

EXHIBIT 4



TomorrowNow, Inc.

Tax & Regulatory Updates: Retrofit Development

For PeopleSoft 7.x Releases

(Rev. 05/04)

Step 1: Continuous Research

TomorrowNow performs its own continuous legislative and regulatory research and stays abreast of changes impacting Canada and the U.S. Federal Government, as well as all U.S. states, territories, counties, municipalities, and other localities. TomorrowNow subscribes to and constantly monitors all of the top subscription-based regulatory tracking and reporting services available (e.g. BNA, CCH, RIA, etc), validating them with each other and/or various government offices and appropriate websites.

Step 2: Evaluation and Scoping

Based on its own research, TomorrowNow evaluates each and every regulatory and legislative change in order to determine what updates are required for various PeopleSoft applications (e.g. Payroll, Human Resources, Benefits Administration, Pension, Payables, Assets). TomorrowNow also assesses the impact of every regulatory or legislative change on specific PeopleSoft 7.x application market, version, and product mixes.

Once PeopleSoft, Inc. makes a PeopleSoft 8.x Tax Update generally available, TomorrowNow Engineers download the update from PeopleSoft Customer Connection™ on behalf of clients for review and evaluation of all object changes. TomorrowNow Engineers then compare TomorrowNow's own research and preparatory PeopleSoft 7.x tax & regulatory update development work with PeopleSoft Inc.'s delivered PeopleSoft 8.x tax & regulatory code updates.

The scoping of a new PeopleSoft 7.x update retrofit project begins with a complete understanding of how tax & regulatory changes effect all calculation, tracking, and reporting requirements, and culminates with a PeopleSoft 7.x code retrofit development plan that draws on a deep understanding and knowledge of the complex PeopleSoft code changes required to successfully incorporate each tax & regulatory update.

TomorrowNow will include its TomorrowNow Tax Update retrofit code changes required to make the older PeopleSoft 7.x vanilla code line work in a way that achieves the same tax & regulatory processing results as the newer PeopleSoft 8.x code line, except where the underlying structure of the database design does not support newer functionality only included in the PeopleSoft 8.x product line (e.g. such as tips processing). Updates may include changes to tax tables, other data, Peoplecode, Application Engine, COBOL, SQR, and/or other application code. Updates will also include any required base code application fixes necessary to support the new tax & regulatory processing code changes.



Step 3: Development

Every TomorrowNow tax & regulatory update project begins and ends with the use of TomorrowNow's proprietary Matrix™ project management tools and methodology. The TomorrowNow Matrix™ system was designed by TomorrowNow Engineers to specifically manage the highly complex tax & regulatory update development process, which includes interlocking relationships between thousands of code objects. TomorrowNow Engineers use the Matrix™ tools and methodology to guide, develop, test, and package TomorrowNow Tax Updates. Changed objects are then bundled into a retrofitted TomorrowNow Tax Update for PeopleSoft 7.x along with installation documentation and notes.

TomorrowNow Engineers are designated various code sections to retrofit in accordance with the Matrix™ project plan. Engineers perform their own quality assurance testing on their code segment before submitting the code segment for consolidation into the tax & regulatory update deliverable. Development activities include documentation related to each tax & regulatory update.

The development stage of the project is not considered complete until all development tasks in the Matrix™ system have been completed along with initial quality assurance testing for each code update.

Step 4: Testing & Quality Assurance

Once the final TomorrowNow retrofitted code development for the PeopleSoft 7.x tax & regulatory update is complete, TomorrowNow will unit test the object changes to assure they produce the desired and expected results.

Once unit testing has been successfully completed, TomorrowNow will bring all the PeopleSoft 7.x code object changes together for packaging. Documentation about each object change is quality checked.

TomorrowNow then installs the packaged PeopleSoft 7.x tax & regulatory retrofit update into the DEMO test environment that we maintain for each client and perform another full round of testing of all legislative updates and related-fixes included in the tax & regulatory update. The use of detailed test scripts ensures changed objects work as desired when installed. As a part of this round of testing, TomorrowNow also tests the technical installation process itself and related documentation by using the actual TomorrowNow Tax Update documentation to be provided to each client.

When all tests are passed successfully and all development, packaging, and testing activities are finalized with results documented in the Matrix™ system, TomorrowNow installs the finalized, approved PeopleSoft 7.x tax & regulatory update package into the DEMO environment we maintain on behalf of each client. TomorrowNow then burns a CD for each client, performing a quality assurance package test both of the CD and the electronic copy.



Step 5: Delivery

In order to assure prompt receipt of every TomorrowNow Tax & Regulatory Update for PeopleSoft 7.x, TomorrowNow delivers two separate but redundant copies of the same TomorrowNow Tax Update to each client. The first copy of the TomorrowNow Tax Update and documentation is sent electronically by TomorrowNow Primary Support Engineers to their clients for immediate use. Simultaneously, TomorrowNow ships a copy of the deliverable on CD via Federal Express for delivery next business day.

Step 6: Post Delivery Support

TomorrowNow Engineers will continuously monitor all tax & regulatory information services, PeopleSoft Customer Connection™, and the progress of other clients. TomorrowNow will proactively provide necessary updates to clients. TomorrowNow Support Engineers are available to answer any questions relating to TomorrowNow Tax Updates. TomorrowNow continues scoping potential updates for inclusion in the next tax & regulatory update.