

EXHIBIT 18

From: Rick Cummins [rick.cummins@oracle.com]
Sent: Tuesday, May 09, 2006 1:12 AM
To: Bagshaw William E; BERNSTEIN ELIZABETH A.; BLACKFORD JAMES M; Brook Paul; EBBITT SHEILA; EKDAHL LYLE; GRILLS DENISE EVANS; HANLEY JOHN MACDONALD; HARE DAVID D.; Hariharan Padma; HENSARLING LENLEY JAY; HENSLEE ROBBIN J.; HUSSEY JO; Jeff Ross; JENSEN CATHERINE V.; Jones Juan C; JONES LISA K.; Kesselring Patrick Michael; KILGO BETH A; Kuzemka Cynthia H; LACHS ROBERT M; Lambert Kerry Lynn; LYSKAWA NANCY A; Madsen Christopher; McAteer Barbara L; MCLEOD JAMES L.; MCMILLAN PATRICIA; MILLER GARY N; Moses-Reed Shelley Lynn; NOLAN BRAD JOSEPH; PATRICE JAMES A.; RANSOM BUFFY; SCHIFF JOHN ALEXANDER; SHIPPY ELIZABETH ANN; TSENG TARA; WEBB JOHN K.; Wookey John W.; ZACHARKO DARYL W.
Subject: At Risk Update
Attachments: 3rd party Risk Analysis 05-03-06.xls

Attached is the latest At Risk update. We are now in the 13th month of tracking this information. Losses and accounts identified are tracking at the estimated amount and in total are approximately 2% of our contract base.

If you have specific questions, please give me a call directly.

Regards,
Rick

Rick Cummins

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