

EXHIBIT 47

STOCK PURCHASE AGREEMENT

This STOCK PURCHASE AGREEMENT (this "Agreement") is made as of January 19, 2005 (the "Effective Date"), by and among TomorrowNow, Incorporated, a Texas corporation ("Company"), Andrew J. Nelson and Seth A. Ravin (each, individually, a "Seller" and collectively, the "Sellers"), and SAP America, Inc., a Delaware corporation ("Buyer"). Each party to this Agreement shall be referred to herein as a "Party" and, collectively, as the "Parties."

BACKGROUND

A. The Company is engaged in the business of providing third-party maintenance and support for PeopleSoft and J.D. Edwards enterprise software and in related businesses (collectively, the "Business").

B. Subject to the terms and conditions of this Agreement, Sellers desire to sell and Buyer desires to purchase 100% of the issued and outstanding capital stock of the Company, on a fully-diluted basis, free and clear of Encumbrances (the "Stock").

NOW, THEREFORE, intending to be legally bound, in consideration of the mutual covenants and agreements contained herein, the Parties agree as follows:

1. Definitions. For purposes of this Agreement, the capitalized terms not otherwise defined in the body of this Agreement shall have the meaning ascribed to such terms in Exhibit "1" attached hereto, which defined terms are incorporated herein by reference.

2. Sale and Purchase of Stock. On the Effective Date, subject to and upon the terms and conditions contained herein, Sellers will sell, transfer, convey, assign and deliver to Buyer, and Buyer will purchase and acquire from Sellers, free and clear of Encumbrances, good and marketable title to the Stock.

3. Purchase Price. In consideration of the sale, transfer, conveyance, assignment and delivery of the Stock, and in reliance upon the representations and warranties made herein, and in consideration for the covenants and agreements contemplated hereby, Buyer will pay \$10,000,000 in the aggregate to the Sellers as set forth on Schedule 3, by wire transfer of immediately available funds to accounts designated by the Sellers on the Effective Date (the "Purchase Price").

4. Allocation of Purchase Price. The Purchase Price shall be allocated to the Restrictive Covenants and to the Stock as indicated on Schedule 4. The Parties agree to be bound by the Purchase Price allocation as set forth on Schedule 4 and to report the transaction contemplated herein for federal, state, and local tax purposes in accordance with such allocation. The Parties will file their respective Tax Returns in a manner consistent with such allocation.

5. Representations and Warranties Pertaining To Sellers. Each Seller, severally, as to his own interests, represents, warrants and covenants to Buyer the following:

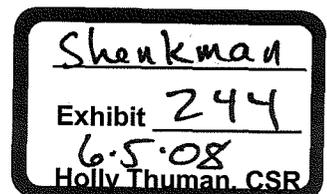
5.1. Enforceability, Authority. This Agreement constitutes the legal, valid and binding obligation of such Seller, enforceable against such Seller in accordance with its terms. Except as set forth on Schedule 5.1 hereto, such Seller has the absolute and unrestricted right,

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WITNESS THE DUE EXECUTION AND DELIVERY HEREOF, intending to be legally bound hereby as of the date first stated above.

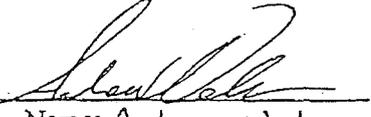
COMPANY:

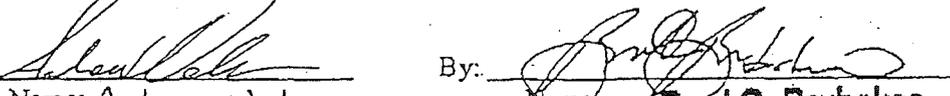
BUYER:

TOMORROWNOW, INC.

SAP AMERICA, INC.

INCORPORATED

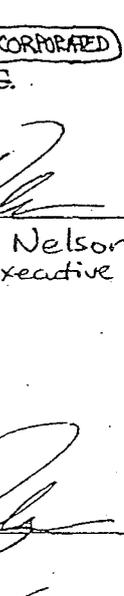
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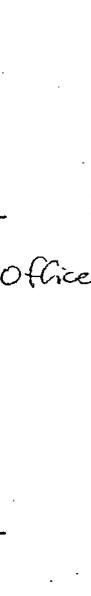
By: 

Name: Andrew Nelson
Title: Chief Executive Officer

Name: Brad C. Brubaker
Title: Corporate Secretary

SELLERS:


Andrew J. Nelson


Seth A. Ravin

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