

Calculation of Non-GAAP Quarterly Results of Operations and EBITDAR

Three Months Ended:	Successor Company							Predecessor Company					FY2008	FY2007	FY2006
	27-Jun-08	28-Mar-08	28-Dec-07	28-Sep-07	29-Jun-07	30-Mar-07	29-Dec-06	29-Sep-06	30-Jun-06	31-Mar-06	30-Dec-05	30-Sep-05			
	(in thousands)														
Total revenue (GAAP)	\$93,869	\$79,078	\$90,111	\$91,085	\$122,295	\$111,046	\$107,723	\$121,805	\$115,708	\$105,562	\$136,796	\$160,739	\$354,143	\$462,869	\$518,805
Plus: Fresh-start accounting adjustments	1,557	2,046	2,094	3,835	5,472	8,329	15,877	-	-	-	-	-	9,532	29,678	-
SOP 97-2 revenue deferrals (1)	26,035	(253)	16,935	25,813	13,726	10,392	10,544	5,154	13,476	2,112	7,597	8,938	68,530	39,816	32,123
Non-GAAP total revenue	121,461	80,871	109,140	120,733	141,493	129,767	134,144	126,959	129,184	107,674	144,393	169,677	432,205	532,363	550,928
Cost of revenue (GAAP)	64,351	60,484	62,248	63,581	90,148	74,355	89,305	74,975	70,532	68,227	80,952	100,722	250,664	328,783	320,433
Plus: Fresh-start accounting adjustments	(1,274)	(1,492)	(3,834)	(2,762)	(6,644)	(4,703)	(12,549)	-	-	-	-	-	(9,362)	(23,896)	-
SOP 97-2 revenue deferrals (1)	13,738	286	11,794	18,576	8,213	3,574	6,293	2,795	4,675	1,334	3,366	4,810	44,394	20,875	14,185
Depreciation & amortization - Linux Network	(130)	(45)	-	-	-	-	-	-	-	-	-	-	(175)	-	-
Stock-based compensation expense	(90)	(84)	8	(87)	(57)	(45)	(12)	7	22	(53)	(71)	(228)	(253)	(107)	(330)
Non-GAAP cost of revenue	76,595	59,149	70,216	79,308	91,660	73,181	83,037	77,777	75,229	69,508	84,247	105,304	285,268	325,655	334,288
Research and development expense (GAAP)	14,308	16,520	14,464	13,296	14,870	14,186	14,984	16,007	18,220	20,838	21,254	23,365	58,588	60,047	83,677
Plus: Fresh-start accounting adjustments	(169)	(108)	(12)	47	65	52	(348)	-	-	-	-	-	(242)	(231)	-
Depreciation & amortization - Linux Network	(226)	(60)	-	-	-	-	-	-	-	-	-	-	(286)	-	-
Write-off of in-process R&D - Linux Network	-	(2,400)	-	-	-	-	-	-	-	-	-	-	(2,400)	-	-
Stock-based compensation expense	(317)	(320)	(253)	(309)	(257)	(200)	(58)	5	32	(112)	(231)	(300)	(1,199)	(510)	(611)
Non-GAAP research and development expense	13,596	13,632	14,199	13,034	14,678	14,038	14,578	16,012	18,252	20,726	21,023	23,065	54,461	59,306	83,066
Selling, general and administrative expenses (GAAP)	43,179	42,484	44,163	41,224	41,697	42,017	41,606	42,359	42,903	59,722	57,627	59,865	171,050	167,679	220,117
Plus: Fresh-start accounting adjustments	(2,710)	(2,545)	(2,525)	(2,076)	(2,580)	(2,587)	(2,635)	-	-	-	-	-	(9,856)	(7,802)	-
Restructuring and bankruptcy related expenses	-	-	-	-	-	-	-	-	-	(3,452)	(6,413)	(2,082)	-	-	(11,947)
Goodwill impairment	-	-	-	-	-	-	-	-	-	(8,386)	-	-	-	-	(8,386)
Depreciation & amortization - Linux Network	(173)	(118)	-	-	-	-	-	-	-	-	-	-	(291)	-	-
Stock-based compensation expense	(724)	(705)	(530)	(718)	(581)	(949)	(54)	(134)	(64)	(344)	(381)	(455)	(2,677)	(1,718)	(1,244)
Non-GAAP selling, general and administrative expenses	39,572	39,116	41,108	38,430	38,536	38,481	38,917	42,225	42,839	47,540	50,833	57,328	158,226	158,159	198,540
Other operating expenses (GAAP)	603	230	20	175	358	358	2,885	3,926	(7,694)	11,550	10,114	7,185	1,028	7,527	21,155
Plus: Restructuring and bankruptcy related expenses	(603)	(230)	(20)	(175)	(358)	(358)	(2,885)	(3,926)	7,694	(11,550)	(10,114)	(7,185)	(1,028)	(7,527)	(21,155)
Non-GAAP other operating expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating expenses (GAAP)	58,090	59,234	58,647	54,695	56,925	56,561	59,475	62,292	53,429	92,110	88,995	90,415	230,666	235,253	324,949
Plus: Fresh-start accounting adjustments	(2,879)	(2,653)	(2,537)	(2,029)	(2,515)	(2,535)	(2,983)	-	-	-	-	-	(10,098)	(8,033)	-
Stock-based compensation expense	(1,041)	(1,025)	(783)	(1,027)	(838)	(1,149)	(112)	(129)	(32)	(456)	(612)	(755)	(3,876)	(2,228)	(1,855)
Goodwill impairment	-	-	-	-	-	-	-	-	-	(8,386)	-	-	-	-	(8,386)
Depreciation & amortization - Linux Network	(399)	(178)	-	-	-	-	-	-	-	-	-	-	(577)	-	-
Write-off of in-process R&D - Linux Network	-	(2,400)	-	-	-	-	-	-	-	-	-	-	(2,400)	-	-
Restructuring and bankruptcy related expenses	(603)	(230)	(20)	(175)	(358)	(358)	(2,885)	(3,926)	7,694	(15,002)	(16,527)	(9,267)	(1,028)	(7,527)	(33,102)
Non-GAAP operating expenses	53,168	52,748	55,307	51,464	53,214	52,519	53,495	58,237	61,091	68,266	71,856	80,393	212,687	217,465	281,606
Operating income (loss) (GAAP)	(28,572)	(40,640)	(30,784)	(27,191)	(24,778)	(19,870)	(41,057)	(15,462)	(8,253)	(54,775)	(33,151)	(30,398)	(127,187)	(101,167)	(126,577)
Plus: Fresh-start accounting adjustments	5,710	6,191	8,465	8,626	14,631	15,567	31,409	-	-	-	-	-	28,992	61,607	-
SOP 97-2 revenue deferrals (1)	12,297	(539)	5,141	7,237	5,513	6,818	4,251	2,359	8,801	778	4,231	4,128	24,136	18,941	17,938
Stock-based compensation expense	1,131	1,109	775	1,114	895	1,194	124	122	10	509	683	983	4,129	2,335	2,185
Goodwill impairment	-	-	-	-	-	-	-	-	-	8,386	-	-	-	-	8,386
Depreciation & amortization - Linux Network	529	223	-	-	-	-	-	-	-	-	-	-	752	-	-
Write-off of in-process R&D - Linux Network	-	2,400	-	-	-	-	-	-	-	-	-	-	2,400	-	-
Restructuring and bankruptcy related expenses	603	230	20	175	358	358	2,885	3,926	(7,694)	15,002	16,527	9,267	1,028	7,527	33,102
Non-GAAP operating income (loss) (2):	(8,302)	(31,026)	(16,383)	(10,039)	(3,381)	4,067	(2,388)	(9,055)	(7,136)	(30,100)	(11,710)	(16,020)	(65,750)	(10,757)	(64,966)
Plus: Depreciation	5,306	5,375	5,414	6,224	6,169	6,128	6,552	6,467	10,003	10,898	11,959	13,379	22,319	25,316	46,239
EBITDAR	(2,996)	(25,651)	(10,969)	(3,815)	2,788	10,195	4,164	(2,588)	2,867	(19,202)	249	(2,641)	(43,431)	14,559	(18,727)

Calculation of Non-GAAP Revenues by Reporting Segment(1)

Three Months Ended:	Successor Company							Predecessor Company					FY2008	FY2007	FY2006
	27-Jun-08	28-Mar-08	28-Dec-07	28-Sep-07	29-Jun-07	30-Mar-07	29-Dec-06	29-Sep-06	30-Jun-06	31-Mar-06	30-Dec-05	30-Sep-05			
	(in thousands)														
Core systems:															
Server products (GAAP)	\$31,940	\$22,703	\$23,282	\$31,627	\$47,926	\$32,692	\$40,954	\$34,914	\$21,168	\$20,484	\$28,182	\$53,993	\$109,552	\$156,486	\$123,827
Plus: Fresh-start accounting adjustments	-	306	196	22	332	1,100	1,109	-	-	-	-	-	524	2,541	-
SOP 97-2 revenue deferrals (2)	16,134	(346)	12,324	20,887	6,067	4,857	4,075	2,304	3,895	30	2,485	2,524	48,999	17,303	8,934
Non-GAAP server products revenue	\$48,074	22,663	35,802	52,536	54,325	38,649	46,138	37,218	25,063	20,514	30,667	56,517	159,075	176,330	132,761
Storage products revenue (GAAP)	10,330	8,374	13,505	8,233	14,486	12,063	10,920	12,750	13,134	11,798	11,185	13,816	40,442	50,219	49,933
Plus: Fresh-start accounting adjustments	-	-	-	-	293	-	320	-	-	-	-	-	-	613	-
SOP 97-2 revenue deferrals (2)	4,203	203	2,303	3,377	5,392	2,676	3,834	1,584	1,288	854	2,070	2,766	10,086	13,486	6,978
Non-GAAP storage products revenue	14,533	8,577	15,808	11,610	20,171	14,739	15,074	14,334	14,422	12,652	13,255	16,582	50,528	64,318	56,911
Non-GAAP core systems revenue	62,607	31,240	51,610	64,146	74,496	53,388	61,212	51,552	39,485	33,166	43,922	73,099	209,603	240,648	189,672
Legacy systems:															
Legacy systems (GAAP)	4,046	4,855	6,626	5,736	11,846	13,816	11,808	12,942	14,701	13,810	27,095	22,729	21,263	50,412	78,335
Plus: Fresh-start accounting adjustments	-	-	-	-	-	37	1,952	-	-	-	-	-	-	1,989	-
SOP 97-2 revenue deferrals (2)	2,905	(348)	1,190	424	259	634	895	(580)	7,169	1,338	2,933	2,940	4,171	1,208	14,380
Non-GAAP legacy systems revenue	6,951	4,507	7,816	6,160	12,105	14,487	14,655	12,362	21,870	15,148	30,028	25,669	25,434	53,609	92,715
Non-GAAP products revenue	69,558	35,747	59,426	70,306	86,601	67,875	75,867	63,914	61,355	48,314	73,950	98,768	235,037	294,257	282,387
Global services:															
Customer support (GAAP)	36,784	35,163	40,193	38,231	39,332	37,527	35,080	48,396	49,552	52,053	55,304	57,174	150,371	160,335	214,083
Plus: Fresh-start accounting adjustments	1,557	1,345	1,898	3,813	4,789	6,545	12,228	-	-	-	-	-	8,613	23,562	-
SOP 97-2 revenue deferrals (2)	171	(316)	(2,215)	77	677	159	231	144	1,299	(190)	(317)	97	(2,283)	1,211	889
Non-GAAP customer support revenue	38,512	36,192	39,876	42,121	44,798	44,231	47,539	48,540	50,851	51,863	54,987	57,271	156,701	185,108	214,972
Professional services (GAAP)	10,769	7,983	6,505	7,258	8,705	14,948	8,961	12,803	17,153	7,417	15,030	13,027	32,515	45,417	52,627
Plus: Fresh-start accounting adjustments	-	395	-	-	58	647	268	-	-	-	-	-	395	973	-
SOP 97-2 revenue deferrals (2)	2,622	554	3,333	1,048	1,331	2,066	1,509	1,702	(175)	80	426	611	7,557	6,608	942
Non-GAAP professional services revenue	13,391	8,932	9,838	8,306	10,094	17,661	10,738	14,505	16,978	7,497	15,456	13,638	40,467	52,998	53,569
Non-GAAP global services revenue	51,903	45,124	49,714	50,427	54,892	61,892	58,277	63,045	67,829	59,360	70,443	70,909	197,168	238,106	268,541
Non-GAAP revenue	\$121,461	\$80,871	\$109,140	\$120,733	\$141,493	\$129,767	\$134,144	\$126,959	\$129,184	\$107,674	\$144,393	\$169,677	\$432,205	\$532,363	\$550,928

(1) For each of the periods indicated, non-GAAP core systems revenue is obtained by adding non-GAAP server products revenue and non-GAAP storage products revenue, non-GAAP products revenue is obtained by adding non-GAAP core systems revenue and non-GAAP legacy systems revenue, non-GAAP global services revenue is obtained by adding non-GAAP customer support revenue and non-GAAP professional services revenue and non-GAAP revenue is obtained by adding non-GAAP products revenue and non-GAAP global services revenue. This table includes a reconciliation of each listed component to the comparable GAAP figures.

(2) The non-GAAP adjustments for SOP 97-2 are indicative of the revenue results the company would have recorded without the effect of SOP 97-2, although these are unaudited adjustments. We believe that this presentation more closely matches the results that would have been recorded had SAB 104 been applied, in which case the revenue for the hardware components of the arrangement would have been recorded when those deliverables were completed, and the primary remaining deliverable is customer support. Generally, this presentation matches the timing of billings to customers for the hardware deliverables, and therefore allows more transparency to cashflows.

Three Months Ended:	Successor Company							Predecessor Company					FY2008	FY2007	FY2006	
	27-Jun-08	28-Mar-08	28-Dec-07	28-Sep-07	29-Jun-07	30-Mar-07	29-Dec-06	29-Sep-06	30-Jun-06	31-Mar-06	30-Dec-05	30-Sep-05				
	(in thousands)															
Products revenue (GAAP)	\$46,316	\$35,932	\$43,413	\$45,596	\$74,258	\$58,571	\$63,682	\$60,606	\$49,003	\$46,092	\$66,462	\$90,538	\$171,257	\$257,117	\$252,095	
Plus: Fresh-start accounting adjustments	-	306	196	22	625	1,137	3,381	-	-	-	-	-	524	5,143	-	
SOP 97-2 revenue deferrals (1)	23,242	(491)	15,817	24,688	11,718	8,167	8,804	3,308	12,352	2,222	7,488	8,230	63,256	31,997	30,292	
Non-GAAP products revenue	69,558	35,747	59,426	70,306	86,601	67,875	75,867	63,914	61,355	48,314	73,950	98,768	235,037	294,257	282,387	
Global services revenue (GAAP)	47,553	43,146	46,698	45,489	48,037	52,475	44,041	61,199	66,705	59,470	70,334	70,201	182,886	205,752	266,710	
Plus: Fresh-start accounting adjustments	1,557	1,740	1,898	3,813	4,847	7,192	12,496	-	-	-	-	-	9,008	24,535	-	
SOP 97-2 revenue deferrals (1)	2,793	238	1,118	1,125	2,008	2,225	1,740	1,846	1,124	(110)	109	708	5,274	7,819	1,831	
Non-GAAP global services revenue	51,903	45,124	49,714	50,427	54,892	61,892	58,277	63,045	67,829	59,360	70,443	70,909	197,168	238,106	268,541	
Total revenue (GAAP)	93,869	79,078	90,111	91,085	122,295	111,046	107,723	121,805	115,708	105,562	136,796	160,739	354,143	462,869	518,805	
Plus: Fresh-start accounting adjustments	1,557	2,046	2,094	3,835	5,472	8,329	15,877	-	-	-	-	-	9,532	29,678	-	
SOP 97-2 revenue deferrals (1)	26,035	(253)	16,935	25,813	13,726	10,392	10,544	5,154	13,476	2,112	7,597	8,938	68,530	39,816	32,123	
Non-GAAP total revenue	121,461	80,871	109,140	120,733	141,493	129,767	134,144	126,959	129,184	107,674	144,393	169,677	432,205	532,363	550,928	
Products cost of revenue (GAAP)	32,743	32,038	34,938	37,692	61,114	41,330	59,918	42,710	36,218	35,042	43,517	62,550	137,411	205,072	177,327	
Plus: Fresh-start accounting adjustments	(1,196)	(1,588)	(3,789)	(2,718)	(6,814)	(5,329)	(12,875)	-	-	-	-	-	(9,291)	(25,018)	-	
SOP 97-2 revenue deferrals (1)	14,290	(50)	9,913	18,092	7,966	2,454	5,318	2,114	4,518	1,180	2,941	4,215	42,245	17,852	12,854	
Depreciation & amortization - Linux Networkx	(50)	(24)	-	-	-	-	-	-	-	-	-	-	(74)	-	-	
Stock-based compensation expense	(38)	(39)	(34)	(27)	(24)	(21)	(6)	-	4	(14)	(24)	(54)	(138)	(51)	(88)	
Non-GAAP products cost of revenue	45,749	30,337	41,028	53,039	62,242	38,434	52,355	44,824	40,740	36,208	46,434	66,711	170,153	197,855	190,093	
Global services cost of revenue (GAAP)	31,608	28,446	27,310	25,889	29,034	33,025	29,387	32,265	34,314	33,185	37,435	38,172	113,253	123,711	143,106	
Plus: Fresh-start accounting adjustments	(78)	96	(45)	(44)	170	626	326	-	-	-	-	-	(71)	1,122	-	
SOP 97-2 revenue deferrals (1)	(552)	336	1,881	484	247	1,120	975	681	157	154	425	595	2,149	3,023	1,331	
Depreciation & amortization - Linux Networkx	(80)	(21)	-	-	-	-	-	-	-	-	-	-	(101)	-	-	
Stock-based compensation expense	(52)	(45)	42	(60)	(33)	(24)	(6)	7	18	(39)	(47)	(174)	(115)	(56)	(242)	
Non-GAAP global services cost of revenue	30,846	28,812	29,188	26,269	29,418	34,747	30,682	32,953	34,489	33,300	37,813	38,593	115,115	127,800	144,195	
Cost of revenue (GAAP)	64,351	60,484	62,248	63,581	90,148	74,355	89,305	74,975	70,532	68,227	80,952	100,722	250,664	328,783	320,433	
Plus: Fresh-start accounting adjustments	(1,274)	(1,492)	(3,834)	(2,762)	(6,644)	(4,703)	(12,549)	-	-	-	-	-	(9,362)	(23,896)	-	
SOP 97-2 revenue deferrals (1)	13,738	286	11,794	18,576	8,213	3,574	6,293	2,795	4,675	1,334	3,366	4,810	44,394	20,875	14,185	
Depreciation & amortization - Linux Networkx	(130)	(45)	-	-	-	-	-	-	-	-	-	-	(175)	-	-	
Stock-based compensation expense	(90)	(84)	8	(87)	(57)	(45)	(12)	7	22	(53)	(71)	(228)	(253)	(107)	(330)	
Non-GAAP cost of revenue	76,595	59,149	70,216	79,308	91,660	73,181	83,037	77,777	75,229	69,508	84,247	105,304	285,268	325,655	334,288	
Products gross profit (GAAP)	13,573	3,894	8,475	7,904	13,144	17,241	3,764	17,896	12,785	11,050	22,945	27,988	33,846	52,045	74,768	
Plus: Fresh-start accounting adjustments	1,196	1,894	3,985	2,740	7,439	6,466	16,256	-	-	-	-	-	9,815	30,161	-	
SOP 97-2 revenue deferrals (1)	8,952	(441)	5,904	6,596	3,752	5,713	3,486	1,194	7,834	1,042	4,547	4,015	21,011	14,145	17,438	
Depreciation & amortization - Linux Networkx	50	24	-	-	-	-	-	-	-	-	-	-	74	-	-	
Stock-based compensation expense	38	39	34	27	24	21	6	-	(4)	14	24	54	138	51	88	
Non-GAAP products gross profit	23,809	5,410	18,398	17,267	24,359	29,441	23,512	19,090	20,615	12,106	27,516	32,057	64,884	96,402	92,294	
Non-GAAP products gross profit margin	34.2%	15.1%	31.0%	24.6%	28.1%	43.4%	31.0%	29.9%	33.6%	25.1%	37.2%	32.5%	27.6%	32.8%	32.7%	
Global services gross profit (GAAP)	15,945	14,700	19,388	19,600	19,003	19,450	14,654	28,934	32,391	26,285	32,899	32,029	69,633	82,041	123,604	
Plus: Fresh-start accounting adjustments	1,635	1,644	1,943	3,857	4,677	6,566	12,170	-	-	-	-	-	9,079	23,413	-	
SOP 97-2 revenue deferrals (1)	3,345	(98)	(763)	641	1,761	1,105	765	1,165	967	(264)	(316)	113	3,125	4,796	500	
Depreciation & amortization - Linux Networkx	80	21	-	-	-	-	-	-	-	-	-	-	101	-	-	
Stock-based compensation expense	52	45	(42)	60	33	24	6	(7)	(18)	39	47	174	115	56	242	
Non-GAAP global services gross profit	21,057	16,312	20,526	24,158	25,474	27,145	27,595	30,092	33,340	26,060	32,630	32,316	82,053	110,306	124,346	
Non-GAAP global services gross profit margin	40.6%	36.1%	41.3%	47.9%	46.4%	43.9%	47.4%	47.7%	49.2%	43.9%	46.3%	45.6%	41.6%	46.3%	46.3%	
Gross profit (GAAP)	29,518	18,594	27,863	27,504	32,147	36,691	18,418	46,830	45,176	37,335	55,844	60,017	103,479	134,086	198,372	
Plus: Fresh-start accounting adjustments	2,831	3,538	5,928	6,597	12,116	13,032	28,426	-	-	-	-	-	18,894	53,574	-	
SOP 97-2 revenue deferrals (1)	12,297	(539)	5,141	7,237	5,513	6,818	4,251	2,359	8,801	778	4,231	4,128	24,136	18,941	17,938	
Depreciation & amortization - Linux Networkx	130	45	-	-	-	-	-	-	-	-	-	-	175	-	-	
Stock-based compensation expense	90	84	(8)	87	57	45	12	(7)	(22)	53	71	228	253	107	330	
Non-GAAP gross profit	44,866	21,722	38,924	41,425	49,833	56,586	51,107	49,182	53,955	38,166	60,146	64,373	146,937	206,708	216,640	
Non-GAAP gross profit margin	36.9%	26.9%	35.7%	34.3%	35.2%	43.6%	38.1%	38.7%	41.8%	35.4%	41.7%	37.9%	34.0%	38.8%	39.3%	

Calculation of Non-GAAP Quarterly Backlog

Three Months Ended:	Successor Company				
	27-Jun-08	28-Mar-08	28-Dec-07	28-Sep-07	29-Jun-07
	(in thousands)				
Total beginning backlog (GAAP)	\$202,146	\$163,215	\$112,847	\$88,679	\$117,751
Plus: Bookings	96,226	82,846	100,286	77,022	53,891
Products and professional services revenue (GAAP)	(57,085)	(43,915)	(49,918)	(52,854)	(82,963)
Total ending backlog (GAAP)	\$241,287	\$202,146	\$163,215	\$112,847	\$88,679
Total non-GAAP beginning backlog	\$133,746	\$95,579	\$64,557	\$66,147	\$108,951
Plus: Bookings	96,226	82,846	100,286	77,022	53,891
Non-GAAP products and professional services revenue	(82,949)	(44,679)	(69,264)	(78,612)	(96,695)
Total non-GAAP ending backlog	\$147,023	\$133,746	\$95,579	\$64,557	\$66,147

Calculation of Non-GAAP Quarterly Products Standard Profit Margin

Three Months Ended:	Successor Company				
	27-Jun-08	28-Mar-08	28-Dec-07	28-Sep-07	29-Jun-07
	(in thousands)				
Total products revenue (GAAP)	\$46,316	\$35,932	\$43,413	\$45,596	\$74,258
Less: Other revenue	(305)	(1,015)	(286)	(395)	(810)
Plus: Fresh-start accounting adjustments	-	306	196	22	625
SOP 97-2 revenue deferrals	23,242	(491)	15,817	24,688	11,718
Non-GAAP total products revenue	69,253	34,732	59,140	69,911	85,791
Products standard cost of revenue (GAAP)	23,575	20,549	24,919	28,163	48,084
Plus: Fresh-start accounting adjustments	-	(441)	(2,521)	(1,555)	(5,144)
SOP 97-2 revenue deferrals	14,290	(50)	9,913	18,092	7,966
Non-GAAP products standard cost of revenue	37,865	20,058	32,311	44,700	50,906
Products standard margin (GAAP)	22,436	14,368	18,208	17,038	25,364
Plus: Fresh-start accounting adjustments	-	747	2,717	1,577	5,769
SOP 97-2 revenue deferrals	8,952	(441)	5,904	6,596	3,752
Non-GAAP products standard margin	31,388	14,674	26,829	25,211	34,885
Non-GAAP products standard margin	45.3%	42.2%	45.4%	36.1%	40.7%

Calculation of Non-GAAP Revenue by Reporting Segment

Three Months Ended:	Successor Company							Predecessor Company	
	27-Jun-08	28-Mar-08	28-Dec-07	28-Sep-07	29-Jun-07	30-Mar-07	29-Dec-06	29-Sep-06	
	(in thousands)								
Core systems:									
	Shared memory products (GAAP)	\$23,746	\$15,031	\$19,312	\$21,318	\$43,526	\$30,328	\$39,237	\$34,331
Plus:	Fresh-start accounting adjustments	-	306	196	22	332	1,100	1,091	-
	SOP 97-2 revenue deferrals	(601)	(1,949)	6,167	16,788	4,955	4,834	3,912	2,304
	Non-GAAP shared memory products revenue	23,145	13,388	25,675	38,128	48,813	36,262	44,240	36,635
	Cluster products (GAAP)	8,194	7,672	3,970	10,309	4,400	2,364	1,717	583
Plus:	Fresh-start accounting adjustments	-	-	-	-	-	-	18	-
	SOP 97-2 revenue deferrals	16,735	1,603	6,157	4,099	1,112	23	163	-
	Non-GAAP cluster products revenue	24,929	9,275	10,127	14,408	5,512	2,387	1,898	583
	Storage products revenue (GAAP)	10,330	8,374	13,505	8,233	14,486	12,063	10,920	12,750
Plus:	Fresh-start accounting adjustments	-	-	-	-	293	-	320	-
	SOP 97-2 revenue deferrals	4,203	203	2,303	3,377	5,392	2,676	3,834	1,584
	Non-GAAP storage products revenue	14,533	8,577	15,808	11,610	20,171	14,739	15,074	14,334
	Non-GAAP core systems revenue	62,607	31,240	51,610	64,146	74,496	53,388	61,212	51,552
Legacy systems:									
	Server products (GAAP)	3,800	4,523	6,216	4,887	11,265	12,612	10,966	12,324
Plus:	Fresh-start accounting adjustments	-	-	-	-	-	37	1,588	-
	SOP 97-2 revenue deferrals	2,439	(296)	1,223	516	176	600	703	(504)
	Non-GAAP server products revenue	6,239	4,227	7,439	5,403	11,441	13,249	13,257	11,820
	Storage products (GAAP)	246	332	410	849	581	1,204	842	618
Plus:	Fresh-start accounting adjustments	-	-	-	-	-	-	364	-
	SOP 97-2 revenue deferrals	466	(52)	(33)	(92)	83	34	192	(76)
	Non-GAAP storage products revenue	712	280	377	757	664	1,238	1,398	542
	Non-GAAP legacy systems revenue	6,951	4,507	7,816	6,160	12,105	14,487	14,655	12,362
Global services:									
	Customer support (GAAP)	36,784	35,163	40,193	38,231	39,332	37,527	35,080	48,396
Plus:	Fresh-start accounting adjustments	1,557	1,345	1,898	3,813	4,789	6,545	12,228	-
	SOP 97-2 revenue deferrals	171	(316)	(2,215)	77	677	159	231	144
	Non-GAAP customer support revenue	38,512	36,192	39,876	42,121	44,798	44,231	47,539	48,540
	Professional services (GAAP)	10,769	7,983	6,505	7,258	8,705	14,948	8,961	12,803
Plus:	Fresh-start accounting adjustments	-	395	-	-	58	647	268	-
	SOP 97-2 revenue deferrals	2,622	554	3,333	1,048	1,331	2,066	1,509	1,702
	Non-GAAP professional services revenue	13,391	8,932	9,838	8,306	10,094	17,661	10,738	14,505
	Non-GAAP global services revenue	51,903	45,124	49,714	50,427	54,892	61,892	58,277	63,045
	Non-GAAP revenue	<u>\$121,461</u>	<u>\$80,871</u>	<u>\$109,140</u>	<u>\$120,733</u>	<u>\$141,493</u>	<u>\$129,767</u>	<u>\$134,144</u>	<u>\$126,959</u>