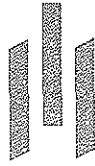


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Paris, October 9, 2008

Mr. Daniel F. Duchovny, Office of Mergers and Acquisitions
Ms. Michele Anderson, Chief, Office of Mergers and Acquisitions
Ms. Christina E. Chalk, Senior Special Counsel, Office of Mergers and Acquisitions
Mr. James A. Brigagliano, Associate Director, Division of Trading and Markets
Ms. Josephine J. Tao, Assistant Director, Division of Trading and Markets
Ms. Elizabeth Sandoe, Branch Chief, Division of Trading and Markets
U.S. Securities and Exchange Commission
100 F Street N.E.
Washington, D.C. 20549

Re : Proposed Cash Tender Offer in the United States by International Business Machines Corporation for certain securities of ILOG S.A.

Ladies and Gentlemen:

We are acting as French counsel to International Business Machines Corporation, a New York corporation ("IBM"), in connection with its proposed offer (the "Offer") to acquire, through its indirect, wholly-owned subsidiary CITLOI S.A.S., a *société par actions simplifiée* organized under the laws of the Republic of France, the securities of ILOG S.A., a *société anonyme* organized under the laws of the Republic of France ("ILOG").

ASSOCIATION D'AVOCATS À RESPONSABILITÉ PROFESSIONNELLE INDIVIDUELLE

26, cours Albert 1^{er} 75008 Paris Tél. +33 (0)1 40 75 60 00 Fax +33 (0)1 43 59 37 79 Palais T03

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IBM is seeking to acquire for cash all outstanding ordinary shares of ILOG, nominal value €1.00, whether existing or to be issued upon exercise of warrants or stock options, including ordinary shares held in treasury by ILOG or its subsidiaries and ordinary shares represented by American Depositary Shares, including any dividend for the fiscal year ended June 30, 2008, as well as all outstanding warrants issued by ILOG, through concurrent cash tender offers in the United States and in France.

We have reviewed the no-action letter prepared by Cravath, Swaine & Moore LLP dated as of the date hereof in connection with the Offer (the "Letter"). We believe the descriptions of the French public offer laws and rules and the French public offer practices contained therein are accurate and fairly summarize the material French public offer laws and rules and French public offer practices applicable to the Offer that relate to the aspects of the Offer for which relief has been requested by Cravath, Swaine & Moore LLP in the Letter.

The foregoing confirmation is limited to the description in the Letter of French public offer laws and rules and French public offer practices. No confirmation or opinion shall be implied or inferred beyond that. In particular, we have not considered United States public offer laws, rules, procedures or practices nor provided advice as to, or analysed, whether the relief requested in the Letter is appropriate, justified or complete.

The foregoing confirmation:

1. is rendered at the U.S. Securities and Exchange Commission's request;
2. is rendered solely in connection with the Letter;
3. may not be relied on for any other purpose; and
4. may not, except as set forth below, be reproduced, referred to or quoted in any offering materials, disclosure materials or similar printed matter.

We consent to this letter being attached to the Letter.

Very truly yours,



Youssef Djehane
Avocat à la Cour