

# EXHIBIT 24

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

ORACLE CORPORATION, a )  
Delaware corporation, ORACLE )  
USA, INC., a Colorado )  
corporation, and ORACLE )  
INTERNATIONAL CORPORATION, a )  
California corporation, )  
Plaintiffs, )  
)  
vs. ) CASE NO. 07-CV-01658 (MJJ)  
)  
SAP AG, a German )  
corporation, SAP AMERICA, )  
INC., a Delaware corporation,)  
TOMORROWNOW, INC., a Texas )  
corporation, and DOES 1-50, )  
inclusive, )  
Defendants. )

"HIGHLY CONFIDENTIAL"

ORAL VIDEOTAPED DEPOSITION OF  
TOMORROWNOW BY AND THROUGH SHELLEY NELSON

VOLUME 2

DECEMBER 6, 2007

ORAL VIDEOTAPED DEPOSITION OF SHELLEY NELSON, produced as a witness at the instance of the Plaintiffs and duly sworn, was taken in the above-styled and numbered cause on the 6th day of December, 2007, from 9:10 a.m. to 3:53 p.m., before Dana Richardson, Certified Shorthand Reporter in and for the State of Texas, reported by computerized stenotype machine at the offices of Jones Day, 717 Texas, Suite 3300, Houston, Texas 77002, pursuant to the Federal Rules of Civil Procedure and the provisions stated on the record or attached hereto.

Job No. 1603-85363

TEXT REMOVED - NOT RELEVANT TO MOTION

15:17:13 10 MR. HOWARD: I'll mark as Exhibit 23 a document  
15:17:15 11 entitled "Critical Support Services Procedures," Bates  
15:17:19 12 numbered TN-OR 1623 through 1644.  
15:17:23 13 THE WITNESS: Thank you.  
14 (Exh.23 marked)  
15:18:03 15 Q. (By Mr. Howard) Ms. Nelson, do you recognize what's  
15:18:06 16 been marked as Plaintiffs' Exhibit 23?  
15:18:07 17 A. Yes, I do.  
15:18:09 18 Q. What is it?  
15:18:10 19 A. It is a -- it is a document that was created back in  
15:18:13 20 May of 2000 -- well, it was last revised in May of 2005; but  
15:18:22 21 it documents some of the research and delivery procedures for  
15:18:30 22 development and delivery of proactive regulatory changes for  
15:18:36 23 those clients of ours who have chosen to no longer continue  
15:18:41 24 maintenance with Oracle and who rely on us to do all the  
15:18:46 25 regulatory research and -- and development for -- to keep

15:18:50 1 their systems current.

15:18:53 2 Q. So, these would be the clients that would be  
15:18:55 3 receiving the TomorrowNow-authored, CSS-prefixed tax fixes as  
15:19:01 4 opposed to the retrofits that you described earlier?

15:19:05 5 A. Yes. This is an old version of this.

15:19:19 6 Q. And is this a document that was created in the  
15:19:22 7 ordinary course of business at TomorrowNow?

15:19:26 8 A. Yes.

15:19:26 9 Q. And are you familiar with this document in the course  
15:19:27 10 of your responsibilities at TomorrowNow?

15:19:31 11 A. I am.

15:19:33 12 Q. Did you have input or authorship of this document?

15:19:39 13 A. I -- I had input.

15:19:45 14 Q. Did you approve it?

15:19:49 15 A. I -- I know I reviewed drafts and suggested updates.

15:19:56 16 I'm not sure whether I approved the final version or not.

TEXT REMOVED - NOT RELEVANT TO MOTION

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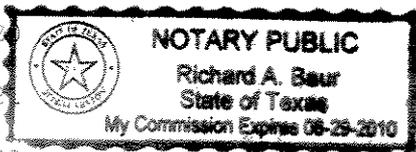
I declare under penalty of perjury that the foregoing is true and correct.

Shelley Nelson

SHELLEY NELSON

SUBSCRIBED AND SWORN TO BEFORE ME, the undersigned authority, by the witness, SHELLEY NELSON, on this the 5<sup>th</sup> day of JANUARY, 2008.

Richard C. Baur



NOTARY PUBLIC IN AND FOR  
THE STATE OF TEXAS

My Commission Expires: 8-29-2010

1 STATE OF TEXAS  
2 COUNTY OF HARRIS

3 REPORTER'S CERTIFICATE

4 I, Dana Richardson, a Certified Shorthand Reporter in and  
5 for the State of Texas, do certify that this deposition  
6 transcript is a true record of the testimony given by the  
7 witness named herein, after said witness was duly sworn by me.  
8 The witness was requested to review the deposition.

9 I further certify that I am neither attorney or counsel  
10 for, related to, nor employed by any parties to the action in  
11 which this testimony is taken and, further, that I am not a  
12 relative or employee of any counsel employed by the parties  
13 hereto or financially interested in the action.

14 I further certify that the amount of time used by each  
15 party at the deposition is as follows:

16 Mr. Geoffrey M. Howard - 05:47

17 SUBSCRIBED AND SWORN TO under my hand and seal of office  
18 on this the 12th day of December,  
19 2009.

20 

21 Dana Richardson, CSR  
22 Texas CSR 5386  
23 Expiration: 12/31/09  
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