



Supplemental Financial Information
First Quarter Fiscal 2008
June 30, 2007

ELECTRONIC ARTS INC. AND SUBSIDIARIES
Reconciliation of GAAP to Non-GAAP Unaudited Condensed Consolidated Statements of Operations
(in millions, except per share data)

GAAP and Non-GAAP Results (in millions, except per share data)

The following tables reconcile the Company's Unaudited Condensed Consolidated Statements of Operations as prepared in accordance with Generally Accepted Accounting Principles ("GAAP") to its non-GAAP Unaudited Condensed Consolidated Statements of Operations. The Company's non-GAAP results exclude the following, if any: The impact of the change in deferred net revenue (packaged goods and digital content), acquisition-related expenses (such as acquired in-process technology and amortization of intangibles), stock-based compensation, restructuring charges, and other charges (such as certain litigation expenses). In addition, the Company's non-GAAP results exclude income tax adjustments consisting of the income tax expense associated with the foregoing excluded items and the impact of certain one-time income tax adjustments.

Three Months Ended June 30, 2007							
	GAAP Results	Change in Deferred Net Revenue ^(a)	Acquisition- Related Expenses	Stock-Based Compensation	Restructuring Charges	Income Tax Adjustments	Non-GAAP Results
Net revenue	\$ 395	\$ 36	\$ -	\$ -	\$ -	\$ -	\$ 431
Cost of goods sold	166	-	(7)	-	-	-	159
Gross profit	229	36	7	-	-	-	272
Operating expenses:							
Marketing and sales	82	-	-	(4)	-	-	78
General and administrative	71	-	-	(8)	-	-	63
Research and development	250	-	-	(16)	-	-	234
Amortization of intangibles	7	-	(7)	-	-	-	-
Restructuring charges	2	-	-	-	(2)	-	-
Total operating expenses	412	-	(7)	(28)	(2)	-	375
Operating loss	(183)	36	14	28	2	-	(103)
Interest and other income, net	27	-	-	-	-	-	27
Loss before benefit from income taxes	(156)	36	14	28	2	-	(76)
Benefit from income taxes	(24)	-	-	-	-	17	(7)
Net loss	\$ (132)	\$ 36	\$ 14	\$ 28	\$ 2	\$ (17)	\$ (69)
Loss per share:							
Basic and Diluted	\$ (0.42)						\$ (0.22)
Number of shares used in computation:							
Basic and Diluted	311						311

Three Months Ended June 30, 2006							
	GAAP Results	Change in Deferred Net Revenue ^(a)	Acquisition- Related Expenses	Stock-Based Compensation	Restructuring Charges	Income Tax Adjustments	Non-GAAP Results
Net revenue	\$ 413		\$ -	\$ -	\$ -	\$ -	\$ 413
Cost of goods sold	168		(6)	-	-	-	162
Gross profit	245		6	-	-	-	251
Operating expenses:							
Marketing and sales	77		-	(5)	-	-	72
General and administrative	59		-	(11)	-	-	48
Research and development	216		-	(21)	-	-	195
Amortization of intangibles	6		(6)	-	-	-	-
Restructuring charges	6		-	-	(6)	-	-
Total operating expenses	364		(6)	(37)	(6)	-	315
Operating loss	(119)		12	37	6	-	(64)
Interest and other income, net	21		-	-	-	-	21
Income before provision for income taxes	(98)		12	37	6	-	(43)
Provision for income taxes	(17)		-	-	-	12	(5)
Net loss	\$ (81)		\$ 12	\$ 37	\$ 6	\$ (12)	\$ (38)
Loss per share:							
Basic and Diluted	\$ (0.26)						\$ (0.12)
Number of shares used in computation:							
Basic and Diluted	306						306

^(a) Effective April 1, 2007, the Company is excluding the impact of the change in deferred net revenue (packaged goods and digital content) in its fiscal 2008 non-GAAP financial measures.