



**Important Notice for Unexchanged Holders of Cognos Inc. Shares**

Dear Shareholder:

Our records show that you still hold Cognos Inc. ("Cognos") shares. There is no longer a market for these Cognos shares as a result of the acquisition of the company by International Business Machines Corporation ("IBM") on January 31, 2008. Following this transaction, you are due a cash payment of US\$58.00, without interest, for every Cognos share you own. Both the number of Cognos shares you hold and the amount of the cash payment due you are indicated on the attached Claim Card.

At various times, you have been notified to send in your Cognos share certificate(s) to exchange for the cash payment due you. Those notices remain in effect. As a result of not receiving a response from you, Georgeson Shareholder Communications Canada Inc. ("Georgeson") has now been retained to assist you in claiming your cash payment (the "Program"). To claim your cash payment through this voluntary Program, you may complete the Claim Card below and return it along with your Cognos share certificate(s) in the envelope provided. **Even if you have misplaced your Cognos certificate(s), you may still participate in this voluntary Program.** Alternatively, you may contact International Business Machines Corporation's transfer agent, Computershare Trust Company of Canada, to complete this exchange. If you choose to use this Program, a fee of US\$8.70 per Cognos share due you will be deducted from your proceeds and paid to Georgeson.

Please read these materials carefully. **There is no benefit in continuing to hold your Cognos share certificate(s).** The cash payment to which you are entitled cannot be sent to you until you surrender your Cognos share certificate(s) through this Program or by other means. Eventually, if you continue to do nothing, your cash payment may be turned over to certain provincial authorities under abandoned property laws, which may allow you to claim them at a later date. Georgeson is being permitted to administer this voluntary Program through **August 31, 2010**, although an extension may be granted. If you have questions after reading this material, call Georgeson, toll-free, at **1 (800) 890-1037** for assistance.

Sincerely,

**International Business Machines Corporation**



**CLAIM CARD FOR UNEXCHANGED HOLDERS OF COGNOS INC. SHARES**

Georgeson Shareholder Communications Canada Inc.  
PO Box 4236 Station A, Toronto, Ontario M5W 5P8



I, the undersigned, am the rightful owner of the cash entitlement listed on this Claim Card. I hereby attest that the address printed on this Claim Card is my current address of record. I understand that by signing and returning this Claim Card, I am confirming that I wish to have Georgeson assist me in recovering my entitlements. I understand that Georgeson will charge me a fee equal to US\$8.70 per Cognos share I hold, as described elsewhere in these documents, and, if I have lost my share certificate(s), an additional US\$2.90 per Cognos share represented by the lost share certificate(s). I hereby direct International Business Machines Corporation and its transfer agent, Computershare Trust Company of Canada, to issue my cash payment directly to Georgeson.

**X** \_\_\_\_\_  
SIGNATURE OF OWNER

**X** \_\_\_\_\_  
SIGNATURE OF CO-OWNER, IF ANY

MY DAYTIME PHONE NUMBER IS ( ) \_\_\_\_\_

NOTE: If a certificate(s) for your shares is not presented along with this signed Claim Card, the unrepresented share certificate(s) will be deemed lost and your signature will acknowledge that you agree to the terms and conditions of the Statement described on the back of this Claim Card.

## QUESTIONS AND ANSWERS

### 1. How do I complete the Claim Card?

Simply indicate your Social Insurance or Taxpayer Identification Number and sign exactly as your name appears on the Claim Card. If more than one name is listed on the Claim Card, all parties listed must sign. If the cheque for the cash payment is to be issued in the name of a person other than the person(s) named on the Cognos Inc. ("Cognos") share certificate(s), additional documents may be required to complete the transaction. Your signed Claim Card must be received in good order no later than **August 31, 2010**.

### 2. Why should I exchange my Cognos share certificate(s)?

As a result of the acquisition of Cognos by International Business Machines Corporation ("IBM") on January 31, 2008, the Cognos shares you are holding no longer trade on any stock exchange. Following this transaction, you are due a cash payment equal to US\$58.00, without interest, for every Cognos share you hold. You should now consider sending in your Cognos share certificate(s) so that they may be exchanged for the cash payment due you through this voluntary program or by other available means, such as IBM's transfer agent, Computershare Trust Company of Canada.

### 3. What if I don't have my Cognos share certificate(s)?

Complete the Claim Card and your Cognos shares will be replaced so that they may be exchanged for the cash payment due you, subject to an additional fee of US\$2.90 per Cognos share represented by the lost certificate(s), as provided for by the Statement/Affidavit on the back of the Claim Card.

### 4. What happens if I choose to exchange my Cognos shares?

After verifying that the documentation is in order, your cash payment will be requisitioned. The amount of cash issuable to you if you participate in the Program will be the net balance of your entitlement after the fee. The fee to Georgeson will be paid by way of a deduction from the cash payment due you. You will receive your cash payment approximately 6 weeks after your claim card has been received in good order by Georgeson. Tax reporting for this transaction will be provided, however you should consult your own tax advisor regarding your personal tax consequences.

### 5. How is the fee to Georgeson calculated?

The fee, payable to Georgeson, is calculated at US\$8.70 per Cognos share you are due. Similarly, the additional lost fee is calculated on the Cognos shares represented by the lost certificate(s) at a rate of US\$2.90 per Cognos share.

### 6. What if I am the beneficiary or executor of an estate that holds Cognos shares?

Please contact Georgeson toll free at **1 (800) 890-1037** or collect at (514) 982-2390, for further instructions.

### 7. What about the protection of my personal information?

Your privacy and use of your personal information is important to Georgeson. As a provider of services to shareholders of numerous companies worldwide, the collection and use of personal information is fundamental to their day-to-day business operations. Only proper and legitimate means will be employed to collect personal information. Your personal information will be made available only to authorized persons solely for the purposes of asset reunification and Georgeson will protect your personal information by appropriate safeguards. For Privacy inquiries, please contact [privacyofficer@georgeson.com](mailto:privacyofficer@georgeson.com).

**If you have any questions after reading this material, please call Georgeson, toll-free, at 1 (800) 890-1037 for assistance.**



Georgeson

**PLEASE SIGN THE FRONT OF THIS CARD**

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