

EXHIBIT 61

Walnut Rev Update for May 05

Subject: Walnut Rev Update for May 05

From: Mattias Stanghed <mattias@direct-revenue.com>

Date: Thu, 2 Jun 2005 08:08:37 -0400

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Total Net Rev for Walnut May 05: \$193,944.0

Prev. Month: \$226,964.0

Estimate for June: \$180K

This pertains to revenue earned via the 404-client (a.k.a My Nut 1). All revenue was derived through Overture's CPC feed (courtesy of Walnut). This revenue is 100% US based and relies on QS purely for reporting purposes.

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