EXHIBIT 18
Zonadine Chue

From: Steve Morris [steve.morris@noisyc.com]
Sent: Tuesday, December 21, 2004 5:24 PM
To: mia@direct-revenue.com
Cc: Joshust; Chris Dowhan; arian@direct-revenue.com
Subject: RE: Come to Newcastle...

Mia,

As I am seeing the big guy tomorrow, I just need clarification on one small but significant issue. The 2c for a US download. Is this daily or per check-in which I believe occurs every two days. We are finding the commercials for the affiliates are a bit borderline. We are prepared to cut our margins if needed to get the business but we need to be as competitive as possible on monetising their traffic to make it worth their while, so any help on your side would be much appreciated.

Another issue that would help a lot is if we could increase the stickiness of your product which is only a third as good as ours. Is there anyway you could provide a very small component that removed direct messaging but the messaging could be done through one of our nominated Com objects? If we could write our own wrapper around this, I am sure we could massively improve the installation rate of the product by applying all our dialler tricks that we have learnt over the last two years. Maybe Chris could give this some thoughts...

Also for Chris. Could you share the registry settings that we need to examine to detect whether a desktop is already active, has been active and the check-in settings? It would also be useful if you could let us know your algorithm for identifying a desktop by disk drive. We could then report to you on a basis that you already understand and we can start to develop real time stats for the affiliates.

On the contract issue, let's park it until the New Year when I am confident our affiliate tracking system will be showing very obvious fruit and then I am sure Josh will be a lot more comfortable signing an exclusive deal. We have been approached by some of your competitors but we will commit to you guys informally until the New Year when we need to agree a deal. I suspect Tim and I will have to make a return visit to NYC mid Jan 2005 where hopefully we can conclude a contract.

Best Regards

Steve

From: Mia Simensenger [mailto:maia@direct-revenue.com]  

F222601  
DR154282  
CONFIDENTIAL
Sent: 17 December 2004 17:02
To: 'Steve Morris'
Cc: 'Joshua'; 'Chris Dowhan'; alan@direct-revenue.com.
Subject: RE: Coals to Newcastle...

Steve,

Thank you for the update. Don't worry about the project plan. I am happy to hear things are moving along, which is quite enough for now. It is wonderful to hear you are making progress on the affiliate program implementation, and we are very interested in learning from your experience in dodging SP2 and anti-virus programs. I do believe that Chris and Tim are already talking about the progress that can be made in this particular area.

It is also great to hear that you are already adding new distributors. 50K daily downloads before the end of the year sounds fantastic. I am of course now curious to know who “Mr. Big” from Tel Aviv is - and if he can deliver unfeasible volume - even more so :)

In regards to the contract, I am sure that we can reach the level of commitment you are looking for. This would be a matter to discuss with Joshua Abram (cc’d on the e-mail as well)

Finally, thank you for sharing the term “Carrying Coals to Newcastle”. Very interesting to learn, and I am of course also happy that it was the case with our present for you. Now I am absolutely sure you will appreciate it as much as we had hoped for (this weekend).

Again, thank you for the update, and I look forward to hearing more as we progress.

All the best,
Mia

Mia Simonson
Distribution Manager
Better Internet, LLC
Phone: +1 646 442 1240
Fax: +1 646 613 0386
Cell: +1 917 715 4936
E-mail: Mia@Abetterinternet.com
Web: http://www.abetterinternet.com

-----Original Message-----
From: Steve Morris [mailto:steve.morris@holystyc.com]
Sent: Friday, December 17, 2004 11:30 AM
To: mia@direct-revenue.com
Subject: Coals to Newcastle...

Mia,

Sorry for not keeping you up to date with a proper project plan, but I can't believe how hectic things have become over here when December is supposed to be one of our quieter months...

We are making very good progress on the adult affiliate program for the

9/27/2005

DR194285
CONFIDENTIAL
distribution of the direct revenue software. We have been trialling the system and it seems to work quite well but we do have some issues with the ‘stickiness’ of your software. I know Tim has been emailing Chris on this issue. My suspicion is that our experience of delivering dialer software has taught us quite a few tricks on how to get around anti-virus, spyware blockers and SP2 that you guys may not be aware of. Perhaps there is a much bigger conversation to be had on this matter because we believe we could increase your delivery rates by 200%... Let’s park that one for the time being.

One of larger adult clients will be turning on some of their affiliate traffic today probably about 10K hits a day which we think we can convert to 1K direct revenue downloads a day. We have much bigger clients already lined up which we hope to have turned on before the end of the year... Our initial target of 50K installs a day by the end of the year looks very feasible and we fully expect to grow this to much higher levels in the new year.

I am meeting Mr Big of the adult business next Wednesday in London. He is flying over from Tel Aviv especially. If I can do a deal with this guy he will deliver more traffic than any of us can imagine. I’ll let you know how I get on.

As this distribution program looks like it is going to take off, perhaps we should start discussing contracts? We would very much like a contract that ties both parties to commit as much as possible. We are keen for some sort of exclusive arrangement in terms of distribution in the adult market sector.

Best Regards

Steve

PS The term ‘Carrying Coals to Newcastle’ is another old English phrase that you have never heard of like ‘Poacher turned Gamekeeper’ (see http://www.bartleby.com/59/4/carrycoalsto.html) This is in reference to the very fine present you sent the 30 year old Macallan single malt. An exceptional Scotch whisky. I’ll bring over one of my favourites next time we are in NYC which may well be early in the new year the way things are going. Thanks very much for the present. It will be much appreciated this weekend...

Steve Morris
steve.morris@holistyc.com

Off: 01383 839 140
Fax: 01383 831 147
Mob: 0771 1988 567

9/27/2005