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22 UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 OAKLAND DIVISION

23 ORACLE USA, INC., *et al.*,

24 Plaintiffs,

25 v.

26 SAP AG, *et al.*,

27 Defendants.

CASE NO. 07-CV-01658 PJH (EDL)
**EXHIBIT N TO THE DECLARATION OF
 CHAD RUSSELL IN SUPPORT OF
 PLAINTIFFS' OPPOSITION TO
 DEFENDANTS' MOTIONS *IN LIMINE***

Date: September 30, 2010
 Time: 2:30 pm
 Place: Courtroom 3, 3rd Floor
 Judge: Hon. Phyllis J. Hamilton
FILED PURSUANT TO DKT. NO. 915

Case No. 07-CV-01658 PJH (EDL)

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EXHIBIT N

Project Spice

PeopleSoft Operating Model

Operating Case (1 = 10/31/04 Case, 2 = Realistic) 1.0

LICENSE REVENUE BUILDUP

	PeopleSoft Quarterly Data												PeopleSoft Fiscal Year Ending May 31,						
	Sep-03A	Dec-03A	Mar-04A	Jun-04A	Sep-04A	Dec-04E	Txn Adj.	Dec-04 PF	Mar-05E	Jun-05E	Sep-05E	Dec-05E	Mar-06E	Jun-06E	FY04A	FY05E PF	FY06E	FY07E	FY08E
ACTIVE CUSTOMERS																			
# of Active Customers, BOP - PeopleSoft	4,365																		
Installed Customer Base, BOP	4,365	9,232	9,332	9,452	9,612	9,750		9,920	9,833	9,747	9,662	9,577	9,494	4,365	9,612	9,747	9,410	9,081	
New PeopleSoft Customers	177	100	120	160	138	170		0	0	0	0	0	0	557	308	0	0	0	0
JD Edwards Customers	4,690	0	0	0	0	0		0	0	0	0	0	0	4,690	0	0	0	0	0
Attrition % of Customer Base	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		0.88%	0.88%	0.88%	0.88%	0.88%	0.88%	0.0%	1.8%	3.5%	3.5%	3.5%	
Customer Attrition	0	0	0	0	0	0		(87)	(86)	(85)	(85)	(84)	(83)	0	(173)	(337)	(329)	(318)	
Installed Customer Base, EOP	9,232	9,332	9,452	9,612	9,750	9,920		9,833	9,747	9,662	9,577	9,494	9,410	9,612	9,747	9,410	9,081	8,763	
Installed Customer Base, Average	9,144	9,282	9,392	9,532	9,681	9,835		9,877	9,790	9,705	9,620	9,535	9,452	6,989	9,680	9,579	9,246	8,922	
Existing Customer Purchases	392	577	445	432	576	612		200	210	255	290	295	400		1,598	1,240	1,275	1,300	
% of BOP Customer Base	4.33%	6.25%	4.77%	4.57%	5.99%	6.28%		2.02%	2.14%	2.62%	3.00%	3.08%	4.21%		16.6%	12.7%	13.5%	14.3%	
Cum. Existing Customer Purchases, BOP								0	200	410	665	955	1,250		0	410	1,650	2,925	
Cum. Existing Customer Purchases, EOP								200	410	665	955	1,250	1,650		1,598	1,650	2,925	4,225	
Cum. Existing Customer Purchases, Average								100	305	538	810	1,103	1,450		799	1,030	2,288	3,575	
Number of New Customer Opportunities								60	65	70	100	125	160						
% Captured by Oracle								100.0%	100.0%	100.0%	100.0%	100.0%	100.0%						
Incremental New Customers								60	65	70	100	125	160		125	455	500	525	
% Growth (Y/Y)															-	-	9.9%	5.0%	
Cum. Incremental New Customers, BOP								0	60	125	195	295	420		0	125	580	1,080	
Cum. Incremental New Customers, EOP								60	125	195	295	420	580		125	580	1,080	1,605	
Cum. Incremental New Customers, Average								30	93	160	245	358	500		63	353	830	1,343	
INCREMENTAL NEW CUSTOMER LICENSE TRANSACTIONS																			
Incremental New Customers	177	100	120	160	138	170		60	65	70	100	125	160		557	433	455	500	525
ASP - Incremental New Customers (\$000s)	\$21.1	\$27.7	\$34.2	\$43.8	\$34.8	\$47.1		\$300.0	\$300.0	\$300.0	\$300.0	\$300.0	\$300.0		\$404.0	\$371.4	\$300.0	\$300.0	\$300.0
License Revenue	\$76.1	\$47.7	\$45.8	\$55.4	\$52.3	\$71.0		\$18.0	\$19.5	\$21.0	\$30.0	\$37.5	\$48.0		\$225.0	\$160.8	\$136.5	\$150.0	\$157.5
Gross Margin	92.3%	92.2%	91.1%	89.9%	92.8%	92.0%		90.0%	90.0%	90.0%	90.0%	90.0%	90.0%		91.5%	91.8%	90.0%	90.0%	90.0%
Gross Profit	\$70.3	\$44.0	\$41.8	\$49.8	\$48.5	\$65.3		\$16.2	\$17.6	\$18.9	\$27.0	\$33.8	\$43.2		\$205.8	\$147.6	\$122.9	\$135.0	\$141.8
EXISTING CUSTOMER LICENSE TRANSACTIONS																			
Existing Customer Purchases	392	577	445	432	576	612		200	210	255	290	295	400		1,598	1,240	1,275	1,300	
ASP - Existing Customers (\$000s)	\$215	\$239	\$191	\$173	\$190	\$170		\$130	\$130	\$130	\$130	\$130	\$130		\$167	\$130	\$130	\$130	\$130
License Revenue	\$84.3	\$137.7	\$85.0	\$74.7	\$109.1	\$104.0		\$26.0	\$27.3	\$33.2	\$37.7	\$38.4	\$52.0		\$266.4	\$161.2	\$165.8	\$169.0	
Gross Margin	92.3%	92.2%	91.1%	89.9%	92.8%	92.0%		90.0%	90.0%	90.0%	90.0%	90.0%	90.0%		91.9%	90.0%	90.0%	90.0%	
Gross Profit	\$77.9	\$126.9	\$77.5	\$67.2	\$101.2	\$95.7		\$23.4	\$24.6	\$29.8	\$33.9	\$34.5	\$46.8		\$244.9	\$145.1	\$149.2	\$152.1	
Total License Revenue																			
Total License Revenue	\$160.5	\$185.4	\$130.9	\$130.0	\$161.4	\$175.0		\$44.0	\$46.8	\$54.2	\$67.7	\$75.9	\$100.0		\$606.7	\$427.3	\$297.7	\$315.8	\$326.5
Total Cost of License Revenue	12.3	14.5	11.6	13.1	11.7	14.0		4.4	4.7	5.4	6.8	7.6	10.0		51.4	34.8	29.8	31.6	32.7
License Revenue Gross Profit	\$148.1	\$170.9	\$119.3	\$116.9	\$149.7	\$161.0		\$39.6	\$42.1	\$48.7	\$60.9	\$68.3	\$90.0		\$555.3	\$392.5	\$267.9	\$284.2	\$293.9
License Revenue Gross Margin	92.3%	92.2%	91.1%	89.9%	92.8%	92.0%		90.0%	90.0%	90.0%	90.0%	90.0%	90.0%		91.5%	91.9%	90.0%	90.0%	90.0%

Note: ASP for new customers for the Sep-04A quarter excludes the Mexican Tax Administration service deal, including that transaction increases the ASP to \$760,000.