

EXHIBIT 23

CAUSES OF ACTION^[1]

1 Oracle prevails on all causes, Copyright actual damages based on FMV License

2 Oracle prevails on all causes, Copyright actual damages based on Lost Profits

CAUSE OF ACTION	PLAINTIFF	DAMAGE REMEDY	DAMAGE AMOUNT	NOTES
1 Copyright Infringement	Oracle International Corp. (OIC)	Actual Damages - Value of Use	\$2,156M	Loss for Peoplesoft/JDE, Siebel and Database
		Actual Damages - Lost Profits	\$36M - \$120.7M	SAP infringer's profits
2 Computer Fraud and Abuse Act (CFAA) ^{[1],[2]}	Oracle International Corp. (OIC)	Lost Profits	\$36M - \$120.7M	Included in OUSA
		Cost of Investigation	-----	Not quantified
		Harm to Computer Systems	-----	Net of fees paid to OIC (\$83.4M \$276.9M if not overlapping with OIC)
		Cost of Investigation	\$0.3M	-----
3 Computer Data Access and Fraud Act (CDAFA) ^{[1],[2]}	Oracle USA (OUSA)	Lost Profits	\$36M - \$120.7M	Included in #1
		Cost of Investigation	-----	-----
		Harm to Computer Systems	-----	Included in #1
		Cost of Investigation	\$0.3M	-----
4 Breach of Contract	Oracle USA (OUSA)	Lost Profits	\$45.9M - \$156.4M	Included in #1
		Cost of Investigation	-----	-----
5 Intentional Interference w/ Prospective Economic Advantage ^[2]	Oracle International Corp. (OIC)	Lost Profits	\$36M - \$120.7M	Included in #1
	Oracle USA (OUSA)	Lost Profits	\$45.9M - \$156.4M	Included in #2
	Oracle EMEA Limited (OEMEA)	Lost Profits	\$9.0M - \$41.0M	Gross of fees paid to OTC/OPFS
6 Negligent Interference w/ Prospective Economic Advantage	Oracle International Corp. (OIC)	Lost Profits	\$36M - \$120.7M	Included in #1
	Oracle USA (OUSA)	Lost Profits	\$45.9M - \$156.4M	Included in #2
	Oracle EMEA Limited (OEMEA)	Lost Profits	\$9.0M - \$41.0M	Gross of fees paid to OTC/OPFS
7 Unfair Competition ^[1]	Oracle International Corp. (OIC)	Restitution	\$36M - \$120.7M	Included in #1
	Oracle USA (OUSA)	Restitution	\$45.9M - \$156.4M	Included in #2
	Oracle EMEA Limited (OEMEA)	Restitution	\$9.0M - \$41.0M	Gross of fees paid to OTC/OPFS
	Siebel Systems Inc. (SSI)	Restitution	-----	Included in other plaintiffs
8 Trespass to Chattels ^{[1],[2]}	Oracle USA (OUSA)	Lost Profits	\$45.9M - \$156.4M	Included in #1
		Cost of Investigation	\$0.3M	-----
9 Unjust Enrichment / Restitution	All Plaintiffs - OIC, OUSA, OEMEA, Siebel	Unjust Enrichment	\$1,157.6M - \$3,531.6M	Avoided costs (Database license + Devel cost)

Up to \$1,157.6M - \$3,531.6M

TO THE EXTENT NOT RECOVERED UNDER OTHER CLAIMS:

Notes:
 [1] Attorneys fees may also be available.
 [2] Punitive damages may also be available.
 [3] Oracle also pleads for An Accounting of Income and gross profits obtained by Defendants as a result of their alleged wrongful and unlawful activity.

