

Citrix Systems Inc.**SFAS 123R Expense and payroll tax adjustment by income statement classification****YTD Analysis**

	<u>Q1 '08</u>	<u>Q2 '08</u>	<u>Q3 '08</u>	<u>Q4 '08</u>	<u>2008 YTD</u>
Cost of services revenues					
Stock-based compensation	\$ 488	\$ 440	\$ 498	\$ 426	\$ 1,852
Research and development					
Stock-based compensation	\$ 14,418	\$ 14,831	\$ 15,460	\$ 19,028	\$ 63,737
Payroll tax benefit related to stock option review				\$ (1,965)	\$ (1,965)
Sales, marketing & support					
Stock-based compensation	\$ 7,563	\$ 8,043	\$ 8,539	\$ 8,642	\$ 32,787
Payroll tax benefit related to stock option review				\$ (3,386)	\$ (3,386)
General & administrative					
Stock-based compensation	\$ 4,937	\$ 10,268	\$ 5,425	\$ 5,609	\$ 26,239
Payroll tax benefit related to stock option review				\$ (1,077)	\$ (1,077)

Note: This document should be read in conjunction with the Company's SEC Filings and the Statement of Non-GAAP Financial Measures to Comparable U.S. GAAP Measures on the company Web site .