

**EXHIBIT L**



FROM ADDRESS

- CASE: The from address should use title case, for example. FromName@vadmin.com
LENGTH: The from address should be long enough that the @ symbol doesn't show, yet short enough that no words are truncated. Depending on letter spacing, this is normally between 15 and 16 characters in length.

SUBJECT LINE

- CASE: The subject line should use sentence case or title case. UPPERCASE should only be used for emphasis.
LENGTH: The length of the subject line should not exceed 57 characters (when using title case) or 50 characters (when using UPPERCASE).

MESSAGE BODY

While the design of the content of the message is unique to each individual campaign, a few recommendations for designing your email campaign are listed below

- BRANDING: Brand your email as you would brand your webpage. Include your company logo, company or product colors, etc. to help consumers identify your brand.
FONT: When using live text, care should be taken to use fonts which are likely to be installed on a user's machine. The most common fonts are Arial, Verdana, Tahoma, and Times New Roman.
WIDTH OF CREATIVES: To ensure that the email fits in most user's email clients without side-scrolling, HTML creative should not exceed 485 pixels in width. Likewise, to avoid unwanted line-breaks, text emails should not exceed 68 characters in width. When using dynamically resized tables, please ensure that they read correctly in a variety of resolutions.
LINKS: While the color of text links can vary depending upon the creative, consumers easily recognize blue underlined text as a HTML link. Visited links should be in a different color, most commonly purple or magenta. All links, whether image or text, should be indicated by a change in cursor shape.
STYLE SHEETS: If Cascading Style Sheets (CSS) are used in your HTML page, the style sheet should be included in the HTML source.

FOOTER

A standard Virtumundo unsubscribe footer is applied to the bottom of all email campaigns. This footer immediately follows the content of the message. The footer is left justified, uses the full available width of the mailing, utilizes a small black Times New Roman font and has a white background. Please take this into consideration when designing creatives

insert jpg of footer here

Any placement of the footer other than the default (immediately following the content) should be marked with [FOOTER]. No more than 5 lines may separate the bottom of the message and the default footer

FILE SIZES

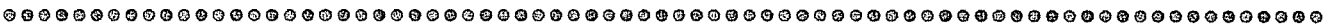
To ensure that creatives download quickly for all consumers, please limit your creatives to the following

Table with 2 columns: File Type and Size. Text-Based Email: 8K, HTML source: 10K, Images used in HTML creative: 50K

CONTENT

All content (including copy and images) should be relevant to the intent of the campaign and cannot contain profanity or vulgar language or images. All copy will be proofread for errors, spelling mistakes, grammar, etc. Each message will be screened for "flagged" words and phrases. CPA campaigns must not have any reference to the web address or url of the product or offer, they must only have links (to ensure accurate tracking).

\*See next page BIG FAT NO-NO's!



## ⌘ SUGGESTIVE OR RELIGIOUS CAMPAIGNS

Campaigns of a suggestive or religious nature must be toned down to avoid user complaints. This includes campaigns from Frederick's of Hollywood, Victoria's Secret, diet offers – any creative depicting a woman in a swimsuit, underwear or otherwise provocative clothing/situation. Likewise, words such as sex, orgasm, or any form of profanity should never be used in any subject line or body of an email.

## ⌘ WORDS/PHRASES

The following words and phrases are commonly used in SPAM, and will not be allowed to be used in any live text contained in any email campaign sent to our lists (either Virtumundo or vNet affiliates):

SUBJECT LINE:	"remove"	"unsub"	"advertisement"	"!" and "\$"
	"!" and "free"	"\$\$"	"free"	"xxx"
	"over 18"	"over 21"	"adults"	"adults only"
	"be 18"	"18+"	"erotic"	"adult en"
	"free" and "adult"	"free" and "sex"	"sex"	
FROM ADDRESS:	"sales@"	"success@"	"success."	"mail@"
	"@public"	"@savvy"	"profits@"	"hello@"
BODY COPY:	"money back"	"cards accepted"	"removal instructions"	
	"extra income"	"for free?"	"for free!"	
	"SPECIAL PROMOTION"	"one-time mail"	"\$\$\$"	
	"order today"	"order now!"	"money-back guarantee"	
	"mlm"	"@mlm"	"//////////"	
	"check or money order"	".000" and "!" and "\$"	"100% satisfied"	
	"more info" and "visit" and "\$"	"18+"	"xxx"	
	"over 18"	"over 21"	"must be 18"	
	"adults only"	"adult web"	"adult en"	
	"must be 21"	"Guarantee" and "satisfaction" or "absolute"		

Take care to avoid using any of the above flagged words in the name of any HTML images.