EXHIBIT 17

From:

Lori Sanabria [lori.sanabria@oracle.com]

Sent:

Friday, February 16, 2007 4:54 PM

To:

carlos.barradas@oracle.com

Subject:

FW: VanguardMS - Oracle JDE Renewal

Attachments: vanguard managed solutions - prod list.xls

Hi Carlos,

I have a JD Edwards account, Vanguard Managed Solutions. The customer has requested to cancel support as they feel it's to expensive, their company is shrinking and splitting into 2 and they are not likely to continue upgrades in the future.

Do you have any thoughts or input on this situation? I have noted the contract below and support amount.

Contract: P-JD-M02419-000-56 annual fee is \$82,870.58

I have attached the product list that is currently support via this contract.

thanks, Lori

----Original Message----

From: John Russnok [mailto:john.russnok@oracle.com]

Sent: Tuesday, January 30, 2007 4:07 PM

To: lori.sanabria@oracle.com

Subject: RE: VanguardMS - Oracle JDE Renewal

Yes they are my account. While I am not surprised by David's comments it is worth noting for David that there would no opportunity for Vanguard to assign some or all of the JDE asset if the company does in fact split or divest some of their assets/organization. (That said, I am not familiar with their particular JDE agreement so I am not sure that includes any language that empowers assignment at all!) Just a thought...

jr

----Original Message----

From: Lori Sanabria [mailto:lori.sanabria@oracle.com]

Sent: Tuesday, January 30, 2007 5:50 PM

To: john.russnok@oracle.com

Subject: FW: VanguardMS - Oracle JDE Renewal

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| Case No. | 4:07-cv-01658 PJH/EDL |
| DEFEND | ANT Exhibit No. A-5058 |
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| Nice | ole Heuerman, Deputy Clerk |
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John.

Is Vanguard Managed Solutions your account?

If so, I received the following email from David Hartling stating they will be dropping support. I wanted to see if you were aware and or if you have any additional insight on this.

thanks,

Lori

-----Original Message-----

From: Hartling, David [mailto:DavidHartling@vanguardms.com]

Sent: Monday, January 29, 2007 11:20 AM

To: lori.sanabria@oracle.com
Cc: rachel.romano@oracle.com

Subject: RE: VanguardMS - Oracle JDE Renewal

Hi Lori--

Sorry for not letting you know sooner. It is just to expensive, and we did not need support last year, except one time that was minor. Our company is shrinking and splitting into 2, and we are not likely to continue forward with JDE upgrades in the future.

thanks...Dave Hartling Manager IT

David Hartling@vanguardms.com Vanguard Managed Solutions, 575 West St., Mansfield, MA 02048

508.261.4944 (w), 508.889.0021 (c)