

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, DC 20549**

FORM 8-K

**CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934**

Date of report (date of earliest event reported): September 21, 2007

NCR CORPORATION

(Exact Name of Registrant Specified in Charter)

Commission File Number 001-00395

Maryland
(State or Other Jurisdiction
of Incorporation)

31-0387920
(I.R.S. Employer
Identification No.)

1700 S. Patterson Blvd.
Dayton, Ohio 45479
(Address of principal executive offices and zip code)

Registrant's telephone number, including area code: (937) 445-5000

N/A
(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240, 14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240, 13e-4(c))

Item 1.01 Entry into a Material Definitive Agreement.

As described in the Information Statement (the "Information Statement") of Teradata Corporation ("Teradata") filed on August 31, 2007 by NCR Corporation ("NCR") as Exhibit 99.2 to NCR's current report on Form 8-K, on September 30, 2007, NCR expects to spin off to holders of shares of NCR common stock as of the close of business on September 14, 2007, all of NCR's interest in Teradata, its wholly owned subsidiary (the "Spin Off").

In connection with the Spin Off and related transactions, NCR and Teradata have entered into a Tax Separation Agreement, dated September 21, 2007, between Teradata and NCR, and an Employee Benefits Agreement, dated as of September 21, 2007, between Teradata and NCR. These agreements are attached hereto as Exhibits 10.1 and 10.2, respectively, and the descriptions of these agreements set forth in the Information Statement are incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

The following exhibits are attached with this current report on Form 8-K:

<u>Exhibit No.</u>	<u>Description</u>
10.1	Tax Sharing Agreement, dated as of September 21, 2007, between Teradata Corporation and NCR Corporation
10.2	Employee Benefits Agreement, dated as of September 21, 2007, between Teradata Corporation and NCR Corporation

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

NCR Corporation

Dated: September 25, 2007

By: /s/ Nelson F. Greene
Nelson F. Greene
Vice President, Deputy General Counsel and Assistant Secretary

Index to Exhibits

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10.1	Tax Sharing Agreement, dated as of September 21, 2007, between Teradata Corporation and NCR Corporation
10.2	Employee Benefits Agreement, dated as of September 21, 2007, between Teradata Corporation and NCR Corporation

TAX SHARING AGREEMENT
DATED AS OF SEPTEMBER 21, 2007
BY AND BETWEEN
NCR CORPORATION
AND
TERADATA CORPORATION

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TAX SHARING AGREEMENT

This TAX SHARING AGREEMENT (this “**Agreement**”) is entered into as of September 21, 2007 by and between NCR Corporation, a Maryland corporation (“**NCR**”), and Teradata Corporation, a Delaware corporation and a wholly owned subsidiary of NCR (“**Teradata**”).

RECITALS

WHEREAS, the Board of Directors of NCR has determined that it would be appropriate and desirable to completely separate the Teradata Business (as defined below) from NCR;

WHEREAS, as of the date hereof, NCR is the common parent of an affiliated group of corporations, including Teradata, which has elected to file consolidated Federal income tax returns;

WHEREAS, NCR and Teradata have entered into the Separation and Distribution Agreement (as defined below), pursuant to which NCR agreed to contribute and otherwise transfer to Teradata, and Teradata agreed to receive and assume, the assets and liabilities then associated with the Teradata Business as described therein;

WHEREAS, NCR intends to distribute to shareholders of NCR all the outstanding shares of Teradata Common Stock;

WHEREAS, pursuant to the Distribution (as defined in the Separation and Distribution Agreement), Teradata and its subsidiaries will cease to be members of the affiliated group (as that term is defined in Section 1504 of the Code) of which NCR is the common parent; and

WHEREAS, the Companies desire to provide for and agree upon the allocation between the parties of liabilities for Taxes arising prior to, as a result of, and subsequent to the Distribution, and to provide for and agree upon other matters relating to Taxes;

NOW, THEREFORE, in consideration of the mutual agreements contained herein, the Companies hereby agree as follows:

Section 1. Definition of Terms. For purposes of this Agreement (including the recitals hereof), the following terms have the following meanings, and capitalized terms used but not otherwise defined herein shall have the meaning ascribed to them in the Separation and Distribution Agreement:

“**Accountant**” shall have the meaning set forth in Section 8.02(c) of this Agreement.

“**Accounting Cutoff Date**” means, with respect to Teradata, any date as of the end of which there is a closing of the financial accounting records for such entity.

“**Active Trade or Business**” means the active conduct (within the meaning of Section 355(b) of the Code and the regulations thereunder) by Teradata of the Teradata Business.

“Adjustment Request” means any formal or informal claim or request filed with any Tax Authority, or with any administrative agency or court, for the adjustment, refund, or credit of Taxes, including (a) any amended Tax return claiming adjustment to the Taxes as reported on the Tax Return or, if applicable, as previously adjusted, (b) any claim for equitable recoupment or other offset, and (c) any claim for refund or credit of Taxes previously paid.

“Affiliate” means any entity that is directly or indirectly “controlled” by either the person in question or an Affiliate of such person. For purposes of the definition of “Affiliate,” “control” means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a person, whether through ownership of voting securities, by contract or otherwise.

“Agreement” shall mean this Tax Sharing Agreement.

“Bermuda Entity” shall have the meaning ascribed to it in the Ruling Request that culminated in the Ruling received by NCR on or before the date hereof. For the avoidance of doubt, the Bermuda Entity is the controlled corporation in the CV Spin-Off.

“Board Certificate” shall have the meaning set forth in Section 7.02(d) of this Agreement.

“Business Day” has the meaning set forth in the Separation and Distribution Agreement.

“Closing Date” means the date of the Distribution.

“Code” means the U.S. Internal Revenue Code of 1986, as amended.

“Companies” means NCR and Teradata, collectively, and **“Company”**, as the context requires, means either NCR or Teradata.

“Contribution” means the contribution of assets by NCR itself directly to Teradata itself pursuant to Section 2.1 of the Separation and Distribution Agreement.

“CV” shall have the meaning ascribed to it in the Ruling Request that culminated in the Ruling received by NCR on or before the date hereof. For the avoidance of doubt, the CV is the distributing corporation in the CV Spin-Off.

“CV Spin-Off” shall have the meaning ascribed to it in the Ruling Request that culminated in the Ruling received by NCR on or before the date hereof.

“DGCL” means the Delaware General Corporation Law.

“Distribution” has the meaning set forth in the Separation and Distribution Agreement.

“Distribution-Related Proceeding” shall mean any Tax Contest in which the IRS, another Tax Authority or any other party asserts a position that could reasonably be expected to adversely affect the Tax-Free Status.

“Fifty-Percent or Greater Interest” shall have the meaning ascribed to such term for purposes of Sections 355(d) and (e) of the Code.

“Filing Date” shall have the meaning set forth in Section 7.04(d) of this Agreement.

“Final Determination” means the final resolution of liability for any Tax, which resolution may be for a specific issue or adjustment or for a taxable period, (a) by IRS Form 870 or 870-AD (or any successor forms thereto), on the date of acceptance by or on behalf of the taxpayer, or by a comparable form under the laws of a State, local, or foreign taxing jurisdiction, except that a Form 870 or 870-AD or comparable form shall not constitute a Final Determination to the extent that it reserves (whether by its terms or by operation of law) the right of the taxpayer to file a claim for refund or the right of the Tax Authority to assert a further deficiency in respect of such issue or adjustment or for such taxable period (as the case may be); (b) by a decision, judgment, decree, or other order by a court of competent jurisdiction, which has become final and unappealable; (c) by a closing agreement or accepted offer in compromise under Sections 7121 or 7122 of the Code, or a comparable agreement under the laws of a State, local, or foreign taxing jurisdiction; (d) by any allowance of a refund or credit in respect of an overpayment of Tax, but only after the expiration of all periods during which such refund may be recovered (including by way of offset) by the jurisdiction imposing such Tax; (e) by a final settlement resulting from a treaty-based competent authority determination; or (f) by any other final disposition, including by reason of the expiration of the applicable statute of limitations or by mutual agreement of the parties.

“First Contribution” shall have the meaning ascribed to it in the Ruling Request that culminated in the Ruling received by NCR on or before the date hereof.

“Group” means the NCR Group or the Teradata Group, or both, as the context requires.

“High-Level Dispute” means any dispute or disagreement (a) relating to liability under Section 7.04 of this Agreement or (b) in which the amount of the liability in dispute exceeds \$two (2) million.

“Indemnitee” shall have the meaning set forth in Section 13.03 of this Agreement.

“Indemnitor” shall have the meaning set forth in Section 13.03 of this Agreement.

“Internal Restructuring” shall mean any internal restructuring (including making or revoking any election under Treasury Regulation Section 301.7701-3 and contributing or distributing any assets that were contributed to Teradata in the Contribution).

“Internal Spin-Off” shall have the meaning ascribed to it in the Ruling Request that culminated in the Ruling received by NCR on or before the date hereof. For the avoidance of doubt, NCR International, Inc. is the distributing corporation in the Internal Spin-Off, and Teradata is the controlled corporation in the Internal Spin-Off.

“IRS” means the United States Internal Revenue Service.

“Joint Return” shall mean any Return that includes at least one member of the NCR Group and at least one member of the Teradata Group.

“NCR” shall have the meaning provided in the first sentence of this Agreement.

“NCR Affiliated Group” shall have the meaning provided in the definition of “NCR Federal Consolidated Income Tax Return.”

“NCR Federal Consolidated Income Tax Return” means any United States federal income Tax Return for the affiliated group (as that term is defined in Code Section 1504 and the regulations thereunder) of which NCR is the common parent (the **“NCR Affiliated Group”**).

“NCR Group” means NCR and its Subsidiaries, excluding any entity that is a member of the Teradata Group.

“NCR Separate Return” means any Separate Return of NCR or any member of the NCR Group.

“NCR State Combined Income Tax Return” means a consolidated, combined or unitary State Income Tax Return that actually includes, by election or otherwise, one or more members of the NCR Group together with one or more members of the Teradata Group.

“New Domestic Use Agreement” shall have the meaning set forth in Section 17.02 of this Agreement.

“New (g)(2) Agreement” shall have the meaning set forth in Section 17.02 of this Agreement.

“Notified Action” shall have the meaning set forth in Section 7.03(a) of this Agreement.

“Past Practices” shall have the meaning set forth in Section 4.04(a) of this Agreement.

“Payment Date” means (i) with respect to any NCR Federal Consolidated Income Tax Return, the due date for any required installment of estimated taxes determined under Code Section 6655, the due date (determined without regard to extensions) for filing the return determined under Code Section 6072, and the date the return is filed, and (ii) with respect to any other Tax Return, the corresponding dates determined under the applicable Tax Law.

“Person” means an individual, a partnership, a corporation, a limited liability company, an association, a joint stock company, a trust, a joint venture, an unincorporated organization and a governmental entity or any department, agency or political subdivision thereof, without regard to whether any entity is treated as disregarded for U.S. federal income tax purposes.

“Post-Closing Period” means any Tax Period that, to the extent it relates to a member of the Teradata Group, begins after the Closing Date.

“Pre-Closing Period” means any Tax Period that, to the extent it relates to a member of the Teradata Group, ends on or before the Closing Date.

“Prime Rate” means the base rate on corporate loans charged by JPMorgan Chase (or any successor thereto or other major money center commercial bank agreed to by the parties hereto) from time to time, compounded daily on the basis of a year of 365 or 366 (as applicable) days and actual days elapsed.

“Privilege” means any privilege that may be asserted under applicable law, including any privilege arising under or relating to the attorney-client relationship (including the attorney-client and work product privileges), the accountant-client privilege and any privilege relating to internal evaluation processes.

“Proposed Acquisition Transaction” means a transaction or series of transactions (or any agreement, understanding or arrangement, within the meaning of Section 355(e) of the Code and Treasury Regulation Section 1.355-7, or any other regulations promulgated thereunder, to enter into a transaction or series of transactions), whether such transaction is supported by Teradata management or shareholders, is a hostile acquisition, or otherwise, as a result of which Teradata would merge or consolidate with any other Person or as a result of which one or more Persons would (directly or indirectly) acquire, or have the right to acquire, from Teradata and/or one or more holders of outstanding shares of Teradata Capital Stock, a number of shares of Teradata Capital Stock that would, when combined with any other changes in ownership of Teradata Capital Stock pertinent for purposes of Section 355(e) of the Code, comprise 40% or more of (A) the value of all outstanding shares of stock of Teradata as of the date of such transaction, or in the case of a series of transactions, the date of the last transaction of such series, or (B) the total combined voting power of all outstanding shares of voting stock of Teradata as of the date of such transaction or, in the case of a series of transactions, the date of the last transaction of such series. Notwithstanding the foregoing, a Proposed Acquisition Transaction shall not include (A) the adoption by Teradata of a shareholder rights plan or (B) issuances by Teradata that satisfy Safe Harbor VIII (relating to acquisitions in connection with a person’s performance of services) or Safe Harbor IX (relating to acquisitions by a retirement plan of an employer) of Treasury Regulation Section 1.355-7(d). For purposes of determining whether a transaction constitutes an indirect acquisition, any recapitalization resulting in a shift of voting power or any redemption of shares of stock shall be treated as an indirect acquisition of shares of stock by the non-exchanging shareholders. This definition and the application thereof is intended to monitor compliance with Section 355(e) of the Code and shall be interpreted accordingly. Any clarification of, or change in, the statute or regulations promulgated under Section 355(e) of the Code shall be incorporated in this definition and its interpretation.

“Representation Letters” means the representation letters and any other materials delivered or deliverable by NCR, Teradata or others in connection with the rendering by Tax Advisors of any opinions in connection with the Distribution.

“Responsible Company” means, with respect to any Tax Return, the Company having responsibility for preparing and filing such Tax Return under this Agreement.

“Ruling” means (a) the private letter ruling (and any supplemental private letter ruling) issued by the IRS to NCR in connection with the Transactions and (b) any similar ruling (including any supplemental ruling) issued by any Tax Authority other than the IRS in connection with the Transactions.

“Ruling Documents” means the Ruling and the Ruling Request.

“Ruling Request” means any letter filed by NCR with the IRS or any other Tax Authority requesting a ruling regarding certain tax consequences of the Transactions (including all attachments, exhibits, and other materials submitted with such ruling request letter) and any amendment or supplement to such ruling request letter.

“Section 7.02(d) Acquisition Transaction” means any transaction or series of transactions that is not a Proposed Acquisition Transaction but would be a Proposed Acquisition Transaction if the percentage reflected in the definition of Proposed Acquisition Transaction were 25% instead of 40%.

“Separate Return” means (a) in the case of any Tax Return of any member of the Teradata Group (including any consolidated, combined or unitary return), any such Tax Return that does not include any member of the NCR Group and (b) in the case of any Tax Return of any member of the NCR Group (including any consolidated, combined or unitary return), any such Tax Return that does not include any member of the Teradata Group.

“Separate Unit” shall have the meaning set forth in Section 17.01 of this Agreement.

“Separation and Distribution Agreement” means the Separation and Distribution Agreement, as amended from time to time, by and between NCR and Teradata dated August 27, 2007.

“Signing Group” shall have the meaning set forth in Section 8.03 of this Agreement.

“State Income Tax” means any Tax imposed by any State of the United States or by any political subdivision of any such State (or by the District of Columbia) which is imposed on or measured by net income, including state and local franchise or similar Taxes measured by net income, and any interest, penalties, additions to tax, or additional amounts in respect of the foregoing.

“Supplier Group” shall have the meaning set forth in Section 8.03 of this Agreement.

“Tax” or **“Taxes”** means any income, gross income, gross receipts, profits, capital stock, franchise, withholding, payroll, social security, workers compensation, unemployment, disability, property, *ad valorem*, stamp, excise, severance, occupation, service, sales, use, license, lease, transfer, import, export, value added, alternative minimum, estimated or other tax (including any fee, assessment, or other charge in the nature of or in lieu of any tax) imposed by any governmental entity or political subdivision thereof, and any interest, penalties, additions to tax, or additional amounts in respect of the foregoing.

“Tax Advisor” means a United States tax counsel or accountant of recognized national standing.

“Tax Arbitrator” shall have the meaning set forth in Section 14 of this Agreement.

“Tax Arbitrator Dispute” shall have the meaning set forth in Section 14 of this Agreement.

“Tax Attribute” or “Attribute” shall mean a net operating loss, net capital loss, unused investment credit, unused foreign tax credit, excess charitable contribution, general business credit, Tax basis or any other Tax Item that could reduce a Tax.

“Tax Authority” means, with respect to any Tax, the governmental entity or political subdivision thereof that imposes such Tax, and the agency (if any) charged with the collection of such Tax for such entity or subdivision.

“Tax Benefit” means any refund, credit, or other reduction in otherwise required Tax payments.

“Tax Contest” means an audit, review, examination, or any other administrative or judicial proceeding with the purpose or effect of redetermining Taxes (including any administrative or judicial review of any claim for refund).

“Tax Detriment” means any increase in required Tax payments (or, without duplication, the reduction in any refund or credit).

“Tax-Free Status” means the qualification of the First Contribution and the Internal Spin-Off, taken together, and the Contribution and Distribution, taken together, and the CV Spin-Off and related transactions, taken together, respectively, each (a) as a reorganization described in Sections 355(a) and 368(a)(1)(D) of the Code, (b) as a transaction in which the stock distributed thereby is “qualified property” for purposes of Sections 355(d), 355(e) and 361(c) of the Code and (c) as a transaction in which NCR, NCR International, Inc., Teradata, the CV, the Bermuda Entity and the shareholders of NCR recognize no income or gain for U.S. federal income tax purposes pursuant to Sections 355, 361 and 1032 of the Code, other than, in the case of NCR, NCR International, Inc. and Teradata, intercompany items or excess loss accounts taken into account pursuant to the Treasury Regulations promulgated pursuant to Section 1502 of the Code.

“Tax Item” means, with respect to any income Tax, any item of income, gain, loss, deduction, or credit.

“Tax Law” means the law of any governmental entity or political subdivision thereof relating to any Tax.

“Tax Opinions/Rulings” means the opinions of Tax Advisors and the Ruling deliverable to NCR in connection with the Transactions.

“Tax Period” means, with respect to any Tax, the period for which the Tax is reported as provided under the Code or other applicable Tax Law.

“Tax Records” means Tax Returns, Tax Return workpapers, documentation relating to any Tax Contests, and any other books of account or records required to be maintained under the Code or other applicable Tax Laws or under any record retention agreement with any Tax Authority.

“Tax-Related Losses” means (i) all federal, state and local Taxes (including interest and penalties thereon) imposed pursuant to any settlement, Final Determination, judgment or otherwise; (ii) all reasonable accounting, legal and other professional fees, and court costs incurred in connection with such Taxes; and (iii) all reasonable costs and expenses and all damages associated with stockholder litigation or controversies and any amount paid by NCR (or any NCR Affiliate) or Teradata (or any Teradata Affiliate) in respect of the liability of shareholders, whether paid to shareholders or to the IRS or any other Tax Authority, in each case, resulting from the failure of the First Contribution and the Internal Spin-Off, taken together, the Contribution and the Distribution, taken together, or the CV Spin-Off and related transactions, taken together, to have Tax-Free Status.

“Tax Return” or **“Return”** means any report of Taxes due, any claim for refund of Taxes paid, any information return with respect to Taxes, or any other similar report, statement, declaration, or document required to be filed under the Code or other Tax Law, including any attachments, exhibits, or other materials submitted with any of the foregoing, and including any amendments or supplements to any of the foregoing.

“Teradata” shall have the meaning provided in the first sentence of this Agreement.

“Teradata Affiliated Group” shall have the meaning provided in the definition of “Teradata Federal Consolidated Income Tax Return.”

“Teradata Business” means the enterprise analytics and data warehousing business.

“Teradata Capital Stock” means all classes or series of capital stock of Teradata, including (i) the Teradata Common Stock, (ii) all options, warrants and other rights to acquire such capital stock and (iii) all instruments properly treated as stock in Teradata for U.S. federal income tax purposes.

“Teradata Carryback” means any net operating loss, net capital loss, excess tax credit, or other similar Tax item of any member of the Teradata Group which may or must be carried from one Tax Period to another prior Tax Period under the Code or other applicable Tax Law.

“Teradata Common Stock” has the meaning set forth in the Separation and Distribution Agreement.

“Teradata Federal Consolidated Income Tax Return” shall mean any United States federal income Tax Return for the affiliated group (as that term is defined in Code Section 1504) of which Teradata is the common parent (the **“Teradata Affiliated Group”**).

“Teradata Group” means Teradata and its Subsidiaries, as determined immediately after the Distribution.

“Teradata Separate Return” means any Separate Return of Teradata or any member of the Teradata Group.

“Transactions” means the Contribution, the Distribution and the other transactions contemplated by the Separation and Distribution Agreement.

“Treasury Regulations” means the regulations promulgated from time to time under the Code as in effect for the relevant Tax Period.

“Unqualified Tax Opinion” means a “will” opinion, without qualifications, of a Tax Advisor, which Tax Advisor is reasonably acceptable to NCR, on which NCR may rely to the effect that a transaction will not affect the Tax-Free Status. Any such opinion must assume that the First Contribution and the Internal Spin-Off, taken together, the Contribution and Distribution, taken together, and the CV Spin-Off and related transactions, taken together, would have qualified for Tax-Free Status if the transaction in question did not occur.

Section 2. Allocation of Tax Liabilities.

Section 2.01 General Rule.

(a) *NCR Liability.* NCR shall be liable for, and shall indemnify and hold harmless the Teradata Group from and against any liability for, Taxes which are allocated to NCR under this Section 2.

(b) *Teradata Liability.* Teradata shall be liable for, and shall indemnify and hold harmless the NCR Group from and against any liability for, Taxes which are allocated to Teradata under this Section 2.

Section 2.02 Allocations of Taxes. Except as provided in Section 2.03, Taxes shall be allocated as follows:

(a) *Allocation of Taxes to NCR.* NCR shall be responsible for any and all Taxes due or required to be reported on any Joint Return or NCR Separate Return (including any increase in such Tax as a result of a Final Determination).

(b) *Allocation of Taxes to Teradata.* Teradata shall be responsible for any and all Taxes due or required to be reported on any Teradata Separate Return (including any increase in such Tax as a result of a Final Determination).

Section 2.03 Certain Transaction and Other Taxes.

(a) *Teradata Liability.* Teradata shall be liable for, and shall indemnify and hold harmless the NCR Group from and against any liability for:

(i) any Tax resulting from a breach by Teradata of any covenant in this Agreement, the Separation and Distribution Agreement or any Ancillary Agreement; and

(ii) any Tax-Related Losses for which Teradata is responsible pursuant to Section 7.04 of this Agreement.

(b) *NCR Liability.* NCR shall be liable for, and shall indemnify and hold harmless the Teradata Group from and against any liability for:

(i) any Taxes imposed pursuant to Treasury Regulation Section 1.1502-6 (or any similar provision of foreign, State or local Tax law) on any member of the Teradata Group solely as a result of such member's being a member of the NCR Affiliated Group (or similar group under foreign, State or local Tax law);

(ii) any Tax resulting from a breach by NCR of any covenant in this Agreement, the Separation and Distribution Agreement or any Ancillary Agreement; and

(iii) any Tax-Related Losses for which NCR is responsible pursuant to Section 7.04 of this Agreement.

Section 3. Proration of Tax Items.

(a) General Method of Proration. Tax Items shall be apportioned between Pre-Closing Periods and Post-Closing Periods in accordance with the principles of Treasury Regulation Section 1.1502-76(b) as reasonably interpreted and applied by NCR. No election shall be made under Treasury Regulation Section 1.1502-76(b)(2)(ii) (relating to ratable allocation of a year's items). If the Closing Date is not an Accounting Cutoff Date, the provisions of Treasury Regulation Section 1.1502-76(b)(2)(iii) will be applied to allocate ratably the items (other than extraordinary items) for the month which includes the Closing Date.

(b) Transaction Treated as Extraordinary Item. In determining the apportionment of Tax Items between Pre-Closing Periods and Post-Closing Periods, any Tax Items relating to the Transactions shall be treated as extraordinary items described in Treasury Regulation Section 1.1502-76(b)(2)(ii)(C) and shall (to the extent occurring on or prior to the Closing Date) be allocated to Pre-Closing Periods, and any Taxes related to such items shall be treated under Treasury Regulation Section 1.1502-76(b)(2)(iv) as relating to such extraordinary item and shall (to the extent occurring on or prior to the Closing Date) be allocated to Pre-Closing Periods.

Section 4. Preparation and Filing of Tax Returns.

Section 4.01 General. Except as otherwise provided in this Section 4, Tax Returns shall be prepared and filed when due (including extensions) by the person obligated to file such Tax Returns under the Code or applicable Tax Law. The Companies shall provide, and shall cause their Affiliates to provide, assistance and cooperation to one another in accordance with Section 8 with respect to the preparation and filing of Tax Returns, including providing information required to be provided in Section 8.

Section 4.02 NCR's Responsibility. NCR has the exclusive obligation and right to prepare and file, or to cause to be prepared and filed:

(a) NCR Federal Consolidated Income Tax Returns for any Tax Periods ending on, before or after the Closing Date;

(b) NCR State Combined Income Tax Returns and any other Joint Returns which NCR reasonably determines are required to be filed (or which NCR chooses to be filed) by the Companies or any of their Affiliates for Tax Periods ending on, before or after the Closing Date; *provided, however*, that NCR shall provide written notice (no later than 60 days prior to the date such Returns are due, including extensions) of such determination to file such NCR State Combined Income Tax Returns or other Joint Returns to Teradata; and

(c) NCR Separate Returns and Teradata Separate Returns which NCR reasonably determines are required to be filed by the Companies or any of their Affiliates for Tax Periods ending on, before or after the Closing Date (limited, in the case of Teradata Separate Returns, to such Returns as are filed on or prior to the Closing Date).

Section 4.03 Teradata's Responsibility. Teradata shall prepare and file, or shall cause to be prepared and filed, all Teradata Separate Returns other than those Tax Returns filed on or prior to the Closing Date. The Tax Returns required to be prepared and filed by Teradata under this Section 4.03 shall include (a) any Teradata Federal Consolidated Income Tax Return and (b) Teradata Separate Returns required to be filed for Tax periods ending after the Closing Date.

Section 4.04 Tax Accounting Practices.

(a) *General Rule.* Except as provided in Section 4.04(b), with respect to any Tax Return that Teradata has the obligation and right to prepare and file, or cause to be prepared and filed, under Section 4.03, for any Pre-Closing Period (and the portion, ending on the Closing Date, of any Tax Period that includes but does not end on the Closing Date), such Tax Return shall be prepared in accordance with past practices, accounting methods, elections or conventions ("**Past Practices**") used by NCR and its Subsidiaries with respect to the Tax Returns in question (unless there is no reasonable basis for the use of such Past Practices), and to the extent any items are not covered by Past Practices (or in the event that there is no reasonable basis for the use of such Past Practices), in accordance with reasonable Tax accounting practices. Except as provided in Section 4.04(b), NCR shall prepare any Tax Return which it has the obligation and right to prepare and file, or cause to be prepared and filed, under Section 4.02, in accordance with reasonable Tax accounting practices selected by NCR.

(b) *Reporting of Transaction Tax Items.* Teradata shall file all Tax Returns consistent with the Tax treatment of the Transactions set forth in the Ruling Requests and the Tax Opinions/Rulings. To the extent there is a Tax treatment relating to the Transactions which is not covered by the Ruling Requests or Tax Opinions/Rulings, the Tax treatment shall be determined by NCR with respect to such Tax Return and shall be agreed to by Teradata, and Teradata shall file all Tax Returns for which it is responsible consistent with such treatment, unless either (i) there is no reasonable basis for such Tax treatment, or (ii) such Tax treatment is inconsistent with the Tax treatment contemplated in the Ruling Requests and/or the Tax Opinions/Rulings.

Section 4.05 Consolidated or Combined Tax Returns. Teradata shall elect and join, and shall cause its respective Affiliates to elect and join, in filing any NCR State Combined Income Tax Returns

and any Joint Returns that NCR determines are required to be filed or that NCR chooses to file pursuant to Section 4.02(b).

Section 4.06 Right to Review Tax Returns.

(a) *General.* The Responsible Company with respect to any material Tax Return shall make such Tax Return and related workpapers available for review by the other Company, if requested, to the extent (i) such Tax Return relates to Taxes for which the requesting party would reasonably be expected to be liable, (ii) such Tax Return relates to Taxes and the requesting party would reasonably be expected to be liable in whole or in part for any additional Taxes owing as a result of adjustments to the amount of such Taxes reported on such Tax Return, (iii) such Tax Return relates to Taxes for which the requesting party would reasonably be expected to have a claim for Tax Benefits under this Agreement, or (iv) the requesting party reasonably determines that it must inspect such Tax Return to confirm compliance with the terms of this Agreement. The Responsible Company shall use its reasonable best efforts to make such Tax Return available for review as required under this paragraph sufficiently in advance of the due date (including extensions) for filing of such Tax Return to provide the requesting party with a meaningful opportunity to analyze and comment on such Tax Return.

(b) *Execution of Returns Prepared by Other Party.* In the case of any Tax Return which is required to be prepared and filed by the Responsible Company under this Agreement and which is required by law to be signed by the other Company (or by its authorized representative), the Company which is legally required to sign such Tax Return shall be required to sign such Tax Return unless there is no reasonable basis for the Tax treatment of an item reported on the Tax Return or the Tax treatment of an item reported on the Tax Return should, in the opinion (reasonably acceptable in form and substance to the Responsible Company) of a Tax advisor from a nationally recognized legal or accounting firm, subject the other Company (or its authorized representatives) to material penalties.

Section 4.07 Teradata Carrybacks and Claims for Refund. Teradata hereby agrees that, unless NCR consents in writing, no Adjustment Request with respect to any Tax Return for the Pre-Closing Period shall be filed; *provided, however,* that upon the reasonable request of Teradata, NCR shall use reasonable best efforts to make an Adjustment Request claiming a refund of Taxes for the Pre-Closing Period with respect to a Teradata Carryback arising in a Post-Closing Period related to U.S. federal or State Taxes (any such Adjustment Request to be prepared and filed by NCR).

Section 4.08 Apportionment of Earnings and Profits and Tax Attributes. NCR shall in good faith advise Teradata in writing of the portion, if any, of any earnings and profits, Tax Attribute, overall foreign loss, capitalized research and development expenditures or other consolidated, combined or unitary attribute which NCR determines shall be allocated or apportioned to the Teradata Group under applicable law. Teradata and all members of the Teradata Group shall prepare all Tax Returns in accordance with such written notice. As soon as practicable after receipt of a written request from Teradata, NCR shall provide copies of any studies, reports, and workpapers supporting such allocations and apportionments. In the event of

a subsequent adjustment by the applicable Tax Authority to such allocations and apportionments, NCR shall promptly notify Teradata in writing of such adjustment. For the absence of doubt, NCR shall not be liable to Teradata or any member of the Teradata Group for any failure of any determination under this Section 4.08 to be accurate under applicable Tax Law.

Section 5. Tax Payments.

Section 5.01 Payment of Taxes With Respect to Tax Returns Reflecting Taxes of the Other Company. In the case of any Tax Return reflecting Taxes allocated hereunder to the Company that is not the Responsible Company:

(a) *Computation and Payment of Tax Due.* At least three Business Days prior to any Payment Date for any Tax Return, the Responsible Company shall compute the amount of Tax required to be paid to the applicable Tax Authority (taking into account the requirements of Section 4.04 relating to consistent accounting practices) with respect to such Tax Return on such Payment Date. The Responsible Company shall pay such amount to such Tax Authority on or before such Payment Date (and provide notice and proof of payment to the other Company).

(b) *Computation and Payment of Liability With Respect To Tax Due.* Within 30 days following the earlier of (i) the due date (including extensions) for filing any such Tax Return (excluding any Tax Return with respect to payment of estimated Taxes or Taxes due with a request for extension of time to file) or (ii) the date on which such Tax Return is filed, if NCR is the Responsible Company, then Teradata shall pay to NCR the amount allocable to the Teradata Group under the provisions of Section 2, and if Teradata is the Responsible Company, then NCR shall pay to Teradata the amount allocable to the NCR Group under the provisions of Section 2, in each case, plus interest computed at the Prime Rate on the amount of the payment based on the number of days from the earlier of (A) the due date of the Tax Return (including extensions) or (B) the date on which such Tax Return is filed, to the date of payment.

(c) *Adjustments Resulting in Underpayments.* In the case of any adjustment pursuant to a Final Determination with respect to any such Tax Return, the Responsible Company shall pay to the applicable Tax Authority when due any additional Tax due with respect to such Return required to be paid as a result of such adjustment pursuant to a Final Determination. The Responsible Company shall compute the amount attributable to the Teradata Group in accordance with Section 2 and Teradata shall pay to NCR any amount due NCR (or NCR shall pay Teradata any amount due Teradata) under Section 2 within 30 days from the later of (i) the date the additional Tax was paid by the Responsible Company or (ii) the date of receipt of a written notice and demand from the Responsible Company for payment of the amount due, accompanied by evidence of payment and a statement detailing the Taxes paid and describing in reasonable detail the particulars relating thereto. Any payments required under this Section 5.01(c) shall include interest computed at the Prime Rate based on the number of days from the date the additional Tax was paid by the Responsible Company to the date of the payment under this Section 5.01(c).

Section 5.02 Indemnification Payments.

All indemnification payments under this Agreement shall be made by NCR directly to Teradata and by Teradata directly to NCR; *provided, however*, that if the Companies mutually agree with respect to any such indemnification payment, any member of the NCR Group, on the one hand, may make such indemnification payment to any member of the Teradata Group, on the other hand, and vice versa.

Section 6. Tax Benefits.

Section 6.01 Tax Refunds in General. Except as set forth below, NCR shall be entitled to any refund (and any interest thereon received from the applicable Tax Authority) of Taxes for which NCR is liable hereunder, Teradata shall be entitled to any refund (and any interest thereon received from the applicable Tax Authority) of Taxes for which Teradata is liable hereunder and a Company receiving a refund to which another Company is entitled hereunder shall pay over such refund to such other Company within thirty days after such refund is received (together with interest computed at the Prime Rate based on the number of days from the date the refund was received to the date the refund was paid over).

Section 6.02 Timing Differences and Reverse Timing Differences.

(a) If a member of the Teradata Group actually realizes in cash pursuant to a Final Determination any Tax Benefit as a result of an adjustment pursuant to a Final Determination to any Taxes for which a member of the NCR Group is liable hereunder (or Tax Attribute of a member of the NCR Group) and such Tax Benefit would not have arisen but for such adjustment (determined on a with or without basis), or if a member of the NCR Group actually realizes in cash pursuant to a Final Determination any Tax Benefit as a result of an adjustment pursuant to a Final Determination to any Taxes for which a member of the Teradata Group is liable hereunder (or Tax Attribute of a member of the Teradata Group) and such Tax Benefit would not have arisen but for such adjustment (determined on a with or without basis), Teradata or NCR, as the case may be, shall make a payment to either NCR or Teradata, as appropriate, within 30 days following such actual realization of the Tax Benefit, in an amount equal to such Tax Benefit actually realized in cash (including any Tax Benefit actually realized as a result of the payment), plus interest on such amount computed at the Prime Rate based on the number of days from the date of such actual realization of the Tax Benefit to the date of payment of such amount under this Section 6.02(a).

(b) If a member of the Teradata Group actually realizes in cash pursuant to a Final Determination any Tax Detriment as a result of an adjustment pursuant to a Final Determination to any Taxes for which a member of the NCR Group is liable hereunder (or Tax Attribute of a member of the NCR Group) (in such circumstance, NCR being the “**Adjusted Party**”) and such Tax Detriment would not have arisen but for such adjustment (determined on a with and without basis), or if a member of the NCR Group actually realizes in cash pursuant to a Final Determination any Tax Detriment as a result of an adjustment pursuant to a Final Determination to any Taxes for which a member of the Teradata Group is liable hereunder (or Tax Attribute of a member of the Teradata Group) (in such circumstance, Teradata being the “**Adjusted Party**”) and such Tax Detriment would not have arisen but for such adjustment (determined on a with and without basis), the Adjusted Party shall make a payment to the other party within 30 days

following the later of such actual realization of the Tax Detriment and the Adjusted Party's actual realization of the corresponding Tax Benefit, in an amount equal to the lesser of such Tax Detriment actually realized in cash and the Tax Benefit, if any, actually realized in cash by the Adjusted Party pursuant to such adjustment (which would not have arisen but for such adjustment), plus interest on such amount computed at the Prime Rate based on the number of days from the later of the date of such actual realization of the Tax Detriment and the Adjusted Party's actual realization of the corresponding Tax Benefit to the date of payment of such amount under this Section 6.02(b).

(c) No later than 30 days after a Tax Benefit or Tax Detriment described in Section 6.02(a) or (b) is actually realized in cash by a member of the NCR Group or a member of the Teradata Group, NCR (if a member of the NCR Group actually realizes such Tax Benefit or Tax Detriment) or Teradata (if a member of the Teradata Group actually realizes such Tax Benefit or Tax Detriment) shall provide the other Company with a written calculation of the amount payable pursuant to this Section 6.02. In the event that NCR or Teradata disagrees with any such calculation described in this Section 6.02(c), NCR or Teradata shall so notify the other Company in writing within 30 days of receiving the written calculation set forth above in this Section 6.02(c). NCR and Teradata shall endeavor in good faith to resolve such disagreement.

Section 6.03 Teradata Carrybacks. Teradata shall be entitled to any refund actually received in cash that is attributable to, and would not have arisen but for (determined on a with and without basis), a Teradata Carryback pursuant to the proviso set forth in Section 4.07, *provided* that the refund is a refund of Taxes for the Tax Period to which the Teradata Carryback is carried or the first or second immediately following Tax Periods. Any such payment of such refund made by NCR to Teradata pursuant to this Section 6.03 shall be recalculated in light of any Final Determination (or any other facts that may arise or come to light after such payment is made, such as a carryback or carryforward of a NCR Group Tax Attribute to a Tax Period in respect of which such refund is received) that would affect the amount to which Teradata is entitled, and an appropriate adjusting payment shall be made by Teradata to NCR such that the aggregate amounts paid pursuant to this Section 6.03 equals such recalculated amount (with interest computed at the Prime Rate).

Section 7. Tax-Free Status.

Section 7.01 Tax Opinions/Rulings and Representation Letters.

Each of Teradata and NCR hereby represents and agrees that (A) it has examined the Ruling Documents and the Representation Letters prior to the date hereof and (B) all information contained in such Ruling Documents or Representation Letters that concerns or relates to such Company or any member of its Group will be true, correct and complete.

Section 7.02 Restrictions on Teradata.

(a) Teradata agrees that it will not take or fail to take, or permit any Teradata Affiliate to take or fail to take, any action where such action or failure to act would be inconsistent with or cause to be untrue any material, information, covenant or representation in any Representation

Letters, Ruling Documents or Tax Opinions/Rulings. Teradata agrees that it will not take or fail to take, or permit any Teradata Affiliate to take or fail to take, any action which prevents or could reasonably be expected to prevent (A) the Tax-Free Status, or (B) any transaction contemplated by the Separation and Distribution Agreement which is intended by the parties to be tax-free from so qualifying, including issuing any Teradata Capital Stock that would prevent the Distribution from qualifying as a tax-free distribution within the meaning of Section 355 of the Code.

(b) Teradata agrees that, from the date hereof until the first day after the two-year anniversary of the Closing Date, it will (i) maintain its status as a company whose separate affiliated group, within the meaning of Code Section 355(b)(3), is engaged in the Active Trade or Business and (ii) not engage in any transaction that would result in it ceasing to be a company whose separate affiliated group is so engaged in the Active Trade or Business.

(c) Teradata agrees that, from the date hereof until the first day after the two-year anniversary of the Closing Date, it will not (i) enter into any Proposed Acquisition Transaction or, to the extent Teradata has the right to prohibit any Proposed Acquisition Transaction, permit any Proposed Acquisition Transaction to occur (whether by (a) redeeming rights under a shareholder rights plan, (b) finding a tender offer to be a "permitted offer" under any such plan or otherwise causing any such plan to be inapplicable or neutralized with respect to any Proposed Acquisition Transaction, or (c) approving any Proposed Acquisition Transaction, whether for purposes of Section 203 of the DGCL or any similar corporate statute, any "fair price" or other provision of Teradata's charter or bylaws or otherwise), (ii) merge or consolidate with any other Person or liquidate or partially liquidate, (iii) in a single transaction or series of transactions sell or transfer (other than sales or transfers of inventory in the ordinary course of business) all or substantially all of the assets that were transferred to Teradata pursuant to the Contribution (or pursuant to the First Contribution) or sell or transfer 60% or more of the gross assets of the Active Trade or Business or 60% or more of the consolidated gross assets of Teradata and its Affiliates (such percentages to be measured based on fair market value as of the Closing Date), (iv) redeem or otherwise repurchase (directly or through a Teradata Affiliate) any Teradata stock, or rights to acquire stock, except to the extent such repurchases satisfy Section 4.05(1)(b) of Revenue Procedure 96-30 (as in effect prior to the amendment of such Revenue Procedure by Revenue Procedure 2003-48), (v) amend its certificate of incorporation (or other organizational documents), or take any other action, whether through a stockholder vote or otherwise, affecting the relative voting rights of Teradata Capital Stock (including, without limitation, through the conversion of any Teradata Capital Stock into another class of Teradata Capital Stock) or (vi) take any other action or actions (including any action or transaction that would be reasonably likely to be inconsistent with any representation made in the Representation Letters, Ruling Documents or the Tax Opinions/Rulings) which in the aggregate (and taking into account any other transactions described in this subparagraph (c)) would be reasonably likely to have the effect of causing or permitting one or more persons (whether or not acting in concert) to acquire directly or indirectly stock representing a Fifty-Percent or Greater Interest in Teradata or otherwise jeopardize the Tax-Free Status, unless prior to taking any such action set forth in the foregoing clauses (i) through (vi), (A) Teradata shall have requested that NCR obtain a supplemental Ruling in accordance with Section 7.03(b) and (d) of this Agreement to the effect that such transaction will not affect the Tax-Free Status and NCR shall have received such a supplemental Ruling in form and substance satisfactory to NCR in its sole and absolute

discretion, which discretion shall be exercised in good faith solely to preserve the Tax-Free Status (and in determining whether such a Ruling is satisfactory, NCR may consider, among other factors, the appropriateness of any underlying assumptions and management's representations made in connection with such Ruling), or (B) Teradata shall provide NCR with an Unqualified Tax Opinion in form and substance satisfactory to NCR in its sole and absolute discretion, which discretion shall be exercised in good faith solely to preserve the Tax-Free Status (and in determining whether an opinion is satisfactory, NCR may consider, among other factors, the appropriateness of any underlying assumptions and management's representations if used as a basis for the opinion and NCR may determine that no opinion would be acceptable to NCR) or (C) NCR shall have waived the requirement to obtain such ruling or opinion.

(d) *Certain Issuances of Teradata Capital Stock.* If Teradata proposes to enter into any Section 7.02(d) Acquisition Transaction or, to the extent Teradata has the right to prohibit any Section 7.02(d) Acquisition Transaction, proposes to permit any Section 7.02(d) Acquisition Transaction to occur, in each case, during the period from the date hereof until the first day after the two-year anniversary of the Closing Date, Teradata shall provide NCR, no later than ten days following the signing of any written agreement with respect to the Section 7.02(d) Acquisition Transaction, with a written description of such transaction (including the type and amount of Teradata Capital Stock to be issued in such transaction) and a certificate of the Board of Directors of Teradata to the effect that the Section 7.02(d) Acquisition Transaction is not a Proposed Acquisition Transaction or any other transaction to which the requirements of Section 7.02(c) apply (a "**Board Certificate**").

(e) *Distributions by Foreign Teradata Subsidiaries.* Until January 1st of the calendar year immediately following the calendar year in which the Distribution occurs, Teradata shall neither cause nor permit any foreign subsidiary of Teradata to enter into any transaction or take any action that would be considered under the Code to constitute the declaration or payment of a dividend (including pursuant to Section 304 of the Code) without obtaining the prior written consent of NCR (such prior written consent not to be unreasonably withheld).

Section 7.03 Procedures Regarding Opinions and Rulings.

(a) If Teradata notifies NCR that it desires to take one of the actions described in clauses (i) through (vi) of Section 7.02(c) (a "**Notified Action**"), NCR and Teradata shall reasonably cooperate to attempt to obtain the ruling or opinion referred to in Section 7.02(c), unless NCR shall have waived the requirement to obtain such ruling or opinion.

(b) *Rulings or Unqualified Tax Opinions at Teradata's Request.* NCR agrees that at the reasonable request of Teradata pursuant to Section 7.02(c), NCR shall cooperate with Teradata and use its reasonable best efforts to seek to obtain, as expeditiously as possible, a supplemental Ruling from the IRS or an Unqualified Tax Opinion for the purpose of permitting Teradata to take the Notified Action. In no event shall NCR be required to file any Ruling Request under this Section 7.03(b) unless Teradata represents that (A) it has read the Ruling Request, and (B) all information and representations, if any, relating to any member of the Teradata Group, contained in the Ruling Request documents are (subject to any qualifications therein) true, correct and complete. Teradata shall reimburse NCR for all reasonable costs and

expenses incurred by the NCR Group in obtaining a Ruling or Unqualified Tax Opinion requested by Teradata within ten Business Days after receiving an invoice from NCR therefor.

(c) *Rulings or Unqualified Tax Opinions at NCR's Request.* NCR shall have the right to obtain a supplemental Ruling or an Unqualified Tax Opinion at any time in its sole and absolute discretion. If NCR determines to obtain a supplemental Ruling or an Unqualified Tax Opinion, Teradata shall (and shall cause each Affiliate of Teradata to) cooperate with NCR and take any and all actions reasonably requested by NCR in connection with obtaining the Ruling or Unqualified Tax Opinion (including, without limitation, by making any representation or reasonable covenant or providing any materials or information requested by the IRS or Tax Advisor; *provided* that Teradata shall not be required to make (or cause any Affiliate of Teradata to make) any representation or covenant that is inconsistent with historical facts or as to future matters or events over which it has no control). NCR and Teradata shall each bear its own costs and expenses in obtaining a Ruling or an Unqualified Tax Opinion requested by NCR.

(d) Teradata hereby agrees that NCR shall have sole and exclusive control over the process of obtaining any Ruling, and that only NCR shall apply for a Ruling. In connection with obtaining a Ruling pursuant to Section 7.04(b), (A) NCR shall keep Teradata informed in a timely manner of all material actions taken or proposed to be taken by NCR in connection therewith; (B) NCR shall (1) reasonably in advance of the submission of any Ruling Request documents provide Teradata with a draft copy thereof, (2) reasonably consider Teradata's comments on such draft copy, and (3) provide Teradata with a final copy; and (C) NCR shall provide Teradata with notice reasonably in advance of, and Teradata shall have the right to attend, any formally scheduled meetings with the IRS (subject to the approval of the IRS) that relate to such Ruling. Neither Teradata nor any Teradata Affiliate shall seek any guidance from the IRS or any other Tax Authority (whether written, verbal or otherwise) at any time concerning the Transactions (including the impact of any transaction on the Transactions).

Section 7.04 Liability for Tax-Related Losses.

(a) Notwithstanding anything in this Agreement or the Separation and Distribution Agreement to the contrary, Teradata shall be responsible for, and shall indemnify and hold harmless NCR and its Affiliates and each of their respective officers, directors and employees from and against, one hundred percent (100%) of any Tax-Related Losses that are attributable to or result from any one or more of the following: (A) the acquisition of all or a portion of the stock or assets of any member of the Teradata Group by any means whatsoever by any Person, (B) any negotiations, understandings, agreements or arrangements by Teradata with respect to transactions or events (including, without limitation, stock issuances, pursuant to the exercise of stock options or otherwise, option grants, capital contributions or acquisitions, or a series of such transactions or events) that cause the Distribution to be treated as part of a plan pursuant to which one or more Persons acquire directly or indirectly stock of Teradata representing a Fifty-Percent or Greater Interest therein, (C) any action or failure to act by Teradata after the Distribution (including, without limitation, any amendment to Teradata's certificate of incorporation (or other organizational documents), whether through a stockholder vote or otherwise) affecting the relative voting rights of Teradata stock (including, without limitation, through the conversion of any Teradata Capital Stock into another class of Teradata Capital Stock), (D) any act or failure to act by Teradata or any Teradata Affiliate described in

Section 7.02 (regardless whether such act or failure to act is covered by a Ruling, Unqualified Tax Opinion or waiver described in clause (A), (B) or (C) of Section 7.02(c), a Board Certificate described in Section 7.02(d) or a consent described in Section 7.02(f) or (E) any breach by Teradata of its agreement and representation set forth in Section 7.01.

(b) For purposes of calculating the amount and timing of any Tax-Related Loss for which Teradata is responsible under this Section 7.04, Tax-Related Losses shall be calculated by assuming that NCR, the NCR Affiliated Group and each member of the NCR Group (I) pay Tax at the highest marginal corporate Tax rates in effect in each relevant taxable year and (II) have no Tax Attributes in any relevant taxable year.

(c) Teradata shall not be entitled to any refund (or any interest thereon received from the applicable Tax Authority) of Taxes for which Teradata is responsible under this Section 7.04, and Section 6.02 shall not apply to any Tax Benefit that NCR realizes as a result of an adjustment to any Taxes for which a member of the Teradata Group is responsible under this Section 7.04.

(d) Teradata shall pay NCR the amount of any Tax-Related Losses for which Teradata is responsible under this Section 7.04: (A) in the case of Tax-Related Losses described in clause (i) of the definition of Tax-Related Losses no later than two Business Days prior to the date NCR files, or causes to be filed, the applicable Tax Return for the year of the Distribution (the “**Filing Date**”) (provided that if such Tax-Related Losses arise pursuant to a Final Determination described in clause (a), (b) or (c) of the definition of “Final Determination”, then Teradata shall pay NCR no later than two Business Days after the date of such Final Determination with interest calculated at the Prime Rate plus two percent, compounded semiannually, from the date that is two Business Days prior to the Filing Date through the date of such Final Determination) and (B) in the case of Tax-Related Losses described in clause (ii) or (iii) of the definition of Tax-Related Losses, no later than two Business Days after the date NCR pays such Tax-Related Losses.

Section 8. Assistance and Cooperation.

Section 8.01 Assistance and Cooperation.

(a) After the Distribution, the Companies shall cooperate (and cause their respective Affiliates to cooperate) with each other and with each other’s agents, including accounting firms and legal counsel, in connection with Tax matters relating to the Companies and their Affiliates including (i) preparation and filing of Tax Returns, (ii) determining the liability for and amount of any Taxes due (including estimated Taxes) or the right to and amount of any refund of Taxes, (iii) examinations of Tax Returns, and (iv) any administrative or judicial proceeding in respect of Taxes assessed or proposed to be assessed. Such cooperation shall include making all information and documents in their possession relating to the other Company and its Affiliates available to such other Company as provided in Section 9. Each of the Companies shall also make available to the other, as reasonably requested and available, personnel (including officers, directors, employees and agents of the Companies or their respective Affiliates) responsible for preparing, maintaining, and interpreting information and documents relevant to Taxes, and

personnel reasonably required as witnesses or for purposes of providing information or documents in connection with any administrative or judicial proceedings relating to Taxes.

(b) Any information or documents provided under this Section 8 shall be kept confidential by the Company receiving the information or documents, except as may otherwise be necessary in connection with the filing of Tax Returns or in connection with any administrative or judicial proceedings relating to Taxes. Notwithstanding any other provision of this Agreement or any other agreement, (i) neither NCR nor any NCR Affiliate shall be required to provide Teradata, any Teradata Affiliate or any other Person access to or copies of any information or procedures (including the proceedings of any Tax Contest) other than information or procedures that relate solely to Teradata, a Teradata Affiliate or the business or assets of Teradata or any Teradata Affiliate and (ii) in no event shall NCR or any NCR Affiliate be required to provide Teradata, any Teradata Affiliate or any other Person access to or copies of any information if such action could reasonably be expected to result in the waiver of any Privilege. In addition, in the event that NCR determines that the provision of any information to Teradata or any Teradata Affiliate could be commercially detrimental, violate any law or agreement or waive any Privilege, the parties shall use reasonable best efforts to permit compliance with its obligations under this Section 8 in a manner that avoids any such harm or consequence.

Section 8.02 Income Tax Return Information. Teradata and NCR acknowledge that time is of the essence in relation to any request for information, assistance or cooperation made by NCR or Teradata pursuant to Section 8.01 or this Section 8.02. Teradata and NCR acknowledge that failure to conform to the deadlines set forth herein or reasonable deadlines otherwise set by NCR or Teradata could cause irreparable harm.

(a) Each Company shall provide to the other Company information and documents relating to its Group required by the other Company to prepare Tax Returns. Any information or documents the Responsible Company requires to prepare such Tax Returns shall be provided in such form as the Responsible Company reasonably requests and in sufficient time for the Responsible Company to file such Tax Returns on a timely basis.

(b) At Teradata's sole expense, Teradata shall provide to NCR the information reasonably requested in writing by NCR in connection with the preparation of Tax Returns in accordance with the deadlines set forth in such written request.

(c) In the event that Teradata fails to provide any information requested by NCR pursuant to Section 8.01 or this Section 8.02, within the deadlines as set forth herein (or otherwise reasonably set by NCR and agreed to by Teradata, such agreement not to be unreasonably withheld), NCR shall have the right to engage a nationally recognized public accounting firm of its choice (the "**Accountant**"), in its sole and absolute discretion, to gather such information directly from Teradata or any other members of the Teradata Group. Teradata and all members of the Teradata Group agree, upon ten Business Days' notice by NCR, in the case of a failure by Teradata to provide information pursuant to Section 8.01 or this Section 8.02, to permit any such Accountant full access to all records or other information requested by such Accountant that are in the possession of Teradata or any member of the Teradata Group during

reasonable business hours. Teradata agrees promptly to pay NCR all reasonable costs and expenses incurred by NCR in connection with the engagement of such Accountant.

Section 8.03 Reliance. If any member of one Group (the “**Supplier Group**”) supplies information to a member of the other Group (the “**Signing Group**”) in connection with a Tax liability and an officer of a member of the Signing Group signs a statement or other document under penalties of perjury in reliance upon the accuracy of such information, then upon the written request of such member of the Signing Group identifying the information being so relied upon, the chief financial officer of the Supplier Group (or any officer of the Supplier Group as designated by the chief financial officer of the Supplier Group) shall certify in writing that to his or her knowledge (based upon consultation with appropriate employees) the information so supplied is accurate and complete. The Company that is a member of the Supplier Group agrees to indemnify and hold harmless each member of the Signing Group and its directors, officers and employees from and against any fine, penalty, or other cost or expense of any kind attributable to a member of the Supplier Group having supplied, pursuant to this Section 8, a member of the Signing Group with inaccurate or incomplete information in connection with a Tax liability.

Section 9. Tax Records.

Section 9.01 Retention of Tax Records. Each Company shall preserve and keep all Tax Records exclusively relating to the assets and activities of its Group for Pre-Closing Periods (and the portion, ending on the Closing Date, of any Tax Period that includes but does not end on the Closing Date), and NCR shall preserve and keep all other Tax Records relating to Taxes of the Groups for Pre-Closing Periods until the earlier of (i) the expiration of any applicable statutes of limitation, and (ii) seven years after the Closing Date. After such earlier date, each Company may dispose of such records upon 90 days’ prior written notice to the other Company. If, prior to the expiration of the applicable statute of limitation or such seven-year period, a Company reasonably determines that any Tax Records which it would otherwise be required to preserve and keep under this Section 9 are no longer material in the administration of any matter under the Code or other applicable Tax Law and the other Company agrees, then such first Company may dispose of such records upon 90 days’ prior notice to the other Company. Any notice of an intent to dispose given pursuant to this Section 9.01 shall include a list of the records to be disposed of describing in reasonable detail each file, book, or other record accumulation being disposed. The notified Company shall have the opportunity, at its cost and expense, to copy or remove, within such 90-day period, all or any part of such Tax Records.

Section 9.02 Access to Tax Records. The Companies and their respective Affiliates shall make available to each other for inspection and copying during normal business hours upon reasonable notice all Tax Records in their possession to the extent reasonably required by the other Company in connection with the preparation of Tax Returns, audits, litigation, or the resolution of items under this Agreement.

Section 10. Tax Contests.

Section 10.01 Notice. Each of the parties shall provide prompt notice to the other party of any written communication from a Tax

Authority regarding any pending or threatened Tax audit, assessment or proceeding or other Tax Contest of which it becomes aware related to Taxes for Tax Periods for which it is indemnified by the other party hereunder. Such notice shall attach copies of the pertinent portion of any written communication from a Tax Authority and contain factual information (to the extent known) describing any asserted Tax liability in reasonable detail and shall be accompanied by copies of any notice and other documents received from any Tax Authority in respect of any such matters.

Section 10.02 Control of Tax Contests.

(a) NCR Returns. In the case of any Tax Contest with respect to any (i) NCR Federal Consolidated Income Tax Return, (ii) NCR State Combined Income Tax Return, (iii) any other Joint Return or (iv) any NCR Separate Return, NCR shall have exclusive control over the Tax Contest, including exclusive authority with respect to any settlement of such Tax liability. NCR shall keep Teradata informed in a timely manner regarding such Tax Contests to the extent relating to the Teradata Business, the Teradata Group or the assets transferred to Teradata pursuant to the Transactions insofar as such Tax Contests would reasonably be expected to affect the Teradata Group.

(b) Teradata Separate Returns. In the case of any Tax Contest with respect to a Teradata Separate Return, Teradata shall have exclusive control over the Tax Contest, including exclusive authority with respect to any settlement of such Tax liability.

(c) Distribution-Related Proceedings. In the event of any Distribution-Related Proceeding as a result of which Teradata could reasonably be expected to become liable for any Tax-Related Losses that NCR is entitled to control under this Article 10, (A) NCR shall consult with Teradata reasonably in advance of taking any significant action in connection with such Distribution-Related Proceeding, (B) NCR shall consult with Teradata and offer Teradata a reasonable opportunity to comment before submitting any written materials prepared or furnished in connection with such Distribution-Related Proceeding, (C) NCR shall defend such Distribution-Related Proceeding diligently and in good faith, and (D) NCR shall provide Teradata copies of any written materials relating to such Distribution-Related Proceeding received from the relevant Tax Authority.

Section 11. Effective Date; Termination of Prior Intercompany Tax Allocation Agreements. This Agreement shall be effective as of the date hereof. As of the date hereof, all prior intercompany Tax allocation agreements or arrangements relating to one or more members of the NCR Group, on the one hand, and one or more members of the Teradata Group, on the other hand, shall be terminated, and no member of any Group shall have any right or obligation in respect of any member of the other Group thereunder.

Section 12. Survival of Obligations. The representations, warranties, covenants and agreements set forth in this Agreement shall be unconditional and absolute and shall remain in effect without limitation as to time.

Section 13. Treatment of Payments; Tax Gross Up.

Section 13.01 Treatment of Tax Indemnity and Tax Benefit Payments. In the absence of any change in Tax treatment under the Code or other applicable Tax Law:

(a) any Tax indemnity payments made by a Company under Section 5 shall be reported for Tax purposes by the payor and the recipient as distributions or capital contributions, as appropriate, occurring immediately before the Closing (but only to the extent the payment does not relate to a Tax allocated to the payor in accordance with Section 1552 of the Code or the regulations thereunder or Treasury Regulation Section 1.1502-33(d) (or under corresponding principles of other applicable Tax Laws)) or as payments of an assumed or retained liability, and

(b) any Tax Benefit payments made by a Company under Section 6, shall be reported for Tax purposes by the payor and the recipient as distributions or capital contributions, as appropriate, occurring immediately before the Closing (but only to the extent the payment does not relate to a Tax allocated to the payor in accordance with Section 1552 of the Code or the regulations thereunder or Treasury Regulation Section 1.1502-33(d) (or under corresponding principles of other applicable Tax Laws)) or as payments of an assumed or retained liability.

Section 13.02 Tax Gross Up. If, notwithstanding the manner in which Tax indemnity payments and Tax Benefit payments were reported, there is an adjustment to the Tax liability of a Company as a result of its receipt of a payment pursuant to this Agreement, such payment shall be appropriately adjusted so that the amount of such payment, reduced by the amount of all income Taxes payable with respect to the receipt thereof (but taking into account all correlative Tax Benefits resulting from the payment of such income Taxes), shall equal the amount of the payment which the Company receiving such payment would otherwise be entitled to receive pursuant to this Agreement.

Section 13.03 Interest Under This Agreement. Anything herein to the contrary notwithstanding, to the extent one Company (“**Indemnitor**”) makes a payment of interest to another Company (“**Indemnitee**”) under this Agreement with respect to the period from the date that the Indemnitee made a payment of Tax to a Tax Authority to the date that the Indemnitor reimbursed the Indemnitee for such Tax payment, the interest payment shall be treated as interest expense to the Indemnitor (deductible to the extent provided by law) and as interest income by the Indemnitee (includible in income to the extent provided by law). The amount of the payment shall not be adjusted under Section 13.02 to take into account any associated Tax Benefit to the Indemnitor or Tax Detriment to the Indemnitee.

Section 14. Disagreements. The Companies mutually desire that collaboration will continue between them. Accordingly, they will try, and they will cause their respective Group members to try, to resolve in an amicable manner all disagreements and misunderstandings connected with their respective rights and obligations under this Agreement, including any amendments hereto. In furtherance thereof, in the event of any dispute or disagreement (other than a High-Level Dispute) (a “**Tax Arbitrator Dispute**”) between the Companies as to the interpretation of any provision of this Agreement or

the performance of obligations hereunder, the Tax departments of the Companies shall negotiate in good faith to resolve the Tax Arbitrator Dispute. If such good faith negotiations do not resolve the Tax Arbitrator Dispute, then the matter, upon written request of either Company, will be referred to a tax lawyer or accountant acceptable to each of the Companies (the “**Tax Arbitrator**”). The Tax Arbitrator may, in its discretion, obtain the services of any third-party appraiser, accounting firm or consultant that the Tax Arbitrator deems necessary to assist it in resolving such disagreement. The Tax Arbitrator shall furnish written notice to the Companies of its resolution of any such Tax Arbitrator Dispute as soon as practical, but in any event no later than 45 days after its acceptance of the matter for resolution. Any such resolution by the Tax Arbitrator will be conclusive and binding on the Companies. Following receipt of the Tax Arbitrator’s written notice to the Companies of its resolution of the Tax Arbitrator Dispute, the Companies shall each take or cause to be taken any action necessary to implement such resolution of the Tax Arbitrator. In accordance with Section 16, each Company shall pay its own fees and expenses (including the fees and expenses of its representatives) incurred in connection with the referral of the matter to the Tax Arbitrator. All fees and expenses of the Tax Arbitrator in connection with such referral shall be shared equally by the Companies. Any High-Level Dispute shall be resolved pursuant to the procedures set forth in Article VIII of the Separation and Distribution Agreement. Nothing in this Section 14 will prevent either Company from seeking injunctive relief if any delay resulting from the efforts to resolve the Tax Arbitrator Dispute through the Tax Arbitrator (or any delay resulting from the efforts to resolve any High-Level Dispute through the procedures set forth in Article VIII of the Separation and Distribution Agreement) could result in serious and irreparable injury to either Company.

Section 15. Late Payments. Any amount owed by one party to another party under this Agreement which is not paid when due shall bear interest at the Prime Rate plus 2% percent, compounded semiannually, from the due date of the payment to the date paid. To the extent interest required to be paid under this Section 15 duplicates interest required to be paid under any other provision of this Agreement, interest shall be computed at the higher of the interest rate provided under this Section 15 or the interest rate provided under such other provision.

Section 16. Expenses. Except as otherwise provided in this Agreement, each party and its Affiliates shall bear their own expenses incurred in connection with preparation of Tax Returns, Tax Contests, and other matters related to Taxes under the provisions of this Agreement.

Section 17. Dual Consolidated Losses.

Section 17.01 General. Through the taxable year 2006, the NCR Group has made the election provided in Treasury Regulation Sections 1.1503-2(g)(2)(i) and 1.1503-2T(g)(2)(i) with respect to dual consolidated losses for the separate units identified on Schedule 1. In the taxable year that includes the External Spin-Off, the NCR Group may make an election provided under either Treasury Regulation Section 1.1503-2(g)(2)(i) or Treasury Regulation Section 1.1503(d)-6(d) with respect to dual consolidated losses for the separate units identified on Schedule 2 (the separate units identified on Schedules 1 or 2 shall be referred to as the “**Separate Units**”). In connection with the Internal Spin-Off and

External Spin-Off certain assets and liabilities of these Separate Units were or will be transferred to the Teradata Group.

Section 17.02 Teradata Elections, Reporting Requirements and Triggering Events. The Teradata Group shall retain the assets and liabilities of the Separate Units within its consolidated group, make the election provided in connection with the multiple-party exception of Treasury Regulation Section 1.1503(d)-6(f)(2)(i) and file the required agreements pursuant to Treasury Regulation Section 1.1503-2(g)(2)(i) (the “**New (g)(2) Agreements**”) as provided for under Treasury Regulation Section 1.1503(d)-8(b)(4). If the NCR Group elects to apply Treasury Regulation Sections 1.1503(d)-1 through 1.1503(d)-8 for the taxable year that includes the External Spin-Off, the Teradata Group shall make the election provided in connection with the multiple-party exception of Treasury Regulation Section 1.1503(d)-6(f)(2)(i) and file any required agreement pursuant to Treasury Regulation Section 1.1503(d)-6(f)(2)(iii) (the “**New Domestic Use Agreements**”). The New (g)(2) Agreements and New Domestic Use Agreements shall cover and certify the entire amount of the loss previously certified by the NCR Group for each year and each Separate Unit. The Teradata Group (with assistance and cooperation from NCR) shall comply with all applicable reporting requirements contained in Treasury Regulation Sections 1.1503-2, 1.1503-2T and 1.1503(d)-1 through 1.1503(d)-8 with respect to the dual consolidated losses of the Separate Units certified by the NCR Group for each taxable year up to and including the taxable year that includes the External Spin-Off. No member of the Teradata Group shall cause, through action or inaction, a triggering event as defined in Treasury Regulation Sections 1.1503-2(g)(2)(iii)(A) or 1.1503(d)-6(e) with respect to the dual consolidated losses previously certified by the NCR Group for the Separate Units that results in any member of the NCR Group having to recapture a dual consolidated loss or otherwise being held liable for such recapture amount.

Section 17.03 NCR Reporting Requirements and Triggering Events. The NCR Group (with assistance and cooperation from Teradata) shall comply with all applicable reporting requirements contained in Treasury Regulation Sections 1.1503-2, 1.1503-2T and 1.1503(d)-1 through 1.1503(d)-8 with respect to the dual consolidated losses of the Separate Units certified by the NCR Group for each taxable year up to and including the taxable year that includes the External Spin-Off. No member of the NCR Group shall cause, through action or inaction, a triggering event as defined in Treasury Regulation Sections 1.1503-2(g)(2)(iii)(A) or 1.1503(d)-6(e) with respect to the dual consolidated losses previously certified by the NCR Group for the Separate Units that results in any member of the Teradata Group having to recapture a dual consolidated loss or otherwise being held liable for such recapture amount.

Section 18. General Provisions.

Section 18.01 Addresses and Notices. All notices or other communications under this Agreement or any Ancillary Agreement shall be in writing and shall be deemed to be duly given when (a) delivered in person or (b) deposited in the United States mail or private express mail, postage prepaid, addressed as follows:

If to NCR, to:

NCR Corporation
1700 South Patterson Blvd.
Dayton, OH 45479
Attention: General Counsel and Tax Director

If to Teradata, to:

Teradata Corporation
1700 South Patterson Blvd.
Dayton, OH 45479
Attention: General Counsel and Tax Director

Any party may, by notice to the other party, change the address to which such notices are to be given.

Section 18.02 Binding Effect. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their successors and assigns.

Section 18.03 Waiver. The parties may waive a provision of this Agreement only by a writing signed by the party intended to be bound by the waiver. A party is not prevented from enforcing any right, remedy or condition in the party's favor because of any failure or delay in exercising any right or remedy or in requiring satisfaction of any condition, except to the extent that the party specifically waives the same in writing. A written waiver given for one matter or occasion is effective only in that instance and only for the purpose stated. A waiver once given is not to be construed as a waiver for any other matter or occasion. Any enumeration of a party's rights and remedies in this Agreement is not intended to be exclusive, and a party's rights and remedies are intended to be cumulative to the extent permitted by law and include any rights and remedies authorized in law or in equity.

Section 18.04 Severability. If any provision of this Agreement is determined to be invalid, illegal or unenforceable, the remaining provisions of this Agreement remain in full force, if the essential terms and conditions of this Agreement for each party remain valid, binding and enforceable.

Section 18.05 Authority. Each of the parties represents to the other that (a) it has the corporate or other requisite power and authority to execute, deliver and perform this Agreement, (b) the execution, delivery and performance of this Agreement have been duly authorized by all necessary corporate or other action, (c) it has duly and validly executed and delivered this Agreement, and (d) this Agreement is a legal, valid and binding obligation, enforceable against it in accordance with its terms, subject to applicable bankruptcy, insolvency, reorganization, moratorium or other similar laws affecting creditors' rights generally and general equity principles.

Section 18.06 Further Action. The parties shall execute and deliver all documents, provide all information, and take or refrain from

taking action as may be necessary or appropriate to achieve the purposes of this Agreement, including the execution and delivery to the other parties and their Affiliates and representatives of such powers of attorney or other authorizing documentation as is reasonably necessary or appropriate in connection with Tax Contests (or portions thereof) under the control of such other parties in accordance with Section 10.

Section 18.07 Integration. This Agreement, together with each of the exhibits and schedules appended hereto, constitutes the final agreement between the parties, and is the complete and exclusive statement of the parties' agreement on the matters contained herein. All prior and contemporaneous negotiations and agreements between the parties with respect to the matters contained herein are superseded by this Agreement, as applicable. In the event of any inconsistency between this Agreement and the Separation and Distribution Agreement, or any other agreements relating to the transactions contemplated by the Separation and Distribution Agreement, with respect to matters addressed herein, the provisions of this Agreement shall control.

Section 18.08 Construction. The language in all parts of this Agreement shall in all cases be construed according to its fair meaning and shall not be strictly construed for or against any party. The captions, titles and headings included in this Agreement are for convenience only, and do not affect this Agreement's construction or interpretation. Unless otherwise indicated, all "Section" references in this Agreement are to sections of this Agreement.

Section 18.09 No Double Recovery. No provision of this Agreement shall be construed to provide an indemnity or other recovery for any costs, damages, or other amounts for which the damaged party has been fully compensated under any other provision of this Agreement or under any other agreement or action at law or equity. Unless expressly required in this Agreement, a party shall not be required to exhaust all remedies available under other agreements or at law or equity before recovering under the remedies provided in this Agreement.

Section 18.10 Counterparts. The parties may execute this Agreement in multiple counterparts, each of which constitutes an original as against the party that signed it, and all of which together constitute one agreement. This Agreement is effective upon delivery of one executed counterpart from each party to the other party. The signatures of both parties need not appear on the same counterpart. The delivery of signed counterparts by facsimile or email transmission that includes a copy of the sending party's signature is as effective as signing and delivering the counterpart in person.

Section 18.11 Governing Law. The internal laws of the State of New York (without reference to its principles of conflicts of law) govern the construction, interpretation and other matters arising out of or in connection with this Agreement and each of the exhibits and schedules hereto and thereto (whether arising in contract, tort, equity or otherwise).

Section 18.12 Jurisdiction. If any dispute arises out of or in connection with this Agreement, except as expressly contemplated by another provision of this Agreement, the parties irrevocably (and the parties will cause each

other member of their respective Group to irrevocably) (a) consent and submit to the exclusive jurisdiction of federal and state courts located in New York, (b) waive any objection to that choice of forum based on venue or to the effect that the forum is not convenient, and (c) WAIVE TO THE FULLEST EXTENT PERMITTED BY LAW ANY RIGHT TO TRIAL OR ADJUDICATION BY JURY.

Section 18.13 Amendment. The parties may amend this Agreement only by a written agreement signed by each party to be bound by the amendment and that identifies itself as an amendment to this Agreement.

Section 18.14 Teradata Subsidiaries. If, at any time, Teradata or NCR, respectively, acquires or creates one or more subsidiaries that are includable in the Teradata Group or the NCR Group, respectively, they shall be subject to this Agreement and all references to the Teradata Group or NCR Group, respectively, herein shall thereafter include a reference to such subsidiaries.

Section 18.15 Successors. This Agreement shall be binding on and inure to the benefit of any successor by merger, acquisition of assets, or otherwise, to any of the parties hereto (including but not limited to any successor of NCR or Teradata succeeding to the Tax attributes of either under Section 381 of the Code), to the same extent as if such successor had been an original party to this Agreement.

Section 18.16 Injunctions. The parties acknowledge that irreparable damage would occur in the event that any of the provisions of this Agreement were not performed in accordance with its specific terms or were otherwise breached. The parties hereto shall be entitled to an injunction or injunctions to prevent breaches of the provisions of this Agreement and to enforce specifically the terms and provisions hereof in any court having jurisdiction, such remedy being in addition to any other remedy to which they may be entitled at law or in equity.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by the respective officers as of the date set forth above.

NCR Corporation

By: /s/ William Nuti
Its: William Nuti, President and Chief Executive Officer

Teradata Corporation

By: /s/ Michael Koehler
Its: Michael Koehler, President and Chief Executive Officer

EMPLOYEE BENEFITS AGREEMENT

by and between

NCR CORPORATION

and

TERADATA CORPORATION

**Dated as of
September 21, 2007**

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EMPLOYEE BENEFITS AGREEMENT

This EMPLOYEE BENEFITS AGREEMENT, dated as of September 21, 2007 is by and between NCR Corporation, a Maryland corporation (“NCR”), and Teradata Corporation, a Delaware corporation (“Teradata”). Capitalized terms used herein and not otherwise defined shall have the respective meanings assigned to them in Article I hereof or assigned to them in the Separation and Distribution Agreement (as defined below), as applicable.

WHEREAS, the Board of Directors of NCR has determined that it is in the best interests of NCR and its stockholders to separate NCR’s existing businesses into two independent companies;

WHEREAS, in furtherance of the foregoing, NCR and Teradata have entered into a Separation and Distribution Agreement, dated as of the date hereof (the “Separation and Distribution Agreement”), and other ancillary agreements that will govern certain matters relating to the Separation and the relationship of NCR, Teradata and their respective Subsidiaries following the Distribution Date (as such terms are defined below); and

WHEREAS, pursuant to the Separation and Distribution Agreement, NCR and Teradata have agreed to enter into this Agreement for the purpose of allocating Assets, Liabilities and responsibilities with respect to certain employee compensation and benefit plans and programs between and among them.

NOW, THEREFORE, the parties hereto, intending to be legally bound, agree as follows:

ARTICLE I DEFINITIONS

For purposes of this Agreement, the following terms shall have the following meanings:

1.1 “Affiliate” has the meaning given that term in the Separation and Distribution Agreement.

1.2 “Agreement” means this Employee Benefits Agreement, including all the Schedules hereto.

1.3 “Ancillary Agreements” has the meaning given that term in the Separation and Distribution Agreement.

1.4 “Approved Leave of Absence” means an absence from active service (i) due to an individual’s inability to perform his or her regular job duties by reason of illness or injury and resulting in eligibility to receive benefits pursuant to the terms of the NCR Short-Term Disability Program, or (ii) pursuant to an approved leave policy or arrangement with a guaranteed right of reinstatement.

1.5 “ASO Contract” has the meaning set forth in Section 4.7.

1.6 "Auditing Party" has the meaning set forth in Section 6.4(a).

1.7 "Award," when immediately preceded by "NCR," means NCR Restricted Stock, NCR Restricted Stock Units and NCR Option and, when immediately preceded by "Teradata," means Teradata Restricted Stock, Teradata Restricted Stock Units and Teradata Option.

1.8 "Benefit Plan" shall mean, with respect to an entity or any of its Subsidiaries, (a) each compensation or benefits plan, program, policy, arrangement or agreement including without limitation any "employee welfare benefit plan" (as defined in Section 3(1) of ERISA), severance pay, sick leave, vacation pay, car plans, salary continuation, disability, retirement, deferred compensation, bonus, stock option or other equity-based compensation, hospitalization, medical insurance or life insurance plan, program, policy, arrangement or agreement sponsored or maintained by such entity or by any of its Subsidiaries (or to which such entity or any of its Subsidiaries contributes or is required to contribute) and (b) all "employee pension benefit plans" (as defined in Section 3(2) of ERISA), occupational pension plan or arrangement or other pension arrangements sponsored, maintained or contributed to by such entity or any of its Subsidiaries (or to which such entity or any of its Subsidiaries contributes or is required to contribute). When immediately preceded by "NCR," Benefit Plan means any Benefit Plan sponsored, maintained or contributed to by NCR or a member of the NCR Group. When immediately preceded by "Teradata," Benefit Plan means any Benefit Plan sponsored, maintained or contributed to by Teradata or a member of the Teradata Group. The Teradata Benefit Plans in effect prior to the Distribution are listed in Schedule 1.8 hereto. Notwithstanding the foregoing, "Benefit Plan" shall not include any statutory plans with respect to which an entity is required to comply.

1.9 "COBRA" means the continuation coverage requirements for "group health plans" under Title X of the Consolidated Omnibus Budget Reconciliation Act of 1985, as amended, and as codified in Code Section 4980B and ERISA Sections 601 through 608.

1.10 "Code" means the Internal Revenue Code of 1986, as amended, or any successor federal income tax law. Reference to a specific Code provision also includes any proposed, temporary or final regulation in force under that provision.

1.11 "Combined Company Value" shall mean the sum of (i) the Teradata Value and (ii) the NCR Value.

1.12 "Committee" has the meaning set forth in Section 5.2(a).

1.13 "Covered Employees" has the meaning set forth in Section 4.2(i).

1.14 "Distribution" has the meaning given that term in the Separation and Distribution Agreement.

1.15 "Distribution Date" has the meaning given that term in the Separation and Distribution Agreement.

1.16 "Distribution Year" means the calendar year during which the Distribution Date occurs.

1.17 "Effective Time" means 11:59 p.m., Eastern Standard Time or Eastern Daylight Time (whichever shall be then in effect), on the Distribution Date.

1.18 "ERISA" means the Employee Retirement Income Security Act of 1974, as amended. Reference to a specific provision of ERISA also includes any proposed, temporary or final regulation in force under that provision.

1.19 "Former NCR Employee" means any individual who is a former employee of NCR or any of its Affiliates as of the Effective Time except for Teradata Employees and Former Teradata Employees.

1.20 "Former Teradata Employee" means any individual who is set forth on Exhibit A.

1.21 "Group Insurance Policies" has the meaning set forth in Section 4.7.

1.22 "Health and Welfare Plans" shall mean any plan, fund or program which was established or is maintained for the purpose of providing for its participants or their beneficiaries, through the purchase of insurance or otherwise, medical, dental, surgical or hospital care or benefits, or benefits in the event of sickness, accident, disability, death or unemployment, or vacation benefits, apprenticeship or other training programs or day care centers, scholarship funds, or prepaid legal services, including any such plan, fund or program as defined in Section 3(1) of ERISA. When immediately preceded by "NCR," Health and Welfare Plans means each Health and Welfare Plan that is a NCR Benefit Plan. When immediately preceded by "Teradata," Health and Welfare Plans means each Health and Welfare Plan that is a Teradata Benefit Plan. Notwithstanding the foregoing, "Health and Welfare Plan" shall not include any statutory plans with respect to which an entity is required to comply.

1.23 "HIPAA" means the health insurance portability and accountability requirements for "group health plans" under the Health Insurance Portability and Accountability Act of 1996, as amended.

1.24 "HMO Agreements" has the meaning set forth in Section 4.7.

1.25 "Liabilities" has the meaning given that term in the Separation and Distribution Agreement.

1.26 “Match Date” has the meaning set forth in Section 3.2.

1.27 “NCR” is defined in the preamble to this Agreement.

1.28 “NCR Common Stock” has the meaning set forth in the Separation and Distribution Agreement.

1.29 “NCR Employee” means any individual who, (a) under the terms of Sections 4.1(e) is intended to, but has not yet, become a Teradata Employee; or, (b) immediately prior to the Effective Time, is either actively employed by, or then on Approved Leave of Absence from, NCR or any of its Affiliates (other than a Teradata Employee).

1.30 “NCR Employee Provident Fund” means the Employees Provident Fund established under the Employees Provident Fund Act 1991 (Malaysia) in effect as of the time relevant to the applicable provision of this Agreement.

1.31 “NCR Flexible Benefit Plans” means the NCR Healthcare Flexible Spending Plan and the Dependent Care Spending Plan, as in effect as of the time relevant to the applicable provision of this Agreement.

1.32 “NCR Group” means NCR and each Person (other than any member of the Teradata Group) that is an Affiliate of NCR immediately after the Effective Time.

1.33 “NCR Long-Term Incentive Plans” means any of the NCR Corporation 2006 Stock Incentive Plan, the NCR Corporation Management Stock Plan and any other stock incentive plan of NCR, all as in effect as of the time relevant to the applicable provisions of this Agreement.

1.34 “NCR Non-Qualified Retirement Plans” means the Retirement Plan for Officers of NCR, the NCR Officer Plan, the NCR Supplemental Pension Plan for AT&T Transfers, the NCR Mid Career Hire Supplemental Pension Plan, the NCR Non-Qualified Excess Plan and the NCR Senior Executive Retirement, Death and Disability Plan in effect as of the time relevant to the applicable provision of this Agreement.

1.35 “NCR Non-Qualified Retirement Plan Participant” means any individual who has an accrued balance in any of the NCR Non-Qualified Retirement Plans as of the Distribution Date.

1.36 “NCR Pension Plan” means the NCR Corporation Pension Plan in effect as of the time relevant to the applicable provision of this Agreement.

1.37 “NCR Post-Retirement Welfare Benefits Plan” means the Health and Welfare Plan of NCR providing medical, dental, death or other welfare benefits for retirees.

1.38 “NCR Ratio” means the quotient obtained by dividing (i) the Combined Company Value by (ii) the NCR Value.

1.39 “NCR Savings Plan” means the NCR Corporation 401(k) Savings Plan as in effect as of the time relevant to the applicable provision of this Agreement.

1.40 “NCR Severance Pay Program” means the NCR Change in Control Severance Plan and the reduction in force program posted on NCR’s employee intranet as in effect as of the time relevant to the applicable provision of this Agreement.

1.41 “NCR Value” shall mean the closing per-share price of NCR Common Stock as listed on the NYSE as of the close of trading on the first trading day following the Distribution Date; provided, however, that if the Distribution occurs at a time when the NYSE is open for trading, the price at which NCR Common Stock trades as of close of trading after the Distribution; and provided, further, that if the Distribution occurs prior to opening of trading on the NYSE on the Distribution Date, the closing per-share price of NCR Common Stock as listed on the NYSE as of the close of trading on the Distribution Date.

1.42 “Non-parties” has the meaning set forth in Section 6.4(b).

1.43 “Non-US Plan” has the meaning set forth in the Separation and Distribution Agreement.

1.44 “NYSE” means the New York Stock Exchange, Inc.

1.45 “Option,” (a) when immediately preceded by “Old NCR,” means an option (either nonqualified or incentive) to purchase shares of NCR Common Stock prior to the Effective Time pursuant to a NCR Long-Term Incentive Plan, (b) when immediately preceded by “New NCR,” means an option (either nonqualified or incentive) to purchase shares of NCR Common Stock following the Effective Time pursuant to a NCR Long-Term Incentive Plan (“New NCR Options,” together with “Old NCR Options,” “NCR Options”) and (c) when immediately preceded by “Teradata,” means an option (either nonqualified or incentive) to purchase shares of Teradata Common Stock pursuant to the Teradata Stock Incentive Plan.

1.46 “Participating Company” means (a) NCR, (b) any Person (other than an individual) that NCR has approved for participation in, and which is participating in, a plan sponsored by a member of the NCR Group, and (c) any

Person (other than an individual) which, by the terms of such a plan, participates in such plan or any employees of which, by the terms of such plan, participate in or are covered by such plan.

1.47 "Person" has the meaning given that term in the Separation and Distribution Agreement.

1.48 "Restricted Period" has the meaning set forth in Section 6.7(a).

1.49 "Restricted Stock," (a) when immediately preceded by "Old NCR," means shares of NCR Common Stock prior to the Effective Time pursuant to a NCR Long-Term Incentive Plan subject to forfeiture in the event that certain terms and conditions are not satisfied, (b) when immediately preceded by "New NCR," means shares of NCR Common Stock following the Effective Time pursuant to a NCR Long-Term Incentive Plan subject to forfeiture in the event that certain terms and conditions are not satisfied ("New NCR Restricted Stock," together with "Old NCR Restricted Stock," "NCR Restricted Stock"), and (c) when immediately preceded by "Teradata," means shares of Teradata Common Stock pursuant to the Teradata Stock Incentive Plan subject to forfeiture in the event that certain terms and conditions are not satisfied.

1.50 "Restricted Stock Unit" (a) when immediately preceded by "Old NCR," means units representing hypothetical shares of NCR Common Stock prior to the Effective Time pursuant to a NCR Long-Term Incentive Plan, (b) when immediately preceded by "New NCR," means units representing hypothetical shares of NCR Common Stock following the Effective Time pursuant to a NCR Long-Term Incentive Plan ("New NCR Restricted Stock Unit," together with "Old NCR Restricted Stock Unit," "NCR Restricted Stock Unit") and (c) when immediately preceded by "Teradata," means units representing hypothetical shares of Teradata Common Stock issued under the Teradata Stock Incentive Plan.

1.51 "Separation" has the meaning given that term in the Separation and Distribution Agreement.

1.52 "Separation and Distribution Agreement" is defined in the preamble to this Agreement.

1.53 "Subsidiaries" has the meaning given that term in the Separation and Distribution Agreement.

1.54 "Tax Sharing Agreement" means the Tax Sharing Agreement entered into as of the date hereof between NCR and Teradata.

1.55 "Teradata" is defined in the preamble to this Agreement.

1.56 "Teradata Business" has the meaning given to that term in the Separation and Distribution Agreement.

1.57 "Teradata Common Stock" has the meaning given to that term in the Separation and Distribution Agreement.

1.58 "Teradata Employee" means any individual who is set forth on Exhibit C (other than those employees on Approved Leave of Absence) or, in any non-U.S. jurisdiction that expressly refers to Exhibit C on Schedule VII, any individual who is set forth on such Exhibit C, and in any non-U.S. jurisdiction that does not refer to Exhibit C on Schedule VII, any individual who immediately prior to the Effective Time, is either actively employed by, or then on Approved Leave of Absence from, Teradata, each Subsidiary of Teradata and each other Person that is either controlled directly or indirectly by Teradata immediately before the Effective Time or that is contemplated to be controlled by Teradata pursuant to the Non-U.S. Plan.

1.59 "Teradata Flexible Benefit Plan" means the flexible benefit plan to be established by Teradata pursuant to Section 4.2 of this Agreement as in effect as of the time relevant to the applicable provision of this Agreement.

1.60 "Teradata Group" means Teradata, each Subsidiary of Teradata and each other Person that is either controlled directly or indirectly by Teradata immediately after the Effective Time or that is contemplated to be controlled by Teradata pursuant to the Non-U.S. Plan.

1.61 "Teradata Ratio" shall mean the quotient obtained by dividing (i) the Combined Company Value by (ii) the Teradata Stock Value.

1.62 "Teradata Stock Incentive Plan" means the long-term incentive plan or program to be established by Teradata, effective immediately prior to the Distribution Date, in connection with the treatment of Awards as described in Article V.

1.63 "Teradata Savings Plan" means the 401(k) plan to be established by Teradata pursuant to Section 3.1 of this Agreement, as in effect as of the time relevant to the applicable provision of this Agreement.

1.64 "Teradata Savings Plan Trust" means a trust relating to the Teradata Savings Plan intended to qualify under Section 401(a) and be exempt under Section 501(a) of the Code.

1.65 "Teradata Stock Value" shall mean the closing per-share price of Teradata Common Stock as listed on the NYSE as of the close of trading on the first trading day following the Distribution Date; provided, however, that if the Distribution occurs at a time when the NYSE is open for trading, the price at which Teradata Common Stock trades as of close of trading after the Distribution; and provided, further, that if the Distribution occurs prior to opening of trading on the NYSE on the Distribution Date, the closing per-share price of Teradata Common Stock as listed on the NYSE as of the close of trading on the Distribution Date.

1.66 "Transferred Account Balances" has the meaning set forth in Section 4.2(i).

1.67 "U.S." means the 50 United States of America and the District of Columbia.

ARTICLE II GENERAL PRINCIPLES

2.1 Employment of Teradata Employees. Except as set forth in Section 4.1(e) or Schedule VII hereto, which shall be incorporated in this Agreement and deemed a part hereof, or as required by applicable law, all Teradata Employees shall continue to be employees of Teradata or another member of the Teradata Group, as the case may be, immediately after the Distribution. Each of the parties hereto will use its commercially reasonable efforts to promptly take, or cause to be taken, all actions and to do, or cause to be done, all things necessary, proper or advisable under applicable laws and regulations to effectuate the foregoing, including obtaining any necessary consents or approvals from, and providing any required notifications to, affected employees, unions or works councils or providing required notices to any of them.

2.2 Assumption and Retention of Liabilities; Related Assets.

(a) On and after the Distribution Date, except as expressly provided in this Agreement or as required by applicable law, NCR shall assume or retain and NCR hereby agrees to pay, perform, fulfill and discharge, in due course in full (i) all Liabilities under all NCR Benefit Plans and all Liabilities that arise as a result of the actions contemplated by this Agreement, including without limitation, actions contemplated by Section 5.2, to NCR Employees or Former NCR Employees, (ii) all Liabilities with respect to the employment, hiring practices or termination of employment of all NCR Employees, Former NCR Employees and their respective dependents and beneficiaries and other service providers (including any individual who is, or was, an independent contractor, temporary employee, temporary service worker, consultant, freelancer, agency employee, leased employee, on-call worker, incidental worker, or non-payroll worker of any member of the NCR Group or in any other employment, non-employment, or retainer arrangement, or relationship with any member of the NCR Group) and their respective dependents and beneficiaries, in each case, whenever arising, to the extent arising in connection with or as a result of employment with or the performance of services to any member of the NCR Group, and (iii) any other Liabilities expressly assigned to NCR or any member of the NCR Group under this Agreement. All Assets held in trust to fund the NCR Benefit Plans and all insurance policies funding the NCR Benefit Plans shall be Assets of NCR and Excluded Assets (as defined in the Separation and Distribution Agreement), except to the extent specifically provided otherwise in this Agreement.

(b) From and after the Distribution Date, except as expressly provided in this Agreement or as required by applicable law, Teradata shall assume or retain, as applicable, and Teradata hereby agrees to pay, perform, fulfill and discharge, (i) all Liabilities under all Teradata

Benefit Plans and all Liabilities that arise as a result of the actions contemplated by this Agreement, including without limitation, actions contemplated by Section 5.2, to Teradata Employees or Former Teradata Employees, (ii) all Liabilities with respect to the employment, hiring practices or termination of employment of all Teradata Employees, Former Teradata Employees and their respective dependents and beneficiaries, and other service providers (including any individual who is, or was, an independent contractor, temporary employee, temporary service worker, consultant, freelancer, agency employee, leased employee, on-call worker, incidental worker, or non-payroll worker of Teradata or a member of the Teradata Group or in any other employment, non-employment, or retainer arrangement, or relationship with Teradata or a member of the Teradata Group) and their respective dependents and beneficiaries, in each case, whenever arising, to the extent arising in connection with or as a result of employment with or the performance of services to any member of the Teradata Group and the NCR Group (other than, subject to Section 2.2(b)(i), any liabilities arising under Section 2.2(a)(ii)), and (iii) all Liabilities that are expressly assigned to Teradata or any member of the Teradata Group under this Agreement.

2.3 Teradata Participation in NCR Benefit Plans. Except as expressly provided in this Agreement, effective as of the Effective Time, Teradata and each other member of the Teradata Group shall cease to be a Participating Company in any NCR Benefit Plan, and NCR and Teradata shall take all necessary action before the Distribution Date to effectuate such cessation as a Participating Company.

2.4 Service Recognition. Teradata shall cause the Teradata Benefit Plans with respect to which service is a relevant factor to credit Teradata Employees who are employed by Teradata as of the Distribution, or with respect to those Teradata Employees described in Section 4.1(e), who are employed by Teradata as of the Return Date (as defined in Section 4.1(e)), with service before the Distribution Date or Return Date, as applicable, recognized by NCR under the terms of NCR Benefit Plans with respect to which service is a relevant factor, except (a) to the extent duplication of benefits would result and (b) for purposes of benefit accruals following the Distribution Date or Return Date, as applicable, under any defined benefit pension plan established by Teradata.

2.5 Approval by NCR as Sole Stockholder. Prior to the Distribution, NCR shall cause Teradata to adopt, and shall approve or cause an Affiliate to approve as sole stockholder of Teradata, the Teradata Corporation 2007 Stock Incentive Plan, the Teradata Corporation Management Incentive Plan and the Teradata Corporation Employee Stock Purchase Plan, in each case, substantially in the form attached hereto as Exhibit D, Exhibit E and Exhibit F, respectively.

ARTICLE III

DEFINED CONTRIBUTION AND DEFINED BENEFIT PLANS

3.1 Savings Plan. As soon as practicable (and in no event later than 30 days) after the Distribution Date, Teradata shall establish the Teradata Savings Plan and the Teradata Savings Plan Trust. As soon as practicable following the

establishment of the Teradata Savings Plan and the Teradata Savings Plan Trust, NCR shall cause the accounts of the Teradata Employees and Former Teradata Employees under the NCR Savings Plan to be transferred to the Teradata Savings Plan and the Teradata Savings Plan Trust in cash or such other assets as mutually agreed by NCR and Teradata, and Teradata shall cause the Teradata Savings Plan to assume and be solely responsible for all Liabilities under the Teradata Savings Plan to or relating to Teradata Employees and Former Teradata Employees (to the extent assets related to those accounts are transferred from the NCR Savings Plan). NCR and Teradata agree to cooperate in making all appropriate filings and taking all reasonable actions required to implement the provisions of this Section 3.1; provided that Teradata acknowledges that it will be responsible for complying with any requirements and applying for any determination letters with respect to the Teradata Savings Plan.

3.2 Company Match. Prior to the Distribution, NCR shall amend the NCR Savings Plan to provide for the making of matching contributions under the NCR Savings Plan to Teradata Employees for contributions made to the NCR Savings Plan by such Teradata Employees on or prior to the Distribution Date, or, if applicable, the Return Date. As soon as practicable following the Distribution Date but prior to the transfer of accounts to the Teradata Savings Plan and Teradata Savings Plan Trust described in Section 3.1 (the "Match Date"), NCR shall, to the extent (a) permissible under Treasury regulations and (b) such contributions are deemed to be qualified contributions, pursuant to compliance testing of the NCR Savings Plan, contribute to accounts of Teradata Employees under the NCR Savings Plan all matching contributions, if any, due to the Teradata Employees who participate in the NCR Savings Plan through the Distribution Date, or, if applicable, the Return Date, pursuant to the terms and conditions of the NCR Savings Plan. Following the Distribution Date, Teradata shall, to the extent (a) permissible under Treasury regulations and (b) such contributions are deemed to be qualified contributions, pursuant to compliance testing of the Teradata Savings Plan, contribute to the Teradata Savings Plan all matching contributions, if any, due under the terms and conditions of the Teradata Savings Plan to the Teradata Employees who participate in the Teradata Savings Plan from the Distribution Date or, if applicable, the Return Date, through the end of the year in which the Distribution Date or Return Date occurs, as applicable.

3.3 Defined Contribution Plans in Non-US Jurisdictions. The accounts of Teradata Employees under defined contribution plans maintained or sponsored by NCR in jurisdictions outside the United States shall be treated in accordance with Schedule VII attached hereto.

3.4 NCR Pension Plan.

(a) Retention of NCR Pension Plan. Effective as of the Effective Time, NCR shall retain:

(i) sponsorship of the NCR Pension Plan, NCR Employee Provident Fund and their related trusts and any other trust or other funding arrangement established or maintained with respect to such plans, or any Assets held as of the Distribution Date with respect to such plans; and

(ii) all Assets and Liabilities relating to, arising out of or resulting from claims incurred by or on behalf of any individuals with respect to the NCR Pension Plan and the NCR Employee Provident Fund.

(b) Commencement of Pension. Effective as of the Effective Time, or if applicable and subject to the rules of the NCR Pension Plan, the Return Date, each Teradata Employee who is a participant in the NCR Pension Plan shall solely for purposes of the NCR Pension Plan be deemed to have terminated employment with NCR and shall be eligible to request distribution of his or her pension in accordance with the terms of such plan, *provided* that a Teradata Employee's Pension Plus Benefit under the NCR Pension Plan may be transferred in a direct rollover at the election of the Teradata Employee in accordance with the terms of the NCR Pension Plan.

(c) Calculation of Early Reduction Factor. Notwithstanding the foregoing, following the Effective Time, or, if applicable, the Return Date, for each Teradata Employee or Former Teradata Employee who is a participant in the NCR Pension Plan or the NCR Non-Qualified Excess Plan as of immediately prior to the Effective Time or the Return Date, as applicable, continuous service with Teradata and any member of the Teradata Group commencing at and following the Effective Time or the Return Date, as applicable, shall be deemed to be service with NCR for purposes of determining the age of the Teradata Employee or Former Teradata Employee in order to apply the appropriate reduction factor under the NCR Pension Plan to be utilized in determining benefits payable under the NCR Pension Plan or the NCR Corporation Non-Qualified Excess Plan, as applicable, until the date on which the participant terminates from Teradata or, if such employee returns to employment with NCR from Teradata without incurring a break in service, the date on which such employee subsequently terminates employment with NCR; *provided, however*, that, unless otherwise determined by NCR, such an employee employed by, or performing services for, a subsidiary or a division of Teradata and its subsidiaries shall be deemed to incur a termination of employment if, as a result of a Disaffiliation (as defined below), such subsidiary or division ceases to be a subsidiary or division, as the case may be, and such employee does not immediately thereafter become an employee of, or service provider for, Teradata or another subsidiary. "Disaffiliation" shall mean a subsidiary's or division ceasing to be a subsidiary or division for any reason (including, without limitation, as a result of a public offering, or a spin-off or sale by Teradata Corporation, of the stock of the subsidiary) or a sale of a division of Teradata Corporation or its subsidiaries, *provided, further*, that service following the Effective Time or the Return Date, as applicable, shall not be credited for purposes of determining the appropriate reduction factor under the NCR Pension Plan or the age at termination under the NCR Corporation Non-Qualified Excess Plan in the case of any Teradata Employee or Former Teradata Employee who has received a distribution of, or transferred in a direct rollover, the Pension Plus Benefit under the NCR Pension Plan. The provisions of this Section 3.3(b) shall be contingent upon Teradata providing, at its sole expense, information necessary for NCR to determine whether such employees continue to be employed.

(d) Defined Benefit Pension Plans in Non-US Jurisdictions. The benefits provided to Teradata Employees under defined benefit plans maintained or sponsored by NCR, or to which NCR is required to contribute, in jurisdictions outside the United States shall be

ARTICLE IV
HEALTH AND WELFARE PLANS

4.1 General.

(a) Establishment of Teradata Health and Welfare Plans. Except as expressly provided in Schedule VII hereto, or as required by applicable law, effective on or before the Effective Time, Teradata shall adopt Health and Welfare Plans for the benefit of Teradata Employees, and Teradata shall be responsible for all Liabilities relating to, arising out of or resulting from health and welfare coverage or claims incurred by or on behalf of Teradata Employees or their covered dependents under the Teradata Health and Welfare Plans on or after the Effective Time.

(b) Retention of Sponsorship and Liabilities. Except as expressly provided in Schedule VII hereto, or as required by applicable law, as of the Effective Time, NCR shall retain:

(i) sponsorship of all NCR Health and Welfare Plans and any trust or other funding arrangement established or maintained with respect to such plans or any Assets held as of the Effective Time with respect to such plans;

(ii) all Liabilities relating to, arising out of, or resulting from health and welfare coverage or claims incurred by or on behalf of NCR Employees, Former NCR Employees, Teradata Employees and Former Teradata Employees, or their covered dependents under the NCR Health and Welfare Plans before the Effective Time; and

(iii) except as provided in Section 4.1(c), all Liabilities relating to health and welfare coverage or claims incurred by or on behalf of NCR Employees, Former NCR Employees and Former Teradata Employees or their covered dependents on or after the Effective Time under the NCR Health and Welfare Plans.

Except as provided in this Section 4.1(b) or in Schedule VII hereto, or as required by applicable law, NCR shall not assume any Liability relating to health and welfare claims incurred by or on behalf of Teradata Employees or their covered dependents on or after the Effective Time, and such claims shall be satisfied pursuant to Section 4.1(a). Except as provided in Section 4.1(c), a claim or Liability (1) for medical, dental, vision and/or prescription drug benefits shall be deemed to be incurred upon the rendering of health services or provision of products giving rise to the obligation to pay such benefits; (2) for life insurance and accidental death and dismemberment and business travel accident insurance benefits and workers' compensation benefits shall be deemed to be incurred upon the occurrence of the event giving rise to the entitlement to such benefits; (3) for salary continuation or other disability benefits shall be deemed to be incurred upon the effective date of an individual's disability giving rise to the

entitlement to such benefits; and (4) for a period of continuous hospitalization shall be deemed to be incurred on the date of admission to the hospital.

(c) Certain Specific Claims. Except as expressly provided in Schedule VII hereto, or as required by applicable law, NCR shall be responsible for all Liabilities under the applicable NCR Health and Welfare Plan that relate to, arise out of or result from any period of continuous hospitalization of a Teradata Employee or Former Teradata Employee or his or her covered dependent that begins before the Effective Time under a NCR Health and Welfare Plan and continues after the Effective Time; provided, however, that NCR shall not be responsible for Liabilities in excess of the benefits otherwise provided by the terms of the respective plans. Coverage for any such hospitalization shall be provided after the Effective Time without interruption under the appropriate NCR Health and Welfare Plan until such hospitalization is concluded or discontinued subject to applicable plan rules and limitations.

(d) Out of pocket; deductibles, etc. To the extent legally permissible and subject to the terms of the Teradata Health and Welfare Plans, (i) each Teradata Employee shall be immediately eligible to participate, without any waiting time, in any and all Teradata Health and Welfare Plans to the extent coverage under such Teradata Health and Welfare Plans is replacing comparable coverage under NCR Health and Welfare Plans in which such Teradata Employee participated immediately before the Effective Time; and (ii) for purposes of Teradata Health and Welfare Plans providing medical, dental, pharmaceutical and/or vision benefits to any Teradata Employee, Teradata shall cause all pre-existing condition exclusions and actively-at-work requirements of such Teradata Health and Welfare Plans to be waived for such employee and his or her covered dependents, unless such conditions would not have been waived under the comparable NCR Health and Welfare Plans in which such employee participated immediately prior to the Effective Time; and Teradata shall cause any eligible expenses incurred by such employee and his or her covered dependents during the portion of the plan year of the NCR Health and Welfare Plans ending on the date such employee's participation in the corresponding Teradata Health and Welfare Plans begins to be taken into account under such Teradata Health and Welfare Plans for purposes of determining the satisfaction of all deductible, coinsurance and maximum out-of-pocket requirements applicable to such employee and his or her covered dependents for the applicable plan year as if such amounts had been paid in accordance with such Teradata Health and Welfare Plans.

(e) Approved Leave of Absence. Each NCR Employee who at the Effective Time is on Approved Leave of Absence and who NCR and Teradata intend will become upon return from such Approved Leave of Absence a Teradata Employee shall be listed on Exhibit G. NCR shall retain liability for each such employee until such time as such employee returns from such Approved Leave of Absence ("Return Date"). Upon the Return Date, or on such earlier date as may be required by applicable law, such employee shall become a Teradata Employee and the provisions of this Section 4.1 that otherwise would have been effective as of the Effective Time shall instead be effective with respect to such employee as of the Return Date.

4.2 Flexible Benefit Plan/Health Savings Account. Except as expressly provided in Schedule VII hereto, NCR and Teradata shall take all actions necessary or appropriate so that, effective as of the Effective Time, or, if applicable, the Return Date, (i) the account balances (whether positive or negative) (the “Transferred Account Balances”) under the NCR Flexible Benefit Plans of the Teradata Employees who are participants in NCR Flexible Benefit Plans (the “Covered Employees”) shall be transferred to one or more comparable plans of Teradata (collectively, the “Teradata Flexible Benefit Plans”); (ii) the elections, contribution levels and coverage levels of the Covered Employees shall apply under the Teradata Flexible Benefit Plans and the Health Savings Account in the same manner as under the NCR Flexible Benefit Plans; and (iii) the Covered Employees shall be reimbursed from the Teradata Flexible Benefit Plans for claims incurred at any time during the plan year of the NCR Flexible Benefit Plans in which the Effective Time or the Return Date, as applicable, occurs and submitted to the Teradata Flexible Benefit Plans from and after the Effective Time or the Return Date, as applicable, on the same basis and the same terms and conditions as under the NCR Flexible Benefit Plans to the extent that such claims have not already been satisfied under the NCR Flexible Benefit Plans prior to the Effective Time or the Return Date, as applicable. As soon as practicable after the Effective Time or the Return Date, as applicable, and in any event within 10 business days after the amount of the Transferred Account Balances is determined, NCR shall pay Teradata the net aggregate amount of the Transferred Account Balances, if such amount is positive, and Teradata shall pay NCR the net aggregate amount of the Transferred Account Balances, if such amount is negative.

4.3 Workers’ Compensation Liabilities. Except as provided below or as expressly provided in Schedule VII hereto, all workers’ compensation Liabilities relating to, arising out of, or resulting from any claim by a NCR Employee, Former NCR Employee, Teradata Employee or Former Teradata Employee that results from an accident occurring, or from an occupational disease which becomes manifest, before the Effective Time shall be retained by NCR. All workers’ compensation Liabilities relating to, arising out of, or resulting from any claim by a NCR Employee, Former NCR Employee or Former Teradata Employee that results from an accident occurring, or from an occupational disease which becomes manifest, on or after the Effective Time shall be retained by NCR. All workers’ compensation Liabilities relating to, arising out of, or resulting from any claim by a Teradata Employee that results from an accident occurring, or from an occupational disease which becomes manifest, after the Effective Time shall be retained by Teradata. Notwithstanding the foregoing, all workers’ compensation Liabilities relating to, arising out of, or resulting from any claim by a Teradata Employee who is described in Section 4.1(e) that results from an accident occurring, or from an occupational disease which becomes manifest, before the Return Date shall be retained by NCR. For purposes of this Agreement, a compensable injury shall be deemed to be sustained upon the occurrence of the event giving rise to eligibility for workers’ compensation benefits or the date upon which an occupational disease becomes manifest, as the case may be. NCR and Teradata shall cooperate with respect to information necessary or appropriate to manage claims, including any notification to appropriate governmental agencies of the Distribution and the issuance of new, or the transfer of existing, workers’ compensation insurance policies and claims handling contracts.

4.4 Payroll Taxes and Reporting of Compensation. NCR and Teradata shall take such action as may be reasonably necessary or appropriate in order to minimize Liabilities related to payroll taxes after the Distribution Date. NCR and Teradata shall each bear its responsibility for payroll tax obligations and for the proper reporting to the appropriate governmental authorities of compensation earned by their respective employees after the Effective Time, including compensation related to the exercise of Options.

4.5 NCR Post-Retirement Welfare Benefits Plan.

(a) Retention of NCR Post-Retirement Welfare Benefits Plan. Except as expressly provided in Schedule VII hereto, or as required by applicable law, as of the Distribution Date, NCR shall retain (i) sponsorship of the NCR Post-Retirement Welfare Benefits Plan and any trust or other funding arrangement established or maintained with respect to such plan, or any Assets held as of the Distribution Date with respect to such plan; and (ii) all Liabilities relating to, arising out of, or resulting from retiree health and welfare coverage or claims incurred by or on behalf of NCR Employees, Former NCR Employees, Former Teradata Employees or their covered dependents under the NCR Post-Retirement Welfare Benefits Plan. NCR shall not assume any Liability relating to post-retirement welfare claims incurred by or on behalf of Teradata Employees or their covered dependents after the Distribution Date, and such claims shall be satisfied by Teradata, if at all, pursuant to Section 4.5(b), *provided* that for each Teradata Employee (A) who is eligible to participate in the NCR Post-Retirement Welfare Benefits Plan as of immediately prior to the Effective Time, or, if applicable, the Return Date, (B) who continuously serves with Teradata and any member of the Teradata Group commencing at and following the Effective Time or the Return Date, as applicable, and (C) who has not received a distribution of, or transferred in a direct rollover the Pension Plus Benefit under the NCR Pension Plan, NCR shall not commence coverage under the NCR Post-Retirement Welfare Benefits Plan in accordance with the terms thereof until the date on which the participant terminates from Teradata or, if such employee returns to employment with NCR from Teradata without incurring a break in service, the date on which such employee subsequently terminates employment with NCR; *provided, however*, that, unless otherwise determined NCR, such an employee employed by, or performing services for, a subsidiary or a division of Teradata and its subsidiaries shall be deemed to incur a termination of employment if, as a result of a Disaffiliation (as defined below), such subsidiary or division ceases to be a subsidiary or division, as the case may be, and such employee does not immediately thereafter become an employee of, or service provider for, Teradata or another subsidiary. Eligibility for coverage under the Teradata Corporation health care plan for active employees or the Teradata Corporation long-term disability health care plan shall be deemed to be the equivalent of eligibility for coverage under the NCR Health Care Plan or the NCR Long-Term Disability Health Care Plan, respectively, for purposes of the NCR Post-Retirement Welfare Benefit Plan.

(b) Teradata Post-Retirement Welfare Benefits Plans. Effective as of the Distribution Date, (i) Teradata may, in its sole discretion, adopt Post-Retirement Welfare Benefits Plans for the benefit of Teradata Employees, and (ii) Teradata shall be responsible for all Liabilities relating to,

arising out of or resulting from health and welfare coverage or claims incurred by or on behalf of Teradata Employees or their covered dependents under the Teradata Post-Retirement Welfare Benefits Plans, if any.

4.6 COBRA and HIPAA Compliance. NCR shall be responsible for administering compliance with the health care continuation requirements of COBRA, the certificate of creditable coverage requirements of HIPAA, and the corresponding provisions of the NCR Health and Welfare Plans with respect to Teradata Employees and their covered dependents who incur a COBRA qualifying event or loss of coverage under the NCR Health and Welfare Plans at any time prior to the Effective Time. Effective as of the Effective Time, Teradata or another member of the Teradata Group shall be responsible for administering compliance with the health care continuation requirements of COBRA, the certificate of creditable coverage requirements of HIPAA, and the corresponding provisions of the Teradata Health and Welfare Plans with respect to Teradata Employees and their covered dependents who incur a COBRA qualifying event or loss of coverage under the Teradata Health and Welfare Plans at any time on or after the Effective Time. The parties hereto agree that the consummation of the transactions contemplated by this Agreement and the Separation and Distribution Agreement shall not constitute a COBRA qualifying event for any purpose of COBRA.

4.7 Vendor Contracts.

(a) Third-Party ASO Contracts, Group Insurance Policies and HMOs. NCR and Teradata shall use commercially reasonable efforts to obligate the third party administrator of each administrative-services-only contract with a third-party administrator that relates to any of the NCR Health and Welfare Plans (an "ASO Contract"), each group insurance policy that relates to any of the NCR Health and Welfare Plans ("Group Insurance Policies") and each agreement with a Health Maintenance Organization that provides medical services under the NCR Health and Welfare Plans ("HMO Agreements"), in each case, in existence as of the date of this Agreement that is applicable to Teradata Employees, to enter into a separate ASO Contract, Group Insurance Policy and HMO Agreement, as applicable, with Teradata providing for substantially similar terms and conditions as are contained in the ASO Contracts, Group Insurance Policies and HMO Agreements, as applicable, to which NCR is a party. Such terms and conditions shall include the financial and termination provisions, performance standards, methodology, auditing policies, quality measures and reporting requirements.

(b) Effect of Change in Rates. NCR and Teradata shall use commercially reasonable efforts to cause each of the insurance companies and third-party administrators providing services and benefits under the NCR Health and Welfare Plans and the Teradata Health and Welfare Plans to maintain the premium and/or administrative rates based on the aggregate number of participants in both the NCR Health and Welfare Plans and the Teradata Health and Welfare Plans as of immediately prior to the Effective Date through the end of the year in which the Effective Date occurs. To the extent they are not successful in such efforts, NCR and Teradata shall each bear the revised premium or administrative rates attributable to the individuals covered by their respective Health and Welfare Plans.

ARTICLE V
EXECUTIVE BENEFITS AND OTHER BENEFITS

5.1 NCR Executive Incentive Plan and the Annual Incentive Plan.

(a) Teradata Post-Effective Time Bonus Awards. Teradata shall be responsible for paying all bonus awards that otherwise would have been payable under the NCR Management Incentive Plan, the Business Performance Plan and the Sales Compensation Plan to Teradata Employees and, if and to the extent applicable, Former Teradata Employees, for the performance periods that end after the Effective Time (including, for the avoidance of doubt, any performance period for which NCR determines the level of performance for the period ending at or immediately prior to the Effective Time that is paid subsequent to the Effective Time). Teradata shall also determine for Teradata Employees and, if applicable, Former Teradata Employees (i) the extent to which established performance criteria (as interpreted by Teradata, in its sole discretion) for such periods have been met, and (ii) the payment level for each Teradata Employee and Former Teradata Employee. Teradata shall assume all Liabilities with respect to any such bonus awards payable to Teradata Employees and Former Teradata Employees for such periods.

(b) NCR Bonus Awards. NCR shall be responsible for determining all bonus awards that are payable under the NCR Management Incentive Plan, the Business Performance Plan and the Sales Compensation Plan (i) to NCR Employees for the performance periods that end after the Effective Time and (ii) to NCR Employees, Teradata Employees and Former Teradata Employees for the performance periods that end on or prior to the Effective Time. NCR shall also determine for such employees (i) the extent to which established performance criteria have been met, and (ii) the payment level for each such employee. NCR shall retain all Liabilities with respect to any such bonus awards payable (i) to NCR Employees for the performance periods that end after the Effective Time and (ii) to NCR Employees, Teradata Employees and Former Teradata Employees for the performance periods that end on or prior to the Effective Time.

5.2 NCR Long-Term Incentive Plans. NCR and Teradata shall use commercially reasonable efforts to take all actions necessary or appropriate so that each outstanding Award granted under any NCR Long-Term Incentive Plan held by any individual shall be adjusted as set forth in this Section 5.2.

(a) Old NCR Options Held by NCR Employees. As determined by the Compensation and Human Resources Committee of the NCR Board of Directors (the "Committee") in its sole discretion pursuant to its authority under the applicable NCR Long-Term Incentive Plan, each Old NCR Option held by an NCR Employee as of the Effective Time shall be subject to the same terms and conditions after the Effective Time as the terms and conditions applicable to such Old NCR Option immediately prior to the Effective Time; provided, however, that subsequent to the Effective Time (i) the number of shares of NCR Common Stock subject

to such New NCR Option shall be equal to the product of (x) the number of shares of NCR Common Stock subject to such Old NCR Option immediately prior to the Effective Time and (y) the NCR Ratio, rounded down to the nearest whole share; and (ii) the per share exercise price of such New NCR Option shall be equal to the quotient obtained by dividing (x) the per share exercise price of such Old NCR Option immediately prior to the Effective Time by (y) the NCR Ratio, rounded up to the nearest whole cent.

(b) Old NCR Options Held by Teradata Employees. As determined by the Committee in its sole discretion pursuant to its authority under the applicable NCR Long-Term Incentive Plan, each Old NCR Option held by a Teradata Employee, including Teradata Employees described in Section 4.1(e) despite the fact that the Effective Time precedes the Return Date, as applicable, as of the Effective Time shall be converted into a Teradata Option and shall otherwise be subject to the same vesting and exercisability provisions after the Effective Time as immediately prior to the Effective Time; provided, however, that from and after the Effective Time (i) the number of shares of Teradata Common Stock subject to such Option shall be equal to the product of (x) the number of shares of NCR Common Stock subject to such Old NCR Option immediately prior to the Effective Time and (y) the Teradata Ratio, rounded down to the nearest whole share; (ii) the per share exercise price of such Teradata Option shall be equal to the quotient obtained by dividing (x) the per share exercise price of such Old NCR Option immediately prior to the Effective Time by (y) the Teradata Ratio, rounded up to the nearest whole cent; and (iii) except as provided above, the terms and conditions of such Teradata Options shall be governed by the terms of the Teradata Corporation 2007 Stock Incentive Plan.

(c) Old NCR Options Held by Former NCR Employees and Former Teradata Employees. As determined by the Committee in its sole discretion pursuant to its authority under the applicable NCR Long-Term Incentive Plan, each Old NCR Option held by a Former NCR Employee or Former Teradata Employee as of the Effective Time shall be converted into both a Teradata Option and a New NCR Option; provided, however, that from and after the Effective Time (i) the number of shares of Teradata Common Stock subject to the Teradata Option will equal the number of shares of NCR Common Stock subject to the Old NCR Option outstanding as of immediately before the Effective Time; (ii) the number of shares of NCR Common Stock subject to the New NCR Option will equal the number of shares of NCR Common Stock subject to the Old NCR Option outstanding as of immediately before the Effective Time; (iii) the per share exercise price of such New NCR Option shall be equal to the quotient obtained by dividing (x) the per share exercise price of such Old NCR Option immediately prior to the Effective Time by (y) the NCR Ratio, rounded up to the nearest whole cent; (iv) the per share exercise price of the Teradata Option shall be equal to the quotient obtained by dividing (x) the per share exercise price of the Old NCR Option immediately prior to the Effective Time by (y) the Teradata Ratio, rounded up to the nearest whole cent; (v) except as provided above, the New NCR Options shall otherwise be subject to the same terms and conditions after the Effective Time as the terms and conditions applicable to such Old NCR Option immediately prior to the Effective Time; and (vi) except as provided above, the terms and conditions of the Teradata Options shall be governed by the terms of the Teradata Corporation 2007 Stock Incentive Plan. For purposes of this Section 5.2(c), "Former NCR Employee" shall include individuals who are or were as of August 28, 2007 non-employee directors of NCR.

(d) NCR Restricted Stock Units and NCR Restricted Stock Held by NCR Employees and Former NCR Employees. As determined by the Committee in its sole discretion pursuant to its authority under the applicable NCR Long-Term Incentive Plan, each Old NCR Restricted Stock Unit and share of Old NCR Restricted Stock held by an NCR Employee or a Former NCR Employee shall be converted into a New NCR Restricted Stock Unit or a share of New NCR Restricted Stock, respectively, which shall be subject to the same terms and conditions after the Effective Time as the terms and conditions applicable to such Old NCR Restricted Stock Unit or Old NCR Restricted Stock immediately prior to the Effective Time; provided, however, that from and after the Effective Time, the number of shares of NCR Common Stock covered by each New NCR Restricted Stock Unit or number of shares of New NCR Restricted Stock held by the participant, as applicable, rounded to the nearest whole share, shall be equal to the product of (i) the number of shares of NCR Common Stock covered by such Old NCR Restricted Stock Unit or the number of shares of Old NCR Restricted Stock immediately prior to the Effective Time and (ii) the NCR Ratio.

(e) NCR Restricted Stock Units and NCR Restricted Stock Held by Teradata Employees and Former Teradata Employees. As determined by the Committee in its sole discretion pursuant to its authority under the applicable NCR Long-Term Incentive Plan, each Old NCR Restricted Stock Unit and share of Old NCR Restricted Stock held by a Teradata Employee, including Teradata Employees described in Section 4.1(e) despite the fact that the Effective Time precedes the Return Date, as applicable, or a Former Teradata Employee as of the Effective Time shall be converted into a Teradata Restricted Stock Unit or a share of Teradata Restricted Stock, and shall otherwise be subject to the vesting conditions after the Effective Time as the vesting conditions applicable to such Old NCR Restricted Stock Unit or shares of Old NCR Restricted Stock immediately prior to the Effective Time; provided, however, that from and after the Effective Time, (i) the number of shares of Teradata Common Stock covered by such Teradata Restricted Stock Unit or number of shares of Teradata Restricted Stock held by the participant, as applicable, rounded to the nearest whole share, shall be equal to the product of (x) the number of shares of NCR Common Stock covered by such Old NCR Restricted Stock Unit or the number of shares of Old NCR Restricted Stock immediately prior to the Effective Time and (y) the Teradata Ratio; and (ii) except as provided above, the terms and conditions of such Teradata Restricted Stock and Teradata Restricted Stock Units shall be governed by the terms of the Teradata Corporation 2007 Stock Incentive Plan.

(f) NCR Restricted Stock Units Held by Non-Employee Directors. As determined by the Committee in its sole discretion pursuant to its authority under the applicable NCR Long-Term Incentive Plan, each Old NCR Restricted Stock Unit held as of the Effective Time by individuals who are or were as of August 28, 2007 non-employee directors of NCR shall be converted into both a Teradata Restricted Stock Unit and a New NCR Restricted Stock Unit; provided, however, that subsequent to the Effective Time (i) the number of shares of Teradata Common Stock subject to the Teradata Restricted Stock Unit will equal the number of shares of NCR Common Stock subject to the Old NCR Restricted Stock Unit outstanding as of immediately before the Effective Time; (ii) the number of shares of NCR Common Stock subject to the New NCR Restricted Stock Unit will equal the number of shares of NCR Common Stock subject

to the Old NCR Restricted Stock Unit as of immediately before the Effective Time; (iii) except as provided above, the New NCR Restricted Stock Units shall otherwise be subject to the same terms and conditions after the Effective Time as the terms and conditions applicable to such Old NCR Restricted Stock Unit immediately prior to the Effective Time; and (iv) except as provided above, the terms and conditions of the Teradata Restricted Stock Units shall be governed by the terms of the Teradata Corporation 2007 Stock Incentive Plan.

(g) Special Adjustments for Certain Persons. Former NCR Employees and Former Teradata Employees who terminate employment by reason of death, disability or retirement after the Record Date but prior to the Effective Time and who hold Old NCR Restricted Stock that vests immediately upon such termination shall receive an appropriate adjustment from NCR to the number of shares of Old NCR Restricted Stock.

(h) Foreign Grants/Awards. To the extent that the NCR Awards are granted to non-U.S. employees under any domestic or foreign equity-based incentive program sponsored by a member of the NCR Group, NCR and Teradata shall use their commercially reasonable efforts to preserve, at and after the Effective Time, the value and tax treatment accorded to such NCR Awards granted to non-U.S. employees under any domestic or foreign equity-based incentive program sponsored by any member of the NCR Group.

(i) Miscellaneous Award Terms. After the Distribution Date, NCR Awards adjusted pursuant to Section 5.2, regardless of by whom held, shall be settled by NCR pursuant to the terms of the NCR Long-Term Incentive Plan, and Teradata Awards, regardless of by whom held, shall be settled by Teradata pursuant to the terms of the Teradata Stock Incentive Plan. For the avoidance of doubt, any Awards that are forfeited, terminated or otherwise cancelled, will revert to the applicable issuer regardless of the employer of the recipient. The Distribution shall not constitute a termination of employment for any Teradata Employee or by individuals who are or were as of August 28, 2007 non-employee directors of NCR for purposes of any Award (for the avoidance of doubt, the foregoing shall apply to obligations under any deferred compensation plans).

(j) Waiting Period for Exercisability of Options and Grant of Options and Awards. The NCR Options and Teradata Options shall not be exercisable during a period beginning on a date prior to the Distribution Date determined by NCR in its sole discretion, and continuing until the NCR Initial Stock Value and the NCR Stock Value are determined immediately after the Distribution, or such longer period as NCR determines necessary to implement the provisions of this Section 5.2.

(k) Restrictive Covenants.

(i) Following the Distribution Date, Teradata shall use its commercially reasonable efforts to monitor the Teradata Employees and Former Teradata Employees to determine whether any such Teradata Employees or Former Teradata Employees

have breached any of the restrictive covenants in the agreements evidencing the terms of their Teradata Awards received as a result of the Award conversions described in this Section 5.2. As soon as practicable following Teradata's actual knowledge that a Teradata Employee or Former Teradata Employee who is or was global grade level 15 or above has, or reasonably may be believed to have, breached any such covenant, Teradata shall provide NCR in writing with the name and address of such employee or former employee and the name and address of the enterprise in which such employee or former employee is believed to have been engaged. Notwithstanding the foregoing or anything in any agreement evidencing the terms of any Teradata Awards to the contrary, it shall not be a violation of any non-competition or non-solicitation of clients or customers covenant under such awards for a holder of a Teradata Award to engage in acts on behalf of Teradata or a member of the Teradata Group that are otherwise prohibited by the terms of such non-competition or non-solicitation of clients or customers covenants. To the extent that a Teradata Award described herein contains one or more restrictive covenants, NCR shall be deemed an intended, express third-party beneficiary to such Teradata Award such that NCR may enforce such covenants against the Teradata Employee or Former Teradata Employee for violations of such covenants occurring during the twelve-month period beginning upon the Effective Time.

(ii) Following the Distribution Date, NCR shall use its commercially reasonable efforts to monitor the NCR Employees and Former NCR Employees to determine whether any such NCR Employees or Former NCR Employees have breached any of the restrictive covenants in the agreements evidencing the terms of their new NCR Awards received as a result of the Award conversions described in this Section 5.2. As soon as practicable following NCR's actual knowledge that an NCR Employee or Former NCR Employee who is or was global grade level 15 or above has, or reasonably may be believed to have, breached any such covenant, NCR shall provide Teradata writing with the name and address of such employee or former employee and the name and address of the enterprise in which such employee or former employee is believed to have been engaged. Notwithstanding the foregoing or anything in any agreement evidencing the terms of any new NCR Awards to the contrary, it shall not be a violation of any non-competition or non-solicitation of clients or customers covenant under such awards for a holder of a new NCR Award to engage in acts on behalf of NCR or a member of the NCR Group that are otherwise prohibited by the terms of such non-competition or non-solicitation of clients or customers covenants. To the extent that a new NCR Award described herein contains one or more restrictive covenants, Teradata shall be deemed an intended, express third-party beneficiary to such Award such that Teradata may enforce such covenants against the NCR Employee or Former NCR Employee for violations of such covenants occurring during the twelve-month period beginning upon the Effective Time.

5.3 Registration Requirements. As soon as possible following the time as of which the Registration Statement (as defined in the Separation and Distribution Agreement) is declared effective by the Securities and Exchange Commission but in any case before the Distribution Date and before the date of issuance or grant of any Teradata Option and/or shares of Teradata Common Stock pursuant to this Article V, Teradata agrees that it shall file a Form S-8 Registration Statement with respect to and cause to be registered pursuant to the Securities Act of 1933, as amended, the shares of Teradata Common Stock authorized for issuance under the Teradata Stock Incentive Plan as required

pursuant to such Act and any applicable rules or regulations thereunder, with such registration to be effective on or prior to the Distribution Date.

5.4 NCR Non-Qualified Retirement Plans. Effective as of the Effective Time, NCR shall retain sponsorship of the NCR Non-Qualified Retirement Plans and their related trusts and any other trusts or other funding arrangements established or maintained with respect to such plans, or any Assets held as of the Distribution Date with respect to such plans; and, subject to Section 5.2(h), all Assets and Liabilities relating to, arising out of or resulting from claims incurred by or on behalf of any individuals with respect to benefits under the NCR Non-Qualified Retirement Plans.

5.5 Severance Plans. Except as expressly provided in Schedule VII hereto, or as required by applicable law, (a) as of the Effective Time, NCR shall retain all Liabilities relating to the NCR Severance Pay Program and all Liabilities relating to, arising out of, or resulting from claims incurred by or on behalf of any NCR Employee or Former NCR Employee under such plans and Teradata shall assume or retain, as applicable, all Liabilities relating to the NCR Severance Pay Program and all Liabilities relating to, arising out of, or resulting from claims incurred by or on behalf of any Teradata Employee or Former Teradata Employee under such plans; (b) a Teradata Employee shall not be deemed to have terminated employment for purposes of determining eligibility for benefits under the NCR Severance Pay Program or other similar plans and programs in connection with or in anticipation of the consummation of the transactions contemplated by the Separation and Distribution Agreement, and shall cease to be covered thereby as of the Effective Time and (c) Teradata shall be solely responsible for all Liabilities in respect of all costs arising out of payments and benefits relating to the termination or alleged termination of any Teradata Employee's employment that occurs as a result of or in connection with or following the consummation of the transactions contemplated by the Separation and Distribution Agreement, including any amounts required to be paid (including any payroll or other taxes), and the costs of providing benefits, under any applicable severance, separation, redundancy, termination or similar plan, program, practice, contract, agreement, law or regulation (such benefits to include any medical or other welfare benefits, outplacement benefits, accrued vacation, and taxes) (it being understood that, for the avoidance of doubt, if NCR or a member of the NCR Group is required pursuant to applicable law to pay any such severance amount, to the extent permitted by applicable law, Teradata shall reimburse NCR for such amount upon request which shall include reasonable proof of, and grounds for, such payment).

5.6 Employee Stock Purchase Plan. Each Teradata Employee and Former Teradata Employee shall be deemed to have terminated employment as of the Effective Time for purposes of the NCR Employee Stock Purchase Plan and shall cease to participate in such plan as of the Effective Time.

5.7 Unused Vacation Pay. For purposes of determining any Teradata Employee's entitlement to distribution of accrued vacation pay, a Teradata Employee shall not be deemed to have terminated employment as a result of his or her transfer to a member of the Teradata Group.

ARTICLE VI
GENERAL AND ADMINISTRATIVE

6.1 Sharing of Participant Information. NCR and Teradata shall share, and NCR shall cause each other member of the NCR Group to share, and Teradata shall cause each other member of the Teradata Group to share with each other and their respective agents and vendors (without obtaining releases) all participant information necessary for the efficient and accurate administration of each of the Teradata Benefit Plans and the NCR Benefit Plans, to the fullest extent permitted by applicable law. NCR and Teradata and their respective authorized agents shall, subject to applicable laws, be given reasonable and timely access to, and may make copies of, all information relating to the subjects of this Agreement in the custody of the other party, to the extent necessary for such administration. Until the Effective Time, all participant information shall be provided in the manner and medium applicable to participating companies in Benefit Plans of NCR generally, and thereafter, all participant information shall be provided in a manner and medium as may be mutually agreed to by NCR and Teradata. Without limiting the generality of the foregoing, within 10 days following the end of each fiscal quarter of NCR following the Effective Time, Teradata shall provide to NCR, at Teradata's sole expense, a list of each Teradata Employee who is entitled to benefits under Section 3.4(c) or 4.5(a) and has terminated employment with Teradata, including a termination by reason of a Disaffiliation, and the date of termination of such Teradata Employee in order that NCR may provide the benefits to such Teradata Employees pursuant to Sections 3.4(c) and 4.5(a), respectively.

6.2 Reasonable Efforts/Cooperation. Each of the parties hereto will use its commercially reasonable efforts to promptly take, or cause to be taken, all actions and to do, or cause to be done, all things necessary, proper or advisable under applicable laws and regulations to consummate the transactions contemplated by this Agreement. Each of the parties hereto shall cooperate fully on any issue relating to the transactions contemplated by this Agreement for which the other party seeks a determination letter or private letter ruling from the Internal Revenue Service, an advisory opinion from the Department of Labor or any other filing, consent or approval with respect to or by a governmental agency.

6.3 No Third-Party Beneficiaries. This Agreement is solely for the benefit of the Parties and is not intended to confer upon any other Persons any rights or remedies hereunder. Except as expressly provided in this Agreement, nothing in this Agreement shall preclude NCR or any other member of the NCR Group, at any time after the Effective Time, from amending, merging, modifying, terminating, eliminating, reducing, or otherwise altering in any respect any NCR Benefit Plan, any benefit under any Benefit Plan or any trust, insurance policy or funding vehicle related to any NCR Benefit Plan. Except as expressly provided in this Agreement, nothing in this Agreement shall preclude Teradata or any other member of the Teradata Group, at any time after the Effective Time, from amending, merging, modifying, terminating, eliminating, reducing, or otherwise altering in any respect any Teradata Benefit Plan, any benefit under any Benefit Plan or any trust, insurance policy or funding vehicle related to any Teradata Benefit Plan.

6.4 Audit Rights With Respect to Information Provided.

(a) Each of NCR and Teradata, and their duly authorized representatives, shall have the right to conduct reasonable audits with respect to all information required to be provided to it by the other party under this Agreement, provided that the party conducting the audit (the "Auditing Party") shall have provided 30 days' prior written notice to the other party prior to the audit, unless a shorter amount of time is required in order to comply with applicable law, court or governmental order. The Auditing Party may adopt reasonable procedures and guidelines for conducting audits and the selection of audit representatives under this Section 6.4. The Auditing Party shall have the right to make copies of any records at its expense, subject to any restrictions imposed by applicable laws and to any confidentiality provisions set forth in the Separation and Distribution Agreement, which are incorporated by reference herein. The party being audited shall provide the Auditing Party's representatives with reasonable access during normal business hours to its operations, computer systems and paper and electronic files, and provide workspace to its representatives. After any audit is completed, the party being audited shall have the right to review a draft of the audit findings and to comment on those findings in writing within ten business days after receiving such draft.

(b) The Auditing Party's audit rights under this Section 6.4 shall include the right to audit, or participate in an audit facilitated by the party being audited, of any Subsidiaries and Affiliates of the party being audited and to require the other party to request any benefit providers and third parties with whom the party being audited has a relationship, or agents of such party, to agree to such an audit to the extent any such persons are affected by or addressed in this Agreement (collectively, the "Non-parties"). The party being audited shall, upon written request from the Auditing Party, provide an individual (at the Auditing Party's expense) to supervise any audit of a Non-party. The Auditing Party shall be responsible for supplying, at the Auditing Party's expense, additional personnel sufficient to complete the audit in a reasonably timely manner. The responsibility of the party being audited shall be limited to providing, at the Auditing Party's expense, a single individual at each audited site for purposes of facilitating the audit.

6.5 Fiduciary Matters. It is acknowledged that actions required to be taken pursuant to this Agreement may be subject to fiduciary duties or standards of conduct under ERISA or other applicable law, and no party shall be deemed to be in violation of this Agreement if it fails to comply with any provisions hereof based upon its good faith determination that to do so would violate such a fiduciary duty or standard. Each party shall be responsible for taking such actions as are deemed necessary and appropriate to comply with its own fiduciary responsibilities and shall fully release and indemnify the other party for any Liabilities to the extent caused by the failure to satisfy any such responsibility.

6.6 Consent of Third Parties. If any provision of this Agreement is dependent on the consent of any third party (such as a vendor or employee) and such consent is withheld, the parties hereto shall use their commercially reasonable efforts to implement the applicable provisions of this Agreement to the full extent practicable. If any provision of this Agreement cannot be implemented due to the failure of such third party to consent, the parties hereto shall negotiate in good faith to implement the provision

in a mutually satisfactory manner. The phrase “commercially reasonable efforts” as used herein shall not be construed to require any party to incur any non-routine or unreasonable expense or Liability or to waive any right.

6.7 Non-Solicitation/Non-Hire of Service Providers.

(a) NCR shall not, at any time during the 12-month period following the Effective Time (the “Restricted Period”), without the prior written consent of the Chief Executive Officer of Teradata, directly or indirectly, solicit, recruit or hire (whether as an employee, officer or director) any “Restricted Person” (as defined below). Further, during the Restricted Period, NCR shall not willfully encourage or induce any management employee who is global grade level 15 or above of Teradata or any member of the Teradata Group with the intent that such person cease his or her employment relationship with Teradata or any member of the Teradata Group by expressly or implicitly offering or promising anything of value to the then-current employee. For purposes of this Section, the term “Restricted Person” shall mean any person who is during the Restricted Period, or was at any time during the three months prior to such solicitation, recruitment or hiring, an employee, officer or director of Teradata or any member of the Teradata Group, and notwithstanding the foregoing, shall not include (and the foregoing provisions of this Section shall not apply to) (i) any officer or employee whose employment with Teradata or any member of the Teradata Group is terminated by Teradata or any member of the Teradata Group without “cause” including by reason of a reduction-in-force; (ii) any person whose employment with Teradata or any member of the Teradata Group is terminated by Teradata or any member of the Teradata Group after the Effective Time for “cause” as determined by Teradata or any member of the Teradata Group at the time of such termination; (iii) any person who is serving, or has at any time served, Teradata or any member of the Teradata Group solely as an intern and does not serve, and has not served, Teradata or any member of the Teradata Group in any other capacity; or (iv) for the avoidance of doubt, any person other than a non-employee director of Teradata serving Teradata or any member of the Teradata Group solely as an independent contractor. Notwithstanding anything to the contrary set forth above in this Section, (a) the foregoing prohibitions on recruitment, solicitation, inducing and encouraging do not apply to actions taken by NCR solely as a result of an employee’s affirmative response to a general recruitment effort carried out through a public solicitation or general solicitation so long as such solicitation is not targeted at directors, officers or employees of Teradata or any member of the Teradata Group (it being understood that the foregoing non-hire covenants would still be applicable and that NCR would provide such applicant notice of the restrictions set forth in the Section), and (b) to the extent necessary to comply with any applicable ethical standards governing the conduct of attorneys, the foregoing provisions of this Section shall not apply in a manner that would restrict the right of a lawyer to provide services to NCR after termination of the lawyer’s relationship with Teradata or any member of the Teradata Group.

(b) Teradata shall not, at any time during the Restricted Period, without the prior written consent of the Chief Executive Officer of NCR, directly or indirectly, solicit, recruit or hire (whether as an employee, officer or director) any “Restricted Person” (as defined below). Further, during the Restricted Period, Teradata shall not willfully encourage or induce any management employee who is global grade level 15 or above of NCR or any member of the

NCR Group with the intent that such person cease his or her employment relationship with NCR or any member of the NCR Group for any reason by expressly or implicitly offering or promising anything of value to the then-current employee. For purposes of this Section, the term "Restricted Person" shall mean any person who is during the Restricted Period, or was at any time during the three months prior to such solicitation, recruitment or hiring, an employee, officer or director of NCR or any member of the NCR Group, and notwithstanding the foregoing, shall not include (and the foregoing provisions of this Section shall not apply to) (i) any officer or employee whose employment with NCR or any member of the NCR Group is terminated by NCR or any member of the NCR Group without "cause" including by reason of a reduction-in-force; (ii) any person whose employment with NCR or any member of the NCR Group is terminated by NCR or any member of the NCR Group after the Effective Time for "cause" as determined by NCR or any member of the NCR Group at the time of such termination; (iii) any person who is serving, or has at any time served, NCR or any member of the NCR Group solely as an intern and does not serve, and has not served, NCR or any member of the NCR Group in any other capacity; or (iv) for the avoidance of doubt, any person other than a director of NCR serving NCR or any member of the NCR Group solely as an independent contractor. Notwithstanding anything to the contrary set forth above in this Section, (a) the foregoing prohibitions on recruitment, solicitation, inducing and encouraging do not apply to actions taken by Teradata solely as a result of an employee's affirmative response to a general recruitment effort carried out through a public solicitation or general solicitation so long as such solicitation is not targeted at directors, officers or employees of NCR or any member of the NCR Group (it being understood that the foregoing non-hire covenants would still be applicable and that Teradata would provide such applicant notice of the restrictions set forth in the Section) and (b) to the extent necessary to comply with any applicable ethical standards governing the conduct of attorneys, the foregoing provisions of this Section shall not apply in a manner that would restrict the right of a lawyer to provide services to Teradata after termination of the lawyer's relationship with NCR or any member of the NCR Group.

ARTICLE VII

7.1 Further Actions. The parties hereto agree to take, or to cause to be taken, all actions required by Schedule VII hereto, the provisions of which are incorporated by reference and made a part of this Agreement.

ARTICLE VIII
MISCELLANEOUS

8.1 Effect If Distribution Does Not Occur. If the Separation and Distribution Agreement is terminated prior to the Distribution Date, then all actions and events that are, under this Agreement, to be taken or occur effective immediately prior to or as of the Effective Time, or immediately after the Effective Time, or otherwise in connection with the Separation Transactions shall not be taken or occur except to the extent specifically agreed by NCR and Teradata.

8.2 Relationship of Parties. Nothing in this Agreement shall be deemed or construed by the parties or any third party as creating the relationship of principal and agent, partnership or joint venture between the parties, it being understood and agreed that no provision contained herein, and no act of the parties, shall be deemed to create any relationship between the parties other than the relationship set forth herein.

8.3 Affiliates. Each of NCR and Teradata shall cause to be performed, and hereby guarantees the performance of, all actions, agreements and obligations set forth in this Agreement to be performed by another member of the NCR Group or a member of the Teradata Group, respectively.

8.4 Notices. All notices, requests, claims, demands and other communications hereunder shall be in writing and shall be deemed given to a party when (a) delivered to the appropriate address by hand or by nationally recognized overnight courier service (costs prepaid); (b) sent by facsimile with confirmation of transmission by the transmitting equipment; or (c) received or rejected by the addressee, if sent by certified mail, return receipt requested, in each case to the following addresses and facsimile numbers and marked to the attention of the person (by name or title) designated below (or to such other address, facsimile number or person as a party may designate by notice to the other parties):

(a) if to NCR:

NCR Corporation
General Counsel – NOTICES
1700 S. Patterson Blvd., WHQ-1
Dayton, OH 45479
Facsimile: (937) 445-7214

(b) if to Teradata:

Teradata Corporation
General Counsel – NOTICES
Law.notices@teradata.com
On or before December 31, 2007:
1700 S. Patterson Blvd., WHQ-4
Dayton, Ohio 45479
After December 31, 2007:
2835 Miami Village Drive
Miamisburg, OH 45342

8.5 Incorporation of Separation and Distribution Agreement Provisions. The following provisions of the Separation and Distribution Agreement are hereby incorporated herein by reference, and unless otherwise expressly specified herein, such provisions shall apply as if fully set forth herein (references in this Section 8.5 to an “Article” or “Section” shall mean Articles or Sections of the Separation and Distribution Agreement, and references in the material

IN WITNESS WHEREOF, the parties have caused this Employee Benefits Agreement to be duly executed as of the day and year first above written.

NCR CORPORATION

By: /s/ William Nuti
Name: William Nuti
Title: President and Chief Executive Officer

TERADATA CORPORATION

By: /s/ Michael Koehler
Name: Michael Koehler
Title: President and Chief Executive Officer