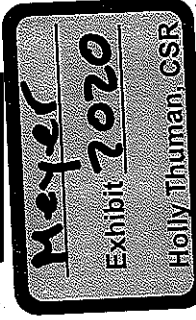


EXHIBIT 28

SAP INFRINGER'S PROFITS
LIST OF 86 CUSTOMERS

SAP CUSTOMER ⁽¹⁾	SAFE PASSAGE CUSTOMER	MR. CLARKE EXCLUSION - JOINED SAP PRIOR TO TN; PRODUCT EXTENSIONS ⁽⁶⁾	SAP REVENUE AFTER TN START DATE ⁽¹⁾	MR. CLARKE "ONGOING REVENUE" DEDUCTION ⁽³⁾	SAP REVENUE - ADJUSTED FOR "ONGOING REVENUE"
Abitibi-Consolidated Company of Can		No			
AJINOMOTO CO., INC.	X	[7]			
Alberto-Culver U S A Inc		No			
Alliant Australia Insurance Ltd. ⁽¹¹⁾	X	[4]			
Allianz Life Insurance Company of N ⁽¹¹⁾	X	[4]			
Allianz SE ⁽¹¹⁾	X	[4]			
Amgen	X	[5]			
Apria Healthcare Group Inc.	X	[7]			
Ariba, Inc.		No			
BASF AG	X	[4]			
Baxter International, Inc.		No			
Bertelsmann AG		No			
Big Lots Stores, Inc.		No			
Brainlab AG	X	[6]			
CA, Inc.	X	[7]			
Central Garden & Pet	X	[5]			
CIBER, Inc.	X	[5]			
CNH America LLC		Yes			
CNH Italia S.p.A.		No			
COMPAGNIE FINANCIERE ALCATEL LUCENT		No			
Coty Inc	X	[6]			
Dürr AG	X	[7]			
Dürr Systems GmbH	X	[7]			
Electrolux IT Solutions AB		No			
FIAT S.p.A.		No			
Firemans Fund Insurance Co ⁽¹¹⁾	X	[4]			
Foreign Candy Company		No			
Fujitsu Technology Solutions GmbH	X	[6]			
General Electric Corporation		No			
Gruppo Lactalis Italia S.p.A.	X	[7]			
Harley-Davidson, Inc.	X	[5]			
Haworth, Inc.		No			
High Industries, Inc.		No			
Hitachi Global Storage Technologies	X	[5]			

TEXT REMOVED - NOT RELEVANT TO MOTION



SAP INFRINGER'S PROFITS
LIST OF 86 CUSTOMERS

SCHEDULE 42.2.DU

SAP CUSTOMER ^[1]	SAFE PASSAGE CUSTOMER	MR. CLARKE EXCLUSION - JOINED SAP PRIOR TO TN; PRODUCT EXTENSIONS ^[6]	SAP REVENUE AFTER TN START DATE ^[1]	MR. CLARKE "ONGOING REVENUE" DEDUCTION ^[3]	SAP REVENUE - ADJUSTED FOR "ONGOING REVENUE"
Holland Casino	X	[5] Yes	TEXT REMOVED - NOT RELEVANT TO MOTION	[REDACTED]	[REDACTED]
HONEYWELL INTERNATIONAL INC	X	[6] Yes			
Hydro One	X	[4] Yes			
IHS Inc.					
Informatica Corporation	X	[5] No			
Lexmark International Group					
Merck & Company, Inc. ^[12]	X	[6] Yes			
MKS Inc.					
National Foods Limited					
NewPage Corporation					
Nextiraone Europe B.V. ^[2]	X	[4] No			
NextiraOne Management S.A.S. ^[2]	X	[4] No			
Océ-Technologies B.V.	X	[6] Yes			
PCI Limited					
PetSmart, Inc.	X	[6] No			
Pfizer, Inc.					
Pomeroy IT Solutions Inc					
Praxair, Inc.					
PRG-Schultz International, Inc					
REINZ-Dichtungs-GmbH					
Robert Half International Inc.					
Rockwell Automation	X	[6] Yes			
Rotkäppchen Sekellerei GmbH	X	[5] No			
Schaffner EMV AG					
Schaffner Holding AG					
Seattle School District No. 1,	X	[7] No			
Sony Pictures Entertainment					
SPX Cooling Technologies	X	[5] Yes			
SPX Corporation	X	[5] No			
StarHub Ltd	X	[6] No			
Syngenta Crop Protection AG					
Syngenta Crop Protection Inc.					
The Home Depot	X	[5] No			
TriQuint Semiconductor, Inc.	X	[6] Yes			
USA Waste-Management Resources, LLC	X	[5] No			

SAP INFRINGER'S PROFITS
LIST OF 86 CUSTOMERS

SCHEDULE 42.2.DU

SAP CUSTOMER ⁽¹⁾	SAFE PASSAGE CUSTOMER	MR. CLARKE EXCLUSION - JOINED SAP PRIOR TO TN; PRODUCT EXTENSIONS ⁽⁶⁾	SAP REVENUE AFTER TN START DATE ⁽¹⁾	MR. CLARKE "ONGOING REVENUE" DEDUCTION ⁽³⁾	SAP REVENUE - ADJUSTED FOR "ONGOING REVENUE"
VEKA AG	X	[6] Yes			
Veka, Inc	X	[6] Yes			
Wabash National Corporation	X	[5] Yes			
YAZAKI Europe Limited	X	[5] No			
Yazaki North America, Inc.		No			
Zimmer Inc.	X	[6] Yes			
Zimmer, Inc.	X	[6] Yes			
SUBTOTAL					
Adjustment to SAP Infringer's Profits ⁽⁹⁾					
ACH Food Co.		Yes			
Al Nisr Publishing Company		Yes			
American Family Life Assurance Co.		Yes			
ConAgra Foods, Inc.		Yes			
Coors Brewing Company		Yes			
Coors Brewing Company		Yes			
Ecolab Inc. ⁽¹³⁾		Yes			
Freemont-McMoran Copper & Gold Inc.		Yes			
GlobalSantaFe Corporation		Yes			
Interpublic Group of Companies Inc.		Yes			
New Era Cap Company, Inc.		Yes			
Newport Corporation		Yes			
Olin Corporation		Yes			
Petco Animal Supplies, Inc.		Yes			
Ross Stores, Inc.		Yes			
Sara Lee Corporation		Yes			
Simon Services, Inc.		Yes			
Southern California Edison		Yes			
Suburban Propane L.P.		Yes			
TA Operating LLC		Yes			
The Capital Group Companies, Inc.		Yes			
The Oklahoma Publishing Company		Yes			
Vector Limited		Yes			

TEXT REMOVED - NOT RELEVANT TO MOTION

SAP INFRINGER'S PROFITS
LIST OF 86 CUSTOMERS

SCHEDULE 42.2.DU

SAP CUSTOMER ^[1]	SAFE PASSAGE CUSTOMER	MR. CLARKE EXCLUSION - JOINED SAP PRIOR TO TN; PRODUCT EXTENSIONS ^[8]	SAP REVENUE AFTER TN START DATE ^[1]	MR. CLARKE "ONGOING REVENUE" DEDUCTION ^[8]	SAP REVENUE - ADJUSTED FOR "ONGOING REVENUE"

SUBTOTAL - ADJUSTED CUSTOMER REVENUE

GRAND TOTAL SAP REVENUE - LIST OF 86

SAP REVENUE	\$	TEXT REMOVED - NOT RELEVANT TO MOTION
PROFIT MARGIN ^[10]		
SAP INFRINGER'S PROFITS	\$	288,636,326

Sources:

- [1] Supplemental Expert Report of Paul K. Meyer, February 23, 2010, Schedule 42.1.
- [2] SAP-OR 00603615 (SAP Customer Report), excluding TomorrowNow Maintenance revenue. The TN Service Start Date for NextiraOne is 10/20/2006 [see Schedule 30.5U].
- [3] Expert Report of Stephen K. Clarke, March 26, 2010, Appendix N-4.
- [4] SAP Presentation: "SAP vs. Oracle Competitive Earnings Kit Q1 2007," SAP-OR00061868-906 (Hurst Exhibit 207), at 891-892.
- [5] SAP Presentation: "CEO Council - Post Merger Integration (PMI)," June 20, 2006, SAP-OR00097329-364 (Oswald Exhibit 606), at 347.
- [6] SAP Presentation: "TomorrowNow Global Leadership Meeting," January 11, 2007, SAP-OR00007470-498 (Kagermann Exhibit 417), at 488.
- [7] April 10, 2006 email from Anke Mogannam to Terry Hurst, SAP-OR00031084-086 (Hurst Exhibit 161), at 084.
- [8] Expert Report of Stephen K. Clarke, March 26, 2010, Appendix E-2.1 and E-2.6. I have accepted Mr. Clarke's categorization of these customers into these "Exclusion Pools" for purposes of preparing this calculation. Nonetheless, all of these customers took service from TomorrowNow, which has impacted their relationship with Oracle.
- [9] Adjusted customers include those customers listed on Mr. Clarke's "Disorgement Exclusion Pools" for "Decided to Join SAP Prior to Joining TomorrowNow" and "Product Extensions," unless those customers were Safe Passage customers.
- [10] Average profit margin from Mr. Clarke's Appendix M-9
- [11] TEXT REMOVED - NOT RELEVANT TO MOTION
- [12] Upon the wind-down of TomorrowNow, TEXT REMOVED - NOT RELEVANT TO MOTION
- [13] TEXT REMOVED - NOT RELEVANT TO MOTION