

Commerce One, Inc.
Pro Forma Statements of Operations

(In thousands, except per share data)
(unaudited)

	Q1 1999	Q2 1999	Q3 1999	Q4 1999	Q1 2000	Q2 2000	Q3 2000
Revenues:							
License fees	\$ 1,456	\$ 2,270	\$ 7,778	\$ 13,067	\$ 27,121	\$ 40,953	\$ 65,863
Services	20,291	26,995	32,681	38,726	52,619	72,908	87,688
Total revenues	21,747	29,265	40,459	51,793	79,740	113,861	153,551
Costs and expenses:							
Cost of license fees	-	-	278	206	1,099	973	1,887
Cost of services	13,650	18,384	22,849	27,624	38,788	51,563	65,623
Sales and marketing	7,206	9,727	13,431	16,512	23,813	38,112	54,535
Product development	3,362	3,609	5,353	8,172	14,154	20,769	26,693
General and administrative	6,442	6,550	7,867	9,798	16,800	16,927	38,207
Total costs and expenses	30,661	38,271	49,778	62,312	94,654	128,344	186,945
Loss before interest, income tax, purchased in-process research and development and amortization	(8,914)	(9,006)	(9,319)	(10,519)	(14,914)	(14,483)	(33,394)
Intangible amortization and purchased in-process R&D	18,393	21,727	23,521	33,325	50,098	45,121	47,778
Loss before interest and income tax	(27,307)	(30,733)	(32,840)	(43,844)	(65,012)	(59,604)	(81,172)
Interest (expense) / income, net	(1,246)	(2,820)	1,366	1,716	2,247	1,782	3,185
Provision for income taxes	100	636	178	4,101	270	1,592	984
Net loss	\$ (28,653)	\$ (34,189)	\$ (31,652)	\$ (46,229)	\$ (63,035)	\$ (59,414)	\$ (78,971)
Basic and diluted net loss per share	\$ (0.28)	\$ (0.28)	\$ (0.19)	\$ (0.27)	\$ (0.35)	\$ (0.33)	\$ (0.42)
Shares used in calculation of net loss per share	100,828	120,674	164,315	170,968	178,494	182,318	188,374
Net loss per share before interest, income tax, purchased in-process research and development and amortization	\$ (0.09)	\$ (0.07)	\$ (0.06)	\$ (0.06)	\$ (0.08)	\$ (0.08)	\$ (0.18)

(1) Includes AppNet's one time acquisition related expenses of approximately \$19 million.

(2) Historical amortization only, excludes amortization of intangibles related to the AppNet purchase.