

VMWARE SPAIN S.L. PENSION SCHEME PLAN REGULATIONS

JANUARY 1ST, 2013

(MODIFIED JUNE 2014)

CONTENTS

1. INTRODUCTION.....	1
2. DEFINITIONS	2
1.1. COMPANY	2
1.2. GROUP	2
1.3. PENSION SCHEME, PENSION PLAN OR PLAN.....	2
1.4. PLAN IMPLEMENTATION DATE	2
1.5. PARTICIPANTS	2
1.6. SUSPENDED PARTICIPANTS	2
1.7. BENEFICIARIES	3
1.8. SPOUSE	3
1.9. CAUSAL EVENT	4
1.10. NORMAL RETIREMENT DATE.....	4
1.11. EARLY RETIREMENT DATE	4
1.12. DEFERRED RETIREMENT DATE	4
1.13. TOTAL PERMANENT DISABILITY	4
1.14. ABSOLUTE PERMANENT DISABILITY	4
1.15. MAJOR DISABILITY.....	4
1.16. SEVERE DEPENDENCE	5
1.17. MAJOR DEPENDENCE	5
1.18. REGULATORY SALARY OF THE PLAN.....	5
1.19. INDIVIDUAL ACCUMULATED FUND.....	5
1.20. SUM OF PREMIUMS PAID	5
3. PARTICIPANTS	6
2.1. REQUIREMENTS.....	6
2.2. LEAVING THE PLAN	6
2.3. SUSPENSION OF THE EMPLOYMENT RELATIONSHIP	7
4. FINANCING OF THE PLAN	8
3.1. FINANCING OF THE PLAN	8
5. BENEFITS OF THE PENSION PLAN.....	11
4.1. COMMON DISPOSITIONS	11

4.2. RETIREMENT BENEFIT	12
4.3. DEATH BENEFIT	13
4.4. PERMANENT DISABILILTY OR MAJOR DISABILITY BENEFIT	14
4.5. DEPENDENCE BENEFIT.....	14
4.6. EXCEPTIONAL CASES OF LIQUIDITY	15
6. ECONOMIC RIGHTS IN THE CASE OF LEAVING.....	16
5.1. AMOUNT OF THE ECONOMIC RIGHTS IN CASE OF LEAVING	16
5.2. MAINTENANCE OR TRANSFER OF THE ECONOMIC RIGHTS IN CASE OF LEAVING	16
5.3. LONG-TERM UNEMPLOYMENT OR SERIOUS ILLNESS	16
7. MODIFICATION OF THE PLAN.....	17
8. TERMINATION OF THE PLAN	18
9. FIRST ADDITIONAL PROVISION.....	I
10. FIRST TRANSITORY PROVISION	I
11. SECOND TRANSITORY PROVISION	I

INTRODUCTION

VMware Spain S.L. sponsors this Pension Scheme to guarantee all the Employees included within its field of application and if such is the case, their beneficiaries, certain benefits, independent of those foreseen by the Social Security and compatible with them.

Under no circumstances should this Pension Scheme be understood to substitute the benefits belonging to the Spanish Social Security System.

This Pension Scheme substitutes the former EMC², S.A Pension Scheme and was modified and up-dated in accordance with the regulations in force in January 1st, 2013.

The Scheme was modified in June 2013 to include the modification on Social Security and Pension Plans and Funds following Act 27/2011, August 1st, on adaptation and modernization of the Social Security System, modified the Social Security Law and Final Disposition 9th, of Act 17/2012, December 27th, State Budget for 2013 that modify Act 1/2002, November 29th on Pension Plans and Funds.

DEFINITIONS

In this Regulation it should be understood that the expressions made in the masculine form must include the feminine form and vice versa.

1.1. COMPANY

VMware Spain S.L., which promotes the establishment of the Pension Plan and takes part in its development. Hereinafter, Hereinafter the term Company shall refer to VMware Spain S.L. if not expressly mentioned otherwise, such as the insurance company.

1.2. GROUP

By group of companies shall be understood that comprised of the two or more entities constituting a decision unit, due to the fact that any of them, directly or indirectly, exercises control over the others.

The provisions of Article 42 of the Commercial Code will apply for the purposes of defining this control.

1.3. PENSION SCHEME, PENSION PLAN OR PLAN

This is the set of provisions established in this Regulation.

1.4. PLAN IMPLEMENTATION DATE

The implementation date of the Plan is January 1st, 2013.

1.5. PARTICIPANTS

Any Employee in the Company payroll who decides to participate in the Pension Plan and meets the eligibility requirements indicated in this Regulation

1.6. SUSPENDED PARTICIPANTS

Suspended Participants will be considered to be those who have suspended their employment relationship with the Company for causes other than Maternity or Paternity leave, or Temporary Disability.

Likewise, Suspended Participants will be considered to be Participants who terminate their employment relationship with the Company and do not transfer their Individual Accumulated Fund.

1.7. BENEFICIARIES

Individuals who are entitled to receive the benefits derived from this Plan, whether they have been Participants or not.

In the event of retirement and permanent disability, the Participant in the Plan will be the beneficiary.

In the event of death, the following order of priority will be followed with an excluding nature:

1. Whether the person or persons designated by the Participant and the proportion or proportions that he/she had instructed, had been made at least one month prior to the date of his/her death.
2. Whether the spouse who is not legally separated or the common-law partner meet the following requirements:
 - The common-law partner must accredit having lived as a marital partner with the Participant for a minimum period of two years prior to the death;
 - The Participant must have informed the Company about the existence of the common-law partner at least one year prior to the date of death with the relevant accreditation.

The abovementioned accreditation will be made by one of the following means:

- By public deed in the presence of a notary.
 - By a Certificate issued by the special register for common-law couples in the Autonomous Community or Town Council of the place of residence.
3. The children, in equal parts.
 4. The parents, in equal parts.
 5. The other legal heirs.

1.8. SPOUSE

The legitimate spouse of the Participant is considered someone who has not settled a divorce, annulment of marriage, common-law partner, or legal separation at the time of the triggering event.

1.9. CAUSAL EVENT

It is the occurrence or event that entitles a Participant or Beneficiary to receive one of the benefits established in this Pension Plan.

1.10. NORMAL RETIREMENT DATE

The normal retirement date will be the date on which the Participant attains the normal retirement age and get retired in accordance with the applicable Social Security and Pension Plans and Funds legislation.

1.11. EARLY RETIREMENT DATE

Early retirement date is understood to be the day on which the Participant stops rendering services for the Company as he/she is stopping work due to early retirement.

Any date prior to the date of regular retirement on which the participant ceases his/her employment relationship in accordance with the applicable Social Security and Pension Plans and Funds legislation and with the express consent of the Company.

Early retirement will only be possible once the participant has attained the age of 60.

1.12. DEFERRED RETIREMENT DATE

Any day subsequent to the date of normal retirement on which the Participant ceases the employment relationship with the express consent of the Company.

1.13. TOTAL PERMANENT DISABILITY

A physical irreversible situation caused by illness or accident, common or professional, which makes it impossible for the Participant to continue the tasks and activities belonging to his/her regular profession.

1.14. ABSOLUTE PERMANENT DISABILITY

A physical irreversible situation caused by illness or accident, common or professional, which makes it impossible for the Participant to develop the carry out tasks and activities belonging to any profession or trade.

1.15. MAJOR DISABILITY

Major Disability is defined as the situation of permanent incapacity where the Participant requires the assistance of a third person to perform the most elemental actions in everyday life.

1.16. SEVERE DEPENDENCE

A situation that determines the need, by a person, of help to perform various basic activities in everyday life two or three times a day, but does not require a permanent carer or has extensive support needs for personal independence.

1.17. MAJOR DEPENDENCE

A situation where a person needs help to perform various basic activities in everyday life and due to their total loss of physical, mental, intellectual or sensorial dependence needs the indispensable and continuous support by another person or has generalised support requirements for personal independence.

1.18. REGULATORY SALARY OF THE PLAN

For the purposes of the annual remuneration plan on February 1 of each year, the wage will be understood to consist exclusively of the following items: base wage, bonus and commission. . The variable remuneration –will be based on OTE “on target earnings”. In no case will those amounts that the participant has received as variable remuneration in excess of 100% of the proposed OTE “on target earnings” objectives be included. However, any wage increase implemented during the current year will be included within the wage item for the purposes of the plan.

Any modification of the prior items that changes their designation, nature, manner of determination or accrued amount, whether set out by Law, collective bargaining or internal decision of the Company must be expressly allowed by the Company to be recognized for the purposes of contributions to the benefits of this plan.

1.19. INDIVIDUAL ACCUMULATED FUND

For each Participant, this is the accumulation of the periodic contributions that are made to this Plan, plus the yield that is acknowledged; having deducted the expenses incurred corresponding to each Participant.

1.20. SUM OF PREMIUMS PAID

The sum of premiums paid is the sum of contributions realized for the insurance in favour of the insured during the term of the insurance.

PARTICIPANTS

2.1. REQUIREMENTS

All the employees with one year of continuing service in the Company, who do not participate in a Pension Plan in another company of the group, can enter this Pension Plan. All employees on the company payroll at the date of the introduction of this Pension Plan will be entitled to receive contributions from that date.

If a Participant moves to give services in another company in the Group, either inside or outside Spain, he/she may continue to be a Participant during this period at the Company's discretion, in accordance with the agreed upon transfer conditions. These transfer conditions will establish the membership terms to the Plan that are applicable in each case: regulatory salary, regime of contributions, etc.

2.1.1. PARTICIPANT'S OBLIGATIONS

The following are the Participant's obligations:

- a) Meet the rules established in this Regulation document
- b) Informing the Company of the personal and family circumstances that are required in order to determine the corresponding benefit, as well as any modifications that might occur in this information.
- c) Communicate the casual events of the benefits, and provide the documentation necessary for it to be received in accordance with these Plan Regulations.

2.2. LEAVING THE PLAN

The Participant will leave the Plan in the following situations:

- a) Due to termination of the employment relationship with the Company.
- b) Due to having reached the date of regular retirement and continuing to be on the Company's payroll without its consent.
- c) By mutual agreement between the participant and the Company.
- d) Due to serious breach of the clauses stipulated in this Regulation document.

- e) Due to termination of the pension plan in the circumstances set out in section 7 of this Regulation.
- f) Due to entitlement to any of the benefits stipulated in section 4 of this Regulation

2.3. SUSPENSION OF THE EMPLOYMENT RELATIONSHIP

The Company will not make contributions of any type in favour of a participant during the time that his/her employment agreement is suspended, and his/her Individual Accumulated Fund will remain in the collective life insurance policy set out in this pension Plan.

In case of maternity or paternity leave, or temporary disability of the participant, the Company will make contributions in his/her favour.

FINANCING OF THE PLAN

3.1. FINANCING OF THE PLAN

This Pension Plan will be exclusively financed by the Company.

In order to be entitled to contributions, the Participant must accredit 1 year of continuous service at the Company. It will be understood that all employees on the company payroll as of the date of the introduction of this pension plan will be entitled to contribution from said date.

The contributions of the Company can be regular or extraordinary.

3.1.1. REGULAR CONTRIBUTION

The regular contribution will be calculated according to the following formula:

$$AO = 2\% \times S$$

Where

AO = Regular contribution

S = Wage for the purposes of the plan defined in section 1.18 of this Regulation.

3.1.2. EXTRAORDINARY CONTRIBUTION

The extraordinary contribution will be calculated each year as follows:

- If at the close of the fiscal year it is attained a percentage equal to or greater than 80% and less than 100% of the budget for the fiscal year (on an annual basis), the extraordinary contribution will be equal to

$$AE = 1\% \times S$$

- If at the close of the fiscal year it is attained a percentage equal to or greater than 100% of the budget for the fiscal year (on an annual basis), the extraordinary contribution will be equal to

$$AE = 3\% \times S$$

Where

AE = Extraordinary contribution

S = Wage for the purposes of the plan defined in section 1.18 of this Regulation.

- If at the end of the fiscal year it is attained a percentage less than 80% of the budget for the fiscal year the Company will not make any extraordinary contribution.

3.1.3. COMPULSORY NATURE OF THE CONTRIBUTIONS

The Company undertakes to make the contributions to the pension plan provided that it has not incurred losses during 2 consecutive fiscal years, in which case the Company may freeze the making of them until the profit situation is re-established.

The Company will cease to make contributions in the case of the termination of the employment relationship or in the event that the agreement is suspended with the exception of the cases of maternity or paternity leave and temporary disability.

3.1.4. FREQUENCY OF THE CONTRIBUTIONS

Regular contributions will be made annually and paid in the first quarter of the following year at the same time as the extraordinary contributions.

Extraordinary contribution, if applicable, will be made annually in the first quarter of the following year

3.1.5. CONTRIBUTION FOR A PERIOD OTHER THAN A YEAR

When it is necessary to determine the amount of the contribution for a period less than a complete year (suspended Participant, termination of the employment relationship, etc.), the regular contribution calculated according to section 3.1.1 and the extraordinary contribution calculated according to section 3.2.1, as applicable, will be multiplied by the quotient obtained from dividing by 12 the number of months completed with respect to which the contribution must be made.

In this case, the company's contribution can be made prior to the date described in section 3.1.4 of this Regulation.

3.1.6. SUSPENSION OF THE CONTRIBUTIONS

In addition to the circumstance covered in Article 3.1.3, the Company can suspended, modify or limit is contribution in the event of a change in the Spanish legislation relating to social security or to the interpretation that the pertinent bodies may make to its terms, if it entails an increase in the Company's obligations.

Likewise, the Company may suspend the contribution to this pension plan in case of non-fulfilment by the Participant of the obligations contained in section 2.2.

3.1.7. CONTRIBUTIONS IN CASE OF DEFERRED RETIREMENT

In the case of deferred retirement with the express consent of the Company, the latter must continue making the corresponding contributions until the date of the deferred retirement.

In the case of deferred retirement without the express consent of the Company, the [action of the] participant will trigger removal from this pension plan according to section 2.3.

3.1.8. FINANCING OF THE CONTRIBUTIONS

The plan will be financed through annual contributions in the form of an insurance premium to an insurance company charged with the management of this pension plan, without prejudice to being able to compensate all or part thereof with possible surpluses that are generated by the policy.

The commitment of the Company is limited to correctly financing the obligations deriving from this Regulation; consequently it reserves the right to agree with the insurance company to recover any surplus.

The Company reserves the right to designate the insurance company and to negotiate the terms of the collective life insurance policy through which this pension plan will be financed. It also reserves the right to replace the insurance company with another when it deems it appropriate.

The collective life insurance that supports this pension plan will comply with the requirements stipulated in the First Additional Provision of 1/2002, November 29, on Pension Plans and Funds and Royal Decree 1588/1999, October 15, which approved the Regulation governing the instrumentation of commitments under the company pensions for workers.

BENEFITS OF THE PENSION PLAN

4.1. COMMON DISPOSITIONS

4.1.1. *BENEFIT*

The economic right that the Participant or his/her Beneficiaries should obtain, in the event that any of the contingencies stipulated in this section should occur. This economic right will consist of the amount calculated according to sections 4.2.2, 4.3.2., 4.4.2. and 4.5.2.

4.1.2. *FORESEEN CONTINGENCIES*

These benefits will occur due to any of the following contingencies:

- Retirement.
- Death.
- Total or Absolute Permanent Disability and Major Disability.
- Severe and Major Dependence.

4.1.3. *INCOMPATIBILITY OF BENEFITS*

The benefits set forth under this heading and under heading 5 substitute one another. The Beneficiary may only be entitled to one benefit.

4.1.4. *FORM OF THE BENEFIT*

A beneficiary who is entitled to one of the benefits stipulated in section 4, will receive such benefit in the form of capital, income or in the form of a mixed benefit of the above at his/her choice.

Once the beneficiary has made a decision and sent a written document to the Company, this decision will be irrevocable.

If he/she should opt to receive a part or all of the benefit in the form of income, this will result in the conversion of the benefit amount into an annuity, applying the particular actuarial criteria of the insurance company. The latter will be responsible for transforming the amount of the benefit into an annuity. The amount will be communicated by the insurance company, taking into

account the decision of the beneficiary with respect to whether it concerns an annuity that is temporary or lifetime, increasing or constant, reversible or irreversible.

4.1.5. EXPIRATION OF THE RIGHT TO THE BENEFIT

The right to the payment of the caused and acknowledged benefit expires after one year has passed from the day following the notification to the Beneficiary of its granting, if within this period and due to a cause that may be attributed to the Beneficiary, it had not been possible to make the payment.

4.1.6. TAXES

Any tax, present or future that is due on the benefits set forth in this Plan will be the Beneficiary's responsibility.

4.2. RETIREMENT BENEFIT

4.2.1. CASUAL EVENT

a) Normal retirement.

The Participant, who definitively stops his/her employment with the Company due to retirement on the normal retirement date, will be entitled to the normal retirement benefit.

b) Early retirement

The Participant, who definitively stops his/her employment with the Company due to retirement on an earlier retirement date, in accordance with that set forth in the corresponding Social Security Regime, and with the express consent of the Company will be entitled to the early retirement benefit.

Other forms of acquiring the Individual Accumulated Funds before retirement According to the Spanish legislation on Pension Plans and Funds:

1. Likewise, the perception of the benefit corresponding to retirement may be obtained from age 60 if the Participant meets the following requirements:

- a) Whereas he/she has stopped all activities that cause payment to the Social Security, without detriment to the fact that, if applicable, he/she continues to be assimilated to the subscription on some regime of the Social Security.

b) Whereas at the moment of requesting the early provision he/she does not yet meet all the requirements to obtain the retirement benefit on the corresponding Social Security regime.

2. Participants may also receive the early retirement benefit if he, irrespective of his age, becomes legally unemployed as a result of the cases included in articles 49.1.g), 51, 52 and 57.bis of the Spanish Workers' Statute.

c) Partial retirement

Participants, who, in accordance with the Social Security regulations, are in the situation of partial retirement, will maintain the condition of Participant until total retirement.

d) Deferred retirement

Any Participant who definitively stops his/her employment relationship with the Company at Deferred Retirement Date will be entitled to the benefit for Deferred Retirement.

4.2.2. AMOUNT OF THE BENEFIT

The benefits for the contingency set forth under this heading will be calculated using the Individual Accumulated Fund corresponding to the Participant on the date of the causal event..

4.2.3. BENEFICIARY

The Participant who is entitled to it in accordance with that set forth in the previous point will be the Beneficiary of the retirement benefit.

4.3. DEATH BENEFIT

4.3.1. CASUAL EVENT

Participant's death.

4.3.2. AMOUNT OF THE BENEFIT

The benefits for the contingency set forth under this heading will be calculated using the Individual Accumulated Fund corresponding to the Participant on the date of the causal event..

4.3.3. BENEFICIARIES

The people included under Heading 1.7. will be the beneficiary/ies exclusively and in the stated order, of the death benefit.

4.4. PERMANENT DISABILILTY OR MAJOR DISABILITY BENEFIT

4.4.1. CASUAL EVENT

This is the situation of Total or Absolute Permanent Disability or Major Disability occurring to a Participant.

This situation must be approved and declared by the competent body of the Social Security.

4.4.2. AMOUNT OF THE BENEFIT

The benefits for the contingency set forth under this heading will be calculated using the Individual Accumulated Fund corresponding to the Participant on the date of the causal event..

4.4.3. BENEFICIARY

The Participant who is entitled to receive it in accordance with this Regulation will be the Beneficiary of the Permanent Disability Benefit.

4.5. DEPENDENCE BENEFIT

4.5.1. CASUAL EVENT

This is the situation of Severe or Major Dependence occurring to the Participant.

The degree and levels of dependence, for assessment purposes, will be determined by way of the application of the scale agreed upon in the System's Territorial Council for Independence and Care for Dependence or the competent entity.

4.5.2. AMOUNT OF THE BENEFIT

The benefits for the contingency set forth under this heading will be calculated using the Individual Accumulated Fund corresponding to the Participant on the date of the causal event..

4.5.3. BENEFICIARY

The Participant who is entitled to receive it in accordance with this Regulation will be the Beneficiary of the Serious or Severe Dependence Benefit.

4.6. EXCEPTIONAL CASES OF LIQUIDITY

The Participant will be entitled to his/her Individual Accumulated Fund in the case of long term unemployment or serious illness, in accordance with the terms established in the regulation of Pension Plans and Funds.

ECONOMIC RIGHTS IN THE CASE OF LEAVING

5.1. AMOUNT OF THE ECONOMIC RIGHTS IN CASE OF LEAVING

The Participant will have the right to 100% of his/her Individual Accumulated Fund, if he/she ceases his/her employment relationship with the Company, without having triggered the benefits of the Plan for any reason other than disciplinary discharge declared as fair by a final Court Judgment.

5.2. MAINTENANCE OR TRANSFER OF THE ECONOMIC RIGHTS IN CASE OF LEAVING

By decision of the employee, the individual cumulative fund to which the participant is entitled can be:

- a) Kept in the policy that instruments this Pension Plan until the date on which any of the contingencies foreseen in this Regulation occurs.
- b) Transferred to another group life insurance or qualified pension plan with the requirements established by the legislation in force at any time.

5.3. LONG-TERM UNEMPLOYMENT OR SERIOUS ILLNESS

In case of long-term unemployment or serious illness as set out in the Pension Plans and Funds regulation, the payment of the Individual Accumulated Fund defined in section 1.19 of this Regulation will be made directly to the insured.

MODIFICATION OF THE PLAN

If there should be any change to the tax or labour laws relative to Social Security, pension plans, private social welfare regulations or to any aspect affecting the form or substance of this pension plan or of the benefits included within it, the Company reserves the right to introduce into this Regulation the modifications that it deems pertinent or to replace this pension plan with another entailing an equivalent cost for it.

The Company reserves the right to formally modify this Regulation in case of dissolution of the Company due to merger or any other supposed total assignment of the equity of the entity, if it deems it necessary.

In any event, the Company will guarantee the consolidated rights that the participant had been able to obtain under this pension plan up to the limit of said cost.

TERMINATION OF THE PLAN

The following will be causes for termination of this Pension Plan:

- a) Dissolution of the Company.
- b) The other causes that may be set out under the prevailing legislation relating to social welfare.

The provisions in point a) of the preceding paragraph notwithstanding, the Company reserves the right to formally terminate this plan in case of dissolution of the Company due to merger or for any other circumstance of total assignment of the equity of the entity, if it deems it necessary.

In any case, the Company will guarantee the consolidated rights as of the date of termination of the plan that could correspond to the participants under this pension plan up to the limit of said cost, which will be transferred to another retirement instrument selected by the Company.

FIRST ADDITIONAL PROVISION

This Regulation has been translated into English and deposited along with this regulation in the Company's Personnel Department.

In the case of any queries arising as to the interpretation of the Plan, the Regulation in English will be adopted as the basic text.

FIRST TRANSITORY PROVISION

The Company recognizes the economic rights as of the date of formalization of this plan of each of the employees included in policy n° 2.213 that the Company has signed with CASER.

The transfer of the funds of said policy will be done to the new collective life insurance supported by this pension plan in accordance with the applicable legislation.

SECOND TRANSITORY PROVISION

The economic rights in policy n° 2.213 of those participants who have given rise to discharge from the Company prior to the effective date of this pension plan can, without prejudice to any other agreement with the Company, transfer the policy embodied by this pension plan if it is so agreed with the Company.

ADDENDUM TO THE PLAN REGULATIONS OF VMWARE SPAIN S.L. PENSION SCHEME

The wordings of the following provisions of the PLAN REGULATIONS of VMWARE SPAIN S.L. PENSION SCHEME are corrected to adapt them to the original intention at the establishment of the Plan and to the practice followed in the same, with the following texts:

"2.1. REQUIREMENTS

All the Regular/Permanent employees who do not participate in a Pension Plan in another company of the group can enter this Pension Plan since the first of January of the year immediately following their hire in the Company. Temporary employees, including interns, who do not participate in a Pension Plan in another group company may participate in this Pension Plan with effect from the date they become Regular/Permanent employees provided they have been hired in a year prior to the start of their participation in the Plan. All employees on the company payroll at the date of the introduction of this Pension Plan (1st January 2013) will be entitled to receive contributions from that date.

If a Participant moves to give services in another company in the Group, either inside or outside Spain, he/she may continue to be a Participant during this period at the Company's discretion, in accordance with the agreed upon transfer conditions. These transfer conditions will establish the membership terms to the Plan that are applicable in each case: regulatory salary, regime of contributions, etc. "

"3.1.5. CONTRIBUTION FOR A PERIOD OTHER THAN A YEAR

When it is necessary to determine the amount of the contribution for a period less than a complete year (temporary employee who becomes fixed employee in the terms established in section 2.1, suspended Participant or termination of the employment relationship), the regular contribution calculated according to section 3.1.1 and the extraordinary contribution calculated according to section 3.2.1, as applicable, will be multiplied by the quotient obtained from dividing by 12 the number of months completed with respect to which the contribution must be made.

In this case, the company's contribution can be made prior to the date described in section 3.1.4 of this Regulation."