EXHIBIT N

Analysis of SAP TN's Collection and Use of
Oracle Software and Related Materials

November 16, 2009,

supplemented February 12, 2010

MANDIANT™

INTELLIGENT INFORMATION SECURITY

TEXT REMOVED - NOT RELEVANT TO MOTION

112.   In conversations with Oracle employees including Oracle's Chief Corporate Architect, Edward Screven, and Norm Ackermann, I have been informed that COBOL, SQR, and SQC files are the result of creative expression and embody a developer's particular choices. It is my understanding that there would be more than one way to solve any particular problem in these types of files. It is also my understanding that these files contain comments and other nonfunctional material, and that the names of these files and the variables and functions within these files are largely arbitrary, and the result of a developer's creative expression.

113. Also based on my conversations with these employees, it is my understanding that changes to the PeopleSoft data model and PeopleSoft Schema and changes made to both PeopleCode and online objects through Application Designer are the result of creative expression and embody a developer's particular choices. It is my understanding that there would be more than one way to solve any particular problem in these types of files or data structures. It is also my understanding that the names of tables and fields added to the PeopleSoft data model and PeopleSoft Schema, and the names of online objects and PeopleSoft functions and variables, are largely arbitrary, and the result of a developer's creative expression.

TEXT REMOVED - NOT RELEVANT TO MOTION

120. In conversations with Oracle employees including Oracle's Chief Architect, Edward Screven, and Oracle employees Jason Rice and Buffy Ransom, I have been informed that ".c" and ".h" files are the result of creative expression and embody a developer's

TEXT REMOVED - NOT RELEVANT TO MOTION

particular choices. It is my understanding that there would be more than one way to solve any particular problem in these types of files. It is also my understanding that these files contain comments and other nonfunctional material, and that the names of these files and the variables and functions within these files are largely arbitrary, and the result of a developer's creative expression.

121.   In conversations with Oracle's Chief Architect, Edward Screven, and Oracle employee Greg Story, I have been informed that the source code members comprising JD Edwards World are the result of creative expression and embody a developer's particular choices.

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F.   JD EDWARDS ENTERPRISEONE APPLICATION SOFTWARE COPIES AND ENVIRONMENTS

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270.   These copies and Local Environments contain material protected by Registered Works registered by Oracle, including TX 6-541-033, Initial release of JD Edwards EnterpriseOne XE; and, TX 6-541-048, Cumulative Update 8 for JD Edwards EnterpriseOne XE.[130]

TEXT REMOVED - NOT RELEVANT TO MOTION

[130] Mr. Rice and Mr. Screven confirmed that Cumulative Update 8 for JD Edwards EnterpriseOne XE contains all or virtually all of Cumulative Update 6 for JD Edwards EnterpriseOne XE, admitted by SAP TN as having been applied to SAP TN's XE environments.
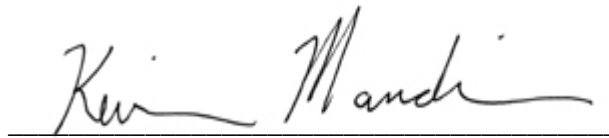
280.   These copies and Local Environments contain material protected by Registered Works registered by Oracle, including TX 6-941-989, Siebel 6.3 Initial Release and Documentation; TX 6-941-988, Siebel 7.0.5 Initial Release and Documentation; TX 6-941-990, Siebel 7.5.2 Initial Release and Documentation; TX 6-941-993, Siebel 7.7.1 Initial Release and Documentation; and, TX 6-941-995, Siebel 7.8 Initial Release and Documentation.[139]

TEXT REMOVED - NOT RELEVANT TO MOTION

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[139] Mr. Vardell and Mr. Screven confirmed that the vast majority of code from Siebel 6.0 would be included in Siebel 6.3.

378.   SAP TN created thousands of Fixes in order to modify or add new features or functionality to Oracle Enterprise Application Software. Mandiant has compared these Fixes to Oracle Enterprise Application Software and SSMs in various ways, including (1) review of file name and path; (2) inspection or comparison of code and file contents; and (3) comparison of MD5 Hash. See Appendix G.   Mandiant has also reviewed documentation of SAP TN's Fix-delivery process, including SAS and other sources of documentation, and has observed that the stated purpose of SAP TN's Fixes was primarily to modify existing features or functionality or add new features or functionality to Oracle Enterprise Application Software. See Section V.

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            November 16, 2009

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