EXHIBIT 127

Subject: Re: Urgent: Customer Complaint United Airlines

From: Joshua Abram <josh@direct-revenue.com>

Date: Thu, 09 Jun 2005 16:00:03 -0400

To: Gisella Walter <gisella@sohodigital.net>, Jonathan Coheni <jcohen@direct-revernme.com>, Kelley

Ryan' < kryan99@earthlink.net>

CC: 'Jean Philippe Maheu' < jpmaheu@direct-revenue.com>, < ross@sohodigital.ne>, 'w a y n e

CHAVEZ' < wayne@sohodigital.net>, Jesse Stein < jesse@sohodigital.net>

*Naturally, we cannot speak for the efficacy of any third party uninstall program. We are committed, however, to making sure that any consumer who wishes to remove our software can easily do so within 60 seconds or less using the simple facilities that we provide for this purpose. Twenty thousand consumers a day use our uninstall tool. We have yet to hear from a consumer who has failed to remove our software using our tools."

On 6/9/05 3:37 PM, "Gisella Walter" <qisella@sohodiqital.net> wrote:

Bow do I address this part? These guys seem to be hanging on to some of the more subversive methods of getting on a machine and staying there; says James Manning, head of research and anti-spyware company Aluria Software."

----Original Message----

From: Gisella Walter [mailto:qisella@sohodiqital.net]

Sent: Thursday, June 09, 2005 3:31 PM

To: 'Jonathan Cohen'; 'Kelley Ryan'

Cc: 'Jean Philippe Maheu'; 'ross@sohodiqital.net'; 'w a y n e CHAVEZ';

'Joshua Abram'; Jesse Stein

Subject: FW: Urgent: Customer Complaint United Airlines

Importance: High

I realized I sent the wrong version pricr...

But does anyone one to help elaborate or refine anything below? Please let me know asap.

----Original Message----

From: Gisella Walter [mailto:gisella@sohodigital.net]

Sent: Thursday, June 09, 2005 3:19 PM

To: 'Jonathan Cohen'; 'Kelley Ryan'

Cc: 'ross@sohodigital.net'; 'w a y n e CHAVEZ'; 'Joshua Abram'; Jesse Stein;

'Jean Philippe Maheu'

Subject: RE: Urgent: Customer Complaint United Airlines

Importance: High

Akeelah,

Many thanks for bringing to our attention the complaint a consumer sent to your tech support. We have a great relationship with OMD and United Airlines, which we value very highly. We are committed to working with you to overcome any challenges that might arise and clarify any misunderstandings and confusion that may exist about our products and company, so that we may continue our successful relationship.

First off I would like clarify who Direct Revenue and Soho Digital are.

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Direct Revenue is widely regarded as one of the leaders in the online advertising industry. We have made strong commitment to best practices, including privacy protection and transparency, easy opt in cut, easy uninstall processes. We are on the forefront of leading this emerging industry to higher standards.

Soho Digital is the sales arm of Direct Revenue. Direct Revenue has a family of brands that include Aurora, Ceres and Best Offers, among others. To be clear, none of Direct Revenues products are spyware. We offer contextual adware that delivers relevant, branded ads to targeted users based on their consent.

Adware is a fast growing and fast maturing industry with a strong future. We welcome legislation and public advocacy that helps develop bright line standards of best practices for everyone. We have emerged as a leader in complying with pending Federal legislation. We are fully complaint with and have undertaken steps to comply with The Spy Act/HR29 even before it becomes law

Our adware is very easy to remove. It can be removed most effectively by going to the mypotuneiup.com website, or more intuitively by using the add/remove menu feature on any PC, which will in turn link you to the mypotuneup.com site.

At the mypotuneup.com website a user can download our uninstall program. By uninstalling with Mypotuneup.com, we not only remove our adware, but leave a mark behind preventing the user from downloading and installing our software again. We do not capture any personal information at any time. It is not a gimmick and it is free. It takes about 3 steps and there is a live help desk feature in case you need it.

We offer this service to guarantee that the dialogue with our consumers is clear and efficient, and completely removes our software product. We can not guarantee this experience when involving a third party software product. Mypotuneup.com currently provides approximately 20,000 successful uninstalls daily, and folks have been very happy with the results.

Recent letters from end include the following statements:

³Thank you for the timely response and the useful information. I have run it on 2 computers and it has seemed to remove Aurora.²

 3 Thank you for your quick and prompt reply, I am happy to say that I was able to remove the tool "Aurora". Thank you for your help. 2

³Thanks for your quick response. I was able to download the uninstall tool, and it seems to have worked fine. ²

Thank you also for allowing the me opportunity to address the writers accusations. I hope I have answered these concerns effectively. Please feel free to contact me if you would like me to provide further documentation regarding our practices and procedures:

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Just to reitierate though...

We never install software onto a user desktop without a users consent and understanding.

WE always provide our privacy policy and EULA in an upfront manner with clear and easy to understand language.

for a user, and allow them the oppointryunity to opt out at any time. We brand all our windows

We never collect any personal information

WE aways providea clear and easy uninstall procedure.

Direct Revenue is fully compliant with all pending legistion.

Please let me know if I can answer any other questions or concerns.

Best regards,

Gisella Walter

Gisella Walter | Soho Digital | Direct Revenue

1. 1,

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qisella@direct-revenue.com

(w) 646.230.8964

(m) 917.497.2050

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Subject: Urgent: Customer Complaint United Airlines Importance: High

Ross, Phil - can you please read the United Airlines Customer Complaint noted below and provide a response that we can share with the client. These are obviously some quite serious accusations that we would like to have full understanding of in order to provide response to our client.

We appreciate your immediate attention to this in light of current campaigns that are running. Thank you - Akeelah Kuraishi
T: 312 324 7077

Your company has been making use of the invasive services of a company called Direct Revenue. You may also know them as Aurora, ABI Network, or SoHo Digital. They may also use other aliases.

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This company has infected my computer with spyware, and in order to remove this spyware - originating from a company I don't know or trust - I must apparently trust them enough to download a program to remove this violation. Of course, it's going to be more spyware that I download. You may know a little about the service you've contracted with them. You may not know the whole story. The fact that their invasion - which you've contracted them to do - can not be easily removed should alone give you pause.

Here is an excerpt from a Dec. 2004 Newsweek Technology report. "Consumer advocates familiar with the company charge that Direct Revenue has engaged in an array of unethical practices: it secretly installs is software onto computers, designs its adware so that it reinstalls after users delete it and has changed its name so often that frustrated users can't find the company to complain. These critics aren't convinced the company is ready to reform. These guys seem to be hanging on to some of the more subversive methods of getting on a machine and staying there, says James Manning, head of research and anti-spyware company Aluria Software."

This company, without a doubt, belong to the classification of 'cellar dwellers'. They have repeatedly ignored telephone requests, and email requests, to provide me with a legitimate way of removing their installation. I have filed a complaint this week with the Federal Trade Commission. As you may or may not be aware, in a year a Spy Act will be enacted through the FTC.

People like Direct Revenue will be front and centre as the slimeballs of the industry. I'm contacting some of their current users, to notify and inform people such as you as to just how this lowlife organization operates.

As a former broadcaster and sales executive, I know how to write good copy. United Airlines, for example, is one of their customers. I don't know the scale of payment you'd provide to Direct Revenue, but when the headline reads "United nosedives ... dumping pensions to invest money into spying on public" ... well, that's when it hits the fan. There's not a single user of this group who will relish being tarred with the brush of Direct Revenue's villification.

You may want to check with Direct Revenue now. Or check out of Direct Revenue. It's up to you. I've been in touch with their office. I've now filed with the FTC. I'm contacting their clients to update them on Direct Revenue's 'business practice'. Next stop is CNN, ABC, NBC, CBS, FOX News, CBC and CTV.

Have a nice day. Error message displayed= Other description of problem=

This email is intended only for the person or entity to which it is addressed and may contain information that is privileged, confidential or otherwise protected from disclosure. Dissemination, distribution or copying of this e-mail or the information herein by anyone other than the intended recipient, or an employee or agent responsible for

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Re: Urgent: Customer Complaint United Airlines

delivering the message to the intended recipient, is prohibited. If you have received this 'e-mail in error, please immediately notify us by calling our Help Desk at (212)590-7600, or e-mail to helpdeskus@omd.com.

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