

EXHIBIT N

Message

From: Ziemen, Thomas [/O=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000042894]
Sent: 7/31/2006 10:31:39 AM
To: Oswald, Gerhard [/O=SAP/OU=EUROPE1/cn=Recipients/cn=000000034905]
CC: Welz, Bernd [/O=SAP/OU=EUROPE1/cn=Recipients/cn=000000034205]
Subject: FW: Q1 Oracle Disruption Plan

Hello Gerd:
Regarding offer 1

Total TomorrowNow Lifetime Support with Free Maintenance: SAP will offer the first year of maintenance for free and extend software support to 2015 for current JDE, Siebel, & PeopleSoft customers. Maintenance rate is 50% of client's current rate. **Offer to Close:** If the prospect accepts the offer within 45 days SAP will extend a try and buy for the customer -- ~~between the date of acceptance with TN and the date they were to renew maintenance with Oracle, maintenance will be offered at no charge to the customer~~

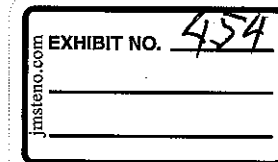
the free maintenance for at least 1 year per customer (regardless of the cancellation notice or renewal period of his Oracle maintenance agreement) would mean a loss in sales in the year 2007 for Tnow in the estimated amount of EUR 5 million (according to information received from Andrew), thus no profitability could be reached in 2007.

Can we confirm that to ~~Marty Homlish~~ and are we compensating the ~~GSS internally~~ or do we have to request an internal settlement with the area here (inquiry by Thomas Bamberger)?

Feedback would be helpful until the call with Marty Homlish at 6:30 pm CET.

Thank you and regards,
Thomas

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From: Welz, Bernd
Sent: Montag, 31. Juli 2006 10:14
To: Zirkel, Michael; Kaimann, Meinolf
Cc: Ziemen, Thomas
Subject: FW: Q1 Oracle Disruption Plan

Hello Meinolf:
As per our discussion.
My suggestion is to briefly describe the safeguarding for migration and estimating the cost. I am inviting you for the call to Uwe. Uwe has not confirmed yet.
Regards Bernd

From: Homlish, Martin
Sent: Friday, July 28, 2006 11:51 PM
To: DL FLT

SAP-OR00156241

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Cc: Welz, Bernd; Hommel, Uwe; Hommel, Uwe; Nelson, Andrew; Gelb, Robert; Mann, Steven; Kolinowski, Michael; Carolan Jr, Ronald; Popper, Susan; Tedesco, Costanza; Borvanie, Rene; Brice, C. Edward
Subject: Q1 Oracle Disruption Plan

Hello Everyone:

During this week's FLT meeting, my team committed to delivering a plan by today that will allow SAP to disrupt Oracle's quarter over the next 30 days so that they do not meet expectations of ~\$225m USD in License Sales. Our strategy is to quickly identify Oracle customers who are likely to switch to SAP and uncover JDE, Siebel or PeopleSoft customers facing a forced upgrade due to termination of their applications support.

How Will We Do This: By rapidly implementing an aggressive telemarketing and direct marketing campaign focused on 30,000 JDE, PeopleSoft and Siebel, IT Directors/CIOs, Procurement Managers and CFO's. The underlying strategy is to focus exclusively on prospects NOT in SAP's pipeline thereby minimizing the financial impact to SAP and driving incremental revenue.

Where will we do this: Focus countries include: US and Canada, UK, Australia, New Zealand

Timing: August 4th launch date

Prospect Offers:

· **Offer 1: Total TomorrowNow Lifetime Support with Free Maintenance:** SAP will offer the first year of maintenance for free and extend software support to 2015 for current JDE, Siebel, & PeopleSoft customers. Maintenance rate is 50% of client's current rate. **Offer to Close:** If the prospect accepts the offer within 45 days SAP will extend a try and buy for the customer -- between the date of acceptance with TN and the date they were to renew maintenance with Oracle, maintenance will be offered at no charge to the customer.

· **Offer 2: SAP Solution BuyBack:** SAP is offering 100% license credit on any Oracle, JDE, PeopleSoft, or Siebel replacement application (CRM, SCM, PLM, Analytics, DUET) that a customer selects from SAP. **Offer to Close:** Sign a purchase contract within 60 days and SAP offer a 25% discount off its Safeguarding implementation service.

Financial implications:

Financial implications are minimal since this program is targeted at net new customers hence are incremental revenue opportunities. However, we estimate 1.37mm Euro in cost for the SafeGuarding discount and between 3 and 4mm Euro in lost revenue for TN try and buy and free maintenance.

Results: We estimate that these offers, delivered to a universe of 20,000 prospects will result in about 200 customers for each offer and Bill McDermott and team have approved the plan for launch in the Americas on August 4th.

Decisions/Actions to move forward

1. Leo/Gerd: Please review and approve offers
2. Bernd-Michael/Bernd Welz/Uwe Hommel/Andrew Nelson – consult on offers as appropriate.
3. Regional Presidents: Please confirm geographic coverage. Are there other countries that need to be covered? Or countries that should be added.
4. Andrew Nelson – confirm TN to scale to meet increased demand

Please get back to myself or Steve Mann, our program lead, with your responses to the action items above by Monday July 31st in order to launch in the Americas by August 4th and launch in the UK, Australia, New Zealand by August 8th.

Best Regards,

Marty

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I, Imène Reda, hereby certify that the following documents are to the best of my knowledge and belief, true and accurate translations from German into English.

- SAP-OR00132130-3
- SAP-OR00132528-530
- SAP-OR00133685-6
- SAP-OR00133688
- SAP-OR00137835-6
- SAP-OR00137950
- SAP-OR00156241-2
- SAP-OR00156479
- SAP-OR00189711-3
- SAP-OR00189709-10
- SAP-OR00189704-8
- SAP-OR00201558
- SAP-OR00133464
- SAP-OR00132635-6
- SAP-OR00146756-7
- SAP-OR00146758-63
- SAP-OR00251922
- SAP-OR00252115

Imène Reda

Imène Reda

Sworn to before me this

16th day of September 2008

Stephanie Dill

Signature, Notary Public
 Stephanie Dill
 Notary Public, State of New York
 No. 01DI6180934
 Qualified in NEW YORK County
 Commission Expires Jan 22, 2012

Stamp, Notary Public

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