

SYBASE, INC.
Reconciliation of GAAP-based EPS to Non-GAAP EPS
for the three months ended March 31, 2008
(unaudited)

GAAP - based EPS	\$ 0.21	\$ 0.26
Amortization of purchased intangibles	0.07	0.07
Amortization of stock compensation expense	0.07	0.07
Income tax effect of above adjustments	(0.05)	(0.05)
Income tax effect due to differences between the GAAP and non-GAAP effective tax rate	0.00	0.00
Non-GAAP EPS	<u>\$ 0.30</u>	<u>\$ 0.35</u>

Please see "Note Regarding Non-GAAP Financial Measures" for important information regarding Non-GAAP Financial Measures.

SYBASE, INC.
Reconciliation of GAAP-based EPS to Non-GAAP EPS
for the twelve months ended December 31, 2008
(unaudited)

GAAP - based EPS	\$	1.50	\$	1.55
Amortization of purchased intangibles		0.31		0.31
Amortization of stock compensation expense		0.27		0.27
Income tax effect of above adjustments		(0.20)		(0.20)
Income tax effect due to differences between the GAAP and non-GAAP effective tax rate		(0.03)		(0.03)
Non-GAAP EPS	<u>\$</u>	<u>1.85</u>	<u>\$</u>	<u>1.90</u>

Please see "Note Regarding Non-GAAP Financial Measures" for important information regarding Non-GAAP Financial Measures.