

EXHIBIT 40

	Q3 FY04	Q4 FY04	Q1 FY05	Q2FY05	Q3 FY05	Q4 FY05	Q1 FY06	Q2 FY06	Q3 FY06	Q4 FY06	Q1 FY07	Q2 FY07	Q3 FY07
Global													
Enterprise													
True Cancellations													
Available to Renew (ATR)	\$ 1,790,447.82	\$ 6,737,091.69	\$ 20,565,036.74	\$ 19,512,894.66	\$ 12,077,156.23	\$ 11,814,368.28	\$ 12,223,300.44	\$ 223,300.44	\$ 5.41%	\$ 7,621,079	\$ 8,594,868	\$ 12,285,362	\$ 12,285,362
Cancel as % of ATR	4.17%	3.21%	5.85%	7.66%	5.41%	5.94%	3.66%						
JDE													
True Cancellations													
Available to Renew (ATR)	\$ 1,051,730.38	\$ 3,946,688	\$ 11,394,327	\$ 11,824,440	\$ 7,621,079	\$ 7,415,701	\$ 8,594,868	\$ 12,285,362	\$ 10.28%	\$ 7,621,079	\$ 8,594,868	\$ 12,285,362	\$ 12,285,362
Cancel as % of ATR	3.93%	5.50%	7.80%	12.75%	10.28%	9.90%	8.46%						
Total													
True Cancellations	\$ 25,000,000.00	\$ 18,900,000.00	\$ 20,900,000.00	\$ 26,100,000.00	\$ 20,900,000.00	\$ 18,900,000.00	\$ 25,000,000.00	\$ 20,900,000.00	\$ 6.30%	\$ 26,100,000.00	\$ 20,900,000.00	\$ 25,000,000.00	\$ 25,000,000.00
Available to Renew (ATR)	\$ 297,619,047.62	\$ 300,000,000.00	\$ 321,538,461.54	\$ 338,961,038.96	\$ 321,538,461.54	\$ 300,000,000.00	\$ 297,619,047.62	\$ 300,000,000.00	\$ 7.70%	\$ 338,961,038.96	\$ 321,538,461.54	\$ 300,000,000.00	\$ 297,619,047.62
Cancel as % of ATR	8.40%	6.30%	6.50%	7.70%	6.50%	6.30%	8.40%						
North America													
Enterprise													
True Cancellations													
Available to Renew (ATR)	\$ 14,700,148	\$ 11,786,339	\$ 7,495,543	\$ 165,041,024	\$ 151,497,049	\$ 266,761,241	\$ 9,461,888	\$ 8,633,212	\$ 6.25%	\$ 151,497,049	\$ 266,761,241	\$ 9,461,888	\$ 8,633,212
Cancel as % of ATR	5.81%	7.03%	4.54%	9.07%	6.78%	9.14%	3.24%						
JDE													
True Cancellations													
Available to Renew (ATR)	\$ 7,211,332	\$ 6,152,561	\$ 3,842,578	\$ 42,378,990	\$ 46,805,442	\$ 99,444,001	\$ 3,172,132	\$ 9,090,170	\$ 9.07%	\$ 42,378,990	\$ 46,805,442	\$ 99,444,001	\$ 9,090,170
Cancel as % of ATR	7.90%	12.42%	9.07%	8.26%	6.37%	4.84%							
Total													
True Cancellations	\$ 21,911,480	\$ 17,938,900	\$ 11,338,121	\$ 207,420,014	\$ 198,302,491	\$ 366,205,242	\$ 12,634,019	\$ 17,723,382	\$ 5.47%	\$ 207,420,014	\$ 366,205,242	\$ 12,634,019	\$ 17,723,382
Available to Renew (ATR)	\$ 344,247,779	\$ 217,219,993	\$ 217,219,993	\$ 217,219,993	\$ 217,219,993	\$ 217,219,993	\$ 344,247,779	\$ 217,219,993	\$ 8.26%	\$ 217,219,993	\$ 217,219,993	\$ 344,247,779	\$ 217,219,993
Cancel as % of ATR	6.37%	8.26%	5.17%	9.57%	9.07%	9.14%	4.84%						

FY07Q3

	USA	Canada	NAS	LAD	APAC	EMEA	Japan	Global
True Cancellations	7,007,037	2,083,133	9,090,170	649,918	757,157	2,162,225	126,602	12,786,071
Available to Renew (ATR)	88,818,315	10,625,686	99,444,001	8,395,321	9,566,868	31,496,604	2,153,693	151,056,487
Cancel as % of ATR	7.89%	19.60%	9.14%	7.74%	7.91%	6.86%	5.88%	8.46%
True Cancellations	7,734,475	898,737	8,633,212	673,901	648,585	2,057,903	271,762	12,285,362
Available to Renew (ATR)	249,065,381	17,695,860	266,761,241	8,635,011	12,500,163	44,121,941	1,665,492	333,683,848
Cancel as % of ATR	3.11%	5.08%	3.24%	7.80%	5.19%	4.66%	16.32%	3.68%
True Cancellations	14,741,512	2,981,870	17,723,382	1,323,818	1,405,741	4,220,128	398,364	25,071,433
Available to Renew (ATR)	337,883,696	28,321,546	366,205,242	17,030,332	22,067,031	75,618,545	3,819,185	484,740,336
Cancel as % of ATR	4.36%	10.53%	4.84%	7.77%	6.37%	5.58%	10.43%	5.17%

FY07Q2

	USA	Canada	NAS	LAD	APAC	EMEA	Japan	Global
Enterprise								
True Cancellations	9,461,888	598,405	10,060,293	104,498	418,197	953,356	278,025	11,814,368
Available to Renew (ATR)	151,497,049	12,186,947	163,683,995	5,680,274	7,850,564	20,188,062	1,615,525	199,018,419
Cancel as % of ATR	6.25%	4.91%	6.15%	1.84%	5.33%	4.72%	17.21%	5.94%
Enterprise One								
True Cancellations	2,620,185	28,309	2,648,494	44,733	302,471	3,988,344	50,025	7,034,068
Available to Renew (ATR)	38,116,081	5,184,238	43,300,319	2,270,939	2,993,967	23,433,209	604,677	72,603,111
Cancel as % of ATR	6.87%	0.55%	6.12%	1.97%	10.10%	17.02%	8.27%	9.69%
World								
True Cancellations	551,947	0	551,947	0	9,682	980,694	18,477	1,560,800
Available to Renew (ATR)	8,689,361	427,305	9,116,666	436,558	558,270	3,880,005	210,780	14,202,279
Cancel as % of ATR	6.35%	0.00%	6.05%	0.00%	1.73%	25.28%	8.77%	10.99%
Total								
True Cancellations	12,634,019	626,714	13,260,734	149,231	730,350	5,922,394	346,527	20,409,236
Available to Renew (ATR)	198,302,491	17,798,490	216,100,980	8,387,770	11,402,801	47,501,275	2,430,982	285,823,808
Cancel as % of ATR	6.37%	3.52%	6.14%	1.78%	6.41%	12.47%	14.25%	7.14%

Values are SPS only

FY07Q1

	USA		Canada		NAS		LAD		APAC		EMEA		Japan		Global	
Enterprise	True Cancellations	7,495,543	430,323	7,925,866	388,425	603,440	3,044,746	114,679	12,077,156							
	Available to Renew (ATR)	165,041,024	12,251,893	177,292,917	6,859,452	9,955,184	26,541,726	2,651,167	223,300,446							
	Cancel as % of ATR	4.54%	3.51%	4.47%	5.66%	6.06%	11.47%	4.33%	5.41%							
Enterprise One	True Cancellations	2,660,061	706,964	3,367,025	217,297	83,497	1,688,862	70,672	5,427,353							
	Available to Renew (ATR)	25,229,003	4,000,398	29,229,400	2,132,875	2,824,114	13,905,902	394,619	48,486,910							
	Cancel as % of ATR	10.54%	17.67%	11.52%	10.19%	2.96%	12.14%	17.91%	11.19%							
World	True Cancellations	1,182,517	166,228	1,348,745	25,924	31,293	787,765	0	2,193,727							
	Available to Renew (ATR)	17,149,987	1,313,047	18,463,035	458,215	456,417	5,980,022	314,102	25,671,791							
	Cancel as % of ATR	6.90%	12.66%	7.31%	5.66%	6.86%	13.17%	0.00%	8.55%							
Total	True Cancellations	11,338,121	1,303,515	12,641,635	631,646	718,229	5,521,373	185,352	19,698,236							
	Available to Renew (ATR)	207,420,014	17,565,338	224,985,352	9,450,542	13,235,714	46,427,651	3,359,888	297,459,147							
	Cancel as % of ATR	5.47%	7.42%	5.62%	6.68%	5.43%	11.89%	5.52%	6.62%							

Values are SPS only

	Q1	Q2	Q3	Q4
11,338,121	11,338,121	12,634,019	22,382,308	18,376,056
207,420,014	207,420,014	198,302,491	348,163,941	222,997,502
				64,730,504
				976,883,948
				6.63%

	FY06Q4											
	USA			Canada			NAS			LAD		
	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Cancellation Rate
Enterprise	167,667,427	11,786,339	7.03%	15,938,676	209,325	1.31%	183,606,103	11,995,664	6.53%	6,351,187	599,702	9.31%
Enterprise One	27,361,986	4,170,937	15.24%	2,232,595	127,734	5.72%	29,594,581	4,298,671	14.53%	2,467,465	374,421	14.53%
World	22,190,581	1,981,624	8.93%	1,810,394	155,779	8.60%	24,000,975	2,137,403	8.91%	1,082,736	205,954	23.53%
Advanced Customer Support	5,777,509	437,156	7.57%	717	0	0.00%	5,778,226	437,156	7.57%	0	0	0.00%
Total	222,997,502	18,376,056	8.24%	19,982,382	492,837	2.47%	242,979,884	18,868,894	7.77%	9,901,388	1,180,077	4.86%

Cancellation Rate	EMEA			APAC			Japan			Global		
	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Cancellation Rate	Q4 ATR	Q4 Cancellations	Cancellation Rate
9.44%	48,958,230	5,609,681	11.46%	15,666,896	1,307,848	8.35%	515,803	0	0.00%	255,098,217	19,512,895	7.65%
15.17%	20,637,434	3,043,973	14.75%	3,741,498	461,020	12.32%	179,209	0	0.00%	56,620,188	8,178,084	14.44%
19.02%	9,350,638	1,079,225	11.54%	1,585,265	223,774	14.12%	92,807	0	0.00%	36,112,421	3,646,356	10.10%
0.00%	299,222	268,181	89.63%	0	0	0.00%	0	0	0.00%	6,077,447	705,337	11.61%
11.92%	79,245,524	10,001,060	12.62%	20,993,659	1,992,641	9.49%	787,819	0	0.00%	353,908,274	32,042,671	9.05%

FY06Q3	USA				Canada				NAS				LAD	
	Q3 ATR	Q3 Cancellations	Cancellation Rate	Q3 ATR	Q3 Cancellations	Cancellation Rate	Q3 ATR	Q3 Cancellations	Cancellation Rate	Q3 ATR	Q3 Cancellations	Cancellation Rate	Q3 ATR	Q3 Cancellations
	Enterprise	252,939,679	14,700,148	5.81%	16,891,667	331,851	1.96%	269,831,346	15,031,999	5.57%	8,365,720	796,007	9.51%	8,365,720
Enterprise One	42,519,563	2,673,143	6.29%	3,496,438	287,362	8.22%	46,016,002	2,960,506	6.43%	3,198,014	1,167,942	36.50%	3,198,014	1,167,942
World	48,788,537	4,538,189	9.30%	3,266,333	69,194	2.12%	52,054,870	4,607,383	8.85%	3,788,425	159,355	4.14%	3,788,425	159,355
Advanced Customer Support	3,916,161	470,828	12.02%	717	0	0.00%	3,916,878	470,828	12.02%	0	0	0.00%	0	0
Total	348,163,941	22,382,308	6.43%	23,655,155	688,407	2.91%	371,819,096	23,070,715	6.20%	15,352,160	2,123,304	13.83%	15,352,160	2,123,304

NOTE: Japan does not include Backlog in the ATR value since the Japan PSOFT contracts were not in OKS/OKI at the beginning of the period

Cancellation Rate	EMEA			APAC			Japan			Global		
	Q3 ATR	Q3 Cancellations	Cancellation Rate	Q3 ATR	Q3 Cancellations	Cancellation Rate	Q3 ATR	Q3 Cancellations	Cancellation Rate	Q3 ATR	Q3 Cancellations	Cancellation Rate
9.52%	59,943,090	4,182,132	6.98%	16,824,380	542,905	3.23%	917,882	1,994	0.22%	355,882,418	20,555,037	5.78%
36.52%	18,377,296	696,954	3.79%	3,919,311	348,499	8.89%	425,343	55,836	13.13%	71,935,965	5,229,736	7.27%
4.21%	13,263,153	1,002,662	7.56%	3,788,220	307,451	8.12%	1,261,668	87,741	6.95%	74,156,335	6,164,592	8.31%
0.00%	965,005	72,194	7.48%	0	0	0.00%	0	0	0.00%	4,881,883	543,022	11.12%
13.83%	92,548,543	5,953,941	6.43%	24,531,911	1,198,854	4.89%	2,604,892	145,571	5.59%	506,856,602	32,492,386	6.41%