

# EXHIBIT K

Message

**From:** Ziemer, Thomas [/O=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000042894]  
**Sent:** 12/23/2004 8:05:11 AM  
**To:** APOTHEKER, Leo [/O=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000042403]; Agassi, Shai [/O=SAP/OU=America2/cn=Recipients/cn=000000115784]; Homlish, Martin [/O=SAP/OU=America1/cn=Recipients/cn=000000061818]  
**CC:** Kagermann, Henning [/O=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000046252]; Oswald, Gerhard [/O=SAP/OU=EUROPE1/CN=RECIPIENTS/CN=000000034905]  
**Subject:** PeopleSoft Attack Program  
**Attachments:** PS\_Attack\_Program\_12\_2004\_V6.ppt

Leo, Shai, Marty,  
please find enclosed the updated version of the PeopleSoft Attack Program Presentation including the latest feedback and agreements.



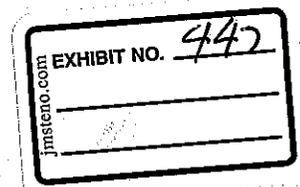
PS\_Attack\_Prog...

Regarding the PSFT license recognition the current agreement is to start with minimum 75% of the net net license and leave it to the Regional Sales Heads to lift it up to 100%. Over time we should start reducing that recognition (75-100% for the first year, 50-75% for the second and after that only 50%).

Merry Christmas and a very happy New Year,

Thomas

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# A Roadmap for PSFT Customers to SAP

Positioning Overview: December 23, 2004

**Thomas Ziemer**  
**Service Solution Management**  
**SAP AG**

THE BEST-RUN BUSINESSES RUN SAP™ 

SAP-OR00253279

# Roadmap and Value Proposition for PSFT Customers

## Investment Protection

- Best in class support and price/performance ratio
- Reliability
- SAP Support ECO System

## Replacement

- Safe Harbor
- Trusted Advisor
- Optimized Business Processes
- SAP viability

**Maintenance  
for PSFT**

**Replacement  
with SAP ERP**

SAP provides ongoing  
support for PSFT  
software until 2009

Commit  
(Sign mySAP ERP Contract and  
receive Maintenance for PSFT)

Switch  
(Migrate from PSFT to  
mySAP ERP)

2005

2009



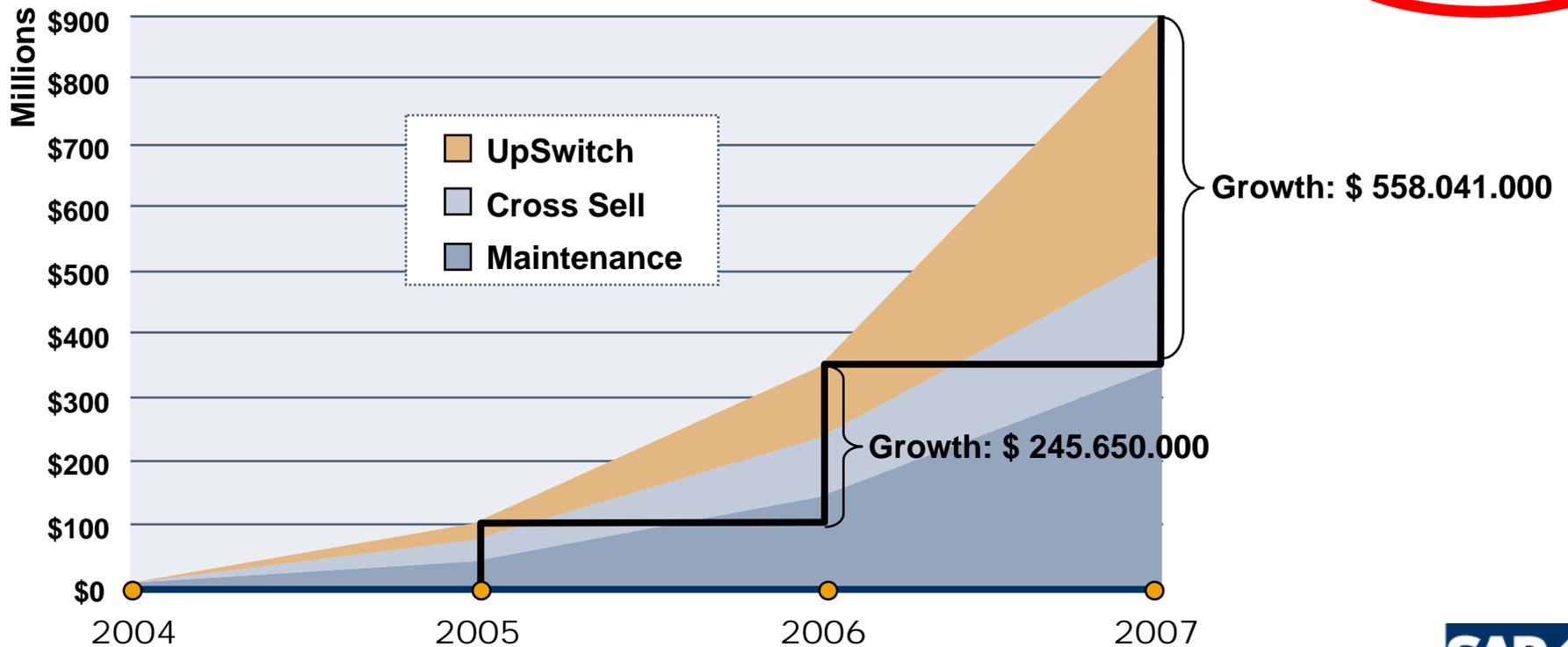
Extend  
(Deploy NetWeaver and  
additional SAP Solutions)

## Value Extension

- Investment Protection
- Extended Business Solution Scope
- End-to-End Business Processes
- Innovative Solutions

# SAP Business Opportunity

Assumptions	2005		2006		2007		SUM
	No of Customer	Revenue in \$	No of Customer	Revenue in \$	No of Customer	Revenue in \$	
UpSwitch (discount 75% - 25%)	250	25.000.000,00	375	85.200.000,00	750	268.154.500,00	
CrossSell (average deal size \$ 70K)	500	35.000.000,00	750	58.450.000,00	1000	85.886.500,00	
Maintenance (17% on amount of licenses)	500	34.000.000,00	1500	102.000.000,00	3000	204.000.000,00	
<b>SUM in \$</b>		<b>94.000.000,00</b>		<b>245.650.000,00</b>		<b>558.043.000,00</b>	<b>897.693.007,00</b>





## SALES Recipe:

1. Commit (Up-Sell)
2. Switch (Replace)
3. Extend (Cross-Sell)
4. Reference