EXHIBIT P

Brandt, Werner

Von:

Mackey, James

Gesendet:

Montag, 17. Januar 2005 17:36

An:

Brandt, Werner; Agassi, Shai; Kagermann, Henning; Oswald, Gerhard

Cc:

Shenkman, Arlen; Junge, Michael; Crean, Tim; Brubaker, Brad

Betreff:

TomorrowNow

Wichtigkeit:

Hoch

Vertraulichkeit: Privat

HIGHLY CONFIDENTIAL

Hallo all,

We are making significant progress and we should be able to complete the due diligence and transaction on time. The issue that always causes a problem is the indemnity.

As you are aware the purchase price is USD 10 million and the purchase price is typically the cap or the most that sellers in an acquisition context are liable for under an indemnity.

The major issue is the infringement issue. TN is confident of its previous analysis and the legality of the services performed. If we change the business model, service offering and do a more aggressive marketing campaign, TN is concerned about the risk of a potential lawsuit. As such, they are trying to reduce their liability to a portion of the purchase price. TN has asked for a limitation on their personal liability for infringement at \$500,000, however, our attorneys have advised us that they are probably willing to set the liability cap at 10-20% of the purchase price. For other issues such as tax matters and other employment or stock ownership matters, the cap will be much higher since they obviously have much more comfort that there are no violations on these issues.

Mease advise what limits we will be willing to accept as this appears to be the only roadblock to closing the agreements.

Best regards,

Tim

EXHIBIT 429
WIT: Kagermann
DATE: 9126/08
FRANK BAS, RPR

17.01.2005