

EXHIBIT L

Message

From: CN=Spencer Phillips/O=TomorrowNow
Sent: 10/17/2005 11:20:31 AM
To: s-pawloski@raytheon.com; PRESTONDD@raytheon.com
CC: CN=Bob Geib/O=TomorrowNow@TomorrowNow
Subject: Raytheon Software copies

Hi Scott,

Thanks for taking the time to speak with me this morning. We do receive questions from time to time about the limitations that may or may not exist under the PeopleSoft Software License and Services Agreements, particularly in areas where the contract is silent. While, we have not seen Raytheon's SLSA, during my time at PeopleSoft I have seen hundreds of these very standard agreements so I am very familiar with the standard language. The intent of that language is to prevent companies from using the software as a service or product for companies who do not have the license rights to that software. The software must be used for the purposes of providing data processing for the licensed company and its subsidiaries only. And I believe that the verbiage in the SLSA that is causing you concern goes on to state exactly that.

Customers are not prohibited from allowing a services organization to maintain a copy of the customer's software in a data center setting, as long as it is done strictly for the purposes of providing a service for the customer holding the license and for only that customer with license rights. There are restrictions that prohibit a services organization from using a copy of the customer's software for the purpose of allowing other companies (other than licensee) to benefit from that software, such as in a service bureau arrangement. For example, a business process outsourcer cannot provide accounting services to companies other than Raytheon using the PeopleSoft software licensed to Raytheon. However, hundreds of PeopleSoft customers operate within the context of a hosted arrangement or even a BPO arrangement where their PeopleSoft software resides on servers that are owned and maintained by a third party hosting provider.

An example of this type of arrangement is with Cap Gemini. They maintain the CDs and run the production environment for TXU Energy as a third party service provider. PeopleSoft was very well aware of this arrangement, and even included Cap Gemini in sales opportunities and presentations. The Cap Gemini employees call into the Oracle GSC for support, and everything is very transparent. Accenture provides IT Outsourcing of Dynegy Corporation's PeopleSoft applications. Dynegy's PeopleSoft applications reside in an Accenture data center in India and all of the IT staff who maintain the software are Accenture employees. However, since they do so as a service restricted to the data processing for Dynegy, they are allowed to operate this line of business. There are hundreds of other examples of PeopleSoft customers' software being provided to third party service providers under the restriction that the software is used only for that PeopleSoft Licensee's use. Linc Facility Services is run in an HP data center. Children's Medical Center in Birmingham is run in a data center operated by a fourth party and maintained by third party Summit Technology. Entergy Corporation's and El Paso Energy's PeopleSoft applications are run in SAIC data centers. Coors Brewing Company's and Dial Corporation's PeopleSoft applications are run from EDS' Plano, Texas based data center. PepsiCo and its Plano based subsidiary, Frito-Lay, are in the process of moving their PeopleSoft applications to a third party for the purposes of hosting, maintaining, and even running the apps on behalf of Frito-Lay.

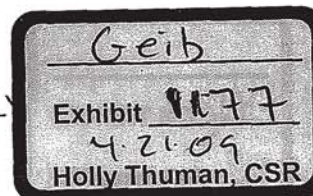
Also, many customers use third party data centers for disaster recovery purposes, and these companies not only keep a back-up copy of their customers software loaded to a server, but maintain copies of the CD-ROMs on behalf of their PeopleSoft customers. Third party service providers such as Corio, HP, Surebridge, IBM, Summit Technology, Cap Gemini and Accenture to name a few. In almost every case, PeopleSoft Hosting, and subsequently Oracle Hosting, compete head to head with these third party companies for this hosting business. The precedent of hosted environments provided by third parties is long and distinguished and is a vital part of the PeopleSoft ecosystem.

Most relevant is Raytheon itself. Raytheon has allowed third parties to maintain its PeopleSoft HR and Payroll applications in the past while running in a leased mainframe environment.

TomorrowNow requires access to each of our customers' specific software to avoid intellectual property violations. Were TomorrowNow to license software for the purposes of supporting all of our customers, we would be in violation of our own perpetual license agreement. By the same token, if we were to support Footlocker or Waste Management or the State of Texas using Raytheon's software, we would be in violation of the perpetual license that Raytheon holds with Oracle. Again, Raytheon's software can only be used for Raytheon. TomorrowNow's software can only be used for TomorrowNow.

As such, we go to painstaking lengths to ensure that we avoid any actual or perceived violation of our customers'

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proprietary agreements with Oracle, and we are committed to maintaining the integrity of Oracle's Intellectual Property rights. To do otherwise would put our customers in breach of contract and would put our very business in jeopardy. Additionally, as a wholly owned subsidiary of SAP America, SAP AG attorneys (some of the best Intellectual Property legal minds in the software industry) concluded that TomorrowNow's operating procedures, which include the use of client software for the purposes of supporting these specific clients, is not in violation of the Software License Agreements written on PeopleSoft or Oracle paper. Had they determined otherwise, they would not have put their \$12 billion company at risk by acquiring TomorrowNow.

Along these lines, we maintain and support a separate instance of PeopleSoft for each of our customers, never sharing software or software changes across the companies we support. This model, dictated by the limitations of our customer's license agreements with Oracle, provides the side benefit of a much more personalized level of support!

Having said all of this, we do provide alternatives to meeting the software access requirement:

Option 1: Remote Access to Client-Hosted System. Raytheon hosts the support environment, and our engineers and developers access it through VPN to provide troubleshooting and development efforts.

Option 2: Access to Client Leased Site. Raytheon maintains the support environment in a third party data center, such as one deemed for disaster recovery purposes and the TomorrowNow support engineers and developers are granted access to this environment.

Option 3: Access to Software Copies. This option seemed to fit Raytheon best due to the security concern with VPN access to a third party given the nature of your business.

Please let me know if I can provide other information. If asked, Oracle would have to tell Raytheon that Raytheon is allowed to run PeopleSoft software in third party data centers as long as the software provided is being used strictly for the benefit of Raytheon or any of Raytheon's subsidiaries. Thousands of Oracle customers already do so. While Raytheon ultimately will not rely on another companies' actions to make their decision, there is legal comfort in the fact that thousands of companies have administered this practice for years with the support of both Oracle and PeopleSoft. And Oracle must treat Raytheon the same as these other customers.

Regards,

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