

EXHIBIT B

What Factors Show How Valuable And Important The License To Oracle's Copyrighted Property Would Be To SAP?

What factors that existed at the time demonstrate the value of the license that SAP took?

- 1. scope and duration** of the license
- each party's **need** for the copyrighted property
- SAP's willingness to **assume risk of infringement liability** is an admission of value
- 4. competitive relationship** of the parties
- 5. goals and business plans** related to the copyrighted property
- expected **financial benefits** or **impacts** to each party
- other non-financial factors