

NON-GAAP RESULTS RECONCILED TO GAAP RESULTS

The following tables reflect selected Sybase non-GAAP results reconciled to GAAP results (in 000s except percentage and per share amounts) :

	Three Months Ended December 31,		Twelve Months Ended December 31,	
	2007	2006	2007	2006
Operating Income				
GAAP operating income	66,914	50,239	168,563	133,764
Plus:				
Amortization of acquisition-related intangible assets	7,011	5,595	27,374	17,411
Stock-based compensation expense	7,023	6,044	24,044	21,725
Cost of restructure	827	1,514	797	1,653
Non-GAAP operating income	\$81,775	\$63,392	\$220,778	\$174,553
Net Income				
GAAP net income	73,544	26,394	148,850	95,064
Plus:				
Amortization of acquisition-related intangible assets	7,011	5,595	27,374	17,411
Stock-based compensation expense	7,023	6,044	24,044	21,725
Cost of restructure	827	1,514	797	1,653
Less:				
Incremental income taxes associated with certain Non-GAAP items	(33,035)	8,864	(43,749)	4,409
Non-GAAP net income	\$55,370	\$48,411	\$157,316	\$140,262
Net Income Per Diluted Share				
GAAP net income per diluted share	\$0.81	\$0.28	\$1.61	\$1.03
Plus:				
Amortization of acquisition-related intangible assets	0.08	0.06	0.30	0.19
Stock-based compensation expense	0.08	0.06	0.26	0.24
Cost of restructure	0.01	0.02	0.01	0.02
Less:				
Incremental income taxes associated with certain Non-GAAP items	(0.36)	0.09	(0.47)	0.05
Non-GAAP net income per diluted share	\$0.61	\$0.52	\$1.70	\$1.52
Shares used in computing diluted net income per share	91,159	93,344	92,598	92,251

CLASSIFICATION OF STOCK-BASED COMPENSATION EXPENSE

The following table shows the classification of stock-based compensation expense:

	Three Months Ended December 31,		Twelve Months Ended December 31,	
	2007	2006	2007	2006
	(\$000)		(\$000)	
Cost of services	429	409	1,544	1,629
Cost of messaging	113	124	544	124
Sales and marketing	1,486	1,274	5,304	4,432
Product development and engineering	877	714	2,982	2,679
General and administrative	4,118	3,523	13,670	12,861
Total	\$7,023	\$6,044	\$24,044	\$21,725

CLASSIFICATION OF AMORTIZATION OF PURCHASED INTANGIBLES

The following table shows the classification of amortization of purchased intangibles expense:

	Three Months Ended December 31,		Twelve Months Ended December 31,	
	2007	2006	2007	2006
	(\$000)		(\$000)	
Cost of license fees	2,545	2,935	9,833	10,080
Cost of messaging	974	0	3,758	0
Amortization of other purchased intangibles	3,492	2,660	13,783	7,331
Total	\$7,011	\$5,595	\$27,374	\$17,411