



Office of the Chairman, President and Chief Executive Officer

Armonk, New York 10504-1783

October 18, 2009

Mr. Tom Lund
President
European Support Office (ESO)
Zugerstrasse 47
CH-6330 Cham
SWITZERLAND

Dear Mr. Lund,

I would like to thank you for the 50 years of partnership that Guide Share Europe has dedicated to IBM. Over the last half century, your company has contributed innovative ideas, world-class technology expertise and industry insights to IBM and our clients.

We have come to rely tremendously on your guidance and collaboration. Year after year, you have demonstrated an unwavering commitment to our values, and as a result, dedication to client success, innovation that matters to the world, trust and personal responsibility have become the hallmarks of our relationship with you.

On behalf of our entire IBM team, thank you for your dedication and longstanding contributions. We greatly value our relationship with you and look forward to sharing another 50 years of history together.

Sincerely,



Samuel J. Palmisano