

# EXHIBIT 3

26 March 2010

**Expert Report of  
Donald J. Reifer**

Oracle USA, Inc., et al. v. SAP AG, et al.

**Designated Highly Confidential  
Pursuant to Protective Order**

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Donald J. Reifer, President  
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From 1996 to present, I have served as a Visiting Associate at the Center for Systems and Software Engineering at the University of Southern California (USC/CSSE) where I am a senior member of the COCOMO II project team. COCOMO II is the world's most widely used cost estimating model. From 1996 to 2000, I helped to calibrate the COCOMO II model and its cost and scale drivers. I also interfaced with the organizations supplying the data and checked it to ensure its correctness and usability. In 2000, I co-authored a book on COCOMO with Dr. Boehm and other members of the USC team entitled "Software Cost Estimation with COCOMO II." From 2000 until the present, I have been working as a member of the COCOMO II team.

I have prepared independent software effort and duration estimates for clients in commercial industry and government. These have been used as benchmarks against which competitive bids have been compared and their reasonableness ascertained. I also teach a course on software cost estimating with COCOMO II.2000 for selected clients. The next offering of this class will be in April 2010 for Tecolote Research, a government support contractor specializing in software cost estimating. I continue to be asked to perform consulting services and teach professionals how to properly calibrate and use software cost models, especially COCOMO II.2000.

I am also leading a joint Army and Air Force Study that is investigating ways to improve how software maintenance is estimated and budgeted by both their headquarters staffs and software life cycle support centers. These centers employ over ten thousand programmers who are involved in updating, repairing, optimizing, and improving software being used for both Information Technology and weapons system applications ranging from ERP (Enterprise Resource Planning) systems used in-house to military aircraft and missile systems.

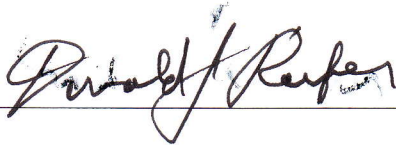
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**X. OPTION TO REVISE**

I reserve the right to modify and/or supplement this report and/or opinions set forth herein if additional damages or other rulings are made by the Court and/or additional evidence becomes available, including through my continued analysis of information provided by the parties to this litigation.

I, Donald J. Reifer, having conducted the aforementioned analysis and having authored this report, confirm that the opinions contained herein represent a fair and impartial analysis of the facts presented to me in the materials considered and provided.

Date: 26 March 2010

A handwritten signature in black ink, appearing to read "Donald J. Reifer", is written over a horizontal line. The signature is cursive and somewhat stylized.

Donald J. Reifer