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Top Trend: DIY Tax Prep

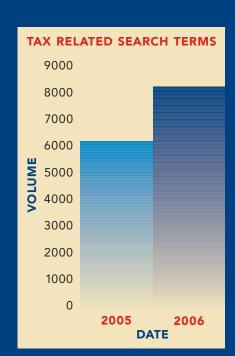
ontrary to widely-held assumptions that April has exclusivity on tax season, online search for tax resources is up significantly in late January - February versus last year, spiking due to early filers and searches for tax preparation software.

Search term activity in the Business & Finance Accountancy category is up 133% this year, according to Hitwise data. We expect this activity to continue, spiking again in April.

Online search marketers quickly capitalized on this growth in demand. Key terms driving this category range from do-it-yourself software to tax laws.

Companies aware of these search trends, and nimble enough to adjust their online marketing budgets, are well-prepared to capture this increased traffic.

"This trend demonstrates performance-based marketing at its best", said Jake Winebaum, CEO and founder of Business.com. "The jump in advertising by tax service and software companies is scaling in line with the increase in consumer search behavior. As search demand rises for these terms, so do the marketing budgets."



HotSheet

THE BUSINESS.COM HOT 10 LIST

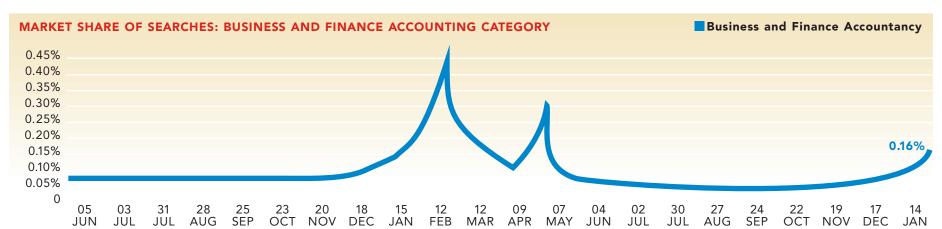
Based on the increase of searches and clicks through to clients on the Business.com network, below are the Hot 10 companies who are benefiting from this trend:

- **2nd Story Software, Inc.** / Tax preparation software and Web-based services / <u>www.taxact.com</u>
- The Accounts Payable Network LLC / Accounts payable resource and tax reference for finance professionals / www.theaccountspayablenetwork.com
- ProSeries / Tax preparation software / www.proseries.com
- PASSOnline / Continuing professional education and training in accounting, financial services, and taxation / www.passonline.com
- Turbotax / Step-by-step guide for filing taxes / www.turbotax.com
- PayCycle / Instant payroll, paychecks, stubs and taxes / www.paycycle.com
- National Tax Training School / Accredited correspondence courses for training in professional income tax preparation / www.nattax.com
- Lorman / Tax law/legal seminars for attorneys in the US and Canada / www.lorman.com
- Voltaire, Inc. / Accounting, tax filing services, reporting and payroll processing for small and medium-sized businesses / www.voltaire.com
- Tax Refund Xpress / Professional tax software / <u>www.taxbrain.com</u>

Popular Tax-Related Search Terms

TurboTax, H&R Block, TaxACT Online and TaxSlayer. These companies have maintained their top rankings as most visited tax-related websites compared to this time last year.

The below industry category chart shows the market share of visits to the accounting category. A second peak in traffic is expected to occur just prior to tax day, April 15th.

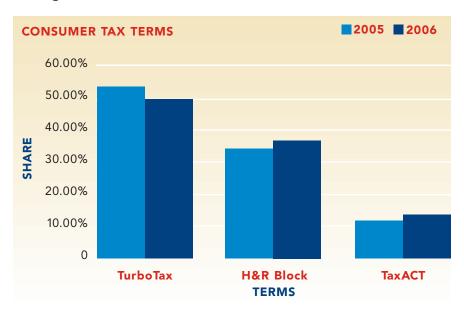


Business.com and Small Business Search for Tax Resources:

This trend has also affected small businesses and their increased activity researching and purchasing tax services online.

Compared to December '05, tax-related traffic on the Business.com network spiked in January. The entire category experienced 800% growth from December '05 – January '06.

The below graphs illustrate the percentage share change in popular consumer and business tax-related search terms over the 4 weeks ending 02/04/2006 and 02/05/2005.



Consumer-Oriented Tax Search Terms	2005	2006	Year Over Year Change in Volume
Turbotax	52.74%	50.16%	- 2.58%
H&R Block	35.69%	36.53%	+ 0.84%
TaxACT	11.56%	13.3%	+ 1.74%

BUS	INESS F	RELATED	TAX TERMS		2005	2006
	80					
	70					
	60					
щ	50					
SHARE	40					
S	30					
	20					
	10					
	0					
	C	2uickbool	ks Worker's Compensation	Sales Tax TERMS	Tax Law	Payroll Tax

Business Related Tax Search Terms	2005	2006	Year Over Year Change in Volume
Quickbooks	63.77	69.96	+ 6.19 %
Workers Compensation	17.34	13.58	- 3.78
Sales Tax	14.72	8.64	- 6.08%
Tax Law	2.64	3.7	+ 1.06%
Payroll Tax	1.13	1.23	+ .10%