

EXHIBIT L

Subject: Sanjay Parekh
Date: Fri, 10 Jan 2003 11:28:25 -0800 (PST)
From: Matt Cutts <matt@google.com>
To: jonathan.skolnick@technologyreview.com
CC: Matt Cutts <matt@google.com>

Hi, I wanted to provide a reference for Sanjay Parekh at Digital Envoy for the Technology Review 100. I'm a software engineer at Google and I've had the chance to work closely with Sanjay while implementing their geolocation solution at Google.

Geolocation is an important issue on the Internet, and in my opinion no company does it better than Digital Envoy. For example, if a user surfs to Google from Germany or France, they probably want to start at google.de or google.fr. We use Digital Envoy's data to help us understand where our users are coming from and give them the right home page. Another quick example: we use geolocation data so that advertisers with our AdWords program can target their ads only to certain countries. If a business only serves Canada, limiting their ads to Canadian users will give much better return-on-investment.

In addition, you can certainly imagine the possibilities of customizing results based on where a user is from. Google uses Digital Envoy data in several ways, and their accuracy is unparalleled.

Which brings me to Sanjay. As co-founder of Digital Envoy, he's worked very hard to ensure the success and reputation of Digital Envoy. In my opinion, he's truly a great individual who deserves to be recognized for providing an important and useful service to the world. As time goes on, more people will hear of Sanjay and Digital Envoy. Now would be perfect time to recognize Sanjay for his work so far, and for the potential benefits that geolocation can provide.

Please keep this recommendation confidential for business reasons.
Thanks! Matt