



April 1, 2006

RE: Notice of Name Change

To Whom It May Concern:

As a result of the acquisition of Siebel Systems, Inc.(TIN# 94-3187233) by Oracle Corporation, the US operations of Siebel will now do business as Oracle USA, Inc. (TIN# 84-1332677).

If your company previously had a resale or exemption certification on file with Siebel Systems Inc. the states require Oracle USA, Inc. to obtain a new certificate. We realize that this is an inconvenience to you, but unfortunately a new resale or exemption certificate is required to continue to purchase merchandise/services exempt from state and local sales tax. If you already have a resale or exemption certificate on file with Oracle USA, Inc. you will not be required to submit a new certificate.

For your convenience, we have posted a copy of the "Uniform Sales & Use Tax Certificate - Multijurisdiction" on the Oracle website. The form can be downloaded at: [http://www.oracle.com/corporate/pricing/usut\\_certificate.html](http://www.oracle.com/corporate/pricing/usut_certificate.html). If this form is not appropriate for your purchases, please complete and return the appropriate resale or exemption certificate. You may access other state forms at: <http://www.taxsites.com/state.html>.

Once completed, please return all certificates to the address below and include a contact name and phone number in the event that we have any questions regarding the certificate that you submit.

Oracle USA, Inc.  
Attn: Sales Tax Department,  
PO Box 5200, Belmont, CA 94002

If you have any questions or concerns, please contact the Oracle Tax Department at (650) 506-7000.

Sincerely,

Robert Kahler  
Vice President, Tax Compliance  
Oracle USA, Inc.