

EXHIBIT 4 Calculating Cost Driver Rates in SAP

Change Activity Type/Price Planning: Overview Screen

Version: 0 Plan/Actual Version: To: 12
 Period: 1
 Fiscal Year: 2007
 Cost Center: 30A00 Network Consulting

In SAP, the "plan price indicator" can be set to use a capacity denominator to calculate cost driver rates.

Activity...	Plan activity	Dis...	Capacity	Dis...	Unit	Fixed price	Variable pri...	Price ...	Plan price indicator	P...A...	Alloc. cr
1421	900	1	1,500	1	H				1	<input type="checkbox"/>	619000

Restrictions

Pri	Text	Pln	Act
1	Plan price, automatically based on activity	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2	Plan price, automatically based on capacity	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
3	Determined manually	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>