

EXHIBIT 39

Damages Measures

Lost Support Profits	\$19,349,134
Infringer's Profits	\$ 8,687,586

...OR...

Reasonable Royalty	\$40,607,507
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Lump Sum vs. Running Royalty

	Lump Sum	Running Royalty
Price related to actual results	No	Yes
Risk to parties	High	Low
Contribution	Lesser	Greater
Royalty tracking	No	Yes
Buying software	Appropriate	Not appropriate
Non-exclusive license	Not appropriate	Appropriate

Georgia Pacific Factors

1. Normal royalties received by Oracle	9. Benefits of Subject IP/Alternatives
2. Normal royalties paid by SAP and TN	10. No license required
3. Nature and scope of license	11. Extent of use of the Subject IP
4. Oracle's normal policies	12. Normal profit sharing
5. Relationships	13. Benefits to users
6. Related sales	14. Expert opinion and testimony
7. Duration of license	15. Royalty rate
8. Product success	➔ Conclusion

Reasonable Royalty – TN Royalties

Year	Revenue	50% Royalty
2002	\$ 597,300	\$ 298,650
2003	2,295,985	1,147,993
2004	2,782,478	1,391,239
2005	4,006,513	2,003,256
2006	11,918,846	5,959,423
2007	24,084,993	12,042,496
2008	13,323,295	6,661,648
Subtotal	\$ 59,009,410	\$ 29,504,705
Adjustment to date of trial		5,372,116
Total		\$ 34,876,821

Reasonable Royalty – SAP Royalties

	Revenue	Profits	50% Royalty
Fujitsu	\$ 6,778,883	\$ 4,388,600	\$ 2,194,300
PCI	762,985	136,751	68,375
Pomeroy	1,485,368	919,923	459,961
Syngenta	4,675,004	2,158,338	1,079,169
Total	\$ 13,702,240	\$ 7,603,612	\$ 3,801,806

Oracle Database – Multiple

Total Cores



X

Licensing Factor
75%

=

Multiple



+

X

Licensing Factor
50%

=



=

27



Oracle Database – License

- Database license required for actual use
- \$40,000 license fee for 27 processors
- \$8,800 a year for support for each processor
- 95% profit margin
- Total Oracle database Value of Use of **\$1.9 million**

Reasonable Royalty Conclusions

Source	Reasonable Royalty (Millions)
TomorrowNow	\$ 34.9
SAP	3.8
Oracle database	1.9
Total reasonable royalty	\$ 40.6

Oracle's Lost Support Profits

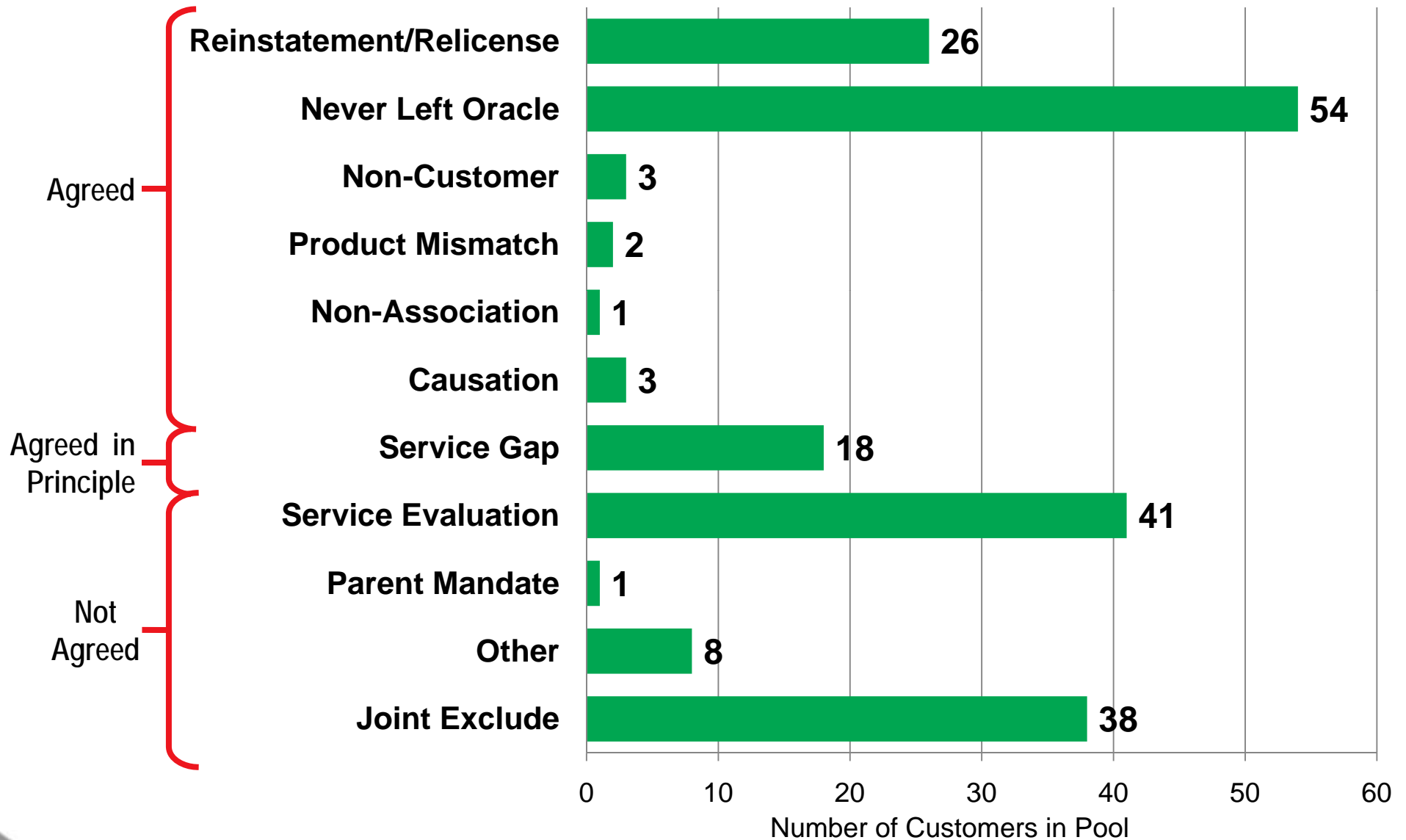
Support profits lost **as a result of** infringement
(**excludes** profits that would have been lost anyway)

\$19.3 million

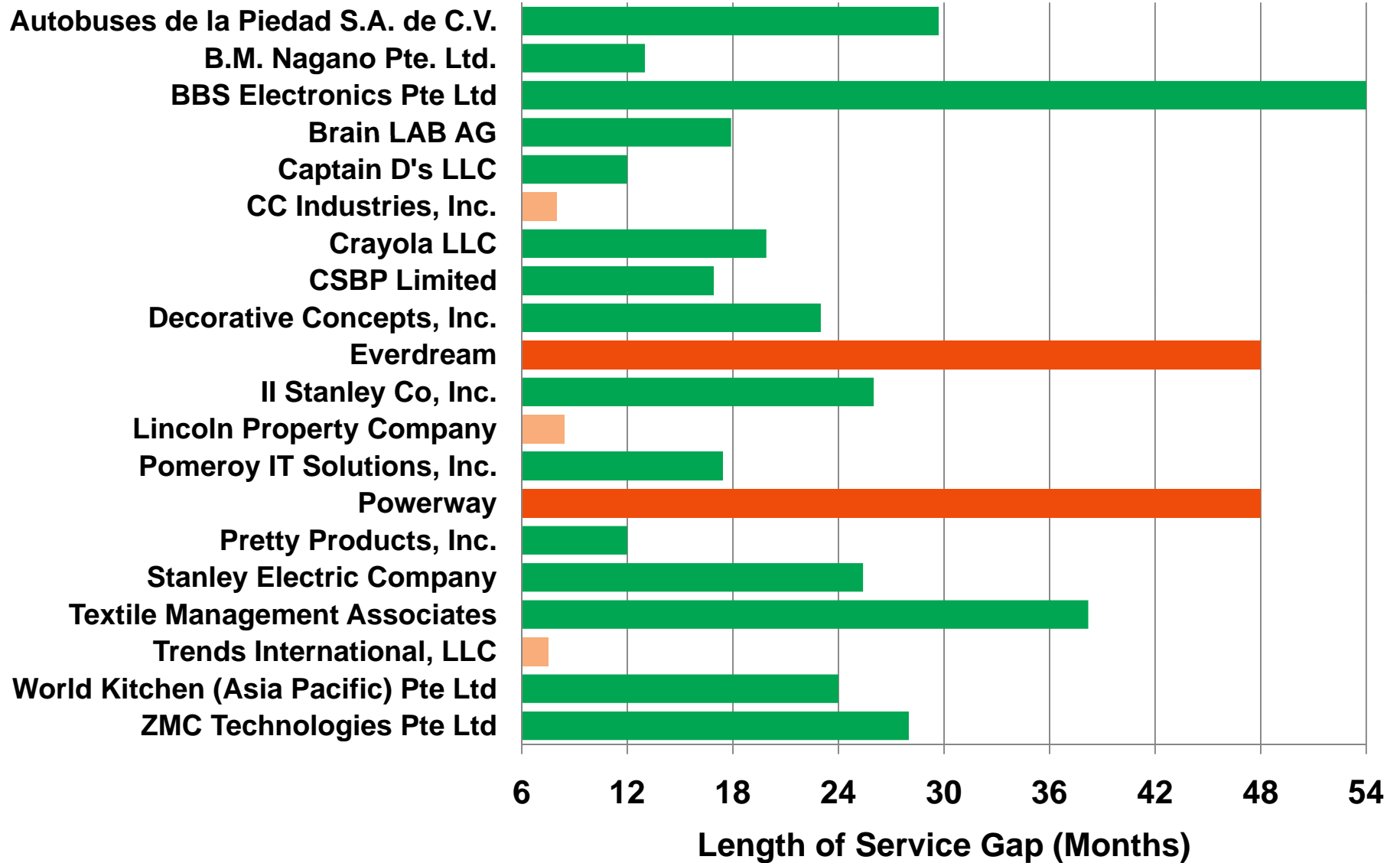
Lost Support Profits – Customer Exclusions

	Meyer	Clarke
Total customers	358	358
Agreed exclusion pools	(105)	(89)
Other exclusions	–	(63)
Customers included in damages	253	206

Lost Support Profits Exclusion Pools



Service Gap – Customer List



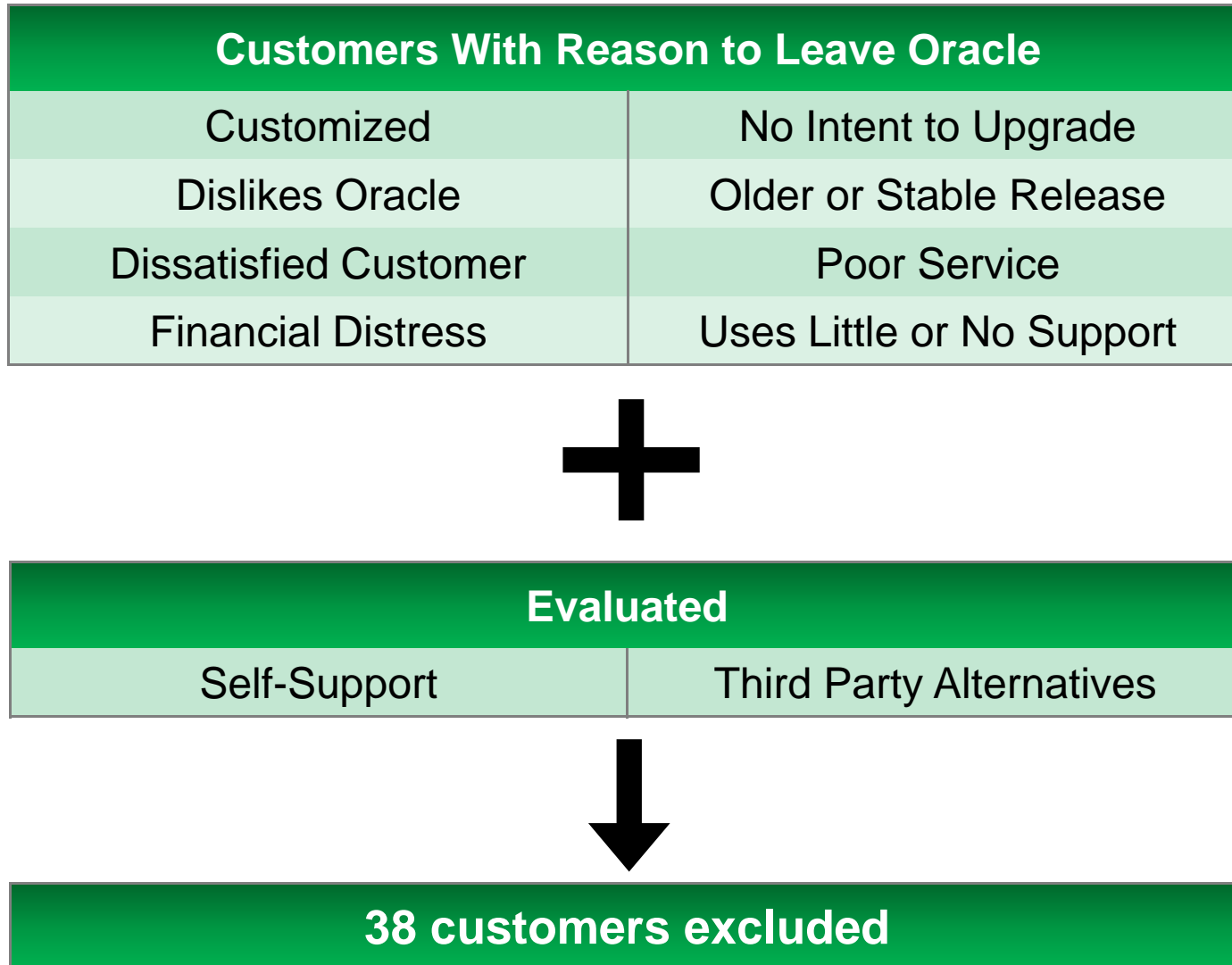
Service Evaluation – Customer List

A.O. Smith Corporation	Clear Channel Management Services LP	Phelps Dodge Corporation
Abitibi Consolidated Inc.	Decorative Concepts, Inc.	Pomeroy IT Solutions, Inc.
Acushnet Company	East Bay Municipal Utility District	Praxair
Alberto-Culver	Eriez Manufacturing Co	Pretty Products, Inc.
Alcon Laboratories, Inc.	Gregg Appliances	PTL Information Technology Services Corp.
Apria Healthcare Group, Inc.	Herbert Waldmann Lichttechnik GmbH	Richardson Electronics Ltd.
Baker Botts LLP	II Stanley Co, Inc.	Rockwell Automation
Baxter International Inc.	Just Born, Inc.	Ross Dress for Less, Inc.
Blue Cross Blue Shield of Kansas	Koontz-Wagner	SCSG Mgmt. Co.
Bonne Bell Company, Inc., The	Laird Plastics	Stanley Electric Company
Brenco Inc.	Lexmark International	Trends International, LLC
Brigham Young University	Lincoln Property Company	Vanguard Managed Solutions, LLC
Captain D's LLC	Lion ReSources	WWL Vehicle Services Americas, Inc.
City of Atlanta	Markel Corporation	

Parent Mandate and Other Pools – Customer List

Pool	Customer
Parent Mandate	KMC Telecom Holdings
Other	City of Flint, Michigan
Other	Employees' Retirement System of Georgia
Other	Lakeside Manufacturing Inc.
Other	Lockheed Martin
Other	PepsiAmericas
Other	Royal Holiday Servicios Administrativos, S.A. de C.V.
Other	St. Lukes Cornwall Hospital
Other	TA Operating Corporation

Joint Exclude Methodology



Joint Exclude – Customer List

A.O. Smith Corporation	CSBP Limited	Petco Animal Supplies, Inc.
Abitibi Consolidated Inc.	Decorative Concepts, Inc.	Phelps Dodge Corporation
AC Transit	Dominion Homes Inc.	Pomeroy IT Solutions, Inc.
Allied Bakeries	Eagle Family Foods Holdings, Inc.	ProQuest Company
ArvinMeritor, Inc.	East Bay Municipal Utility District	PTL Information Technology Services Corp.
Atlantic Container Store	Education Direct, Inc.	Saint Barnabas Health Care System
Baker Botts LLP	Electrolux IT Solutions AB	Simon Property Group, LP
Baxter International Inc.	Everdream Corporation	Standard Register Company
Blue Cross Blue Shield of Kansas	Genesis Healthcare System	State of Texas Department of Information Resources
Brenco Inc.	Information Handling Service Group, Inc.	Texas Association of School Boards, Inc.
CNH America LLC	Laird Plastics	Toshiba America Information Systems
Cowlitz County, WA	Lexmark International	University of Massachusetts
Crayola LLC	National Americas Investment, Inc.	

Reinstatement/Relicense – Customer List

AC Transit	Dana Corporation	Savage Services
Academy Sports and Outdoors, LTD	El Paso Corporation	Solar Sources, Inc.
AgFirst Farm Credit Bank	Eriez Manufacturing Co	Tropical Shipping USA, LLC
ArvinMeritor, Inc.	Foot Locker, Inc.	USA Waste Management Resources, LLC
BEA Systems, Inc.	GlobalSantaFe Corporation	Visteon
Ciber, Inc.	Manitowoc Company, Inc., The	Wakefern Food Corporation
CompuCom	Praxair	Wesfarmers Federation Insurance
Coty Inc.	Rockwell Automation	Zimmer Inc.
CSBP Limited	Sara Lee	

Never Left Oracle – Customer List

Advance Auto Parts	CKE Restaurants, Inc.	Newtron Group	Universal City Studios LLP
Alcatel	First Virginia Services	NiSource	University Health System
Alterra Healthcare Corporation	Five Star Quality Care	North Carolina State University	University of Massachusetts
American Council on Education	Fletcher Allen Healthcare	Norwegian Cruise Lines Ltd.	University of New Orleans
Aon Corporation Australia Ltd	General Chemical Group	Organon International	US Oncology
Asia Pacific Breweries	Great Western Malting	Perdue Farms	UT Health Science Center San Antonio
Bear Stearns & Co., Inc.	Harley Davidson, Inc.	Company R	UT MD Anderson Cancer Center
Berkshire Realty Holdings, L.P.	Heritage Valley Health System	Safeway Stores Inc.	Valero Energy
Brigham Young University	Huntsville Hospital System	Sasol North America	Vanderbilt University
California Water Services	ICF Consulting Group, Inc.	Sierra Pacific Power Company	Vulcan Materials Company
Caremark Corporation	Keppel Shipyard, Ltd	Sky City Entertainment Group Limited	Washington Gas Light Company
Carrols Corporation	Liberata UK Ltd.	TA Operating Corporation	Winn-Dixie Stores
Circuit City	Lockheed Martin	Toms Snacks Company	
City of Windsor	Markel Corporation	United Space Alliance	

Other – Customer List

Other Reason	Customer
Non-Customer	Hong Kong and Shanghai Bank
Non-Customer	PRG Schultz International, Inc.
Non-Customer	Tripoint Corporation Pty Ltd
Product Mismatch	Coors Brewers Limited
Product Mismatch	GFM Textile S.A. de C.V.
Non-Association	SCSG Mgmt. Co.
Causation	Everdream Corporation
Causation	Integris Health
Causation	Powerway, Inc.

Lost Support Profits Calculations

Revenues through	October 2008
Add growth	3%
Less attrition	22.9%
Profit margin	95%

Lost Support Profits Calculation – City of Huntsville

	Total
Last year paid at Oracle	\$ 111,146
Projected 2005 revenues (+3% - 22.9%)	89,028
2006	71,311
2007	57,120
2008 (pro-rated)	8,775
Total revenues	\$226,234
Sublicense fee	39.0%
OIC revenues	\$ 88,231
Profit %	95.0%
Lost support profits	\$ 83,820
Discounted	71,227
Present value at trial	\$ 88,227

Lost Support Profits – All 206 Customers

	Total
Lost support profits at date of trial	\$ 19,349,134

Infringer's Profits

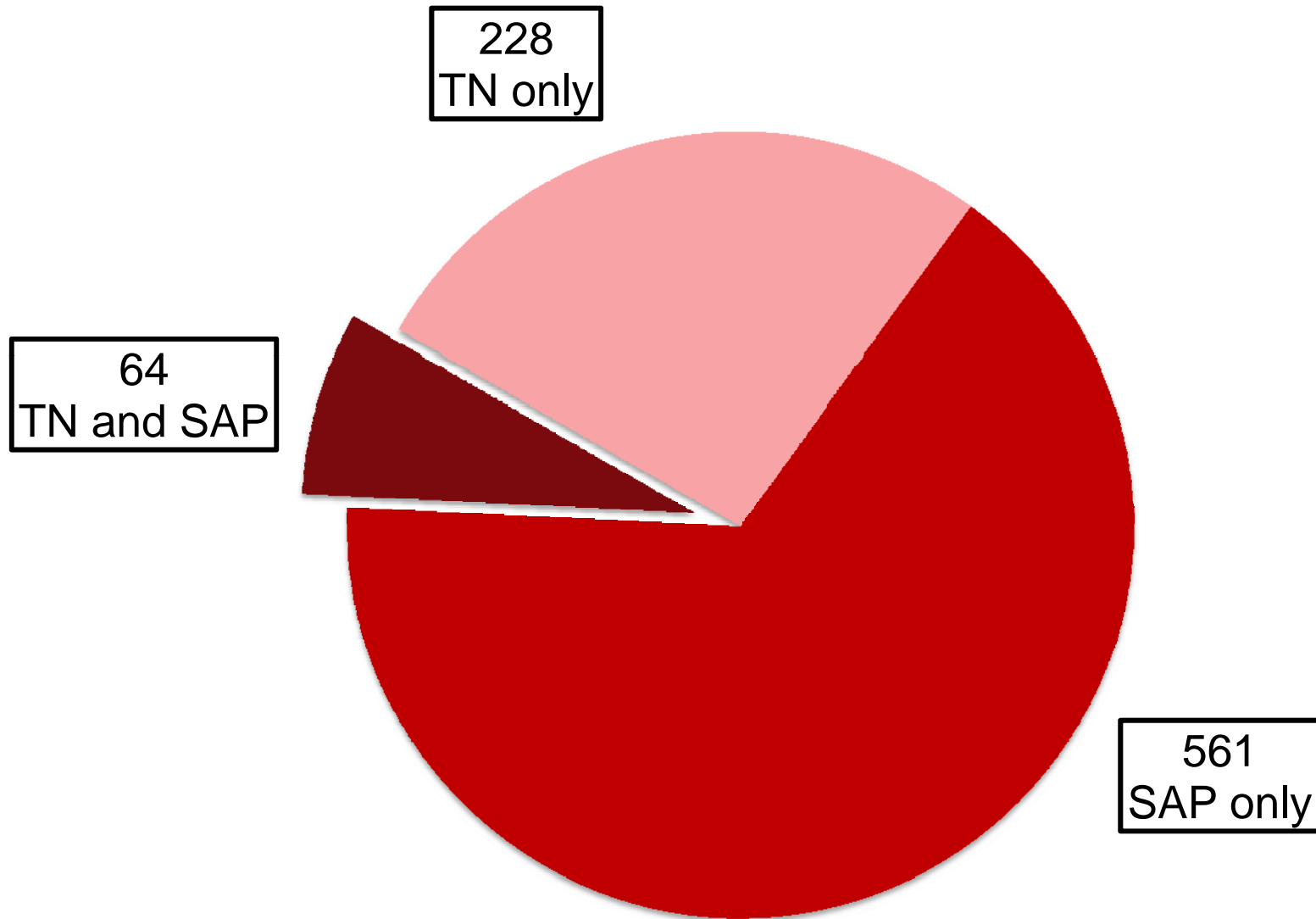
Profits made by TN and SAP **attributable** to the infringement (**excludes** profits they would have made anyway)

\$8.7 million

Infringer's Profits – Customer Exclusions

	Customers
Total customers	86
Agreed exclusions	(22)
Safe Passage “inclusions”	(20)
Other exclusions	(40)
Customers included in damages	4

Safe Passage Customers



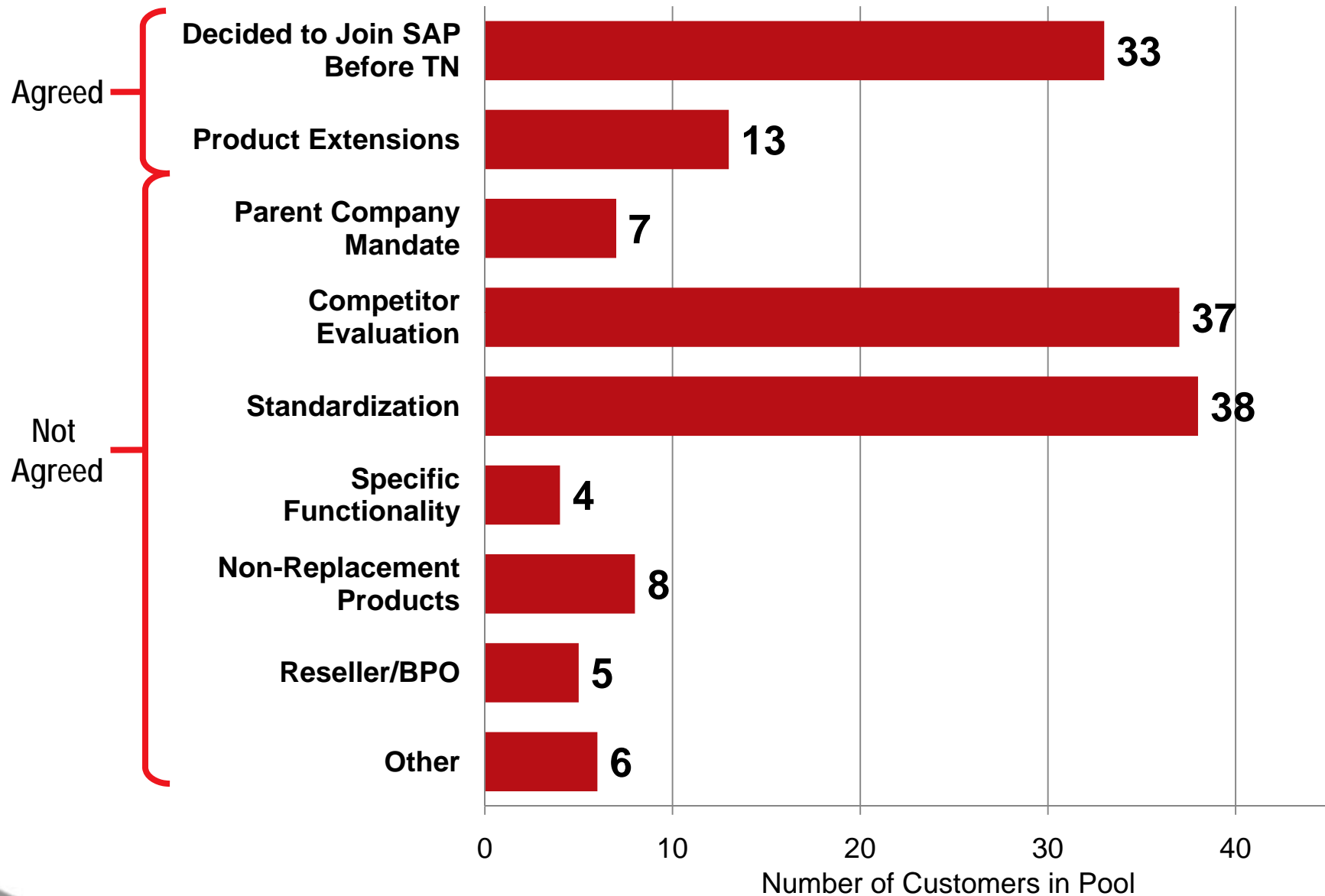
Hypothetical Customer Migration Decision

	Oracle	TN	SAP
License cost	\$ 1,000,000	N/A	\$ 2,000,000
Support cost per year	200,000	100,000	340,000
Implementation	N/A	N/A	\$20,000,000
Years of support	1.0	1.0	N/A
Total support cost	\$ 200,000	\$ 100,000	N/A
Total implementation cost			\$ 22 M+

\$100,000 savings

\$22M+ outlay

Infringer's Profits Exclusion Pools



Decided to Join SAP Before Joining TN – Example

Honeywell[®]

Oracle email 3/28/06

From: R
Sent: Tuesday, March 28, 2006 5:33 PM
To: james.mcleod@oracle.com
Subject: RE: List of Q4 Accounts > \$250K at Risk of Cancellation
James,

Honeywell Int'l \$937,000 March 30th
SAP shop as of March 2005. Has ORCL ERP for half the company but has already made the decision to standardize on SAP.

- On 3/03 purchased SAP
- On 3/05 purchased more SAP
- On 12/16/06 TN support started
- TN could not be the cause of SAP sales

now and have intended to pay the new rate for the next 12 months. We are awaiting client approvals.

Honeywell Int'l \$937,000 March 30th
SAP shop as of March 2005. Has ORCL ERP for half the company but has already made the decision to standardize on SAP. Client has given drop notification. We have had numerous conversations involving management team and product marketing. Client has stated that they want us to come back in with the team to present roadmap and technology update. We are awaiting dates from client to schedule.

Detroit Public Schools (Aggregate is \$1,322,540.10 -4 renewals, with start dates of June 5, June 28, and June 30)
Currently at risk because C-level executives were brought in last year, all of whom came from SAP. Executives don't like the PeopleSoft apps and there's already an SAP footprint in the account. They are looking to go with TomorrowNow so they can save approximately 50% on the support bill and enter their safe passage program and switch entirely to SAP. Quotes have been provided for this years support and we are awaiting feedback to determine next steps.

ORCL00185753

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
Case No. 4-07-cv-01658 PJH/EDL
DEFENDANT Exhibit No. A-5193
Date Admitted: _____
By: _____
Nicole Heurman, Deputy Clerk

Decided to Join SAP Before Joining TN – Customer List

ACH Food Companies	Harley Davidson, Inc.	Phelps Dodge Corporation
AFLAC	Holland Casino	Rockwell Automation
Al Nisr Publishing LLC	Home Depot	Rotkaeppchen Sektkellerei GmbH
Allianz SE	Honeywell International, Inc.	Sara Lee
Amgen Inc.	Hydro One Networks, Inc.	Southern California Edison
Brain LAB AG	Merck & Company, Inc.	SPX Cooling Technology
Computer Associates International, Inc.	New Era Cap Co.	USA Waste Management Resources, LLC
ConAgra Foods, Inc.	Newport Corporation	Vector Limited
Coors Brewing Company	Oce-Technologies B.V.	Veka Inc.
Coty Inc.	Oklahoma Publishing Corporation	Wabash National
Ecolab	Olin Corporation	Zimmer Inc.

Product Extensions – Customer List

Capital Group	Petco Animal Supplies, Inc.
Ciber, Inc.	Ross Dress for Less, Inc.
ConAgra Foods, Inc.	Simon Property Group, LP
GlobalSantaFe Corporation	Suburban Propane, L.P.
Gruppo GALBANI S.p.A	TA Operating Corporation
Informatica	USA Waste Management Resources, LLC
Interpublic Group of Companies, Inc, The	

Parent Company Mandate – Example



Oracle email 7/25/06

From: Rick Cummins [rickcummins@oracle.com]
Sent: Wednesday, July 26, 2006 5:21 AM
To: robert.lachs@oracle.com
Subject: RE: Englehard Corporation - Urgent Scrub Matter

Thanks - let me know if you need me to get involved.

RC

Rick Cummins
ORACLE | Support Services
Senior Director, North America Support Services
One Technology Way
Denver, CO 80237
Phone: 303-334-4795
Fax: 303-334-1288

-----Original Message-----

From: Robert Lachs [mailto:robert.lachs@oracle.com]
Sent: Tuesday, July 25, 2006 9:20 PM
To: rick.cummins@oracle.com
Subject: FW: Englehard Corporation - Urgent Scrub Matter

BASF is an SAP loyalist, and all systems would be consolidated to SAP

while very satisfied with new Oracle support services, it was being tabled, given that **BASF is an SAP loyalist, and all systems would be consolidated to SAP** - a direct byproduct of the pre-FY 07 merger decision, leaving "no glimmer of hope" to the test to be applied that this could be renewed. Immediate savings would be recognized by eliminating support and ending the project.

To suggest under this merger/acquisition circumstance that any rep should inherit a \$2 Mil dead quota amount is absolutely unreasonable. I appreciate your attention and reconsideration of this matter.

ORCL00186634

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
Case No. 04-07-cv-01658 PJH/EDL
DEFENDANT Exhibit No. A-5199
Date Admitted: _____
By: _____
Nicole Heuerman, Deputy Clerk

Competitor Evaluation – Customer List

ACH Food Companies	Harley Davidson, Inc.	Phelps Dodge Corporation
AFLAC	Haworth, Inc.	Rockwell Automation
Alberto-Culver	High Industries, Inc.	Rotkaeppchen Sektkellerei GmbH
Amgen Inc.	Holland Casino	Seattle Public Schools
Apria Healthcare Group, Inc.	Home Depot	Sony Pictures Entertainment
Ariba	Lexmark International	Southern California Edison
Brain LAB AG	Merck & Company, Inc.	StarHub Limited
Capital Group	National Foods Services Pty Limited	TriQuint Semiconductor
Central Garden and Pet Company	New Era Cap Co.	USA Waste Management Resources, LLC
Computer Associates International, Inc.	Newport Corporation	Yazaki North America, Inc.
Dana Corporation	NextiraOne France S.A.	Zimmer Inc.
Ecolab	Oklahoma Publishing Corporation	
Electrolux IT Solutions AB	PetSmart	

Standardization – Example



Oracle email 3/28/06

From: Rick Cummins
Sent: Tuesday, March 28, 2006 5:33 PM
To: james.mcleod@oracle.com
Subject: RE: List of Q4 Accounts > \$250K at Risk of Cancellation

James,

Thanks for all of these. We need to quickly develop a strategy for the Detroit Public Schools situation. Chris will be asking why he was not aware of that AT Risk account. Please think through this right away and let's discuss later this afternoon. We need to have a plan in place - probably involving Chris.

Thanks,
Rick

-----Original Message-----

From: James Mcleod [mailto:james.mcleod@oracle.com]
Sent: Tuesday, March 28, 2006 8:50 AM
To: rick.cummins@oracle.com

Honeywell Int'l \$937,000 March 30th
SAP shop as of March 2005. Has ORCL ERP for half the company but has already made the decision to standardize on SAP.

Honeywell Int'l \$937,000 March 30th

SAP shop as of March 2005. Has ORCL ERP for half the company but has already made the decision to standardize on SAP. Client has given drop notification. We have had numerous conversations involving management team and product marketing. Client has stated that they want us to come back in with the team to present roadmap and technology update. We are awaiting dates from client to schedule.

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Currently at risk because C-level executives were brought in last year, all of whom came from SAP. Executives don't like the PeopleSoft apps and there's already an SAP footprint in the account. They are looking to go with TomorrowNow so they can save approximately 50% on the support bill and enter their safe passage program and switch entirely to SAP. Quotes have been provided for this years support and we are awaiting feedback to determine next steps.

ORCL00185753

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
Case No. 4-07-cv-01658 PJH/EDL
DEFENDANT Exhibit No. A-5193
Date Admitted: _____
By: _____
Nicole Heuerman, Deputy Clerk

Specific Functionality – Example



Oracle email 4/11/05

From: barbara.whitfield@oracle.com
 Sent: Monday, April 11, 2005 9:54 PM
 To: lenley.hensaring@oracle.com; Jesper Andersen; stephan.schoel@oracle.com; francois.alben@oracle.com; John Woolley
 Cc: Eileen Enriquez; HIGBY SANDRA J.
 Subject: RE: FW: 11 MAY**CVC CONFIRMED REQUEST**(DM) ABITIBI CONSOLIDATED - 8:30 am - 12:00

Confirmed.

Barb Whitfield
 Executive Assistant to
 Lenley Hensaring, Patti McMillan, Carlos Barradas, Colleen Roberts
 Oracle USA - Enterprise
 (803) 334-7483 Phone
 (803) 334-0978 Fax
 (720) 232-7319 Cell
 barbara.whitfield@oracle.com

-----Original Message-----
 From: Lenley Hensaring
 Sent: Monday, April 11, 2005 9:54 PM
 To: Jesper Andersen; stephan.schoel@oracle.com; francois.alben@oracle.com; John Woolley
 Cc: Eileen Enriquez; HIGBY SANDRA J.
 Subject: RE: FW: 11 MAY**CVC CONFIRMED REQUEST**(DM) ABITIBI CONSOLIDATED - 8:30 am - 12:00

I believe this is already

-----Original Message-----
 From: Jesper Andersen
 Sent: Monday, April 11, 2005 9:54 PM
 To: stephan.schoel@oracle.com; francois.alben@oracle.com; John Woolley
 Cc: Eileen Enriquez; HIGBY SANDRA J.
 Subject: RE: FW: 11 MAY**CVC CONFIRMED REQUEST**(DM) ABITIBI CONSOLIDATED - 8:30 am - 12:00

OK. Got it.

Thanks
 J.

-----Original Message-----
 From: Jesper Andersen
 Sent: Monday, April 11, 2005 9:54 PM
 To: stephan.schoel@oracle.com; francois.alben@oracle.com; John Woolley
 Cc: Eileen Enriquez; HIGBY SANDRA J.
 Subject: RE: FW: 11 MAY**CVC CONFIRMED REQUEST**(DM) ABITIBI CONSOLIDATED - 8:30 am - 12:00

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Abitibi (largest P&P company globally) talked with Keith Block regarding his concerns and the fact that he was looking at a “rip and replace” strategy with SAP.

the PSFT/JDEC merger we had a corporate visit with Craig Conway, Mike Gregoire, Less Wyatt and Ram Gupta; where we committed that we would assist in developing these specific customizations and then look at how we would incorporate them into the product. With the Oracle takeover, The COO of Abitibi (largest P&P company globally) talked with Keith Block regarding his concerns and the fact that he was looking at a “rip and replace” strategy with SAP.

ORCL00282625
 UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 Case No. 04-07 vs. 01658 PPS/EDL
 DEFENDANT Exhibit No. A-6028
 Date Admitted:
 By: Nicole Houwman, Deputy Clerk

Directeur de comptes/Account Executive
 PeopleSoft Canada an Oracle Company
 Access Line: 1 877 262 8616
 Ligne directe: 514-905-8587
 Fax Bureau: 514-943-6294

-----Original Message-----
 From: Jesper Andersen (mailto:jesper.andersen@oracle.com)

ORCL00282626

Infringer's Profits

	Value
SAP revenues after TN start date less ongoing revenue	\$ 703,732,782
Unrelated revenues	(14,789,333)
SAP revenues for excluded customers	(675,241,209)
Subtotal	13,702,240
Adjustment for expense and present value	(6,098,628)
SAP's profits	7,603,612
TN profits	1,083,974
Total infringer's profits	\$ 8,687,586

Damages Summary

	Damages
Oracle Lost Support Profits	\$19,349,134
Infringer's Profits – SAP	7,603,612
Infringer's Profits – TomorrowNow	1,083,974
Total – Lost Support Profits & Infringer's Profits	\$28,036,720

...OR...

	Damages
Royalty – TomorrowNow	\$34,876,821
Royalty – SAP	3,801,806
Royalty – Oracle Database	1,928,880
Total – Royalty	\$40,607,507