EXHIBIT 27

Subject: Re: [iMarc] WWW Mail
From: "David Gomel" <David_Gomel@brown.edu>
Date: Tue, 14 Sep 2004 23:36:39 -0400
To: <dave@imarc.net>, <nils@imarc.net>

Dave and Nils,

Thank you for your prompt replies. I am a student at Brown University in Providence, RI, and myself and many students here have received broadcast email from one of your clients, connectU.com. While I am usually satisfied with being removed from a spammer's email list, the magnitude of this problem requires me to take further action. I will be gathering and compiling these emails from multiple people in the next few days and will send it all your way at that point.

Thank you for your cooperation.

-David Gomel

Subject: Re: [iMarc] WWW Mail
From: "Dave Tufts" <dave@imarc.net>
Date: Tue, 14 Sep 2004 22:01:21 -0400
To: <david@brown.edu>

I may be able to help, but I need a little more info:

I have have been spammed by one of your customers and would like to take action.

What customer?

How should I go about this?

What action would you like to take?

Please note that I am extremely serious about following through on this and will take whatever action is necessary to ensure that this customer is punished for having violated your AUP.

What is an 'AUP'?

Thanks,

Dave Tufts
http://imarc.net

Subject: Re: [iMarc] WWW Mail
From: "Nils Menten" <nils@imarc.net>
Date: Tue, 14 Sep 2004 22:19:21 -0400
To: <david@brown.edu>
CC: "support support" <support@imarc.net>

on 9/14/04 9:52 PM, david@brown.edu at david@brown.edu wrote:

From: David Gomel david@brown.edu

I have have been spammed by one of your customers and would like to take action. How should I go about this? Please note that I am extremely serious about following through on this and will take whatever action is necessary to ensure that this customer is punished for having violated your AUP.

Please send along the offending email and I will ensure you are removed from their mailing lists. My apologies for any inconvenience that may have been caused by one of our customers.

--

Nils Menten
nils@imarc.net
Newburyport, MA, USA
978-462-8848
http://www.imarc.net

Re: [iMarc] WWW Mail.eml | Content-Type: message/rfc822
| Content-Encoding: 7bit

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