

# **EXHIBIT 55**

## Message

**From:** Hanemann, Florence [/O=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000132342]  
**Sent:** 8/2/2005 2:29:03 AM  
**To:** Hanemann, Florence [/O=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000132342]  
**Subject:** FW: TNow info/guideline update

Hi everyone,

Please find below an info/guideline update regarding TNow for your reference further to a recent meeting with Thomas Ziemen.

- **Controlling**  
 Joerg Josenhans will be responsible for Controlling in the following matters:
  - Forecast
  - Budget
  - Invoices for Shared Services through the local SAP subsidiaries
  - PC/CC creation
  - Performance review
- **Liquidity**  
 Joerg Josenhans will be responsible in keeping an eye over the liquidity status for the TNow subsidiaries
- **Board of Directors**
  - It is fine to have Andrew Nelson as Board of Director for the TNow subsidiaries outside the US
- **Hiring new employees**
  - Andrew Nelson has the authorization to decide who will be hired, the headcount to be approved by Thomas Ziemen
- **Office equipment/ Purchase**
  - Andrew Nelson has the authorization to decide what equipment would need to be bought by the subsidiaries, whether it be Server or Blackberries and Thomas Ziemen will approve.
  - All purchases follow SAP standard. As long as this is done through Shared Services, it should not be an issue going forward
  - Thomas Ziemen is responsible for any expenses incurred for all TNow subsidiaries. As such, he needs to approve purchases accordingly
- **Bank accounts**
  - All bank accounts need to be set up in such a way that at least two signatures are required. One of these two signatures should be from a SAP employee

We hope the above can be of help for the time being. It would also be helpful if you could confirm back to us regarding the arrangement for purchase and bank accounts in your respective TNow subsidiary.

Many thanks and best regards,  
 Florence

