

Vienna, December 27, 2004

To Whom it May Concern:

I have worked with Richard Pendleton at IBM Austria since Mr. Pendleton began work here in January of 2001. My position at IBM is that of "Manager, Business Operations and Support" in the ITS BT Annuity Contract Management CoC. Although I am not directly responsible for the supervision of Mr. Pendleton's activities, the team I supervise and the team he has worked with, work together in tandem. I can comfortably say that I am very aware of his skills, abilities and contributions.

Mr. Pendleton's engagement, accomplishments and results have been outstanding. He has proven himself to be a positive, reliable and respected member of both teams, recognized as a true team player. He is a resourceful employee who has significantly improved his skill level throughout his stay at IBM. He has demonstrated a high level of adaptability and communication-abilities and he actively takes ownership of tasks, driving cases to a close to the satisfaction of our customers. Mr. Pendleton is considered a top performer amongst his peers and management.

I am writing this letter to confirm that his departure from IBM was not in any way tied to his performance, and I can highly recommend him as an employee with your organization.

Had I been given the choice, I would not have let Mr. Pendleton go. But it was not my decision to make. IBM decided to reduce its numbers throughout Europe, the Middle East, and Africa by allowing all limited term contracts to expire. Unfortunately this type of corporate action means that employee numbers are reduced without consideration of the contributions or achievements of the affected individuals themselves.

If you would like to speak to me about Mr. Pendleton's skills, talents and work habits, feel free to call +43 1 21145 4810 or Email me at [hr@at.ibm.com](mailto:hr@at.ibm.com).

Sincerely,

A handwritten signature in black ink, appearing to read 'H. Reusch', with a stylized, cursive flourish extending to the right.