

EXHIBIT QQ

Message

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Sent: 8/5/2006 9:25:34 AM
To: DL Regional CFO
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CC: Homlish, Martin [/O=SAP/OU=America1/cn=Recipients/cn=00000061818]; Mann, Steven
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Subject: RE: Guidance on Disruption Plan
Importance: High

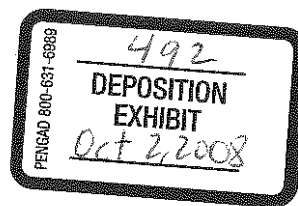
Dear All

Many thanks for the excellent and speedy execution of the FLT decision - really appreciated!!

I fully expect all 4 regions to exploit the disruptive opportunities to the hilt, in particular in accounts where our chances to fairly compete are minimal, i.e. in Oracle's installed base. I therefore expect all regions to implement Marty's guidelines in terms of resources for our disruptive sales capabilities - without of course endangering our own sales and revenue capacities for the quarter - so that we can impact the Q1 of our competitor to their detriment.

Warm regards

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From: Brakensiek, Sonja
Sent: Friday, August 04, 2006 9:06 PM
To: DL Regional CFO Meeting; Autengruber, Stefan; Bartel, Jan; Bartman, Matthew; Blomgaard, Brian Egholm; Coombs, Sam; DiPlacido, John; Groh, Frederik; Hanakova, Marieta; Johansson, Britt-Marie; Jones, Chris; Jufer, Daniel; Mattern, Frauke; McNamee Jr, Robert; Noguchi, Hiroko; Porter, David; Post, Peter; POZZOLI, LAURA; Rasmussen, Randy; Reimann, Wolfgang; Rutschek, Katja; Saito, Joichi; Schijven, Marina; Schuler, Kim; Schwechheimer, Sylvia; Smith, Todd; Sulzhenko, Inna; Tan, Joel; Teh, Eng Lee; Wee, Gerald; WENTZ, MARK
Cc: APOTHEKER, Leo; Homlish, Martin; McDermott, Bill; Kleinemeier, Michael; Gunst, Erwin; Klaey, Hans-Peter; Mann, Steven; Benton, M. Andrew
Subject: Guidance on Disruption Plan

Colleagues... this note is to advise you of status and progress on the **Q1 Oracle Disruption Plan**. To summarize – the **goal of this plan is to disrupt Oracle's current and next quarter** through and aggressive telemarketing and direct marketing campaign. From a process and revenue recognition perspective, there are NO NEW procedures to be implemented. All existing processes and procedures for managing leads and creation of deal terms will be utilized.

Offer and Revenue Recognition Guidance:

The offers that have been created are extensions of existing offers, with the exception of one year of premium support at standard support rates (offer2) and a short term offer from TomorrowNow on free maintenance (offer 1). From an accounting perspective the offerings must be evaluated under SAP's revenue recognition policies.

Offer 1 - Total TomorrowNow Lifetime Support with Free Maintenance:

SAP TomorrowNow will extend software support to 2015 for current JDE, Siebel, & PeopleSoft customers. Offer to Close: If the prospect accepts the offer within 30 days, SAP will provide one year of maintenance at no cost. If client accepts offer, he has 24 months to lock in Offer 2.

Implication on Revenue Recognition:

A concession is provided to customers for maintenance as SAP will provide customers with one year of maintenance at no cost. However a deferral from software revenue only becomes necessary if the same customer closes a software deal with SAP within a 6 months timeframe. Otherwise there is no impact beside the reduction in maintenance revenues.

Offer 2 - SAP Solution Buy Back:

SAP is offering 100% license credit on any Oracle, JDE, PeopleSoft, or Siebel replacement application that a customer selects from SAP. Offer to Close: Sign a purchase contract within 60 days, and receive one year of Premium Support at 17% rate, which includes a migration plan assessment and sign-off by SAP.

Impact on Revenue Recognition:

1. The 100% license credit represents a non-standard discount and reduces the maintenance base for VSOE purposes.
2. The customer receives 1 year of free Premium Support. A deferral from software revenue must be calculated and posted accordingly. The calculation follows SAP's general principles and represents 5% of the discounted net license fee of the software in scope. Please note that our deferral report does not yet cover Premium Support and that the deferrals must be calculated and posted manually. Further the data of all Premium Support Contracts must be manually maintained for VSOE Test Purposes in an Excel Sheet as requested by CFR in a prior mail (Revenue Recognition Update 2/2006).
3. In case further concessions are provided for any other service a deferral must be calculated in accordance with SAP's revenue recognition policies.

A detailed document which provides complete guidance on how to manage these offers will be available soon.

Lead Management Guidance:

Again from a field perspective existing processes for lead passing from regional telemarketing centers to sales personnel and from sales personnel to TomorrowNow currently exist. As a reminder, these processes will be found in the sales communication kit that will be delivered to you no later than Tuesday August 8.

Who to contact?

If you have questions concerning the marketing program please contact Steve Mann, the program lead, or Marcia Jacobs on the Global Apollo Team or your regional marketing team. If you have questions on Revenue Recognition please contact Sonja Brakensiek or Katja Rutschek at Corporate Financial Reporting.

Regards,

Sonja and Steve

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