

EXHIBIT 23

Message

From: Wendell, Michael [/O=SAP/OU=AMERICA2/CN=RECIPIENTS/CN=000000115912]
Sent: 2/3/2005 8:28:33 PM
To: McStravick, Gregory [/O=SAP/OU=AMERICA1/cn=Recipients/cn=000000124784]
Subject: RE: "CLEAR SAILING" SYLT 2005
Sensitivity: Company Confidential

Greg,

No mention of Partners [REDACTED]

- 1. I've seen no progress on getting Partners engaged.

[REDACTED]

Mike Wendell
t: 215 263-4465

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

From: Homlish, Martin
Sent: Thursday, February 03, 2005 8:27 PM
To: Kagermann, Henning; Agassi, Shai; APOTHEKER, Leo; Oswald, Gerhard; Zencke, Peter; Brandt, Werner; Heinrich, Claus
Cc: Bradley, David; Mann, Steven; Popper, Susan; McCarthy, Anne; Wohl, William; Graf, Peter; McStravick, Gregory; McDermott, Bill; Gupta, Gitanjali; Baur, Thomas; Crean, Tim; Herzberg, Nils; Lutz, Scott; Ziemen, Thomas; Brice, C. Edward; Breuer, Martin; Rossius, Stephan; Sander, Edward; Prosceno, Michael; Cohen, Martin; Busse, Torsten; Tedesco, Costanza; Steinert, John; Peterson, Karen; Vaughan, Jane; Loisel, Heather; Wendell, Michael; Tseng, Stephen; Chou, Carlos; Clarke, Christopher; Bauer, Steve; Degler, Tara; Pleibel, Barbara; Brubaker, Brad
Subject: "CLEAR SAILING" SYLT 2005
Importance: High
Sensitivity: Confidential

Dear Board Members:

Attached are four short documents for Sylt that will provide an overview of our Oracle competitive program management approach and current activities -- now called "*Clear Sailing*."

Document 1 sets the stage for our next sustaining phase of activities, reprises our key competitive strategies (tactics for which will evolve rapidly), and describes our core team and project management approach. Our Global Marketing team will provide overall strategic and project management coordination, with Gita Gupta as project manager under Dave Bradley's direction.

<< File: Clear Sailing Project Management.zip >>

Document 2, provided by the Global Communications team, effectively summarizes our US and worldwide communications strategies and activities.

<< File: Clear Sailing Communications Recommendations.ppt >>

Document 3, provided by Shai and Peter Graf, identifies a set of focused questions that will trip Oracle up, since Oracle cannot answer these questions credibly. This document is intended as input into Communications strategy and tactics. It also contains facts about Oracle's technical weaknesses that we can use as background information for further activities. Finally, it summarizes the truth about SAP's capabilities, should we have to set the record straight on Oracle's FUD.

EXHIBIT 413
WIT: Kagermann
DATE: 9/25/08
FRANK BAS, RPR

<< File: Questions that get Oracle into trouble.ppt >>

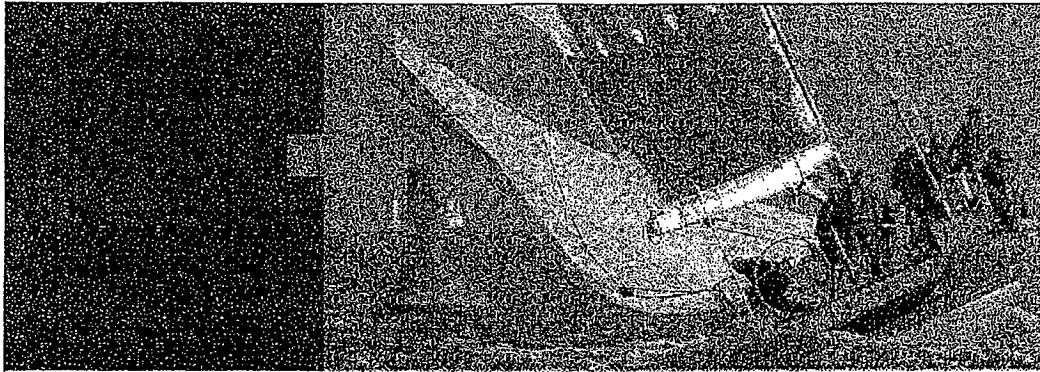
Document 4, "The Truth About Oracle V2" is our rebuttal to the claims made by Oracle's Executive Leadership team at their Financial Analyst day on January 26. This is representative of what will be a continuous flow of facts and perspective to arm our Field and Partners in what is sure to be an ongoing war of words.


<< File: The Truth About Oracle's ClaimsVIIMannFinal.doc >>

This is just the beginning of a long term 18 -24 month effort, which is why it is critical that we are perfectly aligned, and speak with one voice through the entire project. We are confident that we have assembled the best team, and we are ready to win!

Regards,


Marty

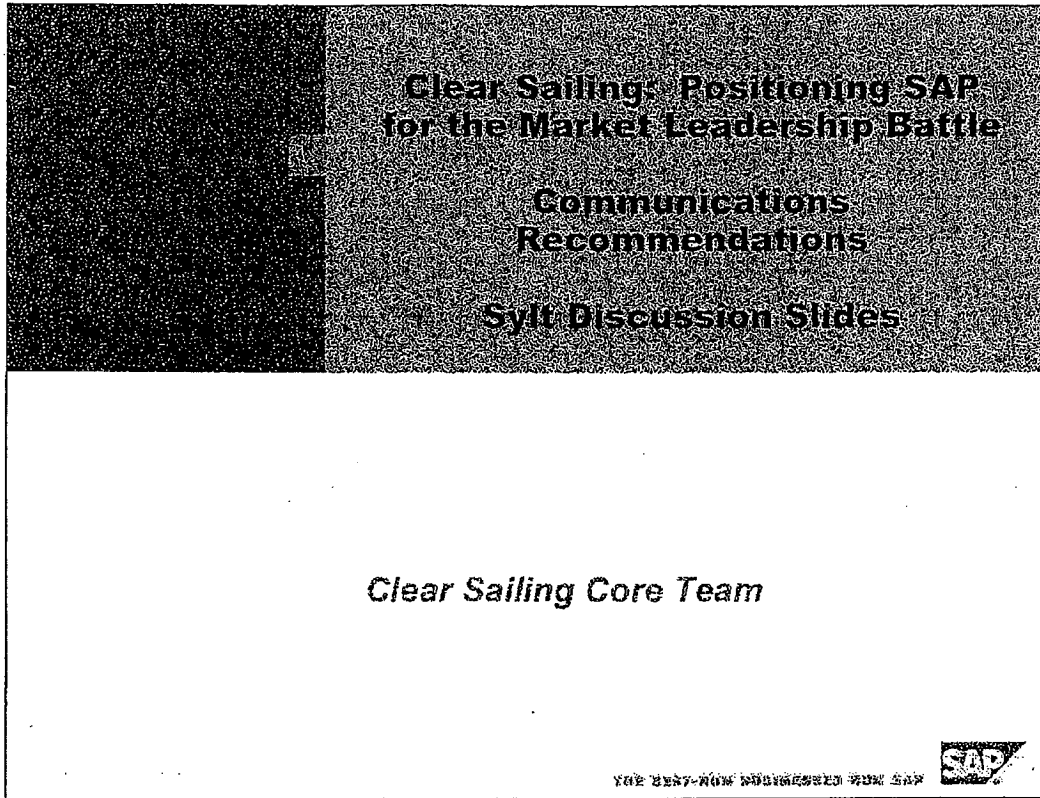


 **Clear Sailing:**
Sustaining Our Momentum in Competitive Waters

SAP Project Management Approach
February 3, 2004

CONFIDENTIAL

THE BEST-NOW BUSINESS FOR SAP 



Context

PURPOSE OF THE DECK: This deck is focused on recommendations for communications that address the broad market. It recommends communications strategy and tactics required to position SAP for Market Leadership vis-à-vis Oracle, and discusses the following:

- ⇒ Situation analysis
- ⇒ Risks that could impact SAP's brand position, and risk mitigation
- ⇒ High level communications goals
- ⇒ Messaging Guidelines
- ⇒ Communications Tactics and Event Calendar

NOTE: In a separate deck, "Questions that get Oracle into trouble", you will find content that clearly identifies Oracle's weak spots. This content is intended as input into communications strategy and tactics.



Situation Analysis

➔ **Market consolidation has changed the competitive landscape:** Oracle is positioning itself to aggressively challenge SAP for leadership in business software solutions.

➔ **Oracle is highly motivated to drag SAP into a PR battle**, and we can expect a relentless campaign over the next 24 - 36 months to de-position SAP. In the wake of the 18-month PS takeover news cycle, Wall Street is watching, journalists are on the sidelines waiting to write the next and chapter.

➔ **Media interest is high** – provocative statements from Oracle, and simple statements from executives will drive the news cycle in most key markets.

➔ **Recent SAP share price drop** caused mainly by disappointment on SAP operating margin guidance coupled with Oracle projections of strong top line and margin targets. Some possible selling by hedge funds and long-term holders taking profits due to lack of a catalyst to drive near-term SAP share price and SAP trading at highest valuation in peer group.

Internal pressure at SAP is high to **"take on Oracle"** in response to public provocation from Oracle. We are emboldened by strong financial performance, especially after nine good quarters in the US market, which is the key battleground.



We Have an Opportunity to Extend SAP's Market Leadership

☐ Oracle is distracted - attempting to integrate three companies, maintain margins, reduce people assets and deliver a 3-7 year roadmap for a new platform, apps and new tools, while maintaining its customer base.

☐ SAP needs to maintain the high ground - SAP can avoid a costly and dangerous PR battle with Oracle by learning from its successful Safe Harbor plan. SAP can position itself as the market leader and discipline itself to avoid a fight with Oracle by staying focused on the customer.

☐ SAP's focus on the customer de-positions Oracle's competitive threat - Customer focus drives positive perception of SAP for key audiences - Investors, customers, prospects, media.

☐ There is opportunity in this situation for SAP to extend its market leadership. The long-term prize is not beating Oracle - SAP is already the market leader. The goals successfully

REDACTED

- SAP has the opportunity to extend market leadership.
- However, communications risks exist.

