

**Report of Independent Accountants**

To the Management and Board of Directors of aQuantive, Inc.:

We have examined Atlas DMT LLC's Management Assertion, included in the accompanying Management's Statement on the Effectiveness of Internal Control, that for the period January 1, 2006, through October 31, 2006, Atlas DMT LLC's internal control provided reasonable assurance that the objectives addressed in the stated Assessment Criteria were met. Atlas DMT LLC's management is responsible for maintaining effective internal control to achieve the objectives set forth in the Assessment Criteria. Our responsibility is to express an opinion on Management's Assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included obtaining an understanding of the internal control over those aspects in the Assessment Criteria, testing, and evaluating the design and operating effectiveness of the internal control, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Because of inherent limitations in any internal control, misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of internal control to future periods are subject to the risk that the internal control may become inadequate because of changes in conditions, or that the degree of compliance with policies and procedures may deteriorate.

In our opinion, Atlas DMT LLC's Management Assertion referred to above is fairly stated, in all material respects, based on the Assessment Criteria.

*PricewaterhouseCoopers LLP*

November 1, 2006

## Management's Statement on the Effectiveness of Internal Control

### Management Assertion

Atlas DMT LLC is responsible for maintaining internal control over its data and privacy practices as specified in the Assessment Criteria that follow. Atlas DMT LLC has assessed its internal controls over its data and privacy practices for the period January 1, 2006 through October 31, 2006, and has determined its internal control provided reasonable assurance that the objectives addressed in the Assessment Criteria were met.

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### Assessment Criteria

1. Atlas has logical security controls in place to adequately secure client data.
2. Atlas maintains effective internal controls to provide assurance that external reporting of a client's ad serving data is not aggregated with other client's ad serving data when requested by a client.
3. Atlas does not collect Personally Identifiable Information (PII) with its ad-serving technologies, such as action tags and Atlas cookies.
4. The Atlas website, [www.atlassolutions.com/privacy](http://www.atlassolutions.com/privacy), allows users the ability to opt out of the Atlas cookie and confirm that they have opted out.
5. Atlas's Platform for Privacy Preferences Project ("P3P") compact and full policies accurately support statements in its privacy policy found at [www.atlassolutions.com/privacy](http://www.atlassolutions.com/privacy).
6. Changes made to Atlas's applications, systems, and databases are tested and approved prior to release into the production environment.
7. Atlas has policies and procedures regarding the collection and use of PII, changes made to systems, and access to systems. These policies are reviewed, approved, and communicated to Atlas personnel.



Robert Gratchner  
Director of Privacy  
aQuantive, Inc.

*A Glossary of Significant Terms is attached*



## GLOSSARY OF SIGNIFICANT TERMS:

**“Ad Serving Data”** means client impression data, click data, and action tag data. Ad Serving Data does not include the Atlas cookie.

**“Advertiser”** means any entity on whose behalf the client or Atlas uses any part of the Atlas Digital Marketing Suite.

**“Atlas”** includes Atlas DMT, LLC, but excludes Atlas Search (formerly Atlas One point), Atlas On Demand, and Atlas Publisher.

**“Atlas Action Tag”** means a piece of html code that, when rendered by a browser displaying the Web page on which it is placed, calls an Atlas server for a transparent 1x1 pixel gif file that allows Atlas’s server to set and/or read an Atlas Cookie. Extended data action tags are separate from Atlas action tags.

**“Atlas Cookie”** means an alphanumeric identifier that is assigned to an Internet user’s computer when such computer is in communication with Atlas’s ad server, and is recorded by Atlas’s ad server (*e.g.*, when ads are served or clicked on, and when action tags are served). The Atlas cookie is contained in a file stored on the user’s cookie subdirectory as an atdmt cookie.

**“Atlas Digital Marketing Suite”** means the Atlas System, the Database of Site Profiles, Atlas’s proprietary technology for the placement and tracking of Atlas Cookies, the Training and Reference Materials, Media Material, and any other items (including any updates) provided by Atlas to clients and advertisers pursuant client's agreement with Atlas.

**“Client”** means an agency or a direct advertiser who uses any part of the Atlas Digital Marketing Suite.

**“Client Data”** means data collected or generated by client’s use of the Atlas Digital Marketing Suite, including but not limited to; Ad Serving Data, Extended Data, and Media Data.

**“Extended Data Action Tags”** means a types of action tag that enables data to be sent to Atlas’s server by an Advertiser’s Web site, (*e.g.*, via Action Tags), regarding information sought by such Advertiser about Internet users’ interactions with such Advertiser’s Web site, which information may include, but is not limited to, purchase amounts. Atlas’s clients are contractually proscribed from sending PII via Extended Data Action Tags.

**“Media Data”** means data generated by client’s use of the Atlas system for, or on behalf of, Advertisers, including but not limited to the following: budgets, media rates for media buys, media sites, and keywords used for keyword-based media buys.



**“Media Material”** means any media, including but not limited to, any document, memo, diskette, tape storage media, drawing, report, paper, note, writing or other tangible item that in whole or in part delivers the Atlas Digital Marketing Suite, the Atlas system, the Training and Reference Materials, or any of Atlas's proprietary information to client.

**“Personally Identifiable Information (PII)”** means data that can be used to identify or locate a natural person, including but not limited to the following: name, address, telephone number, e-mail address, and social security number. PII also includes any other data, including, but not limited to, anonymous identifiers, demographic data, or behavioral data when such data is linked to PII and identifies a person to the party holding such data. Atlas’s clients are contractually prohibited from sending PII via Extended Data Action Tags.

**“Platform for Privacy Preferences Project (“P3P”)”** enables Websites to express their privacy practices in a standard format that can be retrieved automatically and interpreted easily by user agents. P3P user agents will allow users to be informed of site practices (in both machine- and human-readable formats) and to automate decision-making based on these practices when appropriate. Thus users need not read the privacy policies at every site they visit.

**“Security Controls”** means employing technical solution(s) to protect the information asset. Some examples include firewall systems, access control systems, password systems and intrusion detection systems.

**“Training and Reference Materials”** means the training and reference materials, including any updates of these materials, that Atlas provides to client pursuant to client's agreement with Atlas, for purposes of using the Atlas Digital Marketing Suite.

**“User”** means a person or organization that uses a computer.