CLAIRE SEBTI   November 20, 2009
HIGHLY CONFIDENTIAL - ATTORNEYS' EYES ONLY

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UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

ORACLE CORPORATION, a   )
Delaware corporation, ORACLE   )
USA, INC., a Colorado   )
corporation, and ORACLE   )
INTERNATIONAL CORPORATION, a   )
California corporation,   )
)
                Plaintiffs,   )
)
                vs.   ) No. 07-CV-1658 (PJH)
)
SAP AG, a German corporation,   )
SAP AMERICA, INC., a Delaware   )
corporation, TOMORROWNOW,   )
INC., a Texas corporation, and   )
DOES 1-50, inclusive,   )
)
                Defendants.   )
_____)

VIDEOTAPED DEPOSITION OF

CLAIRE SEBTI

_____

FRIDAY, NOVEMBER 20, 2009

HIGHLY CONFIDENTIAL - ATTORNEYS' EYES ONLY

REPORTED BY: HOLLY THUMAN, CSR No. 6834, RMR, CRR

                                    (1-424336)

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09:50:44	1	to the services line of business, are you referring
09:50:46	2	to the License Updates and Product Support line?
09:50:49	3	MR. JINDAL: Objection. Outside the scope.
09:50:51	4	THE WITNESS: No. For cost of services,
09:50:53	5	I'm only referring to On Demand, Education, and
09:50:58	6	Consulting.
09:51:09	7	MR. McDONELL: Q. Do you use -- for the
09:51:10	8	License Updates and Product Support line of
09:51:12	9	business, do you use the terminology similar to cost
09:51:15	10	of goods sold or cost of services for that -- for
09:51:19	11	that line of business?
09:51:20	12	MR. JINDAL: Objection. Outside the scope.
09:51:24	13	Lacks foundation.
09:51:28	14	THE WITNESS: I believe we do. I would
09:51:29	15	have to check on a 10-K.
09:51:32	16	MR. McDONELL: Q. Okay. With respect to
09:51:33	17	the License Updates and Product Support line of
09:51:36	18	business, does that line include salary expenses?
09:51:40	19	MR. JINDAL: Objection. Outside the scope.
09:51:41	20	THE WITNESS: Can you repeat the question,
09:51:42	21	please?
09:51:43	22	MR. McDONELL: Q. With -- referring to the
09:51:44	23	License Updates and Product Support line of
09:51:47	24	business, do expenses for that line of business
09:51:52	25	include salary expenses?

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09:51:55	1	MR. JINDAL: Same objection.
09:51:57	2	THE WITNESS: My understanding is yes.
09:51:58	3	MR. McDONELL: Q. Do the expenses for the
09:52:00	4	License Updates and Support line of business include
09:52:02	5	commissions paid to salespersons?
09:52:04	6	MR. JINDAL: Objection. Outside the scope,
09:52:05	7	overbroad. Vague and ambiguous.
09:52:21	8	THE WITNESS: I am not sure. It would
09:52:25	9	include any salespeople who belong to the --
09:52:29	10	specifically the support line of business.
09:52:37	11	MR. McDONELL: Q. Would the license
09:52:37	12	updates and support line of business expenses
09:52:42	13	include employee benefits?
09:52:43	14	MR. JINDAL: Objection. Outside the scope.
09:52:46	15	THE WITNESS: It does.
09:52:47	16	MR. McDONELL: Q. Does that same line of
09:52:48	17	business expense include travel and entertainment
09:52:52	18	expenses?
09:52:52	19	MR. JINDAL: Objection. Outside the scope.
09:52:55	20	THE WITNESS: It does.
09:52:56	21	MR. McDONELL: Q. Does the License Updates
09:52:57	22	and Product Support line of business include bad
09:53:01	23	debt expense?
09:53:03	24	MR. JINDAL: Same objection.
09:53:03	25	THE WITNESS: It does.

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09:53:26	1	MR. JINDAL: Can we take a --
09:53:28	2	MR. McDONELL: Yeah, let's take a break.
09:53:30	3	THE VIDEO OPERATOR: Going off the record,
09:53:30	4	the time is 9:53.
09:53:32	5	(Recess from 9:53 a.m. to 10:00 a.m.)
10:00:48	6	THE VIDEO OPERATOR: We are back on the
10:00:49	7	record. The time is 10 o'clock.
10:00:51	8	(Deposition Exhibit 849 was marked for
10:00:57	9	identification.)
10:01:10	10	MR. McDONELL: Q. Ms. Sebti, I am showing
10:01:11	11	you what's been marked Exhibit 849. Can you take a
10:01:13	12	moment and familiarize yourself with it?
10:01:16	13	A. Yes. (Examining document.)
10:01:31	14	MR. JINDAL: First of all, this one might
10:01:32	15	have had a hidden link. No, it's just --
10:01:38	16	MR. McDONELL: Is it the size of it?
10:01:39	17	MR. JINDAL: Yeah. Just long tabs.
10:01:42	18	MR. McDONELL: A lot of zeros in the back.
10:03:09	19	Q. Have you had a chance to look over what's
10:03:11	20	been marked as Exhibit 849?
10:03:13	21	A. Yes.
10:03:14	22	Q. What is it?
10:03:16	23	A. This is a Detailed Income Statement for the
10:03:22	24	Product Support and License Updates line of business
10:03:27	25	for specific companies.

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10:03:32	1	Q. And which companies is it for?
10:03:34	2	MR. JINDAL: Objection. Outside the scope.
10:03:37	3	THE WITNESS: This is for the 11 company
10:03:40	4	codes that we have on page 1.
10:03:45	5	MR. McDONELL: Q. On the first page of
10:03:46	6	Exhibit 849?
10:03:48	7	A. Correct.
10:03:49	8	Q. Do you see there at the top, it's entitled
10:03:52	9	"Oracle Corporation" on the cover page, and it says,
10:03:55	10	Date Created: November 9, 2009.
10:03:58	11	Is that the date you created this report?
10:04:00	12	MR. JINDAL: Objection. Outside the scope.
10:04:01	13	THE WITNESS: Yes, I did.
10:04:02	14	MR. McDONELL: Q. And it says, created by
10:04:04	15	C. Sebti. That's a reference to you?
10:04:07	16	A. This is correct.
10:04:08	17	Q. The first two line items on the table on
10:04:12	18	the first page refer to USA and USA Eliminating.
10:04:19	19	What is the reference to USA?
10:04:20	20	A. USA represents our Company Code 001.
10:04:25	21	Q. Does that refer to a particular legal
10:04:30	22	entity?
10:04:32	23	A. It --
10:04:32	24	MR. JINDAL: Objection. Outside the scope.
10:04:34	25	Go ahead.

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10:04:35 1   THE WITNESS: It refers to a Oracle USA
10:04:40 2 legal entity.
10:04:41 3   MR. McDONELL: Q. What is the second entry
10:04:43 4 that reads, US Eliminating?
10:04:46 5   MR. JINDAL: Objection. Outside the scope.
10:04:49 6   THE WITNESS: This company is 01A, and it
10:04:56 7 also represents financial data for the legal
10:05:01 8 company, Oracle USA.
10:05:04 9   MR. McDONELL: Q. When you say ONA, what
10:05:06 10 do you mean by that?
10:05:07 11   A. This is the company code in our chart of
10:05:10 12 account.
10:05:12 13   Q. O1A is the company code, or O1A is the name
10:05:16 14 of an entity?
10:05:19 15   MR. JINDAL: I think she said 01A.
10:05:21 16   THE WITNESS: Zero 1A.
10:05:23 17   MR. McDONELL: Q. Oh, zero 1A.
10:05:23 18   A. And we call it "01A."
10:05:27 19   Q. Okay. Does US Eliminating refer to a legal
10:05:31 20 entity?
10:05:33 21   MR. JINDAL: Objection. Outside the scope.
10:05:36 22   THE WITNESS: It belongs to a legal entity.
10:05:40 23 It is a separate company code to capture specific
10:05:46 24 transactions related to that legal entity in our
10:05:49 25 chart of account.

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10:05:49 1   MR. McDONELL: Q. Which legal entity does
10:05:52 2 it belong to?
10:05:53 3   MR. JINDAL: Objection. Outside the scope.
10:05:55 4   THE WITNESS: Oracle USA.
10:05:56 5   MR. McDONELL: Q. What specific
10:05:57 6 transactions related to that entity does it capture?
10:06:01 7   MR. JINDAL: Objection. Overbroad.
10:06:03 8   THE WITNESS: We use this company to record
10:06:11 9 remeasurement entries related to the intercompany
10:06:16 10 balances that Oracle USA has on -- in different
10:06:23 11 foreign currency.
10:06:29 12   We use that company to record tax
10:06:32 13 provision. We use this company to process our
10:06:41 14 fiscal recharge recharges every single month.
10:06:48 15   That's what I can think of right now.
10:06:51 16   MR. McDONELL: Q. Staying with Exhibit
10:06:52 17 849, would you turn to the second page, please,
10:06:56 18 which at the top says, Oracle Corporation Detailed
10:07:02 19 Income Statement. In the upper left-hand corner it
10:07:06 20 says, USA Product Support & License Updates.
10:07:09 21   Do you see that?
10:07:10 22   A. I do.
10:07:11 23   Q. What is this report?
10:07:13 24   MR. JINDAL: Objection. Outside the scope.
10:07:16 25   THE WITNESS: This is the Detailed Income

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10:07:17 1 Statement for the support, Product Support & License
10:07:22 2 Update line of business of Company Code 001.
10:07:34 3   MR. McDONELL: Q. And this is for Oracle
10:07:35 4 USA?
10:07:37 5   A. That represents a portion of Oracle USA
10:07:40 6 legal entity.
10:07:41 7   Q. But when you say it represents a portion,
10:07:43 8 you mean the portion is the Product Support &
10:07:44 9 License Update line of business only?
10:07:48 10   MR. JINDAL: Objection. Misstates prior
10:07:49 11 testimony.
10:07:49 12   THE WITNESS: No. I mean represent a
10:07:53 13 portion in terms of company codes, as Oracle USA is
10:07:57 14 made of separate company codes.
10:08:01 15   MR. McDONELL: Q. Okay. But one of the
10:08:02 16 company codes relates to the Product Support &
10:08:03 17 License Updates line of business?
10:08:06 18   MR. JINDAL: Objection. Misstates prior
10:08:07 19 testimony.
10:08:10 20   THE WITNESS: It will depend if any entries
10:08:14 21 were effectively booked to the License Updates and
10:08:16 22 Product Support line of business in any of those
10:08:21 23 company codes.
10:08:23 24   MR. McDONELL: Q. Would you turn to the
10:08:25 25 next page, which is the third page of Exhibit 849,

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10:08:28 1 please?
10:08:29 2   A. Yes.
10:08:32 3   Q. What is that?
10:08:34 4   MR. JINDAL: Objection. Outside the scope.
10:08:38 5   THE WITNESS: This is the follow-up of our
10:08:41 6 Detailed Income Statement.
10:08:44 7   MR. McDONELL: Q. So it's a continuation
10:08:46 8 of the Detailed Income Statement?
10:08:48 9   A. It is the continuation of the Detailed
10:08:49 10 Income Statement, correct.
10:09:21 11   Q. Okay. I want to turn you to the third page
10:09:23 12 of Exhibit 849, the one that says page 2 of 6 at the
10:09:27 13 bottom.
10:09:29 14   Do you see there, "Employee Related
10:09:31 15 Expenses"?
10:09:33 16   A. Yes.
10:09:36 17   Q. Can you -- and underneath it says,
10:09:38 18 "Salaries," and then there's a line item for salary.
10:09:42 19   Do you see that?
10:09:42 20   A. Yes.
10:09:44 21   Q. Can you tell me what's included in that
10:09:48 22 line item --
10:09:49 23   MR. JINDAL: Objection.
10:09:49 24   MR. McDONELL: Q. -- generally speaking?
10:09:51 25   MR. JINDAL: Objection. Outside the scope.

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10:09:52	1	THE WITNESS: Which one? The total
10:09:54	2	salaries, or the line item "Salary," which has the
10:10:00	3	41 million, 42 million, Q1, Q2 '06?
10:10:06	4	MR. McDONELL: Q. Let's start with the
10:10:07	5	line item "Salary." What's included in that line
10:10:10	6	item?
10:10:13	7	A. I'm sorry, which one specifically? Because
10:10:15	8	there are -- so Salaries, Salary, and Total
10:10:19	9	Salaries.
10:10:20	10	Q. Okay. So --
10:10:25	11	A. You want the salary?
10:10:27	12	Q. We're on Exhibit 849 on the third page
10:10:30	13	under the heading "Employee Related Expenses."
10:10:32	14	Right?
10:10:32	15	A. Yes.
10:10:32	16	Q. And then there's a subheading for
10:10:34	17	"Salaries"?
10:10:35	18	A. Correct.
10:10:35	19	Q. And underneath that first line item is
10:10:37	20	"Salary"?
10:10:38	21	A. Yes.
10:10:38	22	Q. And for Q1 Fiscal Year '06, it's
10:10:41	23	41,630,000. Right?
10:10:45	24	A. Yes.
10:10:45	25	Q. What does that number consist of?

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10:10:50	1	MR. JINDAL: Objection. Outside the scope.
10:10:51	2	THE WITNESS: That would represent, to my
10:10:52	3	understanding, all the salary expenses, payroll,
10:11:00	4	compensation, of the employees in the support line
10:11:06	5	of business.
10:11:14	6	MR. McDONELL: Q. For Oracle USA?
10:11:16	7	A. For Oracle USA.
10:11:20	8	Q. How does Oracle USA identify which
10:11:21	9	employees are the employees in the support line of
10:11:25	10	business?
10:11:25	11	MR. JINDAL: Objection. Outside the scope.
10:11:32	12	THE WITNESS: Each employee will belong to
10:11:35	13	a specific cost center. And I am not an expert in
10:11:44	14	this area, but it is my general understanding that
10:11:49	15	each cost center then rolls under only one LOB.
10:11:56	16	MR. McDONELL: Q. So if you are an
10:11:57	17	employee that has some responsibility for assisting
10:12:02	18	two LOBs, your salary will roll only to one of them
10:12:07	19	in Oracle's financial system?
10:12:09	20	MR. JINDAL: Objection. Outside the scope,
10:12:10	21	incomplete hypothetical, assumes facts not in
10:12:11	22	evidence.
10:12:15	23	THE WITNESS: I don't know.
10:12:34	24	MR. McDONELL: Q. With respect to these
10:12:36	25	other expenses under "Salaries," how are they

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10:12:48	1	captured by Oracle, in general, so that they become
10:12:52	2	classified as related to the Product Support and
10:12:57	3	License Updates line of business?
10:13:00	4	MR. JINDAL: Objection. Outside the scope,
10:13:00	5	overbroad.
10:13:03	6	THE WITNESS: Again, I'm not familiar with
10:13:07	7	how this mapping occurs. But to the best of my
10:13:12	8	knowledge, as I said earlier, each employee is
10:13:21	9	mapped to a specific cost center, and any expenses
10:13:26	10	related to that employee would be incurred under
10:13:30	11	that specific cost center.
10:13:31	12	MR. McDONELL: Q. Okay. So for example,
10:13:35	13	you're an employee of Oracle USA today. True?
10:13:39	14	A. This is true.
10:13:41	15	Q. Are you -- what line of business are you
10:13:43	16	in?
10:13:44	17	A. I am in G&A.
10:13:50	18	Q. So do you have some number associated with
10:13:51	19	you or some code associated with you that results in
10:13:54	20	your salary and benefits being applied to the G&A
10:13:58	21	line of business?
10:13:59	22	A. This is --
10:14:00	23	MR. JINDAL: Objection. Outside the scope.
10:14:01	24	THE WITNESS: This is correct.
10:14:02	25	MR. McDONELL: Q. And can you give me an

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10:14:03	1	example, what is -- do you know what that code is?
10:14:05	2	MR. JINDAL: Objection. Outside the scope.
10:14:06	3	THE WITNESS: I do.
10:14:07	4	MR. McDONELL: Q. What is it?
10:14:08	5	A. It's --
10:14:09	6	MR. JINDAL: Same objection.
10:14:10	7	MR. McDONELL: Q. I'm sure it's very
10:14:12	8	interesting.
10:14:13	9	A. I think it's 0K93.
10:14:17	10	Q. 0K93?
10:14:19	11	A. Yes.
10:14:19	12	Q. So is that all G&A employees, they're 0K93?
10:14:23	13	MR. JINDAL: Objection. Outside the scope,
10:14:24	14	lacks foundation.
10:14:24	15	MR. McDONELL: Q. Or is that G&A
10:14:28	16	employees? Or how does it work?
10:14:30	17	A. This is only for my organization.
10:14:33	18	Q. Which is called what?
10:14:34	19	A. Which is called Consolidation.
10:14:36	20	Q. Consolidation. And Consolidation is a
10:14:38	21	subpart of a larger organization called General and
10:14:40	22	Administrative?
10:14:41	23	MR. JINDAL: Objection. Outside the scope.
10:14:42	24	THE WITNESS: This is correct.
10:14:43	25	MR. McDONELL: Q. So 100 percent of

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10:14:44	1	your -- Oracle's cost for having you as an employee
10:14:48	2	is rolled into that G&A line of business?
10:14:53	3	MR. JINDAL: Objection. Outside the scope.
10:15:00	4	Lacks foundation.
10:15:00	5	THE WITNESS: It is not completely true, as
10:15:08	6	we could reallocate costs under other line of
10:15:16	7	businesses. But again, I'm not an expert in that
10:15:21	8	area, and somebody from FP&A would definitely be.
10:15:28	9	MR. McDONELL: Q. Okay. So going back to
10:15:29	10	what we talked about before, whether, for example,
10:15:34	11	there were any -- strike that. Let me it start
10:15:51	12	over.
10:15:51	13	When we talked before about the fact that
10:15:56	14	you did not know whether there were any employees in
10:16:03	15	the research and development line of business who
10:16:05	16	were actually devoting some part of their time to
10:16:11	17	software support delivery activities, you're not an
10:16:13	18	expert in that, either. Correct?
10:16:15	19	A. I am not an expert.
10:16:16	20	Q. And if there was some allocation of those
10:16:18	21	expenses, you don't know about that. Correct?
10:16:20	22	MR. JINDAL: Objection. Outside the scope.
10:16:21	23	THE WITNESS: I don't know about the
10:16:22	24	allocations related to the employees.
10:16:25	25	MR. McDONELL: Q. Okay. Now, with respect

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10:16:26	1	to -- well, let's go back to Exhibit 849, on the
10:16:33	2	third page.
10:16:37	3	We talked about salary expenses. Let's
10:16:41	4	talk about the line item -- or the group of expenses
10:16:46	5	entitled "Commission/Bonuses."
10:16:49	6	Do you see that?
10:16:50	7	A. I do.
10:16:51	8	Q. And generally speaking, what's included in
10:16:53	9	that section?
10:16:56	10	MR. JINDAL: Objection. Outside the scope.
10:16:58	11	THE WITNESS: It would include, to the best
10:17:00	12	of my knowledge, commissions earned from Support
10:17:08	13	Sales employees.
10:17:13	14	MR. McDONELL: Q. And how are those
10:17:14	15	captured so that they get included in this line of
10:17:16	16	business?
10:17:17	17	MR. JINDAL: Objection. Outside the scope.
10:17:19	18	Lacks foundation.
10:17:21	19	THE WITNESS: Those employees belong to a
10:17:24	20	cost center that is mapped to the support line of
10:17:27	21	business.
10:17:28	22	MR. McDONELL: Q. And is the mapping done
10:17:30	23	in the same way by a particular code that's assigned
10:17:33	24	to the employee?
10:17:34	25	A. This is correct.

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10:17:34	1	Q. Okay. Is the same true with respect to the
10:17:36	2	group of expenses under the heading "Benefits," that
10:17:39	3	they get mapped to a line of business using a code
10:17:43	4	assigned to the employee?
10:17:46	5	MR. JINDAL: Objection. Outside the scope.
10:17:48	6	THE WITNESS: Some will be directly booked
10:17:51	7	to those cost centers; some might be allocated.
10:18:04	8	MR. McDONELL: Q. Okay. Under the heading
10:18:10	9	"Benefits," those are -- am I correct that that is
10:18:13	10	basically employee benefits provided to employees?
10:18:18	11	A. This is my understanding.
10:18:20	12	Q. All right. Let's look at the group of
10:18:22	13	expenses under the heading "Travel and
10:18:25	14	Entertainment." Please tell us generally what's
10:18:28	15	included in that group of expenses.
10:18:31	16	A. My general understanding would be that any
10:18:37	17	airfare, lodging, car rental, any other restaurant
10:18:47	18	expenses related to that travel and entertainment,
10:18:51	19	would be included for the support line of business.
10:18:55	20	Q. Okay. And please tell us how those
10:18:57	21	expenses are picked up so that they can be put into
10:18:59	22	the Product Support and License Updates line of
10:19:03	23	business.
10:19:03	24	MR. JINDAL: Objection. Outside the scope,
10:19:04	25	overbroad.

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10:19:08	1	THE WITNESS: An employee would create its
10:19:14	2	own expense report. And by creating its expense
10:19:19	3	report, once approved, the expenses would be
10:19:24	4	reimbursed and would be actually mapped by nature to
10:19:31	5	one of those lines in that appropriate cost center.
10:19:35	6	MR. McDONELL: Q. Because the expense
10:19:36	7	report itself would have a -- the appropriate code
10:19:39	8	on it?
10:19:39	9	A. Because you enter your expense report under
10:19:42	10	your individual name.
10:19:44	11	Q. Okay. So it goes back to the employee's
10:19:47	12	code?
10:19:47	13	A. Exactly.
10:19:48	14	Q. All right. Then turning to the next page
10:19:49	15	of Exhibit 849, which is the fourth page, and at the
10:19:53	16	bottom center says, Page 3 of 6, do you see that?
10:19:57	17	A. Yes.
10:19:58	18	Q. What are the Documentation & Media expenses
10:20:02	19	in that line at the top?
10:20:03	20	MR. JINDAL: Objection. Outside the scope.
10:20:06	21	THE WITNESS: I don't know.
10:20:07	22	MR. McDONELL: Q. Under the next group of
10:20:08	23	expenses, there's a heading "Marketing
10:20:11	24	Communications." Do you know generally what those
10:20:14	25	expenses are?

14 (Pages 50 to 53)

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10:20:15	1	MR. JINDAL: Objection. Outside the scope.
10:20:19	2	THE WITNESS: Those expenses would be
10:20:24	3	marketing expenses incurred directly by the support
10:20:28	4	line of business, to my best of -- best knowledge.
10:20:34	5	MR. McDONELL: Q. Do you know whether
10:20:35	6	there are any marketing expenses incurred by Oracle
10:20:42	7	USA that relate to promoting the business of the
10:20:51	8	Product Support & License Update line of business
10:20:53	9	that are not included?
10:20:57	10	A. I don't know.
10:20:57	11	MR. JINDAL: Objection. Outside the scope,
10:20:59	12	compound.
10:21:06	13	MR. McDONELL: Q. Let's turn to the
10:21:07	14	"Facilities" group of expenses. Do you see that?
10:21:10	15	A. I do.
10:21:11	16	Q. On the same page 3 of 6 in Exhibit 849?
10:21:17	17	Can you tell us generally what's included in those
10:21:20	18	expenses?
10:21:20	19	MR. JINDAL: Objection. Outside the scope.
10:21:22	20	THE WITNESS: These expenses would be the
10:21:25	21	facilities costs allocated to the support line of
10:21:29	22	business.
10:21:31	23	MR. McDONELL: Q. How are they allocated?
10:21:33	24	MR. JINDAL: Objection. Outside the scope,
10:21:34	25	overbroad.

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10:21:36	1	THE WITNESS: We do have an allocation
10:21:40	2	methodology based on the square footage of each
10:21:47	3	building and floors allocated to specific cost
10:21:51	4	centers.
10:21:53	5	MR. McDONELL: Q. So can you explain how
10:21:54	6	that works? If you've got a building, and the top
10:21:58	7	floor is all Research and Development employees and
10:22:00	8	the bottom floor is all Product Support and License
10:22:02	9	Updates employees, how do you allocate it?
10:22:06	10	MR. JINDAL: Objection. Incomplete
10:22:07	11	hypothetical, outside the scope.
10:22:08	12	THE WITNESS: Well, I would prefer to defer
10:22:10	13	that to our allocation expert.
10:22:14	14	MR. McDONELL: Q. So you don't know?
10:22:16	15	A. I do have a vague understanding of how it
10:22:18	16	works.
10:22:18	17	Q. What's your understanding?
10:22:20	18	MR. JINDAL: Objection. Outside the scope.
10:22:21	19	THE WITNESS: So each building is actually
10:22:25	20	allocated to -- based on the people who are
10:22:28	21	occupying that building, would be -- square footage
10:22:37	22	would be allocated to each cost center based on the
10:22:40	23	people cost center occupying the building. And
10:22:43	24	every single month we go through what we call a mass
10:22:46	25	allocation process to reallocate all the facilities

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10:22:52	1	costs for those specific buildings that would then
10:22:56	2	allocate it back to the cost centers.
10:23:01	3	MR. McDONELL: Q. Lets turn to the next
10:23:02	4	group of expenses on the same page of Exhibit 849
10:23:06	5	under the heading "Computers, Voice & Data." Tell
10:23:11	6	us generally what's included in that group of
10:23:13	7	expenses.
10:23:14	8	MR. JINDAL: Objection. Outside the scope.
10:23:19	9	THE WITNESS: My understanding is, those
10:23:21	10	expenses would relate to the computer expenses a
10:23:27	11	other communication expenses related to the support
10:23:31	12	line of business.
10:23:33	13	MR. McDONELL: Q. How are those expenses
10:23:35	14	captured so they can be allocated to that line of
10:23:38	15	business?
10:23:39	16	MR. JINDAL: Objection. Outside the scope.
10:23:44	17	THE WITNESS: I don't know.
10:23:46	18	MR. McDONELL: Q. Let's go to the next
10:23:47	19	group of expenses, "External Contractor Costs."
10:23:51	20	What is that?
10:23:52	21	MR. JINDAL: Same objection.
10:23:55	22	THE WITNESS: My understanding is, any
10:24:02	23	people working for Oracle under a specific contract,
10:24:06	24	and are not employees, would actually be captured
10:24:10	25	under that "External Contractors" line.

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10:24:15	1	MR. McDONELL: Q. How are those costs
10:24:16	2	identified so they can be allocated to the Product
10:24:18	3	Support & License Update line of business?
10:24:20	4	MR. JINDAL: Objection. Outside the scope,
10:24:21	5	overbroad.
10:24:23	6	THE WITNESS: A PO, purchase order, would
10:24:25	7	have been entered by the support line of business,
10:24:32	8	using the support line of business cost center
10:24:35	9	hiring those employees -- those -- sorry, those
10:24:38	10	contractors. And therefore, any payments made to
10:24:46	11	those contractors would automatically be incurred
10:24:51	12	under that specific cost center, which is a support
10:24:56	13	line of business.
10:24:57	14	MR. McDONELL: Q. Let's turn to the next
10:24:58	15	group of expenses on Exhibit 849 entitled
10:25:01	16	"Professional & Recruiting Fees." What are those?
10:25:06	17	MR. JINDAL: Same objection.
10:25:07	18	THE WITNESS: Those are various costs
10:25:11	19	related to legal fees, accounting fees, other
10:25:16	20	professional and recruiting.
10:25:21	21	MR. McDONELL: Q. Do those all relate to
10:25:22	22	the hiring of employees?
10:25:29	23	MR. JINDAL: Objection. Outside the scope,
10:25:29	24	overbroad.
10:25:30	25	THE WITNESS: They do not all relate to

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10:25:32	1	hiring employees.
10:25:33	2	MR. McDONELL: Q. What else do they relate
10:25:34	3	to?
10:25:36	4	MR. JINDAL: Objection. Outside the scope,
10:25:36	5	overbroad, vague as to time.
10:25:41	6	THE WITNESS: I do see here, you know,
10:25:45	7	legal fees. I -- I don't know. I would have to,
10:25:49	8	you know -- I don't know exactly what they
10:25:52	9	represent.
10:25:53	10	MR. McDONELL: Q. Do you know how
10:25:54	11	professional and recruiting fees are identified so
10:25:56	12	that they can be allocated to the Product Support &
10:25:58	13	License Update line of business?
10:26:02	14	MR. JINDAL: Objection. Outside the scope.
10:26:03	15	THE WITNESS: The external recruiting fees,
10:26:07	16	again, a PO would have been opened by a support line
10:26:16	17	of business person, and when the PO is paid, then
10:26:19	18	the expense hits the cost center of that employee.
10:26:26	19	And you would have the expense incurred in
10:26:29	20	that cost center.
10:26:32	21	MR. McDONELL: Q. Let's turn to the group
10:26:32	22	of expenses in Exhibit 849 under the heading "Third
10:26:38	23	Party Royalties & Referral Fees." What's included
10:26:41	24	in that group of expenses?
10:26:43	25	MR. JINDAL: Objection. Outside the scope.

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10:26:51	1	THE WITNESS: I do not know for referral
10:26:53	2	fees. I had -- I have a general understanding of
10:26:59	3	royalties to external companies, and so royalties
10:27:11	4	would be paid for any use of external companies'
10:27:23	5	products into our support line of business.
10:27:26	6	MR. McDONELL: Q. How are those expenses
10:27:27	7	identified so they can be allocated to the Product
10:27:31	8	Support & License Update line of business?
10:27:33	9	MR. JINDAL: Same objection.
10:27:35	10	THE WITNESS: I don't know. I would have
10:27:35	11	to defer to the royalty expert.
10:27:38	12	MR. McDONELL: Q. Okay. Let's now stay
10:27:43	13	with Exhibit 849, go to the page which is the fifth
10:27:49	14	page of the exhibit, and it says "Page 4 of 6" on
10:27:52	15	the bottom.
10:27:54	16	Do you have that?
10:27:55	17	A. I do.
10:27:56	18	Q. Do you see in the center there it says,
10:27:59	19	"LOB Charges"?
10:28:03	20	A. Yes.
10:28:05	21	Q. What does that term mean, "LOB Charges"?
10:28:09	22	MR. JINDAL: Objection. Outside the scope.
10:28:13	23	THE WITNESS: Those LOB charges relate to
10:28:20	24	our fiscal recharge process.
10:28:29	25	MR. McDONELL: Q. What does that mean?

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10:28:30	1	MR. JINDAL: Same objection.
10:28:34	2	THE WITNESS: Our fiscal recharge process
10:28:42	3	will allocate costs that were incurred by specific
10:28:52	4	entities on behalf of other entities. It will
10:28:55	5	actually allocate that cost back to those entities
10:28:59	6	benefiting.
10:29:00	7	MR. McDONELL: Q. Could you give me an
10:29:01	8	example?
10:29:02	9	MR. JINDAL: Same objection.
10:29:06	10	THE WITNESS: An example. We do have --
10:29:15	11	let's take an example in the license line of
10:29:19	12	business. And we do have a global line of business
10:29:33	13	where people are actually working out of a specific
10:29:40	14	country, paid by a specific country, but actually
10:29:45	15	working on a global project or, you know, global
10:29:52	16	customers, and the costs of those employees will
10:29:57	17	actually be reallocated to the specific countries
10:30:03	18	based on who is benefiting from those costs.
10:30:08	19	MR. McDONELL: Q. What records keep track
10:30:09	20	of that?
10:30:11	21	MR. JINDAL: Objection. Overbroad, vague
10:30:12	22	as to time.
10:30:15	23	THE WITNESS: We do have a -- what we call
10:30:20	24	a fiscal recharge GL.
10:30:24	25	MR. McDONELL: Q. Okay. So if a

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10:30:31	1	particular employee falls into that situation where
10:30:34	2	they're, say, working -- living and working in
10:30:37	3	London physically, but actually working on a project
10:30:43	4	for a different line of business in the US, how do
10:30:48	5	you keep track of that?
10:30:49	6	MR. JINDAL: Objection. Incomplete
10:30:50	7	hypothetical, outside the scope, overbroad.
10:30:53	8	THE WITNESS: It is not the way it is done.
10:30:55	9	MR. McDONELL: Q. How is it done?
10:30:56	10	MR. JINDAL: Same objections.
10:30:57	11	THE WITNESS: The way it is done is, you --
10:31:02	12	as an employee, you belong to a specific cost
10:31:05	13	center, which belongs to a specific LOB. And when I
10:31:09	14	talk about LOB here, it's at a lower level, at that
10:31:16	15	external LOB. Okay?
10:31:18	16	And we actually separate our LOBs by
10:31:24	17	different types, and we have what we call local
10:31:28	18	LOBs, divisional LOBs, regional LOBs, and global
10:31:35	19	LOBs. As an employee, you belong to one of those
10:31:39	20	four.
10:31:41	21	Then all the costs incurred in the
10:31:44	22	regional, divisional and global LOBs will actually
10:31:52	23	be pulled and reallocated based on a certain
10:31:56	24	methodology.
10:31:59	25	MR. McDONELL: Q. Does that process also

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10:32:00	1	reallocate expenses among the larger lines of
10:32:05	2	business, like research and development and Support
10:32:09	3	Delivery?
10:32:11	4	MR. JINDAL: Objection. Outside the scope,
10:32:12	5	overbroad.
10:32:12	6	THE WITNESS: It doesn't go across.
10:32:14	7	MR. McDONELL: Q. Okay. Does not go
10:32:15	8	across those lines of business? Okay.
10:32:19	9	A. It doesn't.
10:32:20	10	Q. Returning to Exhibit 849, on the same page
10:32:25	11	we've been looking at, which is the fifth page of
10:32:28	12	the document, it says, page 4 of 6 at the bottom.
10:32:30	13	Do you see there the -- toward the bottom, there's a
10:32:35	14	heading, "Uncontrollable Assigned Resources." What
10:32:41	15	does that mean?
10:32:42	16	MR. JINDAL: Objection. Outside the scope.
10:32:46	17	THE WITNESS: I don't know.
10:32:47	18	MR. McDONELL: Q. Okay. And just beneath
10:32:49	19	that line item, there's a line item that reads, "In
10:32:52	20	Country Network Charges Assigned Resources."
10:32:55	21	Do you know what that is?
10:32:56	22	MR. JINDAL: Same objection.
10:32:57	23	THE WITNESS: I don't know.
10:32:59	24	MR. McDONELL: Q. Would you turn to the
10:32:59	25	next page, please, of Exhibit 849, which is the 6th

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10:33:05	1	page?
10:33:08	2	Actually, before I do that, can you go back
10:33:11	3	to the page we were just looking at, page 4 of 6?
10:33:18	4	At the top, third line item down, do you
10:33:21	5	see the "Bad Debt Expense" entry?
10:33:23	6	A. Yes.
10:33:25	7	Q. What is that?
10:33:26	8	MR. JINDAL: Same objection.
10:33:28	9	THE WITNESS: This would be the bad debt
10:33:35	10	expenses related to specific support line of
10:33:37	11	business receivables.
10:33:44	12	MR. McDONELL: Q. It's just principally
10:33:45	13	customer bad debt?
10:33:47	14	A. Correct.
10:33:47	15	Q. Okay. Let's turn the page to page 5 of 6,
10:33:50	16	please.
10:33:52	17	Under the heading "Intercompany Charges -
10:33:55	18	Oracle," there's a "License Sublicense Fee Expense"
10:34:03	19	item.
10:34:04	20	Do you see that?
10:34:04	21	A. I do.
10:34:05	22	Q. And what is that?
10:34:06	23	MR. JINDAL: Objection. Outside the scope.
10:34:11	24	THE WITNESS: This is the line item where
10:34:14	25	we record the sublicense fee income under various

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10:34:32	1	intercompany agreements.
10:34:34	2	MR. McDONELL: Q. Are you aware of the
10:34:35	3	fact that Oracle USA licenses some intellectual
10:34:40	4	property from Oracle International Corporation?
10:34:42	5	MR. JINDAL: Objection. Outside the scope.
10:34:44	6	THE WITNESS: It is my understanding.
10:34:45	7	MR. McDONELL: Q. Pursuant to that
10:34:47	8	arrangement, does Oracle US after the pay a royalty
10:34:50	9	to Oracle International?
10:34:51	10	MR. JINDAL: Objection. Outside the scope,
10:34:53	11	vague and ambiguous.
10:34:54	12	THE WITNESS: It is my understanding.
10:34:55	13	MR. McDONELL: Q. Where are those royalty
10:34:57	14	expenses of Oracle USA recorded?
10:35:01	15	MR. JINDAL: Objection. Outside the scope.
10:35:05	16	THE WITNESS: They would be recorded under
10:35:09	17	the License Sublicense Fee Expense.
10:35:21	18	MR. McDONELL: Q. Do you have any idea why
10:35:22	19	that expense is zero in this particular report?
10:35:30	20	A. I believe I know.
10:35:32	21	Q. Would you mind telling me?
10:35:34	22	MR. JINDAL: Objection. Outside the scope.
10:35:40	23	THE WITNESS: The process used to record
10:35:43	24	those sublicense fee expenses will aggregate
10:35:52	25	revenues from both license and support together and

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10:35:57	1	calculate a certain percentage, and will then -- the
10:36:07	2	accountants in the countries will record the
10:36:11	3	sublicense fee expense in total. And they will then
10:36:18	4	use that specific account, but might not be
10:36:29	5	splitting it between license and support, and will
10:36:31	6	just put it under one line, one line of business.
10:36:35	7	MR. McDONELL: Q. So it may be recorded
10:36:36	8	under the license line of business?
10:36:39	9	MR. JINDAL: Objection. Outside the scope.
10:36:41	10	THE WITNESS: I would have to check to make
10:36:42	11	sure.
10:36:43	12	MR. McDONELL: Q. But if that -- is that
10:36:44	13	your suspicion?
10:36:46	14	MR. JINDAL: Same objection.
10:36:50	15	THE WITNESS: It is. It could even be just
10:36:52	16	booked to something that is not line of
10:36:54	17	business-related.
10:37:02	18	MR. McDONELL: Q. But as you sit here
10:37:03	19	today, do you know where that's booked, where Oracle
10:37:06	20	USA's royalty expense paid to OIC is recorded in the
10:37:13	21	financial statements of Oracle USA?
10:37:15	22	MR. JINDAL: Objection. Outside the scope,
10:37:16	23	vague and ambiguous.
10:37:18	24	THE WITNESS: I don't know to which
10:37:19	25	specific line of business they are actually booking

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10:37:25	1	this royalty expense.
10:37:30	2	May I take a break?
10:37:33	3	MR. McDONELL: Yes, let's take a break.
10:37:34	4	THE VIDEO OPERATOR: Going off the record,
10:37:35	5	the time is 10:37.
10:48:27	6	(Recess from 10:37 a.m. to 10:48 a.m.)
10:49:01	7	THE VIDEO OPERATOR: We're back on the
10:49:02	8	record. The time is 10:49.
10:49:05	9	MR. McDONELL: Q. Ms. Sebti, referring
10:49:06	10	again to Exhibit 849, to the third page of the
10:49:09	11	document, the one that has the employee-related
10:49:14	12	expenses, what types of employees are included in
10:49:19	13	that expense item?
10:49:22	14	MR. JINDAL: Objection. Outside the scope,
10:49:22	15	overbroad.
10:49:25	16	MR. McDONELL: Q. What are the functions
10:49:26	17	of those employees?
10:49:27	18	MR. JINDAL: Same objection.
10:49:34	19	THE WITNESS: These would be the employees
10:49:35	20	from the Support and License Update line of
10:49:39	21	business.
10:49:41	22	MR. McDONELL: Q. Do you know any
10:49:42	23	specifics about the types of employee skills that
10:49:45	24	are in that group, whether it's people who answer
10:49:47	25	the phones or the salespeople or engineers, or do

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10:49:53	1	you know any of those details?
10:49:54	2	A. No, I don't know.
10:49:55	3	MR. JINDAL: Objection. Outside the scope.
10:49:56	4	(Deposition Exhibit 850 was marked for
10:50:14	5	identification.)
10:50:26	6	MR. McDONELL: Q. I'm showing you what's
10:50:27	7	been marked as Exhibit 850.
10:50:29	8	Would you take a moment and look it over
10:50:30	9	and familiarize yourself with it, please?
10:50:35	10	A. (Examining document.)
10:51:28	11	Q. Can you identify Exhibit 850 for the
10:51:29	12	record, please?
10:51:31	13	A. Yes. So this is the Detailed Income
10:51:35	14	Statement for all lines of business for specific
10:51:47	15	Oracle entities -- and company codes, sorry.
10:51:52	16	Q. Is this a report that you pulled for
10:51:55	17	purposes of --
10:51:57	18	A. Excuse me?
10:51:58	19	Q. Is this a report that you created?
10:52:01	20	A. No.
10:52:01	21	Q. Do you know who did?
10:52:04	22	MR. JINDAL: Ms. Sebti, I want to counsel
10:52:05	23	you not to reveal any attorney-client
10:52:07	24	communications. To the extent you can answer
10:52:09	25	without revealing any communications between you and

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10:52:11	1	your attorneys or any instructions between you and
10:52:14	2	your attorneys or any of your colleagues, you can go
10:52:17	3	ahead and answer.
10:52:20	4	THE WITNESS: I think I know.
10:52:22	5	MR. McDONELL: Q. Who?
10:52:24	6	MR. JINDAL: Again, Ms. Sebti, I don't want
10:52:25	7	to -- I want to counsel you not to reveal any
10:52:29	8	attorney-client communications. To the extent you
10:52:30	9	can answer without revealing any communications
10:52:32	10	between you and your attorneys, you can go ahead and
10:52:35	11	answer.
10:52:40	12	THE WITNESS: It's a colleague of mine.
10:52:42	13	MR. McDONELL: Q. Who is that?
10:52:44	14	A. Alex San Juan.
10:52:47	15	Q. Could you spell the last name, please? San
10:52:50	16	Juan, did you say?
10:52:52	17	A. S-A-N, J-U-A-N.
10:53:09	18	Q. How do you know that he's the one that
10:53:11	19	created this report?
10:53:12	20	MR. JINDAL: Can we go off the record for a
10:53:14	21	second?
10:53:15	22	MR. McDONELL: Yes.
10:53:16	23	THE VIDEO OPERATOR: Going off the record,
10:53:17	24	the time is 10:53.
10:53:18	25	(Recess from 10:53 a.m. to 10:55 a.m.)

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10:55:40	1	THE VIDEO OPERATOR: We're back on the
10:55:41	2	record. The time is 10:55.
10:55:44	3	MR. McDONELL: Could we read the question
10:55:45	4	back, please?
10:55:52	5	(Record read as follows:
10:55:53	6	Question: How do you know that he's the
10:55:53	7	one that created this report?)
10:55:55	8	THE WITNESS: Because he told me.
10:55:56	9	MR. McDONELL: Q. Okay. So you indicated
10:56:00	10	that this is a Detailed Income Statement for all
10:56:03	11	lines of business for specific Oracle entities and
10:56:07	12	company codes.
10:56:09	13	So is it for companies or company codes, or
10:56:13	14	both?
10:56:16	15	A. This is for company codes that would form
10:56:21	16	under my understanding the Oracle USA legal entity.
10:56:32	17	Q. So do you have also Exhibit 849 that we
10:56:34	18	just looked at?
10:56:35	19	A. Yes.
10:56:36	20	Q. Is there some way you can explain the
10:56:37	21	difference between the report at 849 and the report
10:56:40	22	at 850?
10:56:41	23	MR. JINDAL: Objection. Outside the scope.
10:56:44	24	THE WITNESS: The 849 is a subset of the
10:56:48	25	850.

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Time	Line	
10:56:49	1	MR. McDONELL: Q. And it's a subset
10:56:50	2	defined by what?
10:56:52	3	MR. JINDAL: Same objection.
10:56:53	4	THE WITNESS: By line of business.
10:56:56	5	MR. McDONELL: Q. Okay. So 849 was
10:56:57	6	limited to the Product Support & License Update line
10:57:05	7	of business?
10:57:07	8	A. This is correct.
10:57:08	9	Q. Okay. All right. So then staying with
10:57:10	10	Exhibit 850 -- by the way, all these reports are
10:57:15	11	reports that you just pull off the system in the
10:57:17	12	normal course of business. These were not specially
10:57:20	13	created for this case or anything. Is that right?
10:57:22	14	MR. JINDAL: Objection. Compound.
10:57:23	15	THE WITNESS: This is correct.
10:57:25	16	MR. McDONELL: Q. So the -- on the first
10:57:28	17	page of Exhibit 850, the cover page, can you explain
10:57:32	18	what that table means?
10:57:37	19	A. This table represents all the company codes
10:57:42	20	for which this Detailed Income Statement has been
10:57:47	21	run.
10:57:49	22	Q. So it includes all of Oracle USA. Is that
10:57:51	23	right?
10:57:53	24	A. It is my understanding.
10:57:55	25	Q. And then the page 5 reference is to

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Time	Line	
10:57:59	1	PeopleSoft US. What is that a reference to?
10:58:04	2	A. This would be the PeopleSoft US company
10:58:12	3	code.
10:58:14	4	Q. So PeopleSoft was acquired by Oracle in
10:58:18	5	January 2005. Is that your understanding?
10:58:21	6	MR. JINDAL: Objection. Outside the scope.
10:58:22	7	THE WITNESS: It is my understanding.
10:58:23	8	MR. McDONELL: Q. Was there a PeopleSoft
10:58:25	9	company code that existed after the acquisition?
10:58:31	10	A. It is my understanding.
10:58:32	11	Q. Does it continue to exist?
10:58:35	12	A. It does continue to exist.
10:58:37	13	Q. Okay. What does it cover that's -- how
10:58:41	14	does it relate to Oracle USA?
10:58:49	15	A. So we do create company codes at times of
10:58:54	16	acquisition. And PO1 represented the PeopleSoft US
10:59:03	17	company that was acquired.
10:59:09	18	My understanding is that this company
10:59:14	19	changed its name, and the Oracle USA operations were
10:59:26	20	then sold to that company. And from a business --
10:59:38	21	from a systems standpoint, sorry, we continued using
10:59:45	22	the Company Code 001 to record the activity under
10:59:57	23	the newly combined entities.
11:00:04	24	Q. So is the -- there was a legal entity, a
11:00:08	25	corporation, known as PeopleSoft USA Inc. prior to

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Time	Line	
11:00:13	1	the acquisition. Correct?
11:00:14	2	MR. JINDAL: Objection. Outside the scope.
11:00:17	3	THE WITNESS: It is my understanding.
11:00:19	4	MR. McDONELL: Q. And that entity was
11:00:20	5	acquired by Oracle. True?
11:00:21	6	MR. JINDAL: Objection. Outside the scope.
11:00:22	7	THE WITNESS: Yes.
11:00:24	8	MR. McDONELL: Q. And was that entity
11:00:25	9	renamed Oracle USA?
11:00:28	10	A. It is my understanding.
11:00:30	11	Q. So basically, the -- I think what you're
11:00:35	12	telling us is that the operations that were --
11:00:40	13	pre-acquisition were under Oracle USA, got moved
11:00:45	14	into the entity that was previously known as
11:00:47	15	PeopleSoft USA and renamed Oracle USA. Is that
11:00:52	16	right?
11:00:54	17	MR. JINDAL: Objection. Misstates the
11:00:55	18	prior testimony.
11:00:56	19	THE WITNESS: I need to rephrase.
11:00:58	20	MR. McDONELL: Q. Okay.
11:01:00	21	A. So -- and everything is system-related, not
11:01:07	22	legal entity. Okay? So --
11:01:14	23	Q. You're not talking about the accounting for
11:01:15	24	these operations. Correct?
11:01:17	25	A. I am talking about the company codes used

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Time	Line	
11:01:20	1	to capture the financial information of that entity.
11:01:26	2	Q. Okay.
11:01:28	3	A. Okay? So after the combination of the US
11:01:41	4	Oracle operations with the newly named Oracle USA --
11:01:52	5	Q. Which was previously named PeopleSoft USA?
11:01:55	6	A. Which was previously named PeopleSoft USA.
11:01:58	7	Q. Okay, please continue.
11:01:59	8	A. All of the financial informations of those
11:02:01	9	combined operations is stated under Company 001.
11:02:07	10	Q. Okay. Thank you.
11:02:16	11	Okay. So then going to the first page of
11:02:18	12	Exhibit 850, that last line item there with the code
11:02:30	13	P01, what gets recorded under that code?
11:02:33	14	MR. JINDAL: Objection. Vague as to time.
11:02:35	15	MR. McDONELL: Q. Or is that just for
11:02:36	16	historical operations?
11:02:38	17	A. It is right.
11:02:39	18	Q. Historical?
11:02:40	19	A. Historical.
11:02:40	20	Q. So prior to the combination?
11:02:42	21	A. This is what it is supposed to be.
11:02:45	22	Q. Okay. So if we look at this same
11:02:49	23	Exhibit 850, and go to the last five pages, so pages
11:03:01	24	1 of 5 from the back -- are you there?
11:03:05	25	A. Yes, I am.

19 (Pages 70 to 73)
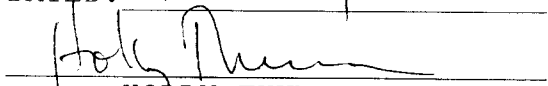
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                    CERTIFICATE OF REPORTER

     I, HOLLY THUMAN, a Certified Shorthand

Reporter, hereby certify that the witness in the

foregoing deposition was by me duly sworn to tell

the truth, the whole truth, and nothing but the

truth in the within-entitled cause;

     That said deposition was taken down in

shorthand by me, a disinterested person, at the time

and place therein state, and that the testimony of

said witness was thereafter reduced to typewriting,

by computer, under my direction and supervision;

     That before completion of the deposition review

of the transcript [X] was [] was not requested.  If

requested, any changes made by the deponent (and

provided to the reporter) during the period allowed

are appended hereto.

     I further certify that I am not of counsel or

attorney for either or any of the parties to the

said deposition, nor in any way interested in the

event of this cause, and that I am not related to

any of the parties thereto.


DATED: 11.29.09

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     HOLLY THUMAN, CSR
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