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U.S. Department of Commerce  
Patent and Trademark Office  
Attorney Docket No. 07781.0320-00  
SAP Reference No. 2007P00289 US  
Attorney Customer Number: 60,668

To the Director of the U.S. Patent and Trademark Office  
Please record the attached original documents or copy thereof.  
Mail Stop Assignment Recordation Services

1. Name of conveying party(ies): (1) Michel LOEHDEN (2) Ruediger RAUBECK (3) Vladimir SEPT	2. Name and address of receiving party(ies):  Name: SAP AG
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Additional name(s) of conveying party(ies) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Internal Address:
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3. Nature of conveyance:	Street Address: Dietmar-Hopp-Allee 16
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<input checked="" type="checkbox"/> Assignment	<input type="checkbox"/> Merger	City: Walldorf
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<input type="checkbox"/> Security Agreement	<input type="checkbox"/> Change of Name	Country: Germany	Post Code: D-69190
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<input type="checkbox"/> Joint Research Agreement	<input type="checkbox"/> Government Interest Assignment	Additional name(s) & Address(es) attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
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<input type="checkbox"/> Executive Order 9494, Confirmatory License	<input type="checkbox"/> Other:
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Execution Date: May 15, 2008

4. Application number(s) or patent number(s): If this document is being filed together with a new application, the execution date of the application:

A. Patent Application Number: 12/078,338	B. Patent Number(s):
Additional numbers attached? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

5. Name and address of party to whom correspondence concerning document should be mailed:	6. Total number of applications and patents involved: 1
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Name: C. Gregory Gramenopoulos	7. Total fee (37 CFR 1.21(h) and 3.41): \$40 <input checked="" type="checkbox"/> Enclosed (Please charge deficiency or credit overpayment to deposit account 06-0916) <input type="checkbox"/> Authorized to be charged to deposit account
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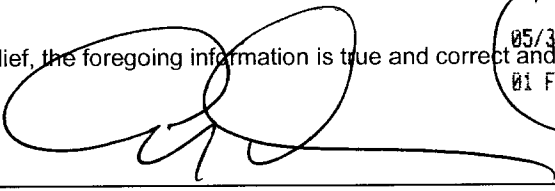
Internal Address: FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, L.L.P.
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Street Address: 901 New York Avenue, N.W.
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City: Washington, D.C.
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State: Zip: 20001-4413	8. Deposit Account No.: 06-0916
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9. Statement and signature.  
To the best of my knowledge and belief, the foregoing information is true and correct and any attached copy is a true copy of the original document.

Signed:   
C. Gregory Gramenopoulos  
Date: May 28, 2008

Total number of pages including cover sheet, attachments and documents: 3

SOLE/JOINT INVENTION  
(Worldwide Rights)  
Attorney Docket No. 07781.0320-00  
SAP Reference No. 2007P00289 US

### ASSIGNMENT

WHEREAS WE, the below named inventors [hereinafter referred to as Assignors], have made an invention entitled:

#### SYSTEMS AND METHODS FOR CASH BASED ACCOUNTING IN A GENERAL LEDGER

for which WE filed an application for United States Letters Patent on March 28, 2008 (U.S. Patent Application No. 12/078,338 and Confirmation No. 2104); and

WHEREAS, SAP AG, a corporation of Germany whose post office address is Dietmar-Hopp-Allee 16, D-69190, Walldorf, Germany [hereinafter referred to as Assignee], is desirous of securing the entire right, title, and interest in and to this invention in all countries throughout the world, and in and to the application for United States Letters Patent on this invention and the Letters Patent to be issued upon this application;

NOW THEREFORE, be it known that, for good and valuable consideration the receipt of which from Assignee is hereby acknowledged, We, as Assignors, have sold, assigned, transferred, and set over, and do hereby sell, assign, transfer, and set over unto the Assignee, its lawful successors and assigns, our entire right, title, and interest in and to this invention, and this application, and all divisions, and continuations thereof, and all Letters Patent of the United States which may be granted thereon, and all reissues thereof, and all rights to claim priority on the basis of the above-noted provisional application (if any), as well as all rights to claim priority on the basis of this application, and all applications for Letters Patent which may be filed for this invention in any foreign country and all Letters Patent which may be granted on this invention in any foreign country, and all extensions, renewals, and reissues thereof; and We hereby authorize and request the Commissioner of Patents and Trademarks of the United States and any official of any foreign country whose duty it is to issue patents on applications as described above, to issue all Letters Patent for this invention to Assignee, its successors and assigns, in accordance with the terms of this Assignment;

AND, WE HEREBY covenant that We have the full right to convey the interest assigned by this Assignment, and We have not executed and will not execute any agreement in conflict with this Assignment;

AND, WE HEREBY further covenant and agree that We will, without further consideration, communicate with Assignee, its successors and assigns, any facts known to us respecting this invention, and testify in any legal proceeding, sign all lawful papers when called upon to do so, execute and deliver any and all papers that may be necessary or desirable to perfect the title to this invention in said Assignee, its successors or assigns, execute all divisional, continuation, and reissue applications, make all rightful oaths and generally do everything possible to aid Assignee, its successors and assigns, to obtain and enforce proper patent protection for this invention in the United States and any foreign country, it being understood that any expense incident to the execution of such papers shall be borne by the Assignee, its successors and assigns.

IN TESTIMONY WHEREOF, WE have hereunto set our hands.

Name: Michel LOEHDEN

Address: Rosenweg 17  
64668 Rimbach, Germany

Signature: *M. Loeden*

Date: 15.05.2008

WITNESSED BY,

Name: *Karin B. Hagen*  
(Printed)

Signature: *Karin B. Hagen*

Date: 18 May 2008

Name: Ruediger RAUBECK  
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Signature: Ruediger Raubeck

Date: 15/05/08

Name: Vladimir SEPT  
Address: Elsbeereweg 7  
74889 Sinsheim-Weiler, Germany

Signature: Vladimir Sept

Date: 15.05.08

WITNESSED BY,

Name: Xenia Filinger  
(Printed)

Signature: Xenia Filinger

Date: May 15, 2008

WITNESSED BY,

Name: Xenia Filinger  
(Printed)

Signature: Xenia Filinger

Date: May 15, 2008