

**NON-GAAP RESULTS RECONCILED TO GAAP RESULTS - SEGMENTS**

The following table reflects non-GAAP operating income before unallocated costs reconciled to GAAP results for each Sybase segment ( in 000s except percentage and per share amounts ) :

	Three Months Ended December 31, 2007			Twelve Months Ended December 31, 2007		
	Infrastructure Platform Group	iAnywhere Solutions	Sybase 365	Infrastructure Platform Group	iAnywhere Solutions	Sybase 365
<b>Operating Income Before Unallocated Costs</b>						
GAAP operating income before unallocated costs	59,786	12,451	2,510	167,939	24,650	1,821
Plus:						
Amortization of acquisition-related intangible assets	930	3,172	2,909	3,719	12,390	11,265
Cost (Reversal) of restructure	17	0	0	(13)	0	0
<b>Non-GAAP operating income before unallocated costs</b>	<b>\$60,733</b>	<b>\$15,623</b>	<b>\$5,419</b>	<b>\$171,645</b>	<b>\$37,040</b>	<b>\$13,086</b>