



114502

Domain Name Appraisal

Fair Market Value for **tau.com**

4/29/2007

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Fair Market Value Summary as of 4/29/2007

Market Low US\$50,900	Market Average US\$60,300	Market Hi US\$69,700
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Market Sale Averages for 30 Days Preceding 3/31/2007

Average US\$4,366.00	Median US\$600.00	High US\$1,500,000.00	Low US\$1.00
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Metrics Summary for tau.com

Extension: com	Incoming Links: 78,219	DMOZ Directory: Yes
Characters: 3	Plural: No	Yahoo Directory: Yes
Number of Words: 1	Suffix: No	Traffic Strength 30 /100
Number of Hyphens: 0	Prefix: No	Google PageRank: 3 /10
Numerical Characters: 0	Alexa Rank: 4,661,227	
CPC Advertising Price Strength: 198 /100	Keyword Search Popularity Strength: 0 /100	
English Frequency Strength: 0 /100	US Trademark Competition: Low	

Financing Schedule Summary for tau.com

Pay US\$5,372.00 per month for 12 months (total payments of US\$64,464.00)
Pay US\$2,853.00 per month for 24 months (total payments of US\$68,472.00)
Pay US\$2,017.00 per month for 36 months (total payments of US\$72,612.00)

Methodology

Comparable Domain Sales 1239	Collection Period 30 days preceding 3/31/2007	Sampling Error 2.84%
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Purpose & Assigned Use

This quote is intended to provide a US\$ value of a Domain Name in the secondary domain name aftermarket, after initial registration of the Domain Name with an accredited registrar. This quote may be used to determine a buy or sell price for this domain name, tax purposes, defining asset value or insurance value.

Property Description

This quote is for the following Domain Name, independent of any associated brand equity, revenue, income or profits: tau.com

Date of Quote

While Domain Name values fluctuate daily with market conditions, the following is the Effective Date of quote for this Domain Name: 4/29/2007

Marketplace

This quote applies to transactions within the secondary domain name marketplace, also referred to as the "aftermarket". The aftermarket is defined as any sale and/or exchange of domain name property after initial registration with an accredited registrar. The aftermarket consists of various brokers, exchanges and private transactions between individuals or companies.



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Statement of Value

We have calculated a fair market value based on the most recent sales activity.

Market Low
US\$50,900

Market Average
US\$60,300

Market Hi
US\$69,700

Finance Schedule

You may choose to sell or purchase a domain name through a seller financed arrangement. The following is simply provided as a courtesy in simplifying a payment plan over 12, 24 or 36 months. The following calculations use a time-value-money formula based the following interest rate using the US Prime Rate plus 2.25% (the maximum any bank can charge a business under a Small Business Administration loan) plus 2.00% risk premium for a domain name transaction:

12.5

Pay US\$5,372 per month for 12 months (total payments of US\$64,464)

Pay US\$2,853 per month for 24 months (total payments of US\$68,472)

Pay US\$2,017 per month for 36 months (total payments of US\$72,612)

Appraisal Methodology/Approach/Type

Zetetic collects random, representative secondary domain name market data on a continuous basis. Transactions are collected from various sources and in various ways. Transactions are verified between buyer and seller for authenticity and accuracy. Data is collected on each domain name then normalized. The domain names are statistically analyzed to develop a scientific forecasting model. The model is updated monthly to reflect current market conditions.

Comparables/Sample Size/Recency

This appraisal is based on the preceding 30 days of sales transactions from the following date, which can be referred to as the number of "comparable transactions" this appraisal is based on:

1239 transactions as of 3/31/2007



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Variables Measured

This appraisal is based on measurement and tracking of 28 variables. The following data and related calculations were used, in part, to calculate your appraisal:

Extension:	com	We currently measure com, net, org, biz, info, fm, nl, cc, us, la, sc, co.uk, co.kr, com.ar, org.uk, ws, cx, nu, ca, tv, tc, de, it, ch, br, dk, at, pn, jp, md, se, cd, cn, to, cz, be, co, ru, fr, io, tm, bz, name, lu, om, ms, ag, co.in, hu, ne, st, in
Characters:	3	The number of unique characters
Number of Words:	1	The number of unique words within your domain name. Analysts have reviewed your domain name to determine the number of words.
Number of Hyphens:	0	Number of hyphens
Numerical Characters:	0	Count of numbers used
Incoming Links:	78,219	Total number of incoming links counted in AltaVista, AllTheWeb, Yahoo, MSN, Alexa & Google
Plural:	No	Whether the domain name is plural or singular
Suffix:	No	Whether there are any of the following suffixes: internet, dot, online, new, the, my, and, u, a, v, e, i, ive, web
Prefix:	No	Whether there are any of the following prefixes: internet, dot, online, new, the, my, and, u, a, v, e, i, ive, web
DMOZ Directory:	Yes	Whether the domain name is included in the Open Directory
Yahoo Directory:	Yes	Whether the domain name is included in the Yahoo Directory
Google PageRank:	3 /10	The Google PageRank of a possible 10, with 10 being best
US Trademark Competition:	Low	Competitive intensity for trademarking the domain name phrase. Low indicates there are no current trademark matches; Medium indicates there is exactly one possible existing match, which could belong to this domain name; High indicates there is more than one possible trademark match regardless of classification, any of which could belong to this domain name.
Alexa Rank:	4,661,227	Alexa's popularity ranking, lower numbers mean more popular
Traffic Strength	30 /100	Your site is indexed against the average unique daily visitors of domain names sold during the collection period.
CPC Advertising Price Strength:	198 /100	Various methods are used to calculate the pay per click or cost per click advertising value of the phrase within your domain name; it is then indexed against the pay per click value of domain names sold during the collection period.
English Frequency Strength:	0 /100	The English spoken and written frequency of the words and phrases within your domain name are indexed against the average for all domain names sold during the collection period.
Keyword Search Popularity Strength:	0 /100	The search engine keyword popularity of the keywords in your domain name is measured using Wordtracker Top 20,000 terms, weighted against the average of all domain names sold during the collection period.



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Statement of Appraiser Qualifications

The Principals of Zetetic have been involved in the research business, Internet marketing and various vertical industries since 1996. Zetetic Principals have experience in brand development, mass media advertising, financial sector, Internet advertising and marketing and market research. They have managed brands and advertising for companies like Ameritrade, 3Com, Sun Microsystems and what is now HarrisDirect. They have managed marketing and planning for companies like Excite@Home's MatchLogic. They have completed research that lead to billion dollar acquisitions and initial public offerings for companies like DoubleClick and Raindance Communications. They have completed market feasibility studies for companies like HealthInsurance.com, FinanCenter.com and bConnected. They have completed business plans for various startups. In addition, Principals have firsthand experience in the acquisition and sale of domain names in the secondary market and moderate the DomainNameDisucssion.com List, an industry leading newsletter since 2001.

Statement of Assumptions, Limiting Conditions, Fees & Disinterest

THIS APPRAISAL REPORT, AND ALL RESULTS CONTAINED HEREIN, IS PROVIDED "AS-IS" WITHOUT WARRANTY OF ANY KIND, EITHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT.

This appraisal report is provided exclusively to you, the requesting party, for your sole and exclusive use. This report is not valid for use by, or reliance on, by any third party. Zetetic shall not be responsible for any reliance by you or any other third party on the Appraisal Report and the results contained therein. Neither this Appraisal Report, nor the appraised value, is designed for, nor should be used as, a basis for establishing or evidencing the value of any Domain Name as collateral for buyers or lenders, as a business asset for any public or shareholder disclosure or private or public request for financing, or for any other purpose for which a third-party may rely on the Result.

Zetetic does not warrant the appraised value provided in this Appraisal Report. Valuations of Domain Names are, by nature, personal and subjective and many circumstances impact such valuations, which are beyond the control or knowledge of Zetetic. In addition, the appraised value may be based on information and data gathered by Zetetic from independent sources. Zetetic does not warrant the accuracy of any such information.

The appraised value provided in this report may not necessarily reflect the actual value of the Domain Name, or any transaction price or offer to purchase the Domain Name registration for the Domain Name listed in this report.

Zetetic makes no representations or warranties that any appraised value will reflect the actual value of any Domain Name, or any transaction price or offer to purchase the Domain Name registration for the Domain Name listed in this report. The appraised value provided reflects Zetetic's estimate of market value based on an assessment of market conditions at the time this Appraisal Report was issued and based upon Zetetic's appraisal model. Zetetic is not responsible for, and cannot predict, changes in the market or other circumstances that may effect or change Domain Name value. Zetetic makes no representations or warranties whatsoever about the accuracy of this report, and shall not be liable for any inaccuracies or errors contained or reflected in this Appraisal Report or it appraisal model. The Appraisal Report does not constitute an offer or contract.

Zetetic has no financial interest in the Domain Name or results from any sale of Domain Name.

Zetetic's fee is not contingent on appraised value of Domain Name.

IN NO EVENT WILL ZETETIC BE LIABLE TO ANY PARTY FOR ANY DIRECT, INDIRECT, SPECIAL OR OTHER CONSEQUENTIAL DAMAGES FOR ANY USE OF THIS APPRAISAL REPORT, INCLUDING, WITHOUT LIMITATION, ANY LOST PROFITS, BUSINESS INTERRUPTION, OR OTHERWISE.

Statement of Authenticity

I certify that all the information contained herein for this Domain Name Appraisal Report is accurate to the best of my knowledge. I furthermore certify that this Appraisal Report was prepared in accordance with the high standards set forth by Zetetic.

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Visit the following URL for certification

<http://certified.zetetic.com/114502.pdf>



Keith Pieper, Senior Analyst

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