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23 February 2009

Dear Mr Smith

Re: IBM Pension Plan – C Plan Supplementary Pension

I write further to my letter dated 21 January 2009, regarding the amendment to the C Plan Supplementary Pension (the 'Supplement') accrued in respect of pensionable service between 6 November 2006 and 5 August 2008.

At its meeting on 19 February 2009, the Trustee determined to proceed as set out in my letter of 21 January 2009 and amend the Trust Deed and Rules accordingly.

A Supplement is now payable in respect of your pensionable service between 6 November 2006 and 5 August 2008 on the basis set out in my letter of 21 January, together with a supplement in respect of pensionable service on or after 6 August 2008. I anticipate that this will be implemented with effect from 6 April 2009, with appropriate back payments.

Yours sincerely

David Newman
Pensions Trust Manager