

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SCHEDULE TO - C
TENDER OFFER STATEMENT UNDER SECTION 14(d)(1) OR 13(e)(1)
of the Securities Exchange Act of 1934

ELITE INFORMATION GROUP, INC.

(Name of Subject Company)

GULF ACQUISITION CORP.
THE THOMSON CORPORATION

(Names of Filing Persons (Offerors))

Common Stock, Par Value \$0.01 Per Share

(Title of Class of Securities)

28659M106

(CUSIP Number of Class of Securities)

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(Name, Address and Telephone Number of Persons Authorized to Receive
Notices and Communications on Behalf of filing persons)

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CALCULATION OF FILING FEE

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Transaction Valuation	Amount of Filing Fee
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Not Applicable	Not Applicable
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- - Check the box if any part of the fee is offset as provided by
Rule 0-11(a)(2) and identify the filing with which the offsetting fee was
previously paid. Identify the previous filing by registration statement
number, or the Form or Schedule and the date of its filing.

Amount Previously Paid: None Filing Party: Not applicable

Form or Registration No.: Not applicable Date Filed: Not applicable

☒ Check the box if the filing relates solely to preliminary communications
made before the commencement of a tender offer.

Check the appropriate boxes to designate any transactions to which the statement
relates:

☒ third-party tender offer subject to Rule 14d-1.

- - issuer tender offer subject to Rule 13e-4.
- - going-private transaction subject to Rule 13e-3.
- - amendment to Schedule 13D under Rule 13d-2.

Check the following box if the filing is a final amendment reporting the results of the tender offer: ☐

EXHIBIT INDEX

Exhibit - - - - -	Exhibit Name - - - - -
99.1	Joint Press Release issued by The Thomson Corporation and Elite Information Group, Inc. on April 3, 2003.
99.2	Communication by The Thomson Corporation and Elite Information Group, Inc. to customers of Elite Information Group, Inc.

WEST
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News Release

(Unless otherwise stated, all amounts are in US dollars.)

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FOR IMMEDIATE RELEASE

THOMSON TO ACQUIRE ELITE INFORMATION GROUP

WORLDWIDE LEADER IN LAW PRACTICE MANAGEMENT APPLICATIONS JOINS WEST, THE LEADING PROVIDER OF INFORMATION AND TECHNOLOGY SOLUTIONS TO LEGAL PROFESSIONALS

ST. PAUL, MINN., and LOS ANGELES, April 3, 2003 - The Thomson Corporation (TSX: TOC; NYSE: TOC) and Elite Information Group, Inc. (NASDAQ: ELTE), a leading provider of integrated practice and financial management applications for legal and professional services markets, today announced that they have signed a definitive agreement under which Thomson will acquire Elite. Under the terms of the agreement, a newly formed Thomson subsidiary will make a cash tender offer for all of the outstanding shares of Elite common stock, at a price of \$14 per share, or approximately \$122 million. The Elite Board of Directors has unanimously approved the agreement. The transaction is expected to close in the second quarter of 2003.

Elite will join West, the leading provider of integrated information solutions to legal professionals in the US, as part of the Thomson Legal & Regulatory market group. Elite's management team, led by Christopher K. Poole, Elite chairman and chief executive officer, will continue to lead the business from the company's headquarters in Los Angeles.

Brian H. Hall, president and chief executive officer of Thomson Legal & Regulatory, said the Elite acquisition will expand the Thomson strategy of providing powerful technologies and

applications that complement its world-class information services such as Westlaw and Dialog, giving customers the tools they need to make better decisions faster. "Similar to Thomson, Elite is recognized for its exceptional products, technologies and commitment to customers. Combining Elite's integrated practice and financial management applications with West's authoritative information services creates the foundation for the next generation of tools that help our customers best serve their clients - and drive growth for our business," he said.

West President Mike Wilens said Elite will reinforce - and accelerate - the West commitment to serving the practice of law with world-class practice management applications and solutions. "West understands the complexity of today's practice of law, and the critical need lawyers have for the right information and tools to manage their practice. Our ProLaw practice management suite is highly regarded by small- and mid-sized law firms. Elite brings powerful practice management solutions geared to large national and global firms and their clients," he said.

Wilens noted that law firms increasingly turn to West for practice management and client development services. "Savvy practitioners recognize that the convergence of information and workflow applications can be a powerful competitive edge. For example, West km now gives legal practitioners the capability to leverage - and search - their own firm's work product seamlessly when using Westlaw. In less than a year, leading legal technologists are hailing West km as a transformational product that can make a profound difference in the practice of law.

"As part of West and Thomson, Elite will be a catalyst in advancing the development of the next generation of legal software solutions for our customers," he added.

According to Poole, Elite has more than 400 employees and 800 clients in law and other professional services firms around the world. "Thomson and West have long been at the forefront of developing integrated information solutions to help legal and professional service firms leverage information assets of all kinds. Elite has been the leader in developing financial and practice management solutions to the same markets. Together, we can bring even more powerful and useful solutions to our customers around the world."

Thomson and Elite expect that the tender offer will be commenced as soon as practicable following the filing of the required documents with the Securities and Exchange Commission. The offer is conditioned upon, among other things, the tender of at least a majority of the outstanding Elite shares, expiration of the waiting periods under applicable antitrust laws and other customary conditions. All of Elite's directors, who currently hold approximately 22 percent of issued and

outstanding shares, have agreed to tender their Elite shares into the offer. Elite was advised by Broadview International LLC; Thomson was advised by Morgan Stanley.

This news release is for informational purposes only. It does not constitute an offer to purchase Elite shares or a solicitation/recommendation statement under the rules and regulations of the Securities and Exchange Commission. At the time Thomson commences the offer, Thomson will file with the Securities and Exchange Commission a Tender Offer Statement on Schedule TO and Elite will file a solicitation/recommendation statement on Schedule 14D-9. These documents will contain important information and security holders of Elite are advised to carefully read these documents (when they become available) before making any decision with respect to the tender offer. These documents will be provided to Elite security holders at no charge and, when filed with the Securities and Exchange Commission, may be obtained free of charge at www.sec.gov.

ABOUT ELITE

Elite Information Group, Inc., is a leading provider of integrated practice and financial management systems for professional service firms worldwide. The company has built on its success as the premier provider of world-class time and billing systems for the legal industry to deliver a variety of products and consulting services to other professional service markets, including accounting, engineering, marketing and management and IT consulting. More than one-third of the top 1,000 US law firms, more than one-half of the top 100 US law firms, and 30 of the top 100 UK law firms use Elite's practice and financial management systems. Headquartered in Los Angeles, Elite was named a top-ten software developer by the Los Angeles Business Journal in 2002 for the second consecutive year. The company was also ranked among the Deloitte and Touche Fast 50 technology growth companies. Elite employs more than 400 professionals and has offices worldwide including Los Angeles, New York, Philadelphia and London. For more information, visit www.elite.com.

ABOUT WEST

Headquartered in Eagan, Minn., West is the foremost provider of integrated information solutions to the U.S. legal market. West is a business within The Thomson Corporation (TSX: TOC; NYSE: TOC) and was formed when West Publishing and Thomson Legal Publishing merged in June 1996. For more information, please visit the West Web site at www.westgroup.com.

ABOUT THE THOMSON CORPORATION

The Thomson Corporation (<http://www.thomson.com>), with 2002 revenues of \$7.8 billion, is a global leader in providing integrated information solutions to business and professional customers. Thomson provides value-added information, software applications and tools to more than 20 million users in the fields of law, tax, accounting, financial services, higher education, reference information, corporate training and assessment, scientific research and healthcare. The Corporation's common shares are listed on the Toronto and New York stock exchanges (TSX: TOC; NYSE: TOC).

This news release includes forward-looking statements, which are based on certain assumptions and reflect current expectations of Thomson and Elite. These forward-looking statements, such as Thomson and Elite expectations regarding the anticipated benefits of the proposed Elite acquisition, are subject to a number of risks and uncertainties that could cause actual results or events to differ materially from current expectations. Some of the factors that could cause actual results to differ materially from current expectations are discussed in materials Thomson or Elite has filed with the securities regulatory authorities in Canada and the United States, as the case may be, from time to time, including the Thomson annual report on Form 40-F for the year ended December 31, 2002 and the Elite annual report on form 10-K for the year ended December 31, 2002, filed with the SEC. These risks include those associated with the ability of Thomson to fully derive anticipated benefits from its acquisitions. Thomson disclaims any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

ELITE INFORMATION GROUP, INC.
QUESTIONS AND ANSWERS FOR CUSTOMERS
APRIL 3, 2003

WHAT IS HAPPENING?

Thomson, parent company of West, has agreed to acquire Elite Information Group, Inc., a leading provider of integrated practice and financial management applications for the legal and professional services industry. Elite will join West as part of the Thomson Legal & Regulatory market group.

WHAT'S THE TIMELINE?

Thomson announced the agreement to purchase Elite on April 3, 2003. The acquisition is expected to be completed during the second quarter of 2003.

WHY IS THOMSON ACQUIRING ELITE?

Like Thomson, Elite is recognized for its exceptional products, technologies and commitment to customers. We believe that the convergence of Elite's integrated financial and practice management solutions with West's information services provides the foundation for the next generation of law firm and professional services tools - tools that enable our clients to make better decisions faster, give them a competitive edge and deliver optimum value. Elite also has considerable expertise in implementing large-scale enterprise solutions - expertise that will be key to working with large, multinational firms.

HOW WILL CLIENTS BENEFIT FROM THIS ACQUISITION?

More than ever, the convergence of information and workflow coupled with integrated practice management applications makes possible new solutions that yield true competitive advantages for legal and other professional services firms. Thanks to the strength of their combined expertise, we believe that Elite and West are best positioned to accelerate the development of these solutions, and make them available to clients.

WHAT CAN CLIENTS EXPECT?

Elite clients will continue to be served by their Elite rep and support team. Elite also will be able to take advantage of the reach and resources of West and Thomson. Our mutual focus will be on providing the products, service and support that gives our clients a true competitive edge and delivers optimum value.

WILL ELITE SOFTWARE CONTINUE TO HAVE THE SAME FEATURES AND FUNCTIONALITY, AS WELL AS TO INTEROPERATE WITH OTHER TECHNOLOGIES IN THE MARKET?

Absolutely. Elite is recognized for providing full-featured practice management tools designed to address the entire cycle of service delivery in a legal or professional services firm, as well as for enabling professionals to leverage and maximize their existing technology investments. Much of this success depends on the flexibility Elite's products offer when working with technologies from other providers. This interoperability also is consistent with the product development philosophies that have underscored the success of West and Thomson in the solutions market.

HOW WILL ELITE'S SERVICES BE SUPPORTED?

Elite's focus on providing clients with products that deliver a true competitive edge is unchanged, with the added benefit of access to the reach and resources of West and Thomson. As with West, we believe one of the key reasons customers select Elite is the world-class service and support backing its products.

WHAT DOES THIS MEAN FOR ME? WILL ELITE MAINTAIN ITS OWN SALES FORCE?

Yes. We expect that Elite's current sales force will continue to be the primary channel for selling and servicing the company's products. We believe that Elite is a powerful addition to the West integrated information solutions portfolio. As with previous acquisitions, we will create open lines of communication between these sales organizations to provide the best coordination, harmonize resources and optimize service to customers.

WHAT DIFFERENTIATES PROLAW FROM ELITE?

In general, the companies serve different segments of the legal market. ProLaw is used primarily by small- and mid-sized firms, while Elite is more widely used by large law firms and other professional services firms. For certain clients, the companies' products complement each other: for example, ProLaw's extensive case management functionality, rules engine, and client and matter management functionality can be integrated with Elite's billing, financial management and travel and expense tracking, customer relationship management (CRM) and business intelligence tools to create an integrated suite that delivers unmatched power, value and competitive edge for clients.

HOW DO CUSTOMERS STAND TO BENEFIT FROM THIS PROPOSED ACQUISITION?

Professionals stand to benefit from practice management products that effectively integrate front office and back office functions. Such products will help them better manage their businesses, and better serve their clients. These products also will be easier and more cost-effective for law firms, legal departments and other professional services organizations to install and manage as part of their information technology environment. Together, Elite and West will be able to offer a suite of integrated information and practice management solutions to all segments of the legal market as well as other professional services industries and segments.

This document is for informational purposes only. It does not constitute an offer to purchase Elite shares or a solicitation/recommendation statement under the rules and regulations of the Securities and Exchange Commission. At the time Thomson commences the offer, Thomson will file with the Securities and Exchange Commission a Tender Offer Statement on Schedule TO and Elite will file a solicitation/recommendation statement on Schedule 14D-9. These documents will contain important information and security holders of Elite are advised to carefully read these documents (when they become available) before making any decision with respect to the tender offer. These documents will be provided to Elite security holders at no charge and, when filed with the Securities and Exchange Commission, may be obtained free of charge at www.sec.gov.

Elite Information Group, Inc./West

4/2/2003

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