

EXHIBIT 24

Message

From: Ziemer, Thomas [PO=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=00000042894]
Sent: 2/2/2006 8:13:11 AM
To: Lamade, Lars [PO=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=00000035433]
CC: Welz, Bernd [PO=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000034285]

Subject: RE: Risk Management for TomorrowNow???

Hello Lars:

There was a meeting on this subject with Luka Mucic in 2005.

Regards,
Thomas

Thomas Ziemer
Vize Präsident
Bereich Business Management
SAP AG
Neuburgstr. 14
D-7120 Waiblingen
T +49 6227 7-44766
F +49 6227 7-24580
M +49 171 2882944
E thomas.ziemer@sap.com
thomas.ziemer@sap.com

From: Welz, Bernd
Sent: Thursday, February 2, 2006 9:03 AM
To: Lamade, Lars
CC: Ziemer, Thomas
Subject: RE: Risk Management für TomorrowNow???

Hello Lars:

Please discuss this with Thomas. I think we have a general Portfolio Risk with TN, since the whole business model is based on a marginal legal area. I do not consider an individual assessment of the risk per customer as useful.

Regards Bernd

From: Lamade, Lars
Sent: Wednesday, February 1, 2006 7:39 PM
To: Welz, Bernd
Subject: Risk Management for TomorrowNow???

Hi Bernd:

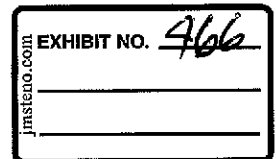
Gerd has already approached me about this matter and asked me if and when we will start with Risk Management for "TomorrowNow"?

What do you think about that?

Do you consider it useful?

Who would my contact be?

Many regards,
Lars



SAP-OR00156479

Message

From: Ziemer, Thomas [/O=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000042894]
Sent: 2/2/2006 6:13:11 AM
To: Lamade, Lars [/O=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000035433]
CC: Welz, Bernd [/O=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000034205]
Subject: RE: RiskManagement für TomorrowNow ?!?

Hallo Lars,
dazu gab es schonmal ein Meeting mit Luka Mucic in 2005.
Gruss
Thomas

Thomas Ziemer
Vice President
Service Solution Management
SAP AG
Neurofistraße 16
69190 Walldorf
T +49 6227 7-44756
F +49 6227 78-20080
M +49 171 3363644
E thomas.ziemer@sap.com
<http://www.sap.com>

From: Welz, Bernd
Sent: Donnerstag, 2. Februar 2006 09:03
To: Lamade, Lars
Cc: Ziemer, Thomas
Subject: RE: RiskManagement für TomorrowNow ?!?

Hallo Lars,
Bitte mit Thomas besprechen. Ich denke wir haben mit TN generell ein Portfolio Risk, da das ganze Geschäftsmodell auf einem rechtlichen Randbereich fusst. Eine Einzelbewertung des Risikos je Kunde sehe ich nicht als sinnvoll an.
Grüß Bernd

From: Lamade, Lars
Sent: Mittwoch, 1. Februar 2006 19:39
To: Welz, Bernd
Subject: RiskManagement für TomorrowNow ?!?

Hi Bernd,
Gerd hat mich darauf angesprochen und gefragt, ob und wann wir für "TomorrowNow" mit Risk Management anfangen ?
Wie siehst Du das ?
Hälst Du es für sinnvoll ?
Wer wäre da mein Ansprechpartner ?

Viele Grüße
Lars



TRANSPERFECT

- ALBANY
- AMSTERDAM
- ATLANTA
- AUSTIN
- BARCELONA
- BERLIN
- BOSTON
- BRUSSELS
- CHARLOTTE
- CHICAGO
- DALLAS
- DENVER
- DUBAI
- DUBLIN
- FRANKFURT
- GENEVA
- HONG KONG
- HOUSTON
- IRVINE
- LONDON
- LOS ANGELES
- MIAMI
- MINNEAPOLIS
- MONTREAL
- MUNICH
- NEW YORK
- PARIS
- PHILADELPHIA
- PHOENIX
- PORTLAND
- RESEARCH TRIANGLE PARK
- SAN DIEGO
- SAN FRANCISCO
- SAN JOSE
- SEATTLE
- SINGAPORE
- STOCKHOLM
- SYDNEY
- TOKYO
- TORONTO
- VANCOUVER
- WASHINGTON, DC

City of New York, State of New York, County of New York

I, Imène Reda, hereby certify that the following documents are to the best of my knowledge and belief, true and accurate translations from German into English.

- SAP-OR00132130-3
- SAP-OR00132528-530
- SAP-OR00133685-6
- SAP-OR00133688
- SAP-OR00137835-6
- SAP-OR00137950
- SAP-OR00156241-2
- SAP-OR00156479
- SAP-OR00189711-3
- SAP-OR00189709-10
- SAP-OR00189704-8
- SAP-OR00201558
- SAP-OR00133464
- SAP-OR00132635-6
- SAP-OR00146756-7
- SAP-OR00146758-63
- SAP-OR00251922
- SAP-OR00252115

Imène Reda
Imène Reda

Sworn to before me this
16th day of September 2008

Stephanie Dill
Signature, Notary Public
Stephanie Dill
Notary Public, State of New York
No. 01D16180934
Qualified in NEW YORK County
Commission Expires Jan 22, 2012

Stamp, Notary Public