

**2017 Co-Marketing Terms and Conditions:**  
IBM Software Co-Marketing 50%

**Valid for the following countries:**

United States  
Canada  
Puerto Rico

## Supplement to IBM PartnerWorld Marketing Funds Attachment

Approval to conduct an IBM PartnerWorld co-funded marketing activity is contingent upon Business Partner's acceptance of the Terms and Conditions specified in:

- 1) this Supplement to the IBM PartnerWorld Marketing Funds Attachment ("Attachment", See Exhibit C),
- 2) the Attachment and
- 3) the IBM PartnerWorld Agreement (collectively referred to as the "Agreement").

The Terms and Conditions of this Supplement prevail over the Attachment in the event of a conflict. Business Partner accepts the terms of the Agreement upon acceptance of the terms of this Supplement. By on-line acceptance of these terms, where recognizable by law, Business Partner's representative affirms that s/he is authorized to bind Business Partner to comply with the terms. Business Partner must accept the terms and may not delegate such responsibility to an agent or any other party.

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### 1.0 Introduction, Acronyms/Definitions, Co-Marketing Funds, Agencies and Scope

- 1.1 **Introduction:** IBM's co-marketing offerings play a centrally important role in generating business for IBM and its Business Partners. Co-marketing funds can be used for a variety of tactics, including "ready to execute" marketing campaigns IBM provides through the Digital Content Marketing (DCM) tool that Business Partners can customize for unique requirements, as well as longer-standing tactics, such as Advertising, Digital Marketing, Direct Marketing, Customer Conferences and trade shows. IBM encourages its Business Partners to use available funding to generate demand and increase sales. These Terms and Conditions set forth the rules that apply to a Business Partner's use of co-marketing funds. IBM wants its Business Partners to be successful in their use of such funds and to ensure that they carefully follow these rules in seeking and achieving that success.
- 1.2 **Acronyms and Definitions:** Please see Exhibit A, Acronyms and Definitions, for a list of acronyms and definitions of terms used in this Supplement.
- 1.3 **Use of Co-Marketing Funds:** Business Partner will use eligible funds only for lawful purposes and in compliance with the terms of the Agreement, including the Business Partner Code of Conduct and these Terms and Conditions. This responsibility includes, for example, ensuring that all business amenities that Business Partner offers or provides to GOE

Employees are lawful to offer and provide under all applicable laws, including local and agency government regulations and ethics policies, as well as anti-bribery laws (such as the U.S. Foreign Corrupt Practices Act).

- 1.4 ***IBM Funding:*** Marketing campaigns that IBM subsidizes must generate demand for IBM products or services. In addition:
  - A. IBM and Business Partner share costs for marketing tactics at the reimbursement rate specified on the Incentive
  - B. Offering and in accordance with the limits set forth in the IO.
  - C. Absent prior approval from IBM, Business Partner may not pay those costs with funding that IBM makes available under any other marketing, promotional or incentive program.
  - D. With IBM's prior written approval, IBM will reimburse activities where Business Partner is promoting both IBM and IBM competitor products and technologies, with the reimbursement on a prorated basis corresponding to the percentage of IBM product and technology content.
  
- 1.5 ***IBM Co-Marketing Agencies:*** In any case where Business Partner relies on an agency to address Business Partner's obligations under this Supplement, Business Partner will be responsible for ensuring that the agency fully complies with those obligations. In addition, and for clarity,
  - (i) an agency acts strictly on behalf of Business Partner,
  - (ii) IBM is not responsible for any of the agency's actions or failures to act and
  - (iii) Business Partner is responsible to IBM for all of those actions and failures to act. Business Partner waives any current or future claim towards IBM with respect to an agency's conduct.
  
- 1.6 ***Scope of Terms and Conditions:*** Where IBM reimburses any portion of a marketing tactic, these Terms and Conditions apply to the entire tactic, including the portions funded only by the Business Partner or others.
  
- 1.7 ***2017 Software Offering Objectives:*** The IBM Software Co-Marketing Offering is designed to drive demand generation and revenue for IBM with eligible SVP (Software Value Plus) authorized, SaaS (Software as a Service) Solution Provider or SaaS Referral Business Partners with an emphasis on Commercial market and new accounts. Sales to Government and education industry organizations are not eligible for this offering.

Co-Marketing funds are allocated to eligible Business Partners to enable them to execute awareness and demand generation tactics for IBM software solutions to generate new leads and progress existing Sales Stage 4 (SS4) Co-Marketing leads.

Business Partners must meet the following eligibility requirements to participate in the offering:

- Business Partners who have Software Ledger revenue > \$50K USD (\$75k CAD) during the period of 4Q2015 to 3Q2016.
- Business Partners must be SVP (Software Value Plus) authorized, SaaS (Software as a Service) Solution Provider or SaaS Referral Business Partners.
- New Business Partners are eligible to request up to \$5,000 USD (\$7,500 CAD). A new IBM Business Partner is defined as any IBM Business Partner that has not previously been allocated IBM Co-marketing funding.

Business Partners who are eligible to participate in Software Co-Marketing may request up to \$5K of incremental funding for the following:

- To support the execution of a workshop-created digital campaign, for Business Partners who have attended an IBM Digital Marketing Workshop during the 2016 or 2017 calendar year.
- To execute an IBM-designated quarterly digital campaign.

***Funds execution:***

- The offering provides participating IBM Business Partners with reimbursement up to 50% of the total cost against an approved Marketing Application Plan (MAP).
- Qualifying Business Partners will receive an initial allocation of \$5K USD (\$7,500 CAD) matching funds and must accept their initial funding by June 30, 2017 or those funds will be forfeited.
- MAPs for this Incentive Offering must be submitted by October 31, 2017 to be eligible for approval. All campaign activity must be completed by December 31, 2017.

***Success-based additional funding***

Incremental 2017 funding will be available based on your success in marketing IBM Software solutions as measured by reported Win Revenue in IBM's internal measurement system(s). The amount of funding will be determined on a sliding scale with the minimum requirement of \$50K USD in 2017 marketing wins resulting in the availability of up to \$5K USD of additional funding.

***Lead Requirement:***

- This offering requires a minimum of two validated (SS4) leads for every \$10K USD or \$15K CAD of funds in a MAP.
- For Digital stand-alone campaigns, two Identified (SS3) leads are required, submitted within 6 months of campaign end date.

- All eligible Business Partners may execute campaigns themselves, through their Distributor, or with a marketing agency of their choice.

In order to maintain your Software Co-Marketing Offering eligibility, you must be a member in good standing of IBM PartnerWorld and remain approved to market IBM Software Products.

Use of any additional or incremental funding under this offering must comply with all IBM Co-Marketing planning and execution criteria.

For participants of the IBM Digital Marketing Workshop, funds may be made available upon IBM's receipt of your workshop created digital marketing tactic plan, which should be sent to swcomktg@us.ibm.com.

For Business Partners who wish to execute an IBM designed quarterly digital campaign, and require additional funds to execute, send an email to swcomktg@us.ibm.com or contact your Program Manager to determine if funds are available.

IBM Software Co-marketing will not fund any activities which receive funds from any other IBM organization unless prior IBM approval is obtained from Co-Marketing offering managers.

## 2.0 Non-Event Demand Generation Campaigns

- 2.1 Non-Event Campaigns, Eligibility for Reimbursement: To be eligible for reimbursement, the primary purpose of all non-event marketing tactics must be the promotion, demonstration or explanation of IBM products or services.

With pre-approval from IBM, certain non-event marketing tactics may be eligible for reimbursement if the:

- (i) primary purpose of all non-event marketing tactics must be the promotion, demonstration or explanation of the Business Partner's solution that operates on or contains IBM products or services; and
- (ii) the Business Partner promotes, demonstrates or explains the value of IBM's products or services in the marketing of that Business Partner's solution.

<b>Marketing Tactics – Non-Event Demand Generation Campaigns</b>	
<b>Activity Expenses that IBM Pays (Subject to Applicable Limits)</b>	<b>Proof of Performance (“PoP”) that Business Partner Provides</b>
<p><b>Common Expenses for All Non-Event Campaigns</b></p> <ul style="list-style-type: none"> <li>- Purchased list of prospects</li> <li>- Creation, production and distribution of offering content (e.g., brochures, flyers, white papers, case studies, sales presentations, webcasts, podcasts, videos, and self running demos)</li> <li>- Creation and production of response mechanisms (e.g., response web pages, registration sites, and response phone numbers)</li> <li>- Lead retrieval systems</li> <li>- Lead generation services (e.g., providing contact information for prospects, and including database and internet searching, email and telesales prospecting, and lead nurturing)</li> <li>- Temporary personnel (hired directly or retained through a staffing company specifically for a campaign)</li> </ul> <p><i>- Marketing Consultation services provided by IBM or a reputable, qualified agency or consulting firm performed in conjunction with a demand generation activity (services include setting marketing strategy and associated targeting and messaging, SWOT (Strengths, Weaknesses, Opportunities and Threats) analysis, developing a response platform and progress tracking)</i></p>	<p><b>PoP for All Common Expenses:</b> Itemized Third-Party Invoices</p> <p>Evidence of deliverables (e.g., electronic or hardcopy of prospect lists, brochures, flyers, white papers, case studies, sales presentations, webcasts, podcasts and other distributed materials, response mechanisms, and lead retrieval systems)</p> <p>For webcasts, podcasts, videos and demos, provide an invitation or agenda</p> <p>For lead generation services, vendor contract where those services are identified</p> <p>For direct-hired temporary personnel:</p> <ul style="list-style-type: none"> <li>- Timesheet (signed and approved by Business Partner management)</li> <li>- Employee names, job titles, start dates, total hours worked and total salaries paid</li> <li>- Description of activities completed</li> </ul> <p>For marketing consultation services, a written plan embodying the IBM or vendor services identifying the demand generation activity which it supports. If IBM is providing the marketing consultation services, an itemized IBM invoice (describing and setting forth the amount of the expense, as well as the date the expense was incurred)</p>

<p><b>Advertising Expenses (in addition to Common Expenses)</b></p> <ul style="list-style-type: none"> <li>- Ad creation and placement through advertising media (e.g., print, outdoor (e.g., billboards), signage, banners, radio, and television media)</li> </ul>	<p><b>Advertising PoP</b></p> <ul style="list-style-type: none"> <li>- Itemized Third-Party Invoices</li> <li>- Evidence of ad placement with date(s) executed</li> <li>- Electronic or hard copy of advertisement (e.g., billboard signage or banner photos or script for radio or TV ads)</li> </ul>
<p><b>Digital Marketing Expenses (in addition to Common Expenses)</b></p> <ul style="list-style-type: none"> <li>- Creation, production and distribution of digital media (including website development, eBooks, eNewsletters, blog, infographics, videos, social media campaigns, search engine optimization, inbound marketing services, email campaigns, and mobile application development)</li> </ul>	<p><b>Digital Marketing PoP</b></p> <ul style="list-style-type: none"> <li>- Itemized Third-Party Invoices</li> <li>- Electronic or hard copy of digital media that is distributed (e.g., web screens, web links, screen shots, eBooks, eNewsletters, blog, infographics, videos, emails from email campaigns, digital content, image of mobile screens for mobile application development and other distributed materials)</li> <li>- <b>Inbound marketing services PoP:</b> <ul style="list-style-type: none"> <li>- Itemized Third-Party invoices</li> <li>- Vendor contract where those services are identified</li> </ul> </li> <li>- <b>Search engine optimization PoP:</b> <ul style="list-style-type: none"> <li>- Itemized Third-Party invoices</li> <li>- Screen shots demonstrating the search engine optimization</li> </ul> </li> </ul>
<p><b>Direct Marketing Expenses (in addition to Common Expenses)</b></p> <ul style="list-style-type: none"> <li>- Creation, production and distribution of physical materials (including infographics, catalogs, ads, mailers and fliers)</li> </ul>	<p><b>Direct Marketing PoP</b></p> <ul style="list-style-type: none"> <li>- Itemized Third-Party Invoices</li> <li>- Electronic or hard copy of the media that is distributed (e.g., infographics, catalogs, ads, mailers and fliers and other distributed materials).</li> </ul>
<p><b>Telemarketing Expenses (in addition to Common Expenses)</b></p> <ul style="list-style-type: none"> <li>- Creation, production and distribution of telemarketing materials (e.g., scripts, call guides, and briefing materials)</li> <li>- Telemarketing vendor for orientation and telephone calls</li> </ul>	<p><b>Telemarketing PoP</b></p> <ul style="list-style-type: none"> <li>- Itemized Third-Party Invoices</li> <li>- Copy of scripts, call guides or campaign briefing materials provided to vendor</li> </ul>
<p><b>Business Amenity Expenses that IBM Pays (Subject to Applicable Limits) and Related PoP that Business Partner Provides</b></p>	<p><b>Expenses for Gifts (including promotional merchandise) in connection with Advertising, Digital Marketing, Direct Marketing and Telemarketing campaigns:</b> Allowable if the gifts are of nominal value and the associated expenses are within the per-person and per-MAP* limits in Section 5.0, Spending Limits, even if IBM is not reimbursing those expenses.</p> <p><b>PoP for Gifts:</b> Itemized Third-Party Invoices</p> <p>* Subject to Section 5.4C, as it concerns the per-MAP limit.</p>
	<p><b>Expenses for Speaker Fees in connection with Advertising, Digital Marketing, Direct Marketing campaigns:</b> Allowable for certain speakers (i.e., excluding GOE Employee, IBM employee, Business Partner employee and Business Partner customer or prospective customer employee speakers), if the expenses are reasonable and customary in amount and frequency and within the per-MAP limit in Section 5.0, Spending Limits, even if IBM is not reimbursing those expenses.</p> <p>Note that IBM will not reimburse travel/lodging expenses for speakers. If those expenses are not itemized in an invoice, then Business Partner will contact the speaker to identify them and will not seek reimbursement of the expenses from IBM.</p>
	<p><b>PoP for Speaker Fees:</b> Itemized Third-Party Invoices</p>

2.2 Driving Attendance: Business Partner will not seek co-marketing funding from IBM for a non-event demand generation campaign, if a campaign purpose is to drive attendance at an event for which co-marketing funding would not be available under this Supplement.

### 3.0 Event Demand Generation Campaigns

3.1 Events, Funding: Co-marketing funding is available for Customer Conferences, Marketing Seminars and IBM or third-party trade shows. An "IBM trade show" includes traditional IBM trade shows, such as IBM InterConnect and Edge, as well as IBM regional events, such as IBM's Business Analytics Summit.

3.2 Events, Eligibility for Reimbursement: To be eligible for reimbursement, the primary purpose of all events must be the promotion, demonstration or explanation of IBM products or services.  
With pre-approval from IBM, certain event marketing tactics may be eligible for reimbursement if the:

- (i) primary purpose of all event marketing tactics must be the promotion, demonstration or explanation of the Business Partner's solution that operates on or contains IBM products or services; and
- (ii) the Business Partner promotes, demonstrates or explains the value of IBM's products or services in the marketing of that Business Partner's solution.

<b>Marketing Tactics – Event Demand Generation Campaigns</b>	
<b>Activity Expenses that IBM Pays (Subject to Applicable Limits)</b>	<b>Proof-of-Performance (“PoP”) that Business Partner Provides</b>
<p><b>Advertising, Digital Marketing, Direct Marketing and Telemarketing Expenses</b> – as set forth in Section 2.1</p> <p><b>Business Venue Expenses</b></p> <ul style="list-style-type: none"> <li>- Facility or venue rental costs (excluding hotel accommodations), such as rentals of furnishings, carpet and equipment (including audiovisual equipment and computers)</li> <li>- Utilities, telephone, Internet and facility labor for booth assembly and cleaning</li> <li>- Freight, drayage or shipping for materials delivered to the event</li> <li>- Signage and booth displays</li> <li>- IBM Briefing Center expenses</li> </ul>	<p><b>PoP for All Events</b></p> <ul style="list-style-type: none"> <li>- An agenda with all planned activities, in reasonably sufficient detail and demonstrating that no ineligible activities will occur, even if IBM is not reimbursing those activities</li> <li>- Evidence of IBM content (e.g., a copy of presentation with IBM content)</li> <li>- Itemized Third-Party Invoices</li> <li>- Business Partner's on-line Event Certification regarding the event (See Exhibit B)</li> </ul> <p><b>Advertising, Digital Marketing, Direct Marketing and Telemarketing PoP</b> - as set forth in Section 2.1</p> <p><b>Business Venue PoP</b></p> <ul style="list-style-type: none"> <li>- Itemized Third-Party Invoice</li> <li>- IBM invoice or proof of payment for IBM Briefing Center expenses</li> <li>- Details on the event location, establishing that the event was conducted at a Business Venue <ul style="list-style-type: none"> <li>- For a briefing center, conference center or exhibit hall, an invoice providing the name, address and phone number of the center or hall is sufficient detail</li> <li>- For other Business Venues, including restaurants, a website link to the Business Venue will typically be sufficient for IBM to confirm that a location and meeting room were appropriate for a business meeting</li> </ul> </li> </ul>
<p><b>Expenses for Trade Show Sponsorship Packages-</b> Including, with respect to IBM trade shows, sponsorship of IBM arranged and pre-approved coffee / dessert breaks, meals and receptions</p> <ul style="list-style-type: none"> <li>- Including, with respect to <u>third party trade shows</u>, sponsorship of coffee / dessert breaks</li> </ul> <p>If a Sponsorship Package does not include costs for press releases announcing the show, IBM will reimburse the costs if Business Partner follows IBM's Press Relations Guide in preparing / issuing the releases. The guide is located at: <a href="http://www.ibm.com/partnerworld/page/pw_com_pwp_index">http://www.ibm.com/partnerworld/page/pw_com_pwp_index</a></p>	<p><b>Sponsorship Package PoP</b></p> <ul style="list-style-type: none"> <li>- Details of the items included within the package, provided in advance and demonstrating that no ineligible activities will occur, even if IBM is not reimbursing those activities, together with written confirmation that Business Partner has complied with Section 3.4 below regarding Conference and Exhibitor Passes.</li> </ul> <p>Where a non-IBM trade show organizer makes available or otherwise sponsors a Game of Chance, Business Partner may either:</p> <ul style="list-style-type: none"> <li>(a) Opt out of participation in the Game of Chance by (1) sending a written communication (an email is sufficient) to the event organizer prior to the start of the event in which Business Partner states its intention to opt out, (2) submit a copy to IBM of its written communication to the event organizer as part of its claim, and (3) with its claim, confirm in writing to IBM that Business Partner did not participate in those Game of Chance activities, whether by stamping trade show booklets or otherwise, or</li> <li>(b) Elect to stamp trade show booklets of those persons who visit the partner's booth, with the understanding that those persons will submit those stamped books to participate in the</li> </ul>

	<p>Game of Chance, provided that Business Partner obtains a written representation from the trade show organizer that (1) the Game of Chance (including its prize) complies with all applicable laws, (2) the prize winner will be selected randomly, and (3) no GOE Employee will be permitted to win the prize, where the value of a prize is greater than the per-person gift limit in Section 5.0, Spending Limits. Business Partner will provide the written representation to IBM with its reimbursement claim.</p> <p><b>Press Release PoP</b>  - Itemized Third-Party Invoices  - Proof of compliance with IBM's Press Relations Guide</p>
	<p><b>Expenses for Gifts (including promotional merchandise):</b> Allowable if the gifts are of nominal value and the associated expenses are within the per-person and per-MAP* limits in Section 5.0, Spending Limits, even if IBM is not reimbursing those expenses.</p> <p><b>PoP for Gifts:</b> Itemized Third-Party Invoices</p> <p>* Subject to Section 5.4C, as it concerns the per-MAP limit.</p>
	<p><b>Expenses for Meals/Refreshments:</b> Allowable if the meals/refreshments are integral elements of a marketing campaign, are reasonable and customary in amount and frequency and the expenses are within the per-person and per-MAP* limits in Section 5.0, Spending Limits, even if IBM is not reimbursing those expenses.</p> <p>Meals/refreshments offered immediately before or immediately after an event are "integral elements of a marketing campaign" if served at the Business Venue where an event occurred and in conjunction with a business meeting.</p> <p>In addition, Business Partner may host a breakfast, lunch or dinner in connection with an event, if the meal occurs within a restaurant that is appropriate for a business meeting or in a conference room at a trade show venue and meal expenses are within the per-person and per-MAP* limits set forth in Section 5.0, Spending Limits, even if IBM is not reimbursing those expenses. If Business Partner hosts a breakfast, lunch or dinner in connection with an IBM trade show, Business Partner will ensure that the meal does not conflict with any activity scheduled by IBM as part of the trade show.</p> <p>Expense for alcohol is allowed only in accordance with local laws and if reasonable and offered within a professional business setting. IBM assumes no liability for damages or injury caused to any third party due to consumption of alcohol and reserves the right to refuse reimbursement for any activities that IBM deems to be inappropriate or unprofessional. Business Partner agrees to indemnify IBM for any and all claims associated with the service of alcohol.</p> <p><b>PoP:</b> Itemized Third-Party Invoices</p> <p>* Subject to Section 5.4C, as it concerns the per-MAP limit.</p>
	<p><b>Expenses for Speaker Fees:</b> Allowable for certain speakers (i.e., excluding GOE Employee, IBM employee, Business Partner employee, and Business Partner customer or prospective customer employee speakers), if the expenses are reasonable and customary in amount and frequency and within the per-MAP limit in Section 5.0, Spending Limits, even if IBM is not reimbursing those expenses. Note that IBM will not reimburse travel/lodging expenses for speakers. If those expenses are not itemized in an invoice, then Business Partner will contact the speaker to identify them and will not seek reimbursement of the expenses from IBM.</p> <p><b>PoP for Speaker Fees:</b> Itemized Third-Party Invoices</p>
	<p><b>Expenses for Entertainment Entrance Fees:</b> Allowable if the Entertainment is an integral element of a marketing campaign, is reasonable and customary in amount and frequency and the expenses are within the per-person and per-MAP limits in Section 5.0, Spending Limits, even if IBM is not reimbursing those expenses.</p> <p>More specifically, Business Partner may host Entertainment in connection with an event, and may include non-GOE Employees and GOE Employees in the Entertainment, if the employers of those GOE Employees have paid the fair market value of the Entertainment and the expenses for the Entertainment are within the per-person and per-MAP* limits set forth in Section 5.0, Spending Limits, even if IBM is not reimbursing those expenses. If Business Partner sponsors Entertainment in connection with an IBM trade show, Business Partner will ensure that the Entertainment does not conflict with any activity scheduled by IBM as part of the trade show.</p> <p><b>PoP:</b> Itemized Third-Party Invoices</p> <p>* Subject to Section 5.4C, as it concerns the per-MAP limit.</p>

	<p><b>Expenses for Local Ground Transportation and Parking:</b> Allowable if Business Partner arranges (a) the transportation, such as a taxi or bus, as a courtesy to transport attendees to and from a local marketing event held by the Business Partner and (b) parking, if the expenses for the transportation and parking are within the per-MAP limit in Section 5.0, Spending Limits, even if IBM is not reimbursing those expenses.</p> <p><b>PoP:</b> Itemized Third-Party Invoices</p> <p>* A water taxi will qualify as ground transportation.</p>
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3.3 Events, Business Venues: Business Partner will only conduct events at Business Venues. In its MAP, Business Partner may request to hold an event at a venue which is appropriate for a business meeting but does not meet the definition of “Business Venue” set forth in Exhibit A (“Business Venue Exception”). Business Partner will identify the basis for its request for a Business Venue Exception and provide a website link to the proposed venue in its MAP. IBM reserves the right to approve or decline such requests, at its discretion.

3.4 Events, Trade Show Passes: A Conference or Exhibitor Pass can have significant value; consequently, to ensure clarity on the rules for distributing those passes, IBM notes the following:

- A. If, as part of an exhibitor sponsorship at a third-party trade show, Business Partner receives Conference or Exhibitor Passes, Business Partner will ensure that those passes are used only by its employees or returned to the event organizer, or a combination of the foregoing. In its MAP, Business Partner will indicate how it will dispose of the passes. In its reimbursement claim, Business Partner will identify any employees who received the passes and a means for IBM to contact those employees and the event organizer (should IBM desire).
- B. If, as part of an exhibitor sponsorship at an IBM trade show, Business Partner receives Conference or Exhibitor Passes, Business Partner may provide those passes to non-GOE Employees, with IBM's prior, written approval.
- C. Business Partner will not provide Conference or Exhibitor Passes to IBM employees.

3.5 Events, GOE Employee Determinations Required: This Supplement sets forth specific rules that apply when GOE Employees are invited to or participate in an event. For example, only certain meeting locations are appropriate as “Business Venues” when an event includes GOE Employees, Business Partner may only include GOE Employees in Entertainment activities if the employers of those GOE Employees have paid the fair market value of that Entertainment and Business Partner is responsible for complying with all applicable laws that may preclude the provision of business amenities to GOE Employees or set limits that are lower than the amounts set forth in Section 5.0, Spending Limits, with respect to GOE Employees. Consequently, to facilitate compliance with those rules, Business Partner will determine whether any invitees to or participants in an event are GOE Employees, following either option A, Business Partner Research, or option B, Invitee Self Declaration, below.

Option A. *Business Partner Research.* Business Partner will: (1) research whether an event invitee or participant is a GOE Employee, (2) conclude that an individual is a GOE Employee if, after reasonable diligence, Business Partner is unable to conclusively make that determination, and (3) confirm the results of its GOE Employee determinations in the CMC tool.

Option B. *Invitee Self-Declaration.* Business Partner will: (1) require event invitees and participants to identify in writing whether they are GOE Employees, (2) conclude that all invitees and participants working for the same entity are GOE Employees, if at least one of those invitees or participants indicates that he or she is a GOE Employee, and (3) confirm the results of these self-declarations in the CMC tool.

The persons making the GOE Employee determinations, under option A or option B, must have taken IBM's related education (titled “IBM Education – GOE Employee Determinations”), within the previous 12 months. The education is available at: <http://www.ibm.com/services/weblectures/dlv/partnerworld/ltu39955>.

3.6 Events, GOE Employee Determinations Not Required:

Section 3.5 does not apply to an event when:

1. Business Partner is only exhibiting or presenting at a trade show where Business Partner will not directly or indirectly provide any meals/refreshments, promotional merchandise with a value exceeding the per-person gift limit in Section 5.0, Spending Limits, Entertainment or any other business amenities to customer employees, prospective customer employees or others, either as part of the trade show itself or in connection with follow-on satellite/surround activities to the trade

show, and where Business Partner has determined that providing such promotional merchandise does not violate applicable laws on the provision of business amenities; or

2. Business Partner is hosting a Customer Conference or Marketing Seminar and:

- (A) Business Partner will not directly or indirectly provide any meals/refreshments, gifts (including promotional merchandise), Entertainment or any other business amenities to customer employees, prospective customer employees or others, either as part of the conference or seminar itself or in connection with follow-on satellite/surround activities to the conference or seminar; or
- (B) the only business amenities Business Partner will directly or indirectly provide to customer employees, prospective customer employees or others are refreshments served during or between meetings or both, provided that: (i) there are no follow-on, satellite/surround activities in connection with the conference or seminar; (ii) the refreshments consist only of non-alcoholic beverages (e.g., coffee, tea or soda) and the types of light fare typically associated with coffee breaks; and (iii) Business Partner has determined that providing such refreshments does not violate applicable laws on the provision of business amenities.

3.7 Events, Employers Who Pay for Employees to Participate: Regardless of the option that Business Partner elects for making GOE Employee determinations, Business Partner will:

- A. notify event invitees in writing that applicable law may restrict or even preclude the invitees from receiving business amenities at or in connection with the event, such as gifts, meals and Entertainment,
- B. require event invitees to identify in writing whether they are GOE Employees (this step is not required if Business Partner has elected option A under Section 3.5 for making GOE Employee determinations),
- C. identify in writing for event invitees the fair market value of the business amenities that Business Partner will provide at or in connection with the event,
- D. convey in writing the following requirements to event invitees who are GOE Employees: (1) that they review with their management whether they are permitted to attend the event or related activities without paying for the referenced business amenities or may only attend if they pay for some, or all, of the business amenities and (2) that they confirm in writing the results of that review,
- E. require the employer of a GOE Employee to pay the fair market value for business amenities as a condition of participation in the marketing event or related activities, where a GOE Employee invitee has confirmed that such payment is necessary or where this Supplement otherwise requires such payment (e.g., in connection with Entertainment), and
- F. implement a means, through signage or otherwise, for identifying GOE Employees who unexpectedly come to an event, and require those GOE Employees to make arrangements to pay the fair market value of business amenities that Business Partner will provide at or in connection with the event, where this Supplement (e.g., in connection with Entertainment) or applicable law requires such payment.

Business Partner will follow the process set forth in this Section 3.7 to address those cases where applicable law may preclude the provision of business amenities or set limits that are lower than the amounts set forth in Section 5.0, Spending Limits, with respect to a commercial entity employee, with such process adjusted as Business Partner deems appropriate to focus upon commercial entity employees, not GOE Employees.

Business Partner is responsible for complying with all applicable laws on the provision of business amenities to GOE Employees and commercial entity employees. Business Partner may, at its discretion, determine that procedures in addition to those set forth above in this Section 3.7 are required to fulfil this responsibility.

3.8 Events, Record Keeping and Audit Rights: Business Partner must retain the documentation that demonstrates its GOE Employee determinations pursuant to Section 3.5A, the self-declarations it receives pursuant to Section 3.5B, the documentation that demonstrates compliance with the process set forth in Section 3.7 A through F and the documentation that demonstrates the applicability of Section 3.6, for two years from the date of document creation. IBM, or an auditor that IBM retains, may periodically review and audit compliance with Sections 3.5, 3.6 and 3.7. Towards that end, Business Partner agrees to provide IBM or its auditor with such documentation and other relevant records on request, which IBM or its auditor may reproduce and retain. For clarity, where Business Partner relies on an agency to satisfy any of its obligations pursuant to Sections 3.5 or 3.7, Business Partner will ensure that the agency also complies with Business Partner's obligations under this Section 3.8.

3.9 Events, IBM Rights: If IBM determines that Business Partner (or an agency on Business Partner's behalf) has failed to comply with its obligations pursuant to Sections 3.5, 3.6, 3.7, or 3.8, then in addition to IBM's rights under the law, IBM may do any, some or all of the following: withdraw marketing funds that relate to such failure, require Business Partner to



promptly refund all amounts reimbursed by IBM that relate to such failure (or IBM may offset such amounts against payments IBM owes Business Partner), or on written notice terminate with immediate effect Business Partner's participation in any and all IBM co-marketing offerings (upon such termination marketing funds will no longer be available for Business Partner's use).

#### 4.0 Terms for All Marketing Campaigns (Event, Non-Event and Other)

4.1 Non-Reimbursable Expenses: IBM is responsible for reimbursing activity and business amenity expenses, as set forth in this Supplement and subject to applicable limits. All other expenses are non-reimbursable. In the absence of other issues or concerns, IBM will not deny an entire claim because Business Partner incurs a non-reimbursable expense. Expenses for the following listed items are examples of non-reimbursable expenses that are sometimes associated with demand generation campaigns:

- A. Sales incentives
- B. Advertorials (advertising presented in an editorial format)
- C. Business Partner salaries for staff to support marketing efforts, except where explicitly permitted by an Incentive Offering. Where Business Partner staff salaries are reimbursable per an IO, the following remain non-reimbursable expenses: recruitment fees, benefits and overhead costs associated with staff, as well as costs of existing resources for demand generation activities (e.g., costs for sales teams used for telemarketing)
- D. Services, capital equipment or equipment used in routine business operations, such as furnishings, telephone equipment, corporate signage or company stationery
- E. Fees to purchase software, demonstration equipment or equipment such as personal computers, laptops, monitors or visual aid products.
- F. Fees to purchase a Conference Pass to attend an IBM or third-party event (other than those fees Business Partner pays for a Sponsorship Package that includes Conference Passes or those fees that Business Partner pays for the least costly option that would provide passes for its employees to staff a booth)
- G. Fees for IBM to purchase a Sponsorship Package, or otherwise participate, in a Business Partner led event where IBM, and not the Business Partner, is promoting IBM products and services. If IBM chooses to promote IBM products and services at the Business Partner led event, then IBM will pay the fees directly (i.e., Business Partner may not use co-marketing funds to cover the fees)
- H. Travel, including lodging, living (such as per diems) and transportation (such as flights and taxi fares), except with respect to local ground transportation where permitted in Section 3.2.
- I. Activities where Business Partner is promoting both IBM and IBM competitor products and technologies without IBM's prior written approval
- J. Gift cards and Games of Chance

In all cases where a Business Partner or others fund non-reimbursable expenses (such as travel and lodging), the items for which expenses are incurred must be reasonable and customary in amount and frequency and the Business Partner must not have included family or guests of a customer or prospective customer employee in the underlying marketing tactic or paid any expenses of such family or guests in connection with the marketing tactic.

4.2 Actions that Cause an Entire Claim to Be Ineligible for Reimbursement: Some actions are so significant that, were they associated with a marketing tactic, IBM would reserve the right to deny an entire claim, not just a portion of it. The following are examples of such actions:

- A. Conduct that violates, or that IBM reasonably believes violates, (a) any applicable laws, including local or agency government regulations or ethics policies, as well as anti-bribery laws (such as the U.S. Foreign Corrupt Practices Act) or (b) any of the terms of the Agreement, including the Business Partner Code of Conduct and these Terms and Conditions\*
- B. Providing cash or any cash equivalent, including a gift card that is convertible to cash or equivalent to cash (such as a debit or credit-card), to any participant in a marketing tactic
- C. Inviting or permitting family or guests of a customer or prospective customer employee to participate in a marketing tactic or paying any expenses of such family or guests in connection with a marketing tactic
- D. Paying speaker fees to a GOE Employee
- E. Providing Entertainment or other follow-on, satellite/surround activities in connection with events that include or may include GOE Employees (except to the extent permissible under Section 3.2, Expenses for Entertainment Entrance Fees)
- F. Holding an event in a non-Business Venue that IBM has not pre-approved pursuant to Section 3.3

- G. Making available, participating in or otherwise sponsoring a Game of Chance where a prize with a value exceeding the per-person gift limit in Section 5.0, Spending Limits is awarded.
- H. Paying for a sponsorship at an event that is hosted by or for the benefit of a not-for-profit organization, in the absence of prior approval from IBM.

\* In this regard, IBM reserves the right to deny an entire claim (not just a portion of it) if Business Partner is unable to provide the on-line Event Certification set forth in Exhibit B (such as, for example, because Business Partner exceeded a per-person business amenity limit set forth in Section 5.0, Spending Limits, of these Terms and Conditions).

## 5.0 Spending Limits

- 5.1 Limited Expenses: Limits are applied to the following expense types: meals/refreshments (*including alcohol*); gifts, including promotional merchandise; Entertainment; *local ground transportation and parking*; and *speakers*. Limits cover the cost of an item, as well as any associated sales taxes and gratuities.
- 5.2 Activity Descriptions and Cost Estimates: All events require detailed activity descriptions and cost estimates for any planned meals/refreshments (*including alcohol*); gifts, including promotional merchandise; Entertainment; *local ground transportation and parking*; and *speakers*. IBM will not reimburse a claim for any expense category where Business Partner provided a “zero” estimate for that category.
- 5.3 Per-Person Limits: All per-person business amenity limits set forth below are “not to exceed” amounts (i.e., Business Partner may not expend greater amounts for those business amenities, even from its own separate funds). If Business Partner exceeds such per person business amenity limits, IBM may deny Business Partner’s entire claim. Business Partner will ensure that it complies with all applicable laws that may preclude the provision of business amenities or set limits that are lower than the “not to exceed” amounts.
- 5.4 Limits Tables: [Individual offerings will state limits in local currency by country, where applicable]. The following expense limits apply:

United States				
Item	Currency	Per-Person Limit includes sales tax	Maximum IBM Reimbursement Amount	Per-MAP Limit (Maximum Business Partner Spending Amount)
Gifts, including Promotional Merchandise	USD	50	7,500	10,000
Meals/Refreshments	USD	138	15,000	20,000
Entertainment	USD	200	22,500	30,000
Local Ground Transportation & Parking	USD	Not Applicable	11,250	15,000
Speaker Fees	USD	Not Applicable	22,500	30,000

Canada				
Item	Currency	Per-Person Limit includes sales tax	Maximum IBM Reimbursement Amount	Per-MAP Limit (Maximum Business Partner Spending Amount)
Gifts, including Promotional Merchandise	CAD	65	9,750	13,000
Meals/Refreshments	CAD	136	18,750	25,000
Entertainment	CAD	260	22,500	30,000
Local Ground Transportation & Parking	CAD	Not Applicable	11,250	15,000

Speaker Fees	CAD	Not Applicable	30,000	40,000
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Puerto Rico				
Item	Currency	Per-Person Limit includes sales tax	Maximum IBM Reimbursement Amount	Per-MAP Limit (Maximum Business Partner Spending Amount)
Gifts, including Promotional Merchandise	USD	50	7,500	10,000
Meals/Refreshments	USD	110	15,000	20,000
Entertainment	USD	200	15,000	20,000
Local Ground Transportation & Parking	USD	Not Applicable	7,500	10,000
Speaker Fees	USD	Not Applicable	22,500	30,000

## NOTES:

- A. Business Partner agrees to include all related marketing tactics in the same MAP. For example, where Business Partner uses Advertising and Digital, Direct Marketing to drive attendance at a trade show, the Advertising, Digital, Direct Marketing and trade show are all related marketing tactics, and should be included in the same MAP. The Maximum IBM Reimbursement Amount and per-MAP limits apply in the aggregate for all of the marketing tactics covered by a MAP, not separately for each of those tactics.
  - B. The per-person gift limit applies in the aggregate for all of the marketing tactics covered by a MAP, not separately for each tactic.
  - C. For each item where a per-person limit applies: IBM appreciates that there may be situations where the number of persons participating in the marketing tactics covered by a MAP will cause Business Partner to exceed the per-MAP limit for the item, even though the expenses for the item will stay within the per-person limit. In those situations, IBM will not consider Business Partner to have violated its obligation to keep expenses within the per-MAP limit and IBM will pay up to the Maximum IBM Reimbursement Amount for the item.
- 5.5 Meals / Refreshments: In its MAP, Business Partner may request an exception to the daily limit for meals / refreshments set forth above. Business Partner will identify the basis for its request in the MAP. IBM reserves the right to approve or decline such requests, at its discretion.

## 6.0 Submitting MAPs and Reimbursement Claims

### Submitting a MAP

- 6.1 Assignment of a MAC: Business Partner will assign a MAC after accepting these Terms and Conditions. Each Incentive Offering will designate the approved MACs for that unique offering.
- 6.2 Submitting a MAP: A MAC submits a request for IBM funding via a MAP in the CMC tool. In addition:
  - A. MAPs for an Incentive Offering must be submitted by October 31, 2017 to be eligible for approval.
  - B. To allow sufficient time for IBM approval, Business Partner should submit MAPs at least seven (7) days prior to the start of proposed activity.
  - C. Expenses that Business Partner incurs prior to IBM's approval of a MAP are Business Partner's responsibility and will not qualify for reimbursement unless they were necessary to pay for advance facility bookings, bulk production of marketing items, annual or on-going fees for marketing services related to a demand generation tactic, retainers or deposits for agency services, Advertising, or eligible event pre-registrations/sponsorships. Business Partner may submit invoices for expenses in these categories with its claim, for review by IBM.

- D. Business Partner will provide the information requested through the CMC tool when submitting a MAP (e.g., Business Partner will provide detailed activity descriptions and cost estimates, as defined in the CMC tool).
- E. IBM co-marketing funds are allocated by country. Marketing activities are executed by Business Partners in the country where the funds were allocated. With prior approval from IBM, Business Partner may execute marketing activities in other countries, provided the activities leverage its ability to sell IBM products and services in the country where funds are allocated, and Business Partner complies with the terms and conditions that IBM identifies in granting its approval. Compliance with local tax regulations is the responsibility of the Business Partner or agency, who should seek independent tax advice if required.
- F. In submitting a MAP, Business Partner commits to pay its share of the total activity costs - costs are shared by IBM and the Business Partner at the reimbursement rate specified on the IO and up to the allocated, approved amount designated in the IO.
- G. IBM reserves the right to reject any and all expenses specified in the MAP and the MAP itself for any reason deemed fit by IBM and the Business Partner shall have no claim towards IBM with respect thereto.
- H. For progression activities, the following applies:
  - Co-funded marketing campaigns for progression are defined as unique activities directed at two or more end-user clients for the purposes of progressing leads to a win status. Activities, meetings, correspondence or other communications that are part of an on-going client relationship will not be approved for this funding.
  - To qualify for lead progression funding, two or more leads must have achieved at least sales stage 4 status (i.e., validated leads), with Business Partner having submitted the leads and obtaining an opportunity number for each of the leads.
  - A list of leads to be progressed must be provided to IBM prior to approval of the MAP. The information provided to IBM must include the opportunity number for each lead and other pertinent information regarding the leads, which Business Partner will input in the MAP description field of the CMC tool or submit a document to attach to the MAP.
  - Progression activities are not lead generation activities (such as Advertising). The submission of new leads is not required.

### **Submitting a Reimbursement Claim**

- 6.3 *Claim Submission:* Business Partner must submit claims, back-up documentation and leads within 60 days of the tactic end-date entered in the MAP. Failure to fulfill this requirement may result in IBM cancelling the MAP and/or claim.

If an IBM approved co-marketing agency executed a campaign in an agency-led Incentive Offering on behalf of a Business Partner for a partially-funded activity, the agency will invoice the Business Partner directly for the Business Partner's share of approved activity costs.

- 6.4 *Claim Documentation:* Business Partner will upload claim back-up documentation in the CMC tool by the claim deadline. Business Partner will retain such documentation in accordance with local laws. Regarding such documentation:
- A. Business Partner must submit evidence to support 100% of costs incurred via valid, fully Itemized Third-Party Invoices. Non-itemized invoices will not be accepted. All credit card receipts must be itemized.
  - B. Business Partner may include internal, non-labor expenses in a claim; for example, postage costs incurred for mail campaigns, via an internal invoice on Business Partner's letterhead.
  - C. If an invoice is submitted for multiple activities, Business Partner should identify the specific expenses associated with each activity by UCID. Of course, the same expense may not be claimed more than once.

Please note:

1. Only Business Partners with formal, in-house marketing or production departments may submit rate sheets as cost back-up in lieu of Itemized Third-Party Invoices to detail standard production rates. IBM reserves the right to verify in-house production capabilities and published rates. In addition, note that a rate card must pre-exist the date of the demand generation tactic at issue and Business Partner may not create a rate card for the sole purpose of seeking co-marketing reimbursement from IBM.
2. Proof of Performance for direct-hired temporary personnel is a timesheet (signed and approved by Business Partner management), including employee names, job titles, start dates, total hours worked and total salaries paid and a description of activities completed.
3. If IBM determines that any portion of a claim was fraudulently made, then IBM reserves the right to deny the entire claim. For clarity, submission of a fraudulent claim, in whole or in part, is a violation of this Supplement and the Agreement.
4. IBM will not reimburse the same expense twice. For example, if a brochure is used as both an Advertising piece and for distribution during a marketing campaign, only the costs relevant to each category may be claimed and

the one-time cost of the artwork production may only be claimed under one MAP. If IBM discovers that a Business Partner claimed the same expense twice, IBM will be entitled to immediate repayment of the duplicate expense by the Business Partner.

5. Claims must be consistent with the spending categories set forth in the approved MAP. IBM may not reimburse expenses for additional spending categories (i.e., that are not covered by the approved MAP). In addition, if Business Partner claims expenses in fewer spending categories than set forth in an approved MAP, Business

#### **6.5 Lead Submission: Business Partner must submit leads in an IBM lead tracking tool. In addition:**

- A. Claims cannot be processed for payment until Business Partner submits required back-up documentation and leads.
- B. Business Partner is responsible for progressing leads to closure (win/loss). In VAD offerings, Tier 2 Resellers are responsible for progressing leads to closure.
- C. Business Partner and agencies who assume responsibility for leads must specify the applicable UCID when submitting leads.
- D. Where minimum limits for lead values apply, IBM will communicate them to Business Partner.
- E. IBM approved co-marketing agencies may submit leads associated with each CMC activity on behalf of Business Partner via an IBM lead tracking tool. Business Partner may also submit its own leads, if preferable.

### **7.0 Payments**

- 7.1 Reimbursement: IBM will reimburse Business Partners or agencies, either directly or through a third-party vendor. IBM will not reimburse the suppliers who incur expenses in connection with marketing tactics.
- 7.2 Banking Information: If banking information is not on file, IBM will provide instructions for Business Partner or an agency to supply such information to facilitate payment.
- 7.3 Overpayments: IBM is entitled to collect any overpayments and to debit Business Partner's available funds to do so.
- 7.4 Underpayments: IBM will reimburse or provide a credit for any underpayments it makes in error. IBM will obtain Business Partner's written approval before making any fund adjustments associated with underpayments.
- 7.5 Currency Conversion: IBM may choose to reimburse Business Partner or an agency in USD based on IBM's local financial policies. If Business Partner or an agency is to be reimbursed in USD and third-party invoices are in local currency, Business Partner or agency will convert the reimbursement amount to USD based on a valid exchange rate on the date the expense was invoiced. Business Partner or agency will use xe.com, oanda.com, Reuters, or a country central bank currency conversion site as the source of the exchange rate for the currency conversion. Similarly, Business Partner will use xe.com, oanda.com, Reuters or a country central bank currency conversion site when converting third party invoices from one local currency to another, based on the exchange rate on the supplier invoice date, if required.
- 7.6 Taxes: Business Partner and agency invoices should be submitted to IBM in the currency in which Business Partner or agency will be reimbursed and include correct legal entity name details for the IBM entity that will settle the invoice. IBM reserves the right to validate that the charging of VAT or similar transaction taxes (including without limitation, GST and sales taxes) is legally correct and that any invoice or equivalent document Business Partner may be required to issue to IBM complies with applicable tax laws. IBM will not make a reimbursement payment to Business Partner for the entire claim if either VAT or similar transaction taxes has been incorrectly charged, or if the document Business Partner issues is not a valid tax invoice and does not comply with applicable tax laws.

Reimbursements may be subject to tax and/or other regulations of the relevant country. Compliance with local regulations is the responsibility of the Business Partner or agency.

IBM will reimburse US sales taxes as billed and required, but will not reimburse other non-US transaction taxes that are recoverable by Business Partner (such as VAT or GST) included on third party vendor invoices. Business Partner or agency is responsible for indicating the tax type on an invoice (i.e., sales vs. value-added tax) when submitting a claim for reimbursement.

In those countries where tax invoices are required, Business Partner or its agency must provide an online/soft copy and a hard copy of the tax invoice for the approved claim amount plus any applicable tax at the local country rate. The invoice should first be uploaded in the CMC tool within 7 days of the date of payment request and then mailed to IBM's Business Partner Support

Organization within 30 days of the date of payment request. IBM provides directions for uploading tax invoices and mailing addresses at claim approval.

## **8.0 General Provisions**

- 8.1 Limited Funding and Terms & Conditions: IBM funding for this offering is limited and IBM reserves the right to modify or withdraw this offering at any time. Terms and Conditions are subject to change by IBM at any time.
- 8.2 Compliance: Lack of compliance with this Supplement may result in cancellation or rejection of a Business Partner's MAP, reimbursement claim or future participation in this offering or other co-marketing offerings, as determined by IBM, in its discretion.
- 8.3 Translations: This document was initially drafted in English and then translated. In case of discrepancies between English and the translated document, the English version shall prevail.

## Exhibit A, Acronyms and Definitions

### Acronym Legend:

<b>CMC:</b>	Co-Marketing Center
<b>GOE:</b>	Government Owned Entity
<b>IO:</b>	Incentive Offering
<b>MAC:</b>	Marketing Activity Creator
<b>MAP:</b>	Marketing Activity Plan
<b>NA:</b>	Not Applicable
<b>UCID:</b>	Unique Control Identifier
<b>VAD:</b>	Value Added Distributor

Definitions:	
<b>Advertising</b>	The creation and placement of ads to generate demand and increase sales of IBM and Business Partner products and services.
<b>Business Venue</b>	(1) For events with GOE Employees: A briefing center, conference center, exhibit hall or a restaurant, where the restaurant is appropriate for a business meeting. (2) For events with No GOE Employees: All of the above, plus any other location with a separate private meeting room where the location and meeting room are each appropriate for a business meeting.
<b>Conference Pass</b>	Permits attendance at a trade show, usually for a registration or other fee.
<b>Customer Conference or Marketing Seminar</b>	A face to face event held over one or multiple days, hosted by Business Partner for end-user customer prospects to increase sales of IBM and Business Partner products and services. The event scope typically includes a solution or product presentation and one-on-one briefings with clients and prospects.
<b>Days</b>	References to "days" mean calendar days
<b>Digital Marketing</b>	Marketing communications published on web pages or through online forums, events or blogs to potential customers, in all cases to generate demand and increase sales of IBM and Business Partner products and services
<b>Direct Marketing</b>	Marketing communications published via printed leaflets, brochures, letters, catalogs or ads mailed or distributed directly to potential customers, in all cases to generate demand and increase sales of IBM and Business Partner products and services.
<b>Entertainment</b>	A cultural event, sporting event, recreational activity or other activity that is appropriate in connection with a business meeting.
<b>Entrance Fee</b>	Fee to attend an Entertainment event.
<b>Exhibitor Pass</b>	Permits access to only the exhibitor hall of a trade show, usually for a registration or other fee.
<b>Game of Chance</b>	A raffle, sweepstakes, lottery, contest, or other game of chance
<b>GOE Employee</b>	Includes any officer, director, employee or representative of any:  (1) country, federal, national, provincial, regional, state, municipal, territorial, local or other level of government, including any department or agency of any such government, or  (2) government enterprise or instrumentality, including any government owned or controlled entity, such as any: (a) public hospital, school, utility or organization licensed to provide public services, (b) public international organization (e.g., the United Nations or World Health Organization), or (c) other entity, whether privately held, publicly traded or otherwise constituted, if a government, a public international organization or a GOE Employee owns or has the ability to exercise control over such entity.
<b>Itemized Third-Party Invoice</b>	An invoice that describes an expense and sets forth the amount of the expense, the date it was incurred and the supplier seeking payment.
<b>Marketing Consultation</b>	Strategic marketing guidance and marketing plan development to assist Business Partner in achieving targets for increased market share, improved win rates and enhanced leads progression and closure.
<b>Marketing Activity Creator, or MAC</b>	The MAC is specified in an Incentive Offering as a Business Partner, agency or IBM employee. The MAC completes and submits the MAP.
<b>Sponsorship Package</b>	An offering containing multiple services and business amenities, available to an event sponsor for a single fee, where the offering does not specify the individual value of each service or business amenity.
<b>Telemarketing</b>	Marketing via telephone campaigns to current or potential customers to promote or sell IBM products and services.
<b>UCID</b>	A 12-digit alpha-numeric tracking code that IBM assigns upon MAP approval to refer to a specific marketing activity and corresponding claim.

## Exhibit B: Event Certification



### Event Certification

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This Event Certification is required in connection with each event-related reimbursement claim. A Business Partner employee with the authority to commit Business Partner, or an agency on behalf of Business Partner where the agency is the marketing activity creator for an incentive offering, must complete this certification.

- Capitalized terms below have the meanings provided in the co-marketing Terms and Conditions
- All meals/refreshments and Entertainment (if permissible under the co-marketing Terms and Conditions) were integral elements of a marketing campaign and reasonable and customary in amount and frequency and all gifts, including promotional merchandise, were of nominal value
- All permissible Entertainment was of a cultural, sporting or recreational nature, or was otherwise appropriate in connection with a business meeting, and the Entertainment expenses were within the per-person limit set forth in the Terms and Conditions, even if IBM is not reimbursing those expenses
- All items for which Business Partner or others incurred non-reimbursable expenses were reasonable and customary in amount and frequency
- In planning and conducting the event, Business Partner complied with all applicable laws, including local and agency government regulations and ethics policies, as well as anti-bribery laws (such as the U.S. Foreign Corrupt Practices Act), the co-marketing Terms and Conditions and the IBM Business Partner Code of Conduct. In addition, Business Partner did **not**:
  - Permit Entertainment or any other follow-on, satellite/surround activities in connection with an event, except to the extent allowable under Section 3.2 of the co-marketing Terms and Conditions
  - Permit a person whom Business Partner knew or had good reason to believe was a GOE Employee to participate in Entertainment that Business Partner provided in connection with an event, unless the employer of such person paid the fair market value of such Entertainment on his or her behalf
  - Provide cash or any cash equivalent to any event participant
  - Provide a gift card that is convertible to cash or equivalent to cash (such as a debit or credit-card) to any event participant
  - Make available or otherwise sponsor a Game of Chance where a prize with a value exceeding the per-person gift limit in Section 5.0, Spending Limits, of the Co-Marketing Terms and Conditions, was awarded
  - Pay speaker fees to a GOE Employee
  - Provide Conference or Exhibitor passes to non-Business Partner employees, other than passes given to non-GOE Employees as part of an exhibitor sponsorship for an IBM trade show, where IBM provided prior, written approval to do so
  - Invite or permit family or guests of a customer or prospective customer employee to attend the event or pay any expenses of such family or guests in connection with an event
  - Hold the event in a non-Business Venue, without IBM's prior written approval



## **Exhibit C: IBM PartnerWorld Agreement – Marketing Funds Attachment**

The terms of this Attachment are in addition to and prevail over the terms of the IBM PartnerWorld Agreement - International Basic General Terms

Under the terms of this Attachment we provide marketing funds to you for the purpose of influencing the growth of IBM product or service revenue. Details of the funding and the marketing initiative or offering will be specified in one or more PartnerWorld Marketing Funds Supplements (Supplement). The terms of a Supplement prevail over the terms of this Attachment.

You agree that the terms of this Attachment are between you, in the country in which you receive benefits, and the IBM organization for that country. The rights, duties and obligations of each of us under the terms of this Attachment are valid only for that country.

### **1. Our Relationship**

We mutually agree that each of us will assign a single point of contact for the purpose of interfacing with each other regarding matters dealing with our relationship under the terms of this Attachment.

#### **1.1 You agree to:**

- a. achieve revenue objective we may jointly establish;
- b. maintain the number of certified personnel and trained personnel we specify, if any;
- c. provide relevant business information and data as we may request; and
- d. jointly develop a business plan with us and to implement such plan.

#### **1.2 We agree to provide you:**

- a. marketing funds; and
- b. we may additionally provide sales and technical support.

### **2. Marketing Funds**

We may make marketing funds available to you for your marketing activities. In order to receive marketing funds you must meet qualification requirements and agree to provide us the schedule of your marketing and technical events in sufficient time for us to respond in a timely manner.

We will provide qualification criteria to you in writing.

You agree to use such funds according to the guidelines we provide, to maintain records of your activities and expenditures regarding your use of the funds for the term of this Attachment, and to provide such documentation to us upon our reasonable request.

IBM funding for specific marketing initiatives or offerings under this Attachment is limited and IBM may modify or withdraw the initiative or offering at any time without notice.

### **3. IBM Business Partner Marks**

It is the Business Partner's responsibility to comply with IBM marketing guidelines and to insure proper use of the Business Partner Marks, IBM trademarks and copyrights. IBM may not reimburse expenses for marketing materials or promotional items that fail to comply with the guidelines. Refer to IBM's PartnerWorld Web site for information regarding proper usage at: [https://www-356.ibm.com/partnerworld/wps/servlet/ContentHandler/pw\\_com\\_mkt\\_mrt\\_bp\\_marks](https://www-356.ibm.com/partnerworld/wps/servlet/ContentHandler/pw_com_mkt_mrt_bp_marks)

Comply with Local Laws

Any expense reimbursement and marketing funds made available hereunder will be subject to adherence of the marketing activity with applicable law.

You agree that you have complied with all the applicable United States and local anti-bribery laws, such as the US Foreign Corrupt Practices Act and similar local laws and that none of your employees will, directly or indirectly, make or offer bribes, kickbacks or other payments of money or anything of value (including travel, offer of employment, gifts or entertainment) to anyone, including officials, employees, or representatives of any government, company, or public or international organization, or to any other third party, for the purpose of wrongfully obtaining business. You acknowledge that your use of the Marketing Funds will be consistent with your application for funding, with this Attachment and with the IBM Business Partner Code of Conduct and with the applicable laws.

**4. Code of Conduct**

Business Partners must comply with the IBM Code of Conduct when performing any marketing activities, including those approved under this offering. In particular, if the Business Partner invites a government client to any marketing event, the Business Partner must comply with the section of the Code of Conduct entitled "Dealing with Government Clients". Funding may be withdrawn or full reimbursement requested by IBM if the Business Partner fails to comply with the Code of Conduct with respect to marketing activities. The Code of Conduct is available at: [http://www.ibm.com/partnerworld/pwhome.nsf/weblook/pub\\_join\\_memctr\\_agreement\\_code.html](http://www.ibm.com/partnerworld/pwhome.nsf/weblook/pub_join_memctr_agreement_code.html)

**5. Liability**

Under the terms of this Attachment the maximum amount either party will only be liable to the other for any actual direct damages up to the greater of the amount of the total funds we provided to you under the terms of this Attachment or the amount specified in the PartnerWorld Agreement International Basic General Terms.

IBM assumes no liability for damages or injury caused to any third party or to the Business Partner with respect to the marketing activity. In all other respects, the liability terms in the PartnerWorld Agreement International Basic General Terms. (including the exceptions) apply unchanged.

By acceptance of these Terms and Conditions, the Business Partner agrees to indemnify IBM for any and all claims associated with failure by them or by the marketing activity to meet such terms.

**6. Ending this Attachment**

Either of us may terminate this Attachment, with or without cause, on one month's written notice. Termination of this Attachment includes termination of any associated Supplement. However, any funding committed to you by IBM will be provided.

Either of us may terminate this Attachment and its Supplements including committed funding, immediately in the case of breach of a material term of this Attachment.