

EXHIBIT 40

From: Faye, Christopher. Sent:3/15/2006 4:33 PM.
 To: White, Mark; Sampson, Colin; Hulett, Mark; Rossi, Joseph; Steinke, Mark; Girolami, Louis; Ziemen, Thomas.
 Cc: Nelson, Andrew; Brubaker, Brad; Crean, Tim; Nelson, Gregory; Dillon, Robert; Trainor, Scott; Scholten, Jochen; Junge, Michael.
 Bcc:
 Subject: SAP and TomorrowNow Integration.

SAP & TOMORROWNOW CONFIDENTIAL

Hi all,

Please find attached the new rules of engagement between SAP and TomorrowNow. As you know, when SAP acquired TomorrowNow, we put these rules in place to ensure that we had effective procedures in place to respect the intellectual property rights in PeopleSoft and JD Edwards software. Of course, we must continue to do so. However, based upon our experience with the rules, it appears that some minor modifications are in order to enhance the interaction between the two companies. The previous rules contained a single email address for sales leads to be transferred from SAP to TomorrowNow - this has proven unnecessary. In addition, we have modified the Finance and Administration integration language to add some flexibility, provided that the appropriate management of SAP and/or TomorrowNow have approved. Finally, TomorrowNow can use SAP's existing HR infrastructure to hire non-technical employees.

Please cascade this email through the affected people within your respective organizations.

It is important to note that these changes do not relax the fundamental requirement that no PeopleSoft or JD Edwards proprietary information be exchanged between TomorrowNow and SAP. These changes are meant only to clarify the current rules for conduct where such an exchange is clearly not an issue. If you have any questions or comments, please do not hesitate to contact Bob Dillon, Jochen Scholten, or me.

SALES AND MARKETING

1. The sales and marketing efforts of TN and SAP may be integrated, such that the parties may:

- make joint sales calls;
- 1 conduct joint marketing events; and
- 2 exchange customer lists or lists of organizations and/or contacts believed to be using PS or JDE software.

Note, under no circumstances may PS or JDE Proprietary Information be exchanged even if the activity is listed above as a permissible sales and marketing activity.

2. TN will be responsible for negotiating and executing agreements for its services with its customers. SAP will continue to negotiate and execute agreements for SAP products and services with its customers. While it is preferable that the SAP agreements do not contain any ties to or provisions relating to any TN service offering such references or ties are permissible if required by the customer. Such references or ties may include the bundling of the TN service fee within the SAP maintenance fee, reference to such bundled payment

