

# EXHIBIT O

**ORACLE USA, INC., ET AL**

**V.**

**SAP AG, ET AL**

**CIVIL ACTION No. 07-CV-01658 PJH (EDL)**

**LOST PROFITS SUPPLEMENTAL REPORT OF PAUL K. MEYER**

**TM FINANCIAL FORENSICS, LLC**  
**MAY 9, 2012**

  
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PAUL K. MEYER

1. The purpose of this Lost Profits Supplemental Report is to update my analysis of Oracle's lost profits to account for the passage of time since the initial November 2010 trial in this matter. At the November 2010 trial of this matter, I testified that Oracle's lost profits as a result of Defendants' infringement were \$121 million.<sup>1</sup> As explained in my February 24, 2010 Supplemental Report, in my calculation of Oracle's lost profits, I applied a 10% discount rate to Oracle International Corporation's (OIC) lost profits extending beyond November 2010, the anticipated date of the initial trial.<sup>2</sup> I understand that the new trial in this matter is scheduled for June 2012. Accordingly, I have updated my calculation of OIC's lost profits to apply the 10% discount rate to OIC's lost profits extending beyond June 2012.<sup>3</sup> With that update, OIC's lost profits through May 2015 are \$127.4 million.<sup>4</sup>

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<sup>1</sup> *Oracle USA, Inc. et al. v. SAP AG, et al.*, Jury Trial, November 9, 2010, p. 1021-1022 and 1056-1057; November 12, 2010, p. 1315.

<sup>2</sup> See Supplemental Expert Report of Paul K. Meyer, February 23, 2010, ¶432 and Schedule 40.DU.

<sup>3</sup> To be clear, the only amounts that change are the lost profit amounts for calendar years 2011, 2012, 2013, 2014 and 2015 (through May), which are now discounted to June 2012 and are updated on SCHEDULE 40.SSU.

<sup>4</sup> SCHEDULE 40.SSU.