EXHIBIT 72
I like it

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From: Andrew Nelson  
Sent: 04/25/2006 10:24 PM  
To: Lon Fiala  
Subject: Re: Working financial Impact notes

What do you think about this modification? Please review and edit!

TomorrowNow CEO Andrew Nelson would not disclose total company revenues in 2005 nor any revenues tied to support of SAP "Safe Passage" program customers. However, he revealed that new TomorrowNow business unrelated to SAP Safe Passage support totaled nearly $10M in 2005, and is expected to grow at a rate of 100% annually for the next several years. In replacing Oracle maintenance with 50% savings, this component of TomorrowNow's business translates to nearly $20M in lost Oracle revenues in 2005. Over 10 years time, this lost annual revenue adds up to $200M. Assuming consistent growth over the next 10 years, this single component of TomorrowNow's business would take away approximately $1.1 billion from Oracle. As Bill Swanton of AMR Research said in January 2005, "The biggest risk Oracle is running in this deal is that they assume they have $1.2 billion in recurring business revenue" [http://www.banktechnews.com/article.html?id=20050103HUNBDYCT]

TomorrowNow has signed 174 customers (1.5% of customer base). Every $1 of 2005 closed TomorrowNow business typically represents...

1. $2 taken from Oracle's annual maintenance  
2. $20 taken from any 10-year maintenance-based justification for the PeopleSoft/JDE takeover  
3. $10 increase to SAP's strategic license revenue pipeline

For each new TomorrowNow customer:
1. Oracle loses an inside position on selling new products to customers, and faces downward price pressure

Holding these results steady over a 10 year period:
1. 2005 TomorrowNow standalone business would cost Oracle up to $200M in maintenance revenues  
2. TomorrowNow would capture 15% of the PeopleSoft/JDE customer base and take away over $1.1 billion in maintenance revenues between now and 2014.  
3. SAP strategic pipeline would increase by $1 billion

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EXHIBIT 5B
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Nelson 2-26-09

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