

EXHIBIT 107



Certificate of Recordation

This is to certify that the attached document was recorded
in the Copyright Office on the date and in the place shown below.

This certificate is issued under the seal of the
United States Copyright Office.

DATE OF RECORDATION

13Aug08

VOLUME

3569

DOC. NO.

436

VOLUME

DOC. NO.

Marybeth Peters

Register of Copyrights and
Associate Librarian for Copyright Services

Document Cover Sheet
 UNITED STATES COPYRIGHT OFFICE

Copyright Office fees are subject to change.
 For current fees check the Copyright Office website at
 www.copyright.gov, write to the Copyright Office,
 or call (202) 707-3000.

For Recordation of Documents

Volume 3569 Document 436

Volume _____ Document _____

Date of recordation M 8 D 13 Y 08
(ASSIGNED BY THE COPYRIGHT OFFICE)

Funds received _____

DO NOT WRITE ABOVE THIS LINE · SEE INSTRUCTIONS ON REVERSE

To the Register of Copyrights: Please record the accompanying original document or properly certified copy thereof.

1 First party name given in the document PeopleSoft, Inc.
(IMPORTANT: Please read instruction for this and other spaces.)

2 First title given in the document PeopleTools 7.5

3 Total number of titles in the document 17

4 Amount of fee calculated \$145.00

5 Fee enclosed Check Money order
 Fee authorized to be charged to Copyright Office deposit account
 Deposit account number DA066664
 Deposit account name Bingham McCutchen LLP

6 Completeness of document Document is complete by its own terms Document is not complete. Record "as is."
IMPORTANT NOTE: A request to record a document "as is" under 37 CFR §201.4(c)(2) is an assertion that: (a) the attachment is completely unavailable for recordation; (b) the attachment is not essential to the identification of the subject matter of the document; and (c) it would be impossible or wholly impracticable to have the parties to the document sign or initial a deletion of the reference to the attachment.

7 Certification of Photocopied Document Complete this certification if a photocopy of the original signed document is substituted for a document bearing the actual original signature.
NOTE: This space may not be used for documents that require an official certification.

I declare under penalty of perjury that the accompanying document is a true and correct copy of the original document.

Signature  Date 8/12/08
 Duly authorized agent of Oracle International Corporation

8 Return to:
 Name David O. Johanson, Esq., Bingham McCutchen LLP
 Number/street One Federal Street Apt/suite _____
 City Boston State MA Zip 02110
 Phone number 617-951-8000 Fax number 617-951-8736
 Email david.johanson@bingham.com

SEND TO: Library of Congress, Copyright Office, Documents Recordation Section, 101 Independence Avenue SE, Washington, DC 20559-6000
INCLUDE ALL THESE TOGETHER: (1) Two copies of this form; (2) payment from a deposit account or by check/money order payable to Register of Copyrights; and (3) your document.

**PEOPLESOFT/JDE LLC
OIC ASSET TRANSFER AGREEMENT**

THIS OIC ASSET TRANSFER AGREEMENT (this "Agreement") is entered as of March 1, 2005 (the "Effective Date") by and between Oracle Corporation ("Oracle") a Delaware Corporation having its principal place of business at 500 Oracle Parkway, Redwood Shores, California 94065, Oracle International Corporation ("OIC") a California Corporation having its principal place of business at 500 Oracle Parkway, Redwood Shores, California 94065, PeopleSoft, Inc. ("PeopleSoft") a Delaware corporation, having its principal place of business at 4460 Hacienda Drive, Pleasanton, CA 94588 and J.D. Edwards & Company, LLC ("JDE LLC") a Delaware limited liability company having its principal place of business at One Technology Way, Denver, Colorado 80237 (PeopleSoft and JDE LLC, together, the "Transferring Parties").

RECITALS

WHEREAS, PeopleSoft is a wholly-owned subsidiary of Oracle and JDE LLC is an indirect subsidiary of Oracle;

WHEREAS, Oracle has determined that it is desirable and in the best interest of Oracle and its stockholders to reorganize the corporate organizational structure (the "Reorganization") of Oracle and its subsidiaries, including PeopleSoft and JDE LLC;

WHEREAS, in connection with the Reorganization, it is contemplated that: (a) PeopleSoft, a wholly-owned subsidiary of Oracle, will merge with and into Oracle, pursuant to which merger Oracle will continue as the surviving corporation (the "Initial Merger"); and (b) immediately following the Initial Merger, JDE LLC, a wholly-owned subsidiary of PeopleSoft, will merge with and into Oracle, pursuant to which merger Oracle will continue as the surviving entity (the "Second Merger"); and

WHEREAS, in connection with the Reorganization, each of the parties desires that, immediately prior to the Initial Merger, each of PeopleSoft and JDE LLC will transfer all of their intellectual property (the "PeopleSoft/JDE LLC IP Assets") directly to OIC (a wholly-owned subsidiary of Oracle), and that OIC will assume all obligations with respect to such PeopleSoft/JDE LLC IP Assets (the "IP Transfer"). Each such transfer will be treated for tax purposes as a transfer of the PeopleSoft/JDE LLC IP Assets by PeopleSoft to Oracle in connection with the Initial Merger in a transaction that qualifies as a "reorganization" under the Internal Revenue Code of 1986, as amended (the "Code") section 368(a), followed by a contribution of the PeopleSoft/JDE LLC IP Assets to OIC in a transaction described in Code sections 368(a)(2)(C) and 351.

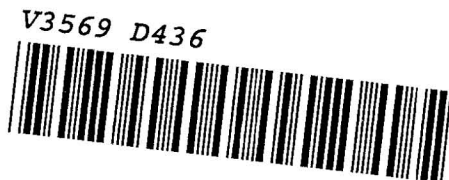
NOW, THEREFORE, in consideration of the foregoing and the mutual agreements, provisions and covenants contained herein, and for other good and valuable consideration, the receipt and legal sufficiency whereof are hereby acknowledged, the parties hereto further agree as follows:

Article I

Authorization and Transfer of Assets

Section 1.1. Parent Entity Authorization and Directive. Based on the foregoing recitals:

SFODMS/6438894.8



(a) Oracle hereby authorizes and directs PeopleSoft to make the assignments described below to OIC on behalf of Oracle to facilitate and effectuate the IP Transfer as contemplated above.

(b) Each of Oracle and PeopleSoft hereby authorizes and directs JDB LLC to make the assignments described below to OIC on behalf of Oracle and PeopleSoft to facilitate and effectuate the IP Transfer as contemplated above.

Section 1.2. Transfer of Assets. Upon and subject to the terms and conditions of this Agreement, as of 12:01 a.m. Pacific Standard Time on the Effective Date, the Transferring Parties hereby assign, agree to assign, transfer, convey and deliver to OIC:

(a) **Patents Copyrights, Trade Secrets, Know-How, and Other Intellectual Property.** All of its right, title, and interest in: (i) all inventions, patents, and pending applications; (ii) all copyrights, trade secrets, know-how, and any other proprietary rights and intellectual assets, registered and unregistered, that are embodied in, or that pertain to the development, testing, installation, implementation, customization, optimization, configuration, operation, support, promotion, marketing, advertising, sale, hosting or other use thereof of the educational core curriculum, the software programs and related documentation specified in the Transferring Parties' global price lists; and (iii) all copyrights, trade secrets, know-how, and any other proprietary rights and intellectual assets, registered and unregistered, that relate to the Transferring Parties' business operations, products, and services (collectively the "IP"), together with (iv) the goodwill of the Transferring Parties' businesses connected with the use of and symbolized by the IP and all the rights and privileges that inhere in such IP.

(b) **Tradenames and Trademarks.** All of its rights, title, and interest in all global tradenames, trademarks, service marks, trade dresses, logos, designs and slogans, whether in word mark, stylized or design format, registered and unregistered (the "Marks"), together with the goodwill of the Transferring Parties' business connected with the use of and symbolized by the Marks and all the rights and privileges that inhere in such Marks.

Section 1.3. Liabilities. The Transferring Parties shall not transfer, and OIC shall not assume, any liabilities whatsoever as part of this Agreement, except any obligations related to the assets being transferred.

Section 1.4. Deliveries. The Transferring Parties shall deliver to OIC such documents as are necessary to transfer the assets listed above in Section 1.2.

Section 1.5. Acknowledgment. The Transferring Parties acknowledge that from and after the execution of this Agreement, OIC is the owner of all right, title and interest in and to the IP and Marks in any form or embodiment thereof and is also the owner of the goodwill attached to the IP and Marks. The Transferring Parties shall not at any time do or suffer to be done any act or thing which may materially adversely affect any rights of OIC in or to the IP and Marks. OIC acknowledges that the Transferring Parties have granted certain licenses and other rights to the IP and Marks and that OIC acquires such IP and Marks subject to such licenses and other rights.

Section 1.6. Cooperation. The Transferring Parties shall take all actions necessary to execute any and all documents as may be reasonably requested by OIC from time to time to fully vest or perfect in OIC all right, title and interest in and to the IP and Marks pursuant to this Agreement. Such actions shall include without limitation, providing documents and information useful or necessary to prosecuting any application to register or perfect any of the IP and Marks, maintaining any trademark registration, or

pursuing or defending any administrative, court, or other legal proceeding involving one or more of the IP and Marks.

Article II

Representations and Warranties of Transferring Parties

Section 2.1. PeopleSoft Incorporation; Authorization. PeopleSoft hereby represents and warrants to OIC as follows:

(a) Organization and Good Standing. PeopleSoft is a corporation duly organized, validly existing and in good standing under the laws of the jurisdiction of the State of Delaware. PeopleSoft has full corporate power and authority to execute, deliver and perform this Agreement. The execution, delivery and performance of this Agreement by PeopleSoft has been duly authorized by all necessary corporate and shareholder actions.

(b) Binding Effect. This Agreement has been duly executed and delivered by PeopleSoft and, assuming the due execution and delivery hereof to OIC, constitutes the legal, valid and binding obligation of PeopleSoft, enforceable against PeopleSoft in accordance with its terms.

Section 2.2. JDE LLC Incorporation; Authorization. JDE LLC hereby represents and warrants to OIC as follows:

(a) Organization and Good Standing. JDE LLC is a limited liability company duly organized, validly existing and in good standing under the laws of the jurisdiction of the State of Delaware. JDE LLC has full power and authority to execute, deliver and perform this Agreement. The execution, delivery and performance of this Agreement by JDE LLC has been duly authorized by all necessary corporate and member actions.

(b) Binding Effect. This Agreement has been duly executed and delivered by JDE LLC and, assuming the due execution and delivery hereof to OIC, constitutes the legal, valid and binding obligation of JDE LLC, enforceable against JDE LLC in accordance with its terms.

Article III

Representations and Warranties of OIC

Section 3.1. Incorporation; Authorization. OIC hereby represents and warrants to each of the Transferring Parties as follows:

(a) Organization. OIC is a corporation duly organized, validly existing and in good standing under the laws of the State of California. OIC has full corporate power and authority to execute, deliver and perform this Agreement. The execution, delivery and performance of this Agreement by OIC has been duly authorized by all necessary corporate actions on the part of OIC.

(b) Binding Effect. This Agreement has been duly executed and delivered by OIC, and, assuming the due execution and delivery hereof by the Transferring Parties, this Agreement

√3569 D436

Page 4

constitutes the legal, valid and binding obligation of OIC, enforceable against OIC in accordance with its terms.

Article IV

Miscellaneous Provisions

Section 4.1. Governing Law.

(a) This Agreement shall be governed by and construed in accordance with the laws of the State of California and, to the extent applicable, federal laws as they affect trademarks, copyrights and patents and the transfer and assignment thereof.

(b) The parties agree to submit to the exclusive jurisdiction of, and venue in, the state or federal court in San Francisco, San Mateo, or Santa Clara counties in California, and that venue is proper in such courts, for any disputes arising out of or relating to the Agreement.

Section 4.2. Third Party Beneficiaries. Nothing in this Agreement is intended, nor shall it be constructed, to confer any rights or benefits upon any person (including, but not limited to, any employee or former employee of the Transferring Parties) other than the parties hereto.

Section 4.3. Entire Agreement. This Agreement contains the entire agreement between the parties with respect to the transfer of assets of the Transferring Parties to OIC, and constitutes the complete, final and exclusive embodiment of the parties' agreement with respect to that subject matter and supersedes all prior agreements whether written or oral which may have been entered into by the parties on the subject matter.

Section 4.4. Successors and Assigns. This Agreement shall be binding upon and inure to the parties hereto and their respective successors and assigns, provided, however, that no party hereto will assign its rights or delegate its obligations under this Agreement without the express written consent of the other parties hereto except that OIC may, upon notice to the other parties hereto, assign its rights under this Agreement to any one or more of its affiliates so long as such assignee or assignees assumes all of OIC's liabilities and obligations hereunder.

Section 4.5. Amendment. No change, modification or amendment of this Agreement shall be valid or binding on the parties unless such change or modification shall be in writing signed by the party or parties against whom the same is sought to be enforced.

[This space intentionally left blank]

* * * * *


V3569 D436

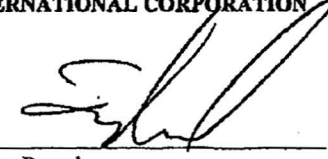
Page 5

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date.

ORACLE CORPORATION

ORACLE INTERNATIONAL CORPORATION

By: 
Name: Daniel Cooperman
Title: Senior Vice President, General Counsel & Secretary

By: 
Name: Sanjay Prasad
Title: Vice President

PEOPLESOFT, INC.

J.D. EDWARDS & COMPANY, LLC

By: 
Name: Safra Catz
Title: President

By: _____
Name: Deborah Lange
Title: Vice President

[Signature Page for PeopleSoft/JDE LLC IP Transfer Agreement]

73569 D436

Page 6

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their duly authorized representatives as of the Effective Date.

ORACLE CORPORATION

ORACLE INTERNATIONAL CORPORATION

By: _____
Name: Daniel Cooperman
Title: Senior Vice President, General Counsel & Secretary

By: _____
Name: Sanjay Prasad
Title: Vice President

PEOPLESOFT, INC.

J.D. EDWARDS & COMPANY, LLC

By: _____
Name: Safra Catz
Title: President

By: Deborah Lange
Name: Deborah Lange
Title: Vice President

[Signature Page for PeopleSoft/JDE LLC IP Transfer Agreement]

Copyrights Assigned - PeopleSoft, Inc. to Oracle International Corporation
Effective March 1, 2005 (Partial List)

LIST OF PEOPLESOFT COPYRIGHTS IN THE SECOND AMENDED COMPLAINT

Type of Work	Registration Number	Registration Date	Title of the work.	Description of the work	Copyright Claimant	Creation Date	Date of Publication	Derivative Work / Material Added	Miscellaneous	Chain of title
Computer File	TX0004792578	11/20/1998	PeopleTools 7.5	Computer program.	PeopleSoft, Inc.	1998	4/30/1997	New Matter: revision & additions.		
Computer File	TX0004792574	12/15/1998	PeopleSoft Financials 7.5	Computer Software Program	PeopleSoft, Inc.	1998	4/30/1998	(a) Previously published version; (b) new and revised software code		
Computer File	TX0004792575	12/15/1998	PeopleSoft HRMS 7.5	Computer Software Program	PeopleSoft, Inc.	1998	4/24/1998	(a) Previously published version; (b) new and revised software code		
Computer File	TX0004792577	12/15/1998	PeopleSoft HRMS 7.0	Computer Software Program	PeopleSoft, Inc.	1997	9/15/1997	software code		
Computer File	TX0005266221	9/5/2000	PeopleTools 8.10	Computer program.	PeopleSoft, Inc.	2000	9/1/2000	New Matter: new & rev. software code.	Prev. reg. 1999.	
Computer File	TX0005266222	9/5/2000	PeopleTools 8.0	Computer program.	PeopleSoft, Inc.	1999	12/28/1999	New Matter: new & rev. software code.	Prev. reg. 1999.	
Computer File	TX0005291440	11/20/2000	PeopleSoft Human Resources Management Software (HRMS) 8.0	Computer Software Program	PeopleSoft, Inc.	2000	9/1/2000	(a) Previously published version; (b) new and revised software code		
Computer File	TX0005501312	3/26/2001	PeopleSoft 8 HRMS SPI	Computer Software Program	PeopleSoft, Inc.	2000	12/18/2000	(a) Previously published version; (b) new and revised software code		
Computer File	TX0005456777	9/27/2001	PeopleSoft 8 customer relationship management.	CD-ROM.	PeopleSoft, Inc.	2001	6/29/2001	New Matter: additions.		
Computer File	TX0005456780	9/27/2001	PeopleSoft 8 financials and supply chain management : service pack 2.	CD-ROM.	PeopleSoft, Inc.	2001	6/29/2001	New Matter: additions.		

Copyrights Assigned - PeopleSoft, Inc. to Oracle International Corporation
Effective March 1, 2005 (Partial List)

LIST OF PEOPLESOFT COPYRIGHTS IN THE SECOND AMENDED COMPLAINT

Type of Work	Registration Number	Registration Date	Title of the work.	Description of the work	Copyright Claimant	Creation Date	Date of Publication	Derivative Work / Material Added	Miscellaneous	Chain of title
Computer File	TX0005431289	11/30/2001	PeopleSoft 8 Student Administration Solutions	Computer Software Program	PeopleSoft, Inc.	2001	8/31/2001	(a) Previously published versions; (b) new software code		
Computer File	TX0005469032	2/1/2002	PeopleSoft 8.3 HRMS	Computer Software Program	PeopleSoft, Inc.	2001	11/2/2001	(a) Previously published version; (b) new and revised software code		
Computer File	TX0005586247	8/5/2002	Peoplesoft 8.4 financials and supply chain management.	CD-ROM + Computer program.	PeopleSoft, Inc.	2002	3/22/2002	New Matter: additions & revisions.	Prev. reg. 2001.	
Computer File	TX0005586248	8/5/2002	PeopleTools 8.4	CD-ROM + Computer program.	PeopleSoft, Inc.	2002	3/15/2002	New Matter: additions & revisions.	Prev. reg. 2001.	
Computer File	TX0005993616	6/11/2004	PeopleSoft 8.8 Enterprise Performance Management	Computer Software Program	PeopleSoft, Inc.	2002	12/11/2002	(a) Previously Released Version for PeopleSoft 8.3 Enterprise Performance Management (b) new and revised software code		
Computer File	TX0006015317	6/11/2004	PeopleSoft 8.8 Customer Relationship Management	Left blank on copyright	PeopleSoft, Inc.	2002	12/26/2002	(a) Previously released version for PeopleSoft 8.4 Customer Relationship Management; (b) new and revised software code		
Computer File	TX0006093947	6/11/2004	PeopleSoft 8.8 HRMS	Computer program.	PeopleSoft, Inc.	2002	12/20/2002	New Matter: additions & revisions.	Prev. reg. 2002, TX 5-469-032.	

Ex 107 - Page 10

13569 D436
Page 8

ORCL00424505