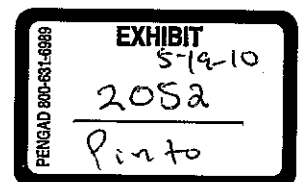


EXHIBIT L

ORCLX-PIN-000108

Rebuttal Calculations.xlsx

**Highly Confidential Information –
Attorneys' Eyes Only**



Subjectivity Associated with Hand-Counting Function Points

	EnterpriseOne 8.0 Accounts Payable	Peoplesoft Global Payroll for U.S. 8.9
Garmus' Hand-count	1,173 Adjusted Function Points	1,458 Adjusted Function Points
Neuendorf's Hand-count	1,069 Adjusted Function Points	1,682 Adjusted Function Points
Variance	8.9% below Garmus' Estimate	15.4% above Garmus' Estimate