

EXHIBIT 46



SAP Corporate Finance

**Purchase Price Allocation
as of January 19, 2005
induced by the Acquisition of TomorrowNow,
Inc., Bryan/USA**

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Current as of April 4, 2005


Purchase Price Allocation for the Share Deal of TomorrowNow Inc.

	US-GAAP <u>in kUSD</u>
Purchase Price	10,000.0
Acquisition-related additional charges	<u>175.9</u>
Total Purchase Price	10,175.9
- Net Assets	561.3
- Fair Value Maintenance Contracts	-72.3
- Fair Value Customer Relationships	-509.3
- Fair Value Trade Name	-334.8
- Fair Value Covenants	-20.0
+ Fair Value Liability resulting from Deferred Revenue	<u>662.1</u>
Goodwill	10,462.9