EXHIBIT 11

From: Chris Hummel [chris.hummel@oracle.com]
Sent: Monday, December 05, 2005 8:05 PM
To: Charles Phillips; bob.wynne@oracle.com
Subject: RE: safe passge win backs

Charles,

Since the acquisition, TomorrowNow has captured less than 1% of our PSFT/JDE support revenue, or about ~30 customers. Since 6% of our support contracts don't renew anyway, this is minimal. Some of these customers (e.g., Home Depot) would probably have left Oracle anyway.

3 customers in our sights for win backs.
--Manitowac - signed and completed. Customer has agreed to actively engage in PR.
--Praxair - currently awaiting signature. Timing not totally clear.
--Safeway - still in negotiations. Safeway has continued to work with Oracle yet contracted with TomorrowNow for limited tax and reporting updates. Safeway now wants to move back to us for that piece, too. Some questions from Juergen as to whether this is a real win back . . .

We were prepared and ready to go out with a press release on Manitowac, but Juergen vetoed it. He said this was even discussed at the EC. He was concerned about placing so much emphasis on a single, relatively unknown customer if that was the only ammunition we had. He asked that we move it to the quarterly earnings announcements.

So, in short, we have:
--a near final PR on Manitowac that has been shelved
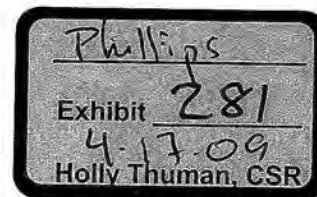--an assumption that we will include Manitowac in the Q2 announcements
--once we have more customers, we will go out with a more specific release on safe passage winbacks

Regards, Chris

-----Original Message-----
From: Charles Phillips [mailto:charles.phillips@oracle.com]
Sent: Monday, December 05, 2005 9:50 AM
To: chris.hummel@oracle.com; bob.wynne@oracle.com
Subject: safe passge win backs

where are we on this? sap is about to announce some additional customers for safe passage