Question:

I would like to know the following concerning Tuition Assistance:
  1. Where is Tuition Assistance positioned in the organization?
  2. Is it handled in-house or outsourced to a third party vendor? If it is outsourced and you are able to release the name of the vendor, please do so.

Jeanne Ulatowski, Northern Trust, 12/12/2012

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<tr>
<th>COMPANY &amp; CONTACT NAME</th>
<th>COMMENTS</th>
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| **American Express**   | 1. Currently sits in HR-Benefits-Work Life programs  
                         2. Advising is outsourced to EdAssist (previously Tuition Advising Services) – a Bright Horizons organization. Administration including reimbursement in run in-house. |
| Tammy Yee              |          |
| **Chubb Group of Insurance Companies** | 1. At Chubb, it is owned by the Talent Strategies team. In a nutshell, classes should be job related. We also have a payback policy if the employee leaves the company or is terminated for reason other than a reduction in force in the next 12 months.  
                                           2. I believe our Payroll unit (which is outsourced) handles the logistics around issuing the funds to the employee. |
| Julie La Saracina      |          |
| **Deloitte**           | 1. It sits in Talent within our Total Rewards group.  
                         2. Managed in-house. |
| Amy Gleisner           |          |
| **EMC**                | 1. Benefits manages EMC’s Tuition Assistance Program.  
                         2. ADP is our vendor. |
<p>| Yvette Adams           |          |</p>
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<tr>
<th>IBM</th>
<th>1. Part of the benefits of active IBM US employees is the eligibility to participate in the Academic Learning Assistance Program. ALAP is intended to meet identified business needs by paying for many educational expenses for employees at universities and colleges. There are three plans offered, depending on the needs of the employee and the business unit:</th>
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| Jackie O’Sullivan | - **Individual Course Plan (ICP)**
  IBM's Individual Course Plan reimburses the employees for taking courses, when not pursuing a degree, for academic credit at a university accredited by an agency recognized by the U.S. Department of Education. The intent of this plan is to take occasional courses relevant to the needs of the business. |
|  | - **Degree Work Study Plan (DWSP)**
  DWSP covers both graduate and undergraduate courses (should also be at a university accredited by an agency recognized by the U.S. Department of Education). If the employee is taking up a graduate degree that is related to his/her current job role, then the tuition fee will be paid in full amount. However, if he/she is taking up a graduate degree that is not related to his/her current job role or an undergraduate degree, then an annual limit of $5250 will apply. |
|  | - **Special Studies Plan (SSP)**
  The Special Studies Plan provides the opportunity for selected employees to most often participate in full-time, on-campus education programs to develop or upgrade skills that are critical to IBM. Candidates for this plan will normally have three or more years of consistent high performance in IBM, a master's degree in a related discipline, as well as demonstrated high career potential. |
<p>|  | All three plans under the Academic Learning Assistance Program are funded by the business units. Participation is limited and selective and subject to upline manager approval, executive approval, and ALAP Review Team approval. Management may limit whether the plan is available to their employees given business needs. |
|  | 2. It is handled in-house through a review process. |</p>
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<tr>
<th>Company</th>
<th>Key Contact</th>
<th>Tuition Assistance Details</th>
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| Intel            | Dana Vandecoevering    | 1. Intel Learning and Development – HR Operations  
2. Outsourced - GP Strategies Worldwide, Intel's Tuition Assistance Program Administrator, at inteltuition@gpworldwide.com or by phone at 866 549-0720. |
| Johnson & Johnson| Wendy Breiterman       | 1. Talent Management  
2. Under Review                                                                                                                                                                                                         |
| LA Metro Transit Authority | Suzanne Lauver | 1. Tuition Assistance is positioned within our Training & Development department (part of HR)  
2. It is handled in-house.                                                                                                                                            |
| Marriott         | Betsy Kiss             | 1. Benefits  
2. Managed in-house                                                                                                                                                                                                       |
| Pearson          | Chris Pfeiffer         | 1. Tuition Assistance is handled within the Employee Relations group  
2. We do handle it in-house.                                                                                                                                                                                                  |
| Sodexo           | Suzanne Greenlee       | 1. Sodexo offers a Tuition Reimbursement Program. The policy is owned and managed by the Benefits Department. Our divisions administer the policy (approve/deny applications and process reimbursements).  
2. The program is handled in-house.                                                                                                                                                                                             |
| Toyota           | Dawn Mugavero          | 1. Tuition Assistance is part of our benefits program.  
2. We outsource to a third party, EdAssist.                                                                                                                                                                                      |
| UPS              | Fran Vogelen           | 1. Our tuition program is coordinated among 3 different areas in H.R. They are:  
- F/T Tuition Assistance Program – Leadership and Talent Development  
- P/T Tuition Assistant Program – Corporate Workforce Planning  
- Tuition Administration – Corporate Compensation  
2. We do have an external administrator of the program who is managed by Corporate Compensation.                                                                                                               |