

EXHIBIT MM

Message

From: CN=Nigel Pullan/O=TomorrowNow
Sent: 3/27/2006 2:57:57 AM
To: CN=Stuart Fisher/O=TomorrowNow; CN=Steve Mills/O=TomorrowNow; CN=Nick Rawls/O=TomorrowNow
CC: CN=Laura Sweetman/O=TomorrowNow; CN=Lesley Loftus/O=TomorrowNow; CN=Chris Jackson/O=TomorrowNow
Subject: Fw: TN Standalone deals to Safe Passage

fji - an email from Andrew after his meeting with Leo last week.

Thanks

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----- Forwarded by Nigel Pullan/TomorrowNow on 03/27/2006 09:55 AM -----

Andrew Nelson/TomorrowNow 03/26/2006 06:37
PM To Lon Fiala/TomorrowNow@TomorrowNow, Bob Geib/TomorrowNow@TomorrowNow, Nigel Pullan/TomorrowNow@TomorrowNow cc leo.apotheker@sap.com Subject TN Standalone deals to Safe Passage

Gentlemen -

One of the agenda items in my executive sales meeting with Leo last week was to review our existing strategy for selling and marketing TN Standalone deals with full independence from SAP sales goals and needs.

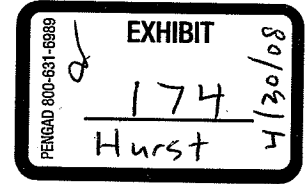
Like last year, one of TN's key compensation KPIs involves support for Safe Passage and the long term SAP strategy for winning these customers over to SAP. Also like last year, the executive team remains aligned in our strategy for achieving this support through a strategy of TN independence, assuring we will neither limit TN Stand-alone customers in their future ERP options or use our support relationship to force an SAP license conversation or marketing upon them before they express an interest in replacing their ERP system or building their ERP roadmap.

Our key executive SAP stakeholders, Leo, Gerd, and Shai, have unanimously supported this strategy even though it requires us to publicly tell the market that our customers are free to go to Fusion or anywhere else when they retire their PSFT/JDE systems, and we simply support those systems until they tell us they are done with them.

Of course, this continued "fiercely independent" strategy conveniently allows TN and SAP to keep doing several things:

- 1) It allows us to build \$10 of strategic future SAP license pipeline for every \$1 of TN Stand-alone business we get through this independence. By winning these customers, TN rips away Oracle's "home-field advantage" jacking up the likelihood of SAP eventually replacing these Oracle-owned systems.
- 2) Over the long term, every \$1 of TN Stand-alone revenue this year represents \$18 of originally expected Oracle revenue from their misguided acquisition strategy.
- 3) Those PSFT and JDE customers who don't want to talk to any ERP company right now can still talk to an independent TN, giving SAP key intelligence and early notification when a customer tells us they are planning to look into a replacement system and/or retire their PSFT/JDE system.
- 4) In the short term, many of our conversations about justifying long-term support strategy lead the customer to want to figure out their ERP roadmap earlier than they originally communicated, allowing us in the short term to notify SAP and get them talking to our parent company.
- 5) It is critical to overcoming one of our top sales objections - - "Signing with TomorrowNow will eventually require you to go with SAP, so don't sign with TN unless or until you choose SAP"

Operational takeaways to you three:



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TN-OR01569325

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
Case #: 07-cv-01658-PJH
PLNTF EXHIBIT NO. 0295
Date Admitted: _____
By: _____
Nichole Heuerman, Deputy Clerk

- 1) Independent-minded TN Stand-alone sales and marketing strategy remains unchanged for 2006
- 2) Use every opportunity to explain our strategy to our virtual teammates at SAP so they don't misunderstand why this is in their strategic interest even if it feels tactically counter-intuitive.
- 3) Make sure our SAP teammates also understand this is a combined SAP/TN strategy with SAP board alignment, not some selfish/renegade TN position.
- 4) Continue to find every opportunity to help SAP field sales and marketing when they need us for one of their deals or campaigns. You continue to be compensated on support for Safe Passage just like last year and beyond our "independence" constraint, so go above and beyond whenever SAP asks for help.
- 5) Regional SAP opportunity reporting will be implemented this year to assure that whenever we know of an SAP opportunity, we formally communicate it to get SAP into the mix early before Oracle knows what hit them.

Please forward this as appropriate to your teams, including virtual SAP teammates, who may value an update on our strategy and relationship.

Warm regards,

Andrew

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