Exhibit S-2

Tabulation of Discount Approval Forms*

	SIZE OF DISCOUNT			
DISCOUNT JUSTIFICATION	≤55%	56 to 70%	>70%	TOTAL
PeopleSoft	19	39	64	122
SAP	7	28	46	81
J. D. Edwards**	9	10	13	32
Lawson	2	5	9	16
SCT	0	2	5	7
legacy products	1	3	3	7
in-house	1	4	2	7
AMS	0	2	4	6
ADP	1	1	4	6
IBM	1	2	2	5
Microsoft	2	2	1	5
Ariba	0	2	2	4
Hyperion	0	1	2	3
other	0	1	2	3
niche vendors	0	1	1	2
SSA/Baan	0	1	1	2
Bi-Tech	0	1	1	2
Munis	0	1	1	2
IFS	1	0	1	2
Fidelity	0	2	0	2
Cyborg	1	1	0	2
Epicor	1	1	0	2
CACI	0	0	1	1
Callidus	0	0	1	1
Cartesis	0	0	1	1
Commerce One	0	0	1	1
E.Piphany	0	0	1	1
KBACE	0	0	1	1
Matrix One	0	0	1	1

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Noetics	0	0	1	1
PAI	0	0	1	1
Rebus	0	0	1	1
Salesforce.com	0	0	1	1
point solutions	0	1	0	1
Adage	0	1	0	1
B4B	0	1	0	1
Clarify	0	1	0	1
Datatel	0	1	0	1
Deltec	0	1	0	1
Empower	0	1	0	1
GetPaid	0	1	0	1
Indus	0	1	0	1
Manugistics	0	1	0	1
Maximo	0	1	0	1
NCS Pearson	0	1	0	1
ProfitTool	0	1	0	1
Vicara	0	1	0	1
Frontstep	1	0	0	1
Kronos	1	0	0	1

* This tabulation reports the number of times that each alternative is listed as a discount justification on the relevant discount approval forms. Relevant forms pertain to U. S. customers for high function FMS or HRM software or E-Business Suite with net license prices of $500,000 or more where the alternative is reported.

** J. D. Edwards is now owned by PeopleSoft.