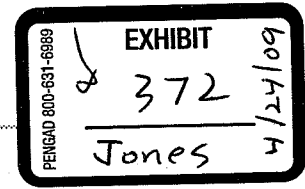


EXHIBIT 14



From: Juan C. Jones [juan.jones@oracle.com]
Sent: Wednesday, October 04, 2006 6:19 PM
To: Rick Cummins
Subject: Fw: SAP TomorrowNow in identity crisis, Rimini Street beats them at their old game - Oracle Apps. Unlimited
Importance: Low

What's spelled out below entitled "**What is SAP's fundamental conflict? The customer mindset.**" is what I was feeding back. If TomorrowNow gets a bunch of laggard customers who don't want to move to anything (including SAP), then that's not necessarily a bad thing strategically, although it doesn't feel good to someone who is on quota for sure.

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

From: Neeracha Taychakhoonavudh
To: Madsen Christopher ; CUMMINS RICK ; DUGGAN PAUL MICHAEL ; Taylor Jason ; Sweat David B ; Schebe Nancy J ; Lindsey Kathleen M
Cc: Jones Juan C ; PLUMMER IAN C. ; Torres Yamilet J
Sent: Tuesday, October 03, 2006 12:13 PM
Subject: FW: SAP TomorrowNow in identity crisis, Rimini Street beats them at their old game - Oracle Apps. Unlimited

fyi

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

From: Harald Freudendahl [mailto:harald.freudendahl@oracle.com]
Sent: Tuesday, October 03, 2006 12:04 PM
To: Compapps_us@oracle.com
Subject: SAP TomorrowNow in identity crisis, Rimini Street beats them at their old game - Oracle Apps. Unlimited

AGGS Oracle Competitive Intelligence

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Business Applications

TomorrowNow or Rimini Street - protect your customers with Apps Unlimited from those guys!

SAP re-launched it's SafePassage program trying to poach our Oracle customers utilizing business solutions PeopleSoft Enterprise, JD Edwards EnterpriseOne and World and Siebel CRM in mid-September. [Click here](#) for combatitive ammunition. An ounce of precaution is worth a pound of cure & and the best pre-caution proves to be educating our installed base customers about the Application Unlimited program for their business solution! Click on this [PPT](#) and on the [Talking Points](#).

What is SAP's fundamental conflict? The customer mindset.

SAP faces a fundamental conflict between the TomorrowNow business and its own software license business. The **mindset** of customers, who consider the grey-market maintenance solution is driven by content with their older business software. They do NOT want to touch it or spend money for upgrades. But that is exactly what SAP Sales reps. are regularly pitching to these folks.

For example a large customer was miffed recently when the TomorrowNow team showed up with an SAP sales rep in tow. The customer was interested in TomorrowNow, because they compete in a frugal industry, driven by thrifty IT-spending and wanted to safe maintenance fees on the stable ERP-system. The last thing they wanted to do is talking to the SAP Sales rep. about an SAP business apps. deal which represents the kind of wrenching change that the customer seeks to avoid.

How does ex-founder Ravin's new pure play Rimini Street perform vs. the confused SAP TomorrowNow unit?

The TomorrowNow business unit of SAP AG reportedly performs below expectations. How could SAP AG allow the TomorrowNow co-founder to sell the company, turn around and open an identical shop? Maybe SAP's small M&A operation never heard of contractual non-compete clauses and safeguarding the founders entrepreneurial esprit as part of the deal.... Anyway, Mr. Ravin immediately after the sale started Rimini Street and is directly competing against TomorrowNow. Like TomorrowNow, Rimini Street enables PeopleSoft, JD Edwards and Siebel customers to stay on their older releases without any required upgrades until 2015. Mr Ravin has hired key talent to grow his business as a pure-play grey market maintenance business, without the hidden agenda of flipping them to a SAP license. One customer "The City of Flint, Michigan" endorsed Mr. Ravin as the inspiration behind TomorrowNow and voted with its feet after the SAP takeover. They contracted the services of Rimini Street.

Conclusion - Protect our customers

Even if SAP AG now is throwing new, fresh money with an advertising campaign for the SafePassage re-launch after bad money spend on the acquisition of TomorrowNow before admitting failure, the picture is not pretty. Educate your customers for their flavor of the Applications Unlimited program and share the pitfalls of cancelling Oracle Support. The grey-market guys will not explain, how expensive the re-constitution of the maintenance contracts would be or that their fees do not include future upgrades to new release levels. That is up to us.

"An ounce of prevention is worth a pound of cure. Apps Unlimited".

Please contact harald.freundendahl@oracle.com for feedback or questions directly.

Oracle Competitive Intelligence

Business Applications

Director Competitive Intelligence
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