

Citrix Systems Inc.
SFAS 123R Expense
YTD Analysis

	<u>Q1 '07</u>	<u>Q2 '07</u>	<u>Q3 '07</u>	<u>Q4 '07</u>
GAAP cost of services revenues	\$ 14,891	\$ 15,362	\$ 16,710	\$ 18,064
Less: stock-based compensation	410	355	328	386
Non-GAAP cost of services revenues	<u>\$ 14,481</u>	<u>\$ 15,007</u>	<u>\$ 16,382</u>	<u>\$ 17,678</u>
GAAP research and development*	\$ 46,544	\$ 47,767	\$ 49,332	\$ 61,460
Less: stock-based compensation	3,617	3,048	3,744	11,310
Non-GAAP research and development	<u>\$ 42,927</u>	<u>\$ 44,719</u>	<u>\$ 45,588</u>	<u>\$ 50,150</u>
GAAP sales, marketing & support**	\$ 130,649	\$ 140,376	\$ 146,031	\$ 173,353
Less: stock-based compensation	5,780	5,016	6,116	7,453
Non-GAAP sales, marketing & support	<u>\$ 124,869</u>	<u>\$ 135,360</u>	<u>\$ 139,915</u>	<u>\$ 165,900</u>
GAAP general & administrative***	\$ 57,903	\$ 55,972	\$ 54,638	\$ 60,716
Less: stock-based compensation	4,124	3,367	4,720	5,717
Non-GAAP general & administrative	<u>\$ 53,779</u>	<u>\$ 52,605</u>	<u>\$ 49,918</u>	<u>\$ 54,999</u>
GAAP operating expenses****	\$ 240,443	\$ 247,766	\$ 253,941	\$ 309,778
Less: stock-based compensation	13,521	11,431	14,580	24,480
Less: amortization of other intangible assets	4,147	3,651	3,940	5,649
Less: in-process research and development	1,200	-	-	8,600
Non-GAAP operating expenses	<u>\$ 221,575</u>	<u>\$ 232,684</u>	<u>\$ 235,421</u>	<u>\$ 271,049</u>

Note: This document should be read in conjunction with the Company's SEC Filings and the Statement of Non-GAAP Financial Measures to Comparable U.S. GAAP Measures on the company Web site .
Posted as of 01-23-2008

* The employment related tax benefits (charges) resulting from the stock option review and restatement included in the GAAP results are; \$(1,397) and \$265 for 1Q07 and 2Q07, respectively.

** The employment related tax benefits (charges) resulting from the stock option review and restatement included in the GAAP results are; \$(2,762) and \$521 for 1Q07 and 2Q07, respectively.

*** The employment tax related benefits (charges) resulting from the stock option review and restatement included in the GAAP results are; \$(1,749) and \$458 for 1Q07 and 2Q07, respectively.

**** The employment related tax benefits (charges) resulting from the stock option review and restatement included in the GAAP results are; \$(5,908) and \$1,244 for 1Q07 and 2Q07, respectively.