

FY09 Q3: Non-GAAP Reconciliations

R&D expense, including reclass to SG&A, as a percentage of revenue (in millions)	R&D FY09 QTR 3	Revenue FY09 QTR 3	% Revenue
R&D expense, as reported	\$ 337	\$ 3,494	9.6%
Reclass to SG&A	11	-	0.4
R&D expense, adjusted	\$ 348	\$ 3,494	10.0%

Worldwide SG&A expenses, excluding foreign currency impact and reclass from R&D, as a percentage of revenue (in millions)	SG&A FY09 QTR 3	Revenue FY09 QTR 3	% Revenue
Selling, general, and administrative expenses, as reported	\$ 1,257	\$ 3,494	36.0%
Foreign currency impact	32	110	(0.2)
Reclass from R&D	(11)	-	(0.3)
Selling, general, and administrative expenses, adjusted	\$ 1,278	\$ 3,604	35.5%

Income Tax Rate	Q3FY09 QTD
Effective tax rate	22.4%
Impact of IPR&D charges	(1.6)
Non-GAAP effective tax rate	20.8%
Impact of tax benefit	1.2
Non-GAAP nominal tax rate	22.0%