EXHIBIT 132

Subject: FW: spam, mem, errorg, softonline
From: "Andrew Pancer" <andrew@direct-revenue.com>
Date: Wed, 9 Mar 2005 21:17:52 -0500
To: "Daniel Kaufman" <daniel@direct-revenue.com>, "Alan Murray" <alan@direct-revenue.com>
<joshua@direct-revenue.com>, "Rodney Hook" <rod@direct-revenue.com>

Guys, as a follow up to today's meeting here is data on the 4 campaigns. The 1st email shows data for them on DR. The 2nd email shows them on other networks. Hope this us helpful.

-----Original Message-----
From: Stephen Krikelis [mailto:stephen@direct-revenue.com]
Sent: Wednesday, March 09, 2005 6:44 PM
To: stephen@direct-revenue.com; andrew@direct-revenue.com
Subject: RE: spam, mem, errorg, softonline

	Imps	Rev	ECPA
3/1-3/6 Error Guard (on Limbo/IBIS)	1,956,382	$7,825.53	$4.00
3/2-3/8 Soft Online (on 180 solutions)	963,456	$9,634.56	$10.00

Average Daily	**Imps**	**Rev**	**ECPA**
Error Guard (on Limbo/IBIS)	326,064	$1,304.25	$4.00
Soft Online (on 180 solutions)	137,637	$1,376.37	$10.00

Mem Turbo only running on BO.
Havent received info on Spam Extract yet

-----Original Message-----
From: Stephen Krikelis [mailto:stephen@direct-revenue.com]
Sent: Wednesday, March 09, 2005 1:46 PM
To: 'andrew@direct-revenue.com'
Subject: spam, mem, errorg, softonline

on Best Offers:

3/2 - 3/8 Totals

	Impressions	ECPM	Revenue
Spam Extract	11,208,065	$ 4.00	$ 44,817.51
Mem Turbo	1,403,435	$ 3.41	$ 4,787.16
ErrorGuard	2,409,811	$ 3.05	$ 7,357.79
Software Online	9,295,047	$ 3.50	$ 32,532.65

Avg Daily (3/2 - 3/8)

	Impressions	ECPM	Revenue
Spam Extract	1,601,152	$ 4.00	$ 6,402.50
Mem Turbo	200,491	$ 3.41	$ 683.88
ErrorGuard	344,259	$ 3.05	$ 1,051.11
Software Online	1,327,864	$ 3.50	$ 4,647.52

No virus found in this outgoing message.
Checked by AVG Anti-Virus.
Version: 7.0.308 / Virus Database: 266.6.4 - Release Date: 3/7/2005