

EXHIBIT LL

Message

From: CN=Bob Geib/O=TomorrowNow
Sent: 3/2/2007 10:05:56 AM
To: CN=Eric Osterloh/O=TomorrowNow
Subject: Fw: WG: Hyperion-Oracle

Bob Geib
Senoir Vice President
TomorrowNow, Inc.
C: 925-899-9709
O: 888-929-8088
F: 925-892-7980

----- Original Message -----

From: Andrew Nelson
Sent: 03/02/2007 03:54 AM
To: "Thomas Ziemer" <thomas.ziemer@sap.com>; John Tanner; Bob Geib
Cc: Shelley Nelson; Nigel Pullan
Subject: Re: WG: Hyperion-Oracle

Bob

Please move asap on getting a rough market overview using Eric's prior expertise.

John

Please send me an exec summary of launch assessment plan for Hyperion assuming aggressive timeline.

Please have the very rough draft over to me tomorrow so I can review late afternoon when I get off the airplane.

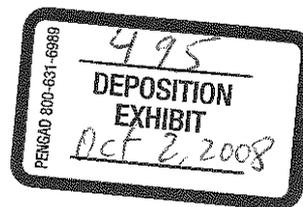
Thanks,

Andrew

Andrew Nelson
President & CEO
TomorrowNow
+1 979 691 4121 Phone
+1 979 691 4317 Fax
www.tomorrownow.com

----- Original Message -----

From: "Ziemer, Thomas" [thomas.ziemer@sap.com]
Sent: 03/01/2007 12:31 PM
To: "Nelson, Andrew" <andrew.nelson@tomorrownow.com>
Subject: WG: Hyperion-Oracle



Andrew,
in addition to Leo's action plan below Gerd just called me and asked to start due diligence for Tnow service expansion for Hyperion customers immediately. Please inform your team members accordingly and put together a high level activity plan (feasibility study, rough investment plan similar to our Oracle TUTH estimates, etc.) ideally by tomorrow.

Thanks and BR

Thomas

Thomas Ziemer
Vice President
Service Solution Management
SAP AG
Neurottstraße 16
69190 Walldorf
T +49 6227 7-44766
F +49 6227 78-20080
M +49 171 3363644
E thomas.ziemer@sap.com
http://www.sap.com

-----Ursprüngliche Nachricht-----

Von: APOTHEKER, LEO
Gesendet: Donnerstag, 1. März 2007 16:50
An: DL FLT; Merritt, Doug
Betreff: Hyperion-Oracle

Dear colleagues

As you know Oracle announced today that they are buying Hyperion at an inflated price of approx 3 bil \$. I guess that the timing of the move is also linked to the fact that the coming oracle quarter would have been the first quarter with a true apple to apple comparison possibility and therefore Orcl needed to blur the numbers once again. Needless to say that this move by Oracle creates opportunities and challenges for us. There are SAP customers who use Hyperion while other Hyperion customers must feel concern about the future of their investment.

I therefore would like to have a call to action along the following lines:

1. A proactive safe passage outreach to all SAP customers who also use Hyperion with an offer to help them migrate to SAP.
 - 1.1 immediate action to identify all SAP customers using Hyperion: Regional Presidents
 - 1.2 Creation of outreach campaign to these customers (personalized letter, attractive price, bundled consulting etc). Action: Marty Homlish
 - 1.3 action from the product side to support this safe passage approach: Doug please support us here
2. A safe passage to non SAP customers using Hyperion - action: Marty
3. A revitalized Apollo q2 program to destabilize Orcl q4 - action: Marty

Let's review progress at the upcoming FLT call.

Warm regards

LÄOo

Sent from my BlackBerry Wireless Handheld