A Public-Sector end user for Canada shall be defined as Federal, Provincial, Municipal, Regional, and County governments, including government departments, agencies, Crown Corporations, or any entity controlled or funded by governments, including broader public-sector organizations such as colleges and universities, schools and school boards, and hospitals, or otherwise. The following entities are not public sector end users for Canada: privately-owned and controlled: (1) utility companies, (2) hospitals, and (3) research institutes; that operate using non-government funds.

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