



Changing the rules of business™

Paris, October 18, 2005

Name: ILOG S.A.

Share capital: 18,128,541 euros

Register of Commerce and Companies of Créteil B 340 852 458

Registered office: 9 rue de Verdun, 94250 Gentilly

ILOG S.A. - Principal Accountant Fees and Services

Fees paid by ILOG to its U.S. independent registered public accounting firm and the members of its network in fiscal year 2005 and fiscal year 2004 were as follows:

(in thousands of euros)

	Ernst & Young Audit		Audit & Diagnostic ⁽⁵⁾	
	fiscal year 2005	fiscal year 2004	fiscal year 2005	fiscal year 2004
Audit fees ⁽¹⁾	€177	€442	€35	€39
Audit-related fees ⁽²⁾	36	18	—	—
Tax fees ⁽³⁾	17	143	—	—
All other services ⁽⁴⁾	—	—	—	—
	€30	€603	€35	€39

(1) Audit fees paid to Ernst & Young Audit include the audit of our Consolidated Financial Statements in accordance with U.S. GAAP, our statutory audit and of certain of our subsidiaries, the review of our quarterly and semi-annual financial statements, SEC registration statements and other filings, and certain certifications required for French regulatory purposes.

(2) Audit –related fees include assessment of design and implementation of internal accounting controls and due diligence pertaining to business combinations.

(3) Tax fees include a detailed review of the Company’s transfer pricing policy and its compliance with tax rules, as well as tax compliance in Singapore and in the UK.

(4) Not applicable.

(5) Audit & Diagnostic are co-statutory auditors required by French law.