

EXHIBIT
Criteria for Multiple-Deliverable Products

Item	SOP 97-2	EITF 00-21
Software and software-related products	Applicable	Not applicable
Nonsoftware products	Not applicable	Applicable
Basis for revenue recognition	Vendor-specific objective evidence (VSOE) of fair value. Price must be available for each product provided by the seller.	Stand-alone value. VSOE is the best, but competitor prices and the customer's ability to sell the product may be used.
Residual method	Allowed	Allowed
Reverse residual method	Not allowed	Not allowed
Undelivered products essential to the functionality of any delivered product	Revenue deferred on the delivered product until the undelivered product is delivered.	Revenue may be recognized for the delivered product.