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SAP AKTIENGESELLSCHAFT SYSTEMS APPLICATIONS PRODUCTS IN DATA

Form 6-K

April 23, 2007

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**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

**Washington, D.C. 20549**

**FORM 6-K**

**REPORT OF FOREIGN PRIVATE ISSUER  
PURSUANT TO RULE 13a-16 OR 15d-16 OF  
THE SECURITIES EXCHANGE ACT OF 1934**

**April 23, 2007**

**Commission file number: 1-14251**

**SAP AG**

(Exact name of registrant as specified in its charter)

**SAP CORPORATION**

(Translation of registrant's name into English)

Dietmar-Hopp-Allee 16

69190 Walldorf

Federal Republic of Germany

(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F.

Form 20-F  Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12g3-2(b) under the Securities Exchange Act of 1934.

Yes  No

If  Yes  is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b):

82-\_\_\_\_\_.

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SIGNATURES

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Exhibit 99.1

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SAP AG  
FORM 6-K

On April 20, 2007, SAP AG, a stock corporation organized under the laws of the Federal Republic of Germany ( SAP ), issued a press release (the Press Release ) announcing SAP s preliminary financial results for the first quarter ended March 31, 2007. The Press Release is attached as Exhibit 99.1 hereto and incorporated by reference herein.

This Press Release discloses certain non-GAAP measures. These measures are not prepared in accordance with generally accepted accounting principles and are, therefore, considered non-GAAP financial measures. Generally, a non-GAAP financial measure is a numerical measure of a company s performance, financial position, or cash flows that either excludes or includes amounts that are not normally excluded or included in the most directly comparable measure calculated and presented in accordance with GAAP.

Please refer to footnote 1 of the Press Release for further information regarding the non-GAAP measures.

As used herein, GAAP refers to generally accepted accounting principles in the United States.

Any statements contained in this document that are not historical facts are forward-looking statements as defined in the U.S. Private Securities Litigation Reform Act of 1995. Words such as anticipate, believe, estimate, expect, forecast, intend, may, plan, project, predict, should and will and similar expressions as they relate to SA to identify such forward-looking statements. SAP undertakes no obligation to publicly update or revise any forward-looking statements. All forward-looking statements are subject to various risks and uncertainties that could cause actual results to differ materially from expectations. The factors that could affect SAP s future financial results are discussed more fully in SAP s filings with the U.S. Securities and Exchange Commission (the SEC ), including SAP s most recent Annual Report on Form 20-F for 2006 filed with the SEC. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of their dates.

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EXHIBITS

Exhibit No.    Exhibit

99.1            Press Release dated April 20, 2007

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

SAP AG  
(Registrant)

By: /s/ Henning Kagermann  
Name: Prof. Dr. Henning Kagermann  
Title: Chairman and CEO

By: /s/ Werner Brandt  
Name: Dr. Werner Brandt  
Title: CFO

Date: April 23, 2007

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99.1	(i) Press Release dated April 20, 2007	5