

EXHIBIT 115

I. Introduction

A. Background and Experience

1. I am the President of TM Financial Forensics LLC ("TMF") and the leader of the intellectual property practice. TMF is a business, economic, financial and damages consulting company that provides services to government agencies, corporations and counsel.
2. I am a Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified in Financial Forensics (CFF) and accredited in business valuation (CPA-ABV). I am a Consulting Professor at Stanford University in the Graduate School of Engineering, where I have been teaching a course covering accounting, quantitative methods and financial issues for over fifteen years. I am also a member of the Advisory Board for the McIntire School of Commerce at the University of Virginia. I graduated from the University of Virginia in 1979. I lecture on intellectual property valuation, including at the Sedona Patent Conference, the USC Intellectual Property Institute, the Licensing Executive Society and Law Seminars International.
3. Prior to founding TMF, I was a Managing Director at Navigant Consulting, Inc. ("NCI") and a co-leader of NCI's national intellectual property practice. NCI is an international consulting company. Before joining NCI in February 2004, I was co-founder and President of Tucker Alan Inc. Tucker Alan Inc. was a business, economic, financial and damages consulting company with approximately 350 employees and 13 offices in the United States. Prior to founding Tucker Alan Inc. in July 1994, I was employed by Peterson Consulting, an international consulting firm. At Peterson Consulting, I held various positions including Executive Vice President and Member of the

Board of Directors. Before joining Peterson Consulting in 1981, I worked for an international public accounting and consulting firm.

4. I have over twenty-five years of experience consulting on financial, accounting, economic and damages matters. I am experienced in financial, economic, damage, and accounting matters related to the scope of my work, analysis and study on this matter. I have consulted on numerous intellectual property infringement, misappropriation, valuation and licensing-related matters. I have analyzed hundreds of claims for lost profits and other financial and economic impacts, and have analyzed and determined reasonable royalty rates. I have consulted on matters involving software including operating systems, natural language search software, ETL software, Unicenter software, mainframe application development tools, business analytics software, CAD verification software, sales management application software, hard drive partitioning software and server synchronization software, among others. I have consulted on numerous matters related to claims of copyright infringement including software, audio streaming, training materials, hardware service manuals, online business methods, website designations and architectural plans, as examples. I have testified in over two hundred depositions and approximately seventy trials and major arbitrations, including over thirty jury trials.

REDACTED

397. Under the first approach, Oracle's lost profits damages are calculated based on its total lost support revenue on all relevant cancelled contracts related to the support customers that were lost to TomorrowNow. Oracle's total lost support revenue under this approach is shown on **SCHEDULES 34.SU** and **34.1.SU**.

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418. Under the first scenario, calculated based on the lost profits incurred by the Oracle organization as a whole, Oracle has experienced lost profit damages of \$349.0 million on lost support revenue through May 2015, and \$99.6 million on support revenue lost during the period for which TomorrowNow provided support services to the Lost Customers.⁷⁷⁴

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455. I have quantified the total personnel expense incurred by Oracle to investigate SAP's alleged misconduct based on Dr. Koehler's estimations of the amount of time spent by the individuals on the investigations, and salary information for those individuals obtained from Oracle's Human Resources

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department. Based on that information, it is my opinion that Oracle incurred approximately \$300,000 of personnel expense related to the investigation of SAP's alleged activity.⁸⁵⁰ I have not quantified the cost to Oracle from the use of the 12 hard drives and 5 laptops identified by Dr. Koehler.

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ORACLE USA, INC., ET AL

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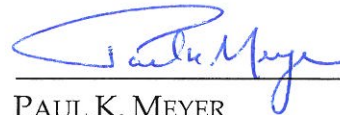
SAP AG, ET AL

CASE NO. 07-CV-01658

SUPPLEMENTAL EXPERT REPORT OF PAUL K. MEYER

TM FINANCIAL FORENSICS, LLC.

FEBRUARY 23, 2010



PAUL K. MEYER