EXHIBIT L

BINGHAM

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March 28, 2012

Via Email

Greg Lanier, Esq.
Jones Day
1755 Embarcadero Road
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Re: *Oracle USA, Inc., et al. v. SAP AG, et al., Case No. 07-CV-1658*

Dear Greg:

We agree that it is time to begin the meet and confer process in advance of the retrial. Please see our responses to the various topics in your Sunday, March 25 email, and some further issues of our own that we raise, and then let us know if Friday morning is a good time for an initial discussion.

(1) Scope of New Trial, Jury Questionnaire, Instructions, Verdict Form

We disagree with your initial premise that the new trial will "address a subset of issues already tried." Since we will be trying essentially the same case to an entirely new jury, we do not believe the trial can be substantially reduced without depriving Oracle of its right to the present the case to a jury. In addition, we intend to provide more evidence on virtually every issue than we did in the last trial to address the Court's concerns about the sufficiency of the evidence. If you are intending to refer to the fair market value measure of actual damages, we intend to seek clarification from the Court that Oracle may pursue the hypothetical license remedy. We assume you disagree with Oracle's position on this issue, but please let us know immediately if that is not the case. However, from our perspective that then leaves two categories of material from the last trial – those that involve the hypothetical license remedy and those that don't, and the proof necessary for each category. For both categories, we generally agree that the prior jury materials can provide the starting point for the retrial, with some modifications that we will propose.

(2) Stipulations

Regarding the pre-trial stipulations reached by the parties in advance of and during the last trial, we believe the way those materials were presented to the jury – in a binder, with a chart of the relevant players – is the best way to present them again in the retrial. We propose to retain the prior exhibit markings (JTX1-5) and pre-admit them into evidence. We are also in the process of modifying the pre-trial statement to reflect these and various other stipulations reached and shifting of the issues before and during the last

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trial. We will consider your proposed additional factual stipulations when you provide them, and will undoubtedly have some of our own.

(3) Deposition Designations

Oracle agrees that the parties should follow the same practice for resolving objections to deposition designations as we did during the first trial. In order to have the most information possible when making objections and then to resolve as many disputes as possible prior to presenting them to the Court, Oracle proposes to begin the objection process after the Pretrial conference as follows (note that all dates are proposed based on the existing trial schedule, which Oracle does not concede is appropriate, either as to start date or duration):

(a) The parties exchange objections to deposition designations on May 29;

(b) The parties meet and confer about the objections on June 4;

(c) The parties exchange final objections on June 8;

(d) The parties submit a chart of the designations and objections (as with the last trial, lodging, not publically filing the disputed testimony) on June 11; and

(e) The parties would request that the Court rule on the objections prior to the playing of deposition testimony at the new trial.

(4) Trial Exhibits

(a) Oracle agrees that the parties should use the same exhibit numbers for exhibits included on the original trial exhibit lists and/or marked during the original trial (although Oracle may number the pages of a given exhibit in the convention of, for example, PTX 2 Page 1 of 8). To avoid confusion, for any new exhibits, Oracle proposes that the parties number them sequentially starting with the number after the last exhibit number used in the original trial.

(b) While we appreciate that SAP will not need more than 200 trial exhibits, perhaps in part because it refuses to bring to trial most of its witnesses, Oracle is not in the same position and does not agree to limit the exhibit list at this time. Of course, we do not intend to list exhibits that we will not potentially use.

(c) Regarding a stipulated request to the Court to resolve objections to exhibits at the pretrial conference, Oracle notes that the Court's Pretrial Order Re Retrial (docket #1110) specifically states that "The parties shall not file separate objections, apart from those contained in the motions in limine, to the opposing party's witness list, exhibit list or discovery designations." The Court is clear that it does not want the parties to expand their Motions in Limine by submitting separate exhibit objections, nor does it want to address evidentiary objections that are premature given the fluid nature of trial.

(d) Oracle does, however, agree that the parties should meet and confer in advance of trial in order resolve as many evidentiary objections as possible. Oracle therefore proposes the following schedule:

(i) The parties exchange agreed admissions and objections to all exhibits on May 14 (understanding that in some instances, client consultation may be necessary before a final position is articulated);

(ii) The parties meet and confer regarding objections on May 21 (and thereafter as necessary);

(iii) The parties exchange revised, final objections on June 1;

(e) As in the initial trial, the parties would then create a detailed schedule for identifying which exhibits are to be used with which witnesses, thus teeing up any outstanding evidentiary objections for the Court to address either the afternoon prior to the day the witness will be called or the morning of that witness' testimony according to the Court's preference.

(5) Discovery

Given the passage of time, we believe a limited amount of discovery is appropriate, as follows:

1. Updated transactions. Since the Court has found that Oracle's evidence was insufficient to support the hypothetical license remedy at the last trial, in part based on the Court's finding of insufficient benchmark licenses, we request that SAP provide discovery regarding all transactions in which it has been involved, since its last production on that issue, that included rights to copyrighted enterprise applications or database software. This material should include any contemplated or consummated acquisitions of companies that provide enterprise applications or database software (including but not limited to SyBase).

2. Recent SAP benchmark licenses. Because of the importance the Court has placed on benchmark licenses in its post-trial orders, we request discovery into whether SAP has negotiated or granted any licenses since trial involving SAP support services.

3. Updated SAP Revenues. SAP's revenues are a fundamental element in measuring infringer's profits. SAP has continued to profit from its continued relationship with at least some of the customers that left Oracle due to TN and the Safe Passage program. In order to more accurately measure infringer's profits, we request updated revenue information from SAP for all TN customers.

4. The current status of Safe Passage program. At trial, SAP repeatedly argued that TomorrowNow was a small part of the Safe Passage program aimed at convincing customers to leave Oracle for SAP. See e.g., Trial Tr. 404:23-406:4,

1464:23-1465:9. We request updated information about the success of the Safe Passage program in the years following the close of TomorrowNow.

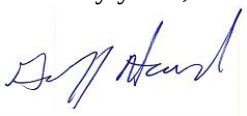
5. SAP disciplinary action. At trial, SAP's co-CEO Bill McDermott stated that he was "sure" that an SAP investigation into the SAP "employees that may or may not have had a hand in something to do with TomorrowNow . . . will be forthcoming." Trial Tr. 1474:1-18. Furthermore, Mr. McDermott stated that this issue "will be dealt with once we [SAP] get through this phase of the process." Id. at 1474:19-25. Oracle requests discovery regarding whether an investigation occurred, what its results were, and whether any employee was ever disciplined for the admitted infringement.

6. Rimini Street. Oracle also requests discovery into any licenses between SAP and Rimini Street, Inc., and any discussions SAP has had with Seth Ravin or Rimini Street, Inc. regarding Rimini's support of SAP's software.

7. Statements Regarding Last Trial. Oracle requests production of all statements made by any prior or expected SAP trial witness on the topics of the last trial or jury verdict.

If SAP is amenable to discovery on any of these topics, we will meet and confer with you to determine the most efficient and appropriate form that discovery should take.

Sincerely yours,



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cc: Steven C. Holtzman, Esq.
Jane L. Froyd, Esq.
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