Exhibit Type: G Exhibit No.: SA-G-0 Effective Date: July 8, 1997

The following additional terms apply for United States federal, state, and local government Software Advantage customers.

Federal government customers may enter into a Software Advantage Agreement without the requirement for a customer signature. The signature requirement for state and local government customers is based on the laws of the state or local government.

1. Eligible Products: Eligible Programs and Upgrade Protection are specified in IBM's then generally available Eligible Product List. Additions to the Eligible Product List are eligible as they are announced by IBM. Both Eligible Program and Upgrade Protection products qualify for Software Advantage discounts.

To meet certain U.S. General Services Administration (GSA) eligibility requirements, some Software Advantage Eligible Products may not be offered to federal government customers acquiring products under GSA award terms. We will specify GSA Eligible Software Advantage Products.

- 2. Media Packs: Separately priced Media Packs are available for selected Software Advantage Eligible Programs. These Packs will be identified in the Software Advantage Eligible Product List. The authorized acquisition and license for the Program in the Media Pack is only available under a Software Advantage for Workstations Agreement. A Pack represents one of the authorized copies. A Pack is in lieu of, not in addition to, one of the authorized copies. A Pack may not be the first license for a Program. Media Packs are not eligible for Software Advantage discounting.
- 3. Documentation Packs: Separately priced Documentation Packs are available for selected Software Advantage Eligible Programs. They will be identified in the Software Advantage Eligible Product List and will be available either as part of, or separate from, a Software Advantage Agreement. Documentation Packs are not eligible for Software Advantage discounting.
- 4. Discount Schedule: Qualifying government customers may acquire Eligible Programs and Upgrade Protection at a 45% discount, without a minimum spending level requirement.
- 5. Upgrade Protection Entitlements: When the customer is entitled to a new version or new release of a program, IBM will provide the 'no charge' upgrade in CD/ROM format. Should CD/ROM not be available, a package including 3 1/2 inch diskette media will be provided.

Federal government customers acquiring Upgrade Protection under the GSA option may elect to have IBM deliver Upgrade Protection entitlements directly to a federal government contact and address, or may authorize IBM to send entitlements to the reseller from whom the Upgrade Protection was acquired, provided the reseller provides such service. The appropriate contact and address should be provided on the Software Advantage for GSA Order Form.

Selected OS/2, Microsoft Windows (R), and Microsoft Windows NT (R) operating system based programs have counterpart programs that run on one or both of the other operating systems. Using a Supplement, Upgrade Protection, or licenses of Eligible Programs and Upgrade Protection, may be exchanged for those of counterpart programs. IBM will provide a revised Software Advantage Proof of Entitlement reflecting the exchange of qualifying Upgrade Protection and Eligible Program licenses. See your IBM Software Specialist for further information on qualifying programs.

(R)"Microsoft Windows and Microsoft Windows NT are Trademarks or Registered Trademarks of the Microsoft Corporation."