

EXHIBIT 24

CONFIDENTIAL

AFFIDAVIT OF ALAN MURRAY

STATE OF NEW YORK)

ss.:

In re: Subpoena Duces Teucem issued by
the State of New York, Office of Attorney
General dated May 17, 2005

COUNTY OF NEW YORK)

ALAN MURRAY, being duly sworn, deposes and says:

1. I am currently employed as the Chief Product Officer of DirectRevenue LLC ("DirectRevenue"). I am a founding member of Direct Revenue and have been employed at DirectRevenue since Spring 2001. My previous responsibilities at Direct Revenue include advertising sales, ad sales operations, and ad product development

2. The purpose of this Affidavit is to provide certain information under Paragraphs 4(A), (E)-(F) and 5(A), (E)-(H) of the subpoena served upon DirectRevenue by the New York State Department of Law. I make this Affidavit based upon my own personal knowledge. I am fully familiar with the facts and circumstance set forth herein.

"Subpoena Paragraph 4. For each target software program authored, developed or owned by Direct Revenue: A. Documents sufficient to identify each program and to describe each program's functionality."

3. Since 2002, DirectRevenue has provided its targeted advertising software (the "Software") to users via the internet. The Software is provided to users in conjunction with other, third party software so that users may enjoy such other software free-of charge. For example, users may obtain, an instant messaging management tool, screensavers, emoticons (smileys), peer to peer file sharing software, games and similar software for free in exchange for accepting the Software. See www.bestoffersnetworks.com/software/ for some specific examples of such third party software that are available free of charge.

4. Most versions of the Software are designed primarily to deliver relevant

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advertisements in a “buddy” window to an end user’s screen based on the end user’s web browsing behavior. Such behavior is based on the URL of the page being viewed, the context of the page the user is viewing or historical page views. The advertising buddy window may be a pop-up, pop-under or slider window and are of various sizes. Currently, users on average receive less than six ads each day.

5. The advertisements are provided to users in a branded window so that users will know the source of the ads and be able to associate it with their downloading of the Software, as well as the third party software. Additionally, the branding enables users to find the uninstall entry for the Software in the Windows add/remove functionality. The buddy windows also include a “?”, which when clicked provides further information regard the Software and a link to the uninstall functionality.

6. The buddy windows have been branded since about May 1, 2005. The brands used by DirectRevenue in the buddy window have been Solid Peer, Aurora, ABI (A Better Internet) and Ceres, depending upon the distribution channel of the Software. Moreover, the uninstall functionality was named MyPCTuneUp. To avoid user confusion among these multiple brands, as of September 2005 the branding has been consolidated to a single brand, The Best Offers Network (the name of DirectRevenue’s wholly owned subsidiary), which is sometimes shortened to The Best Offers. This name appears in the title bar of the ads provided by the Software, in the Add/Remove panel and is the branding of the website that contains the Software and its uninstallation functions (www.bestoffersnetworks.com).

7. The Software may also contain search functionality that would provide search results to a user in response to searches conducted by a user. Another functionality the Software may contain is a 404 handler, i.e., if a person mistypes a URL or enters a non-existent URL, the browser in lieu of the Microsoft 404 error message, will provide helpful search results on the basis of the mistyped/mistaken URL.

8. Exhibit 1 contains a complete list of all versions of the Software authored, developed or owned by DirectRevenue, including the name of each version and the approximate

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date that such version was released to the public. Individual associated files for such Software, e.g., the installer file, are not listed in this chart. Such files are numerous and merely provide functions ancillary to the Software such as installation and removal. None of these other files collect any personal information or perform any function such as keystroke logging. As each new version of the software became available, DirectRevenue would stop distributing versions of the Software that were 2 or 3 versions removed from the most recent version. The natural churn rate (the rate at which end users remove Software installed on their computers) would eventually eliminate the vast majority of installations of old versions within a few months. In some instances, DirectRevenue took affirmative steps to disable old versions of the Software when the natural churn rate did not sufficiently eliminate prior installations. Such actions were taken with respect to TPS108.DLL, VX2.DLL, MSVIEW.DLL and HOST.DLL.

“Subpoena Paragraph 4. For each target software program authored, developed or owned by Direct Revenue: E. Documents sufficient to identify what information is collected from computer users by the program and how that information is stored and used.”

9. Each version of the Software enabled the collection of certain information, however, the types of information collected varied from version to version. Moreover, the collection of certain information provided by the Software by DirectRevenue’s servers decreased over time as well. Exhibit 1 sets forth a chart, by version, of the types of information collected by the Software and DirectRevenue’s servers, as well as a description of the different categories of information. Over time, the Software has been revised to collect less and less information from end users, and by early 2004, the Software was limited to the collection of a limited amount of anonymous information regarding an end user’s Internet usage and habits. Server side collection has become even more limited, specifically as clickstream data (GET URL data) collected, which was limited to a 3% sample size. The Software has never been designed to capture keystrokes, hijack a browser or deceptively redirect URLs to different web site.

10. Anonymous user ID specific forensics data is maintained in a secure off site facility for various durations of longer than one month. Forensics data includes such information as the operating system, IP address, MAC address, processes running, windows id, browser

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version and the like. This data is not used to identify any individual, but is used for reporting, analyzing system functionality, paying distributors, invoicing advertisers, and analyzing Software behavior. User ID specific GET URL data (URLS provided by the web browser) is not stored except for the 3% sample data which is stored for less than 48 hours. This GET URL data is used to analyze user behavior in the aggregate, but is not used to target any advertisements or any other software to any individual machines. All primary operating data is stored in secure the off site hosting facilities. As set forth in Exhibit I, some information provided by the Software is never stored, but is used instantaneously. For example, the Software can determine search strings entered by a user in Google based on the return URL passed through by Google. Based on such return URL, the Software will request a relevant advertisement or search result, however, such data is not maintained for 97% of users.

11. The information collected by the Software is used by DirectRevenue to cause the display of advertisements (including paid search results) to end users while connected to the Internet. For example, if the Software detects a user is on an automotive web site, the Software may provide an automotive ad to the user or if the Software determines a user is searching for a location to purchase a car, it may provide an automotive ad. The information is also used for reporting purposes on the information collected by DirectRevenue's servers as per paragraph 10 above. DirectRevenue's distributors may access such reporting to determine the number of desktops on which the Software was downloaded through their distribution means, which data can be sorted by various means. An example of such a report is set forth in Exhibit II. DirectRevenue's advertisers also may access reporting to determine the number of their ads served and information relating to such ads. An example of such a report is set forth in Exhibit III.

"Subpoena Paragraph 4. For each target software program authored, developed or owned by Direct Revenue: F. Documents sufficient to identify to whom information about computer users collected as a result of the program is transmitted."

12. Information collected by the Software is maintained by DirectRevenue to use in connection with the display of advertisements. The information is not resold to unaffiliated third

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parties or otherwise made available to unaffiliated third parties. The information technically is available to vendors who are providing services directly to DirectRevenue (for example co-location and hosting facilities have access to such information), but such vendors are under obligations of confidentiality and non-use with respect to such information. DirectRevenue's distributors of the Software may access information only to reflect the number of downloads of the Software achieved through their distribution channel, including dates and country of downloads. Such information is only provided to distributors on an aggregated basis and not on a computer specific basis. DirectRevenue may provide search terms based on a user's web searches (where the search terms are part of the return URL from the search provider) or based on a user's web surfing to its paid search listings provider, based on which such provider provides DirectRevenue with an xml feed of search results to provide using the target software to the end user. For example, DirectRevenue may provide the search terms sport utility vehicles to its listings provider, in which case, the search listings provider may provide paid listings for automotive dealer. Additionally, prior to December 2003, Get and Post Data was provided to two third parties, hitwise.com and compete.com, under terms of confidentiality solely for the purpose of aggregating and analyzing this data to produce market research reports.

"Subpoena Paragraph 5. For each third-party target software program distributed by Direct Revenue: A. Documents sufficient to identify each program and to describe each program's functionality."

13. DirectRevenue also distributed a target software program developed by Walnut Ventures LLC ("Walnut"), entitled Search Assistant (also sometimes known as Error Enhancer or Search Basket). The software responds to 404 errors, DNS errors and mistyped and otherwise non-existing domains in the browser by providing a paid-placement search engine. A separate version of the Walnut software also provides the paid placement search results in a window in response to the context of where a user was searching rather in response to mistyped URLs.

14. Prior to March 2005 DirectRevenue distributed a software program developed by TopMoxie, Inc. entitled "The Moe Money Maker software" under the tradename

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Ebates. The software popped up brief alerts when users could save money by using the Moe Money Maker Software. This was done by presenting a choice in a pop-up/pop-under alert asking whether the consumer wished to save by shopping through Ebates, thereby referring a user's browser through Ebates in order to ensure a reward, or by automatically referring the user through Ebates and automatically earning a cash-back discount. Such browser referrals do not impact the user since the user views the web page corresponding to the URL to which they were going.

“Subpoena Paragraph 5. For each third-party target software program distributed by Direct Revenue: E. Documents sufficient to identify what information is collected from computer users by the program and how that information is stored and used.” : F. Documents sufficient to identify to whom information about computer users collected as a result of the program is transmitted.”

15. Search Assistant software collects non-personally identifiable information that is passed on as a result of a 404 error, DNS errors, search request and the like. Walnut would pass this information on to its paid search placement listings provider (e.g., Overture) to be able to present paid placement search listings in response to the mis-typed URL, search or the context, respectively. These search listings are presented to the user. Additionally, if a user clicks on a paid search listing link presented, the software would track that click and then pass that referral on to the listing provider. The purpose of this information collection is to enable the paid search listings provider to provide the paid search results and to enable payment for any click throughs on the paid search listings.

16. Direct Revenue did not control Top Moxie and so has no specific knowledge as to the information they collected or provided to third parties; however, according to Top Moxie's privacy policy (www.topmoxie.com/privacy.html), they do not collect personal information, but only collect a log of their product performance. They do share the data in an aggregated form with their distributors. DirectRevenue has had access to their data to determine the revenue due from Top Moxie to DirectRevenue and such data only included aggregated information

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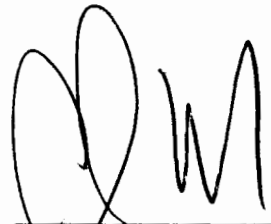
regarding the number of their Software installed through DirectRevenue and the revenue attributable to such distributions.

“Subpoena Paragraph 5. For each third-party target software program distributed by Direct Revenue: G. Documents sufficient to identify all websites from which the program is distributed.”

17. The third-party target software programs were not distributed separately from DirectRevenue’s Software. See affidavit of Chris Dowhan for further information on such distribution.

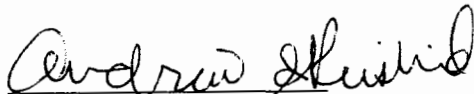
“Subpoena Paragraph 5. For each third-party target software program distributed by Direct Revenue: H. Documents sufficient to identify what disclosure is provided to consumers about the program.”

18. The disclosure provided to users who downloaded third party target software programs in conjunction with DirectRevenue’s Software was the same as those who downloaded DirectRevenue’s Software alone. See affidavit of Chris Dowhan for further information on such disclosures.



ALAN MURRAY

Sworn to before me
This 23rd day of September 2005


Notary Public

02 RE 6130443 exp 7/18/05

Exhibit 1

DirectRevenue-developed Software

Common VERSION NAME for sequential updates to Software	Approximate RELEASE DATE	Version Displays Pop-Up Ads	Version transmits forensic data	Server Collects forensic data	Version transmits GET data	DR Servers collect GETdata	Version transmits Form POST data	Servers collect POST data	Version Captures keystrokes	Version redirect web addresses to other sites
iehelper.dll	Pre 5/17/02	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NO	NO
TPS108.dll	pre 5/17/02	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NO	NO
VX2.dll	pre 5/17/02	Yes	Yes	Yes	Yes	Yes	Yes	Yes	NO	NO
MSView.dll	10/20/2002	Yes	Yes	Yes	Yes	Yes	NO	NO	NO	NO
Host.dll	5/1/2003	Yes	Yes	Yes	Yes	Yes	NO	NO	NO	NO
bi.dll	8/19/2003	Yes	Yes	Yes	Yes	Yes	NO	NO	NO	NO
Twaintec.dll	11/14/2003	Yes	Yes	Yes	Yes	Yes	NO	NO	NO	NO
gsim.dll	12/1/2003	No	Yes	Yes	Yes	Yes	NO	NO	NO	NO
MXTarget.dll	2/24/2004	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO
systb.dll	5/23/2004	No	Yes	Yes	Yes	NO	NO	NO	NO	NO
voiceip.dll	5/24/2004	No	Yes	Yes	Yes	NO	NO	NO	NO	NO
LocalNRD.dll	7/8/2004	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO
MultiMPP.dll	8/17/2004	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO
Ceres.dll	11/25/2004	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO
Speer.dll	12/10/2004	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO
BTGrab.dll	12/16/2004	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO
Zserv.dll	12/17/2004	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO
Pynix.dll	1/22/2005	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO
DLMax.dll	1/23/2005	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO
IMGiant.dll	3/7/2005	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO
AHEXE.dll	3/14/2005	No	Yes	Yes	Yes	NO	NO	NO	NO	NO
Aurora.dll	4/5/2005	Yes	Yes	Yes	Yes	NO	NO	NO	NO	NO

Exhibit 1
Definitions

Version Displays Pop-Up Ads	The advertising client software displays user a pop ad triggered on business rules.
Version transmits GET data	The advertising client software intermittently transmits the GET data displayed in the browser's URL box.
DR Servers collect GETdata	DR's servers collect and configured to store GET data. In December of 2003 the storage of this data was terminated., except for a 3% sample. After 12/2003 the servers were set to evaluate then delete GET data associated with individual users.
Version transmits Form POST data	The advertising client software intermittently transmits a copy of certain data posted from online forms, e.g., first name, last name, e-mail address, street address and zip code fields, but not financial information, such as, ssn, cc numbers etc.
Servers collect POST data	DR's servers collect and configured to store POST data (defined above). In December of 2003 the storage of this data was terminated.
Version Captures keystrokes	DR clients have never been configured to capture key strokes.
Version redirect web addresses to other sites	Except in the case of server 404 errors DR clients have never been configured to redirect web addresses to other sites.
Version transmits forensic data	The advertising client software intermittently transmits a copy of certain system information for quality control reasons only, i.e., browser type, Operating System, registry data, installed software, MAC address, hostname of computer, windows id and running processes.
Server Collects forensic data	DR's servers are designed to collect, process and destroy forensic data.

Exhibit II

Internet Explorer - Microsoft Internet Explorer
 File Edit View Favorites Tools Help
 Back Forward Stop Search Favorites
 Address: http://partner.bestoffernetworks.com/reportselection.php
 you are logged in as: Seed Corn Advertising
 Account Info | Log Out

bestoffers
 NETWORKS

Form: 2005_09_20
 For: 2005_09_27

* Click field name to sort data.

Partner ID	DATE	US		UK		CA		EU		OTHER		TOTAL	
		Total Checks	New Checks	Total Checks	New Checks	Total Checks	New Checks	Total Checks	New Checks	Total Checks	New Checks	Total Checks	New Checks
SC0-2005-050126	09-22	1	0	0	0	1	0	0	0	0	0	2	0
SC0-2005-050126	09-21	3	0	0	0	1	0	0	0	0	0	4	0
SC0-2005-050126	09-20	2	0	0	0	1	0	0	0	0	0	3	0
TOTAL		6	0	0	0	3	0	0	0	0	0	6	0
SC0-2005-050914	09-22	17,125	1,869	1,284	357	148	11	79	6	426	24	19,062	2,267
SC0-2005-050914	09-21	19,689	3,480	1,475	516	148	15	99	10	486	60	21,897	4,081
SC0-2005-050914	09-20	22,069	5,268	1,438	512	152	15	91	6	459	50	24,208	5,851
TOTAL		58,888	10,617	4,197	1,385	451	41	269	22	1,371	134	65,176	12,199

Done
 Start

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Exhibit III - Sample reporting for BON advertisers

By Impressions	Impressions	Cost
	230,662	\$2,306.62

Name	imps	revenue
IM- Auto advertiser EX CPV 2005-04-20 Auto loan offer	11,040	\$110.40
IM- Auto advertiser EX CPV 2005-04-20 New Car offer	120,755	\$1,207.55
IM- Auto advertiser EX CPV 2005-04-20 Trade-in offer	98,867	\$988.67

By Dates

Date	Impressions	Cost
4/20/2005	14,930	\$149.30
4/21/2005	15,784	\$157.84
4/22/2005	15,522	\$155.22
4/23/2005	16,043	\$160.43
4/24/2005	16,818	\$168.18
4/25/2005	16,831	\$168.31
4/26/2005	16,181	\$161.81
4/27/2005	15,551	\$155.51
4/28/2005	17,535	\$175.35
4/29/2005	12,253	\$122.53
4/30/2005	15,646	\$156.46
5/1/2005	16,575	\$165.75
5/2/2005	20464	\$204.64
5/3/2005	20529	\$205.29