

# EXHIBIT 7

ORACLE USA, INC., ET AL

V.

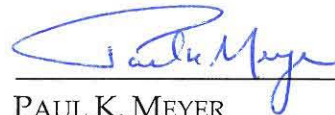
SAP AG, ET AL

CASE NO. 07-CV-01658

SUPPLEMENTAL EXPERT REPORT OF PAUL K. MEYER

TM FINANCIAL FORENSICS, LLC.

FEBRUARY 23, 2010



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PAUL K. MEYER

## 2. Opinion: SAP Revenue Received from Relevant TomorrowNow Customers

444. SAP has identified a subset of its “Safe Passage” customers, comprised of 86 of the Relevant TomorrowNow Customers (“List of 86”), that purchased TomorrowNow support services and SAP products or services simultaneously, or that were existing TomorrowNow customers at the time that they purchased new SAP software or service.<sup>831</sup> SAP products and services sold to these customers include both the sale of SAP software to replace the customers’ PeopleSoft, J.D. Edwards or Siebel applications, as well as sales of other non-replacement SAP products and services.

445. I have reviewed and analyzed the customer-specific revenue data produced by SAP for the List of 86 Customers, which includes revenue from sales of licenses, support, training and other services for the period of 2002 to 2008.<sup>832</sup> From 2005 (when SAP acquired TomorrowNow) through 2008, SAP received \$1.37 billion in revenue from sales of SAP software licenses, support, training and other services to the List of 86 customers, \$898 million of which was received after the customer started receiving support services from

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<sup>831</sup> See, for example, Deposition of Paul Cooley (Waste Management Director of Information Technologies), November 24, 2009, pgs. 34-39, who testified that the total cost of ownership was a deciding factor in Waste Management’s decision to switch to TomorrowNow/SAP.

I understand that Defendants’ list of relevant SAP customers has changed over time. I have based my calculations on the latest version provided to me, which I understand was served by Defendants on July 15, 2009 (a list of 83 customers), and supplemented on October 17, 2009 to add 3 additional customers. See SAP file: List of 83.xls; Email from Jason McDonell (Jones Day) to Geoff Howard, et al. (Bingham McCutchen) Re: Customer list adds, dated October 17, 2009; Letter from Jason McDonell (Jones Day) to Geoff Howard (Bingham McCutchen) Re: List of 86, dated November 3, 2009. On November 3, 2009, Defendants identified seven more Relevant TN Customers that purchased SAP applications, though they have not produced relevant customer-level SAP revenue information [See November 10, 2009 Joint Discovery Statement, pgs. 19-20]. I understand Oracle has asked for this information and it was not forthcoming. I reserve the right to revise this section of the report and schedules accordingly if additional information becomes available.

<sup>832</sup>SAP-OR00603615 (SAP Customer Report.xls); SAP-OR00789887 (SAP Customer Report July 2009 Update.xls); SAP-OR00841587 (SAP Customer Report Updated 10-30-09.xls).

TomorrowNow.<sup>833</sup> Of that \$898 million in revenue, \$298 million was from sales of new or additional licenses to SAP products.<sup>834</sup> It is my opinion, a portion of these revenues have been earned, and or enhanced, by the Defendants' alleged conduct.

446. Excluding those customers for which evidence indicates that they may have decided to switch to SAP before engaging TomorrowNow, the SAP customers spent \$575 million.<sup>835</sup>

TEXT REMOVED - NOT RELEVANT

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<sup>833</sup> SCHEDULE 42.SU.

<sup>834</sup> SCHEDULE 42.1.

<sup>835</sup> SCHEDULE 42.SU.