UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): July 1, 2010

comScore, Inc.
(Exact name of registrant as specified in its charter)

Delaware	**000-1158172**	**54-1955550**
(State of incorporation)	(Commission File Number No.)	(IRS Employer Identification No.)

11950 Democracy Drive, Suite 600
Reston, Virginia 20190
(Address of principal executive offices)

(703) 438-2000
(Registrant’s telephone number, including area code)

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

o Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

o Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

o Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

EXPLANATORY NOTE

On July 1, 2010, comScore, Inc., a Delaware corporation ("comScore") filed a Current Report on Form 8-K to report it acquired Nexius, Inc., a Virginia corporation ("Nexius"). In response to Item 9.01(a) and Item 9.01(b) of such Current Report on Form 8-K, comScore stated that it would file the required financial information by amendment, as permitted by Item 9.01(a)(4) and Item 9.01(b)(2). comScore hereby amends its Current Report on Form 8-K filed on July 1, 2010 to provide the required financial information.

Item 9.01 Financial Statements and Exhibits.

(a) Financial Statements of Businesses Acquired

The audited consolidated financial statements of Nexius as of and for the year ended December 31, 2009 and the unaudited consolidated financial statements of Nexius as of June 30, 2010 and for the six month periods ended June 30, 2010 and 2009, and the notes related thereto, are filed as Exhibit 99.2 to this Current Report on Form 8-K/A and are incorporated by reference herein.

(b) Unaudited Pro Forma Financial Information

The unaudited pro forma condensed consolidated financial information of comScore as of and for the six months ended June 30, 2010 and for the year ended December 31, 2009 giving effect to the acquisition of Nexius, are filed as Exhibit 99.3 to this Current Report on Form 8-K/A and are incorporated by reference herein.

(d) Exhibits

Exhibit No.	Description
2.1*	Stock Purchase Agreement with Nexius, all of the shareholders of Nexius and Nabil Taleb, as representative of the shareholders of Nexius, dated July 1, 2010.
23.1	Consent of McGladrey&Pullen, LLP, independent auditor for Nexius.
99.1**†	Press Release dated July 1, 2010.
99.2	Financial statements of Nexius as of and for the year ended December 31, 2009 and Independent Auditor's Report thereon and the unaudited financial statements as of June 30, 2010 and for the six month periods ended June 30, 2010 and 2009.
99.3	comScore unaudited pro forma condensed consolidated financial information as of and for the six months ended June 30, 2010 and for the year ended December 31, 2009.

* To be filed with comScore's Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2010 pursuant to Regulation S-K, Item 601(a)(4).

** Previously filed as an exhibit to the comScore's Current Report on Form 8-K, Commission File No. 000-1158172, filed on July 1, 2010.

† This Exhibit has been furnished, not filed, with this Current Report on Form 8-K/A. Accordingly, this Exhibit will not be incorporated by reference into any other filing made by the Company with the Securities and Exchange Commission unless specifically identified therein as being incorporated by reference.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

comScore, Inc.

By: /s/ Christiana L. Lin
Christiana L. Lin
SVP, General Counsel and Chief Privacy Officer

Date: September 14, 2010

Exhibit Index

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Exhibit 23.1

CONSENT OF INDEPENDENT AUDITOR

We consent to the incorporation by reference in the following Registration Statements:

(1) Registration Statement (Form S-8 No. 333-144281) pertaining to the 1999 Stock Plan and the 2007 Equity Incentive Plan of comScore, Inc., a Delaware corporation (“comScore”);

(2) Registration Statement (Form S-8 No. 333-155355) pertaining to the 2007 Equity Incentive Plan of comScore;

(3) Registration Statement (Form S-8 No. 333-159126) pertaining to the 2007 Equity Incentive Plan of comScore;

(4) Registration Statement (Form S-8 No. 333-166349) pertaining to the 2007 Equity Incentive Plan of comScore; and

(5) Registration Statement (Form S-3 No. 333-166350) pertaining to a universal shelf registration of securities by comScore

of our report dated June 24, 2010, except for Note 8 as to which the date is August 20, 2010, relating to our audit of the financial statements of Nexius, Inc. as of and for the year ended December 31, 2009, included in this Current Report on Form 8-K/A.

/s/ McGladrey&Pullen, LLP

Vienna, Virginia

September 14, 2010

Exhibit 99.2

Nexius, Inc.

Financial Statements

December 31, 2009

Contents

McGladrey&Pullen
Certified Public Accountants

Independent Auditor's Report

To The Board of Directors
Nexius, Inc.
Herndon, Virginia

We have audited the accompanying balance sheet of Nexius, Inc. as of December 31, 2009, and the related statements of operations, stockholders' equity (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Nexius, Inc. as of December 31, 2009, and the results of its operations and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 6 to the financial statements, the Company adopted the accounting standard on accounting for uncertainty in income taxes on January 1, 2009.

McGladrey & Pullen, LLP

Vienna, VA

June 24, 2010, except for Note 8 as to which the date is August 20, 2010

Nexius, Inc.

Balance Sheets

June 30, 2010 and December 31, 2009

	June 30, 2010 (unaudited)	December 31, 2009
Assets		
Current assets:		
Cash and cash equivalents	$ 921,076	$ 1,175,955
Accounts receivable, net	6,607,118	5,939,035
Prepaid expenses	420,164	324,451
Cost of products and services, current portion	2,469,669	2,389,594
Total current assets	10,418,027	9,829,035
Equipment, software and leasehold improvements, net	583,315	827,285
Cost of products and services, net of current portion	49,805	230,801
Deferred income tax asset	2,419,319	1,943,475
Total assets	$13,470,466	$ 12,830,596
Liabilities and Stockholders' Equity (Deficit)		
Current liabilities:		
Notes payable, current portion	$ 1,417,353	$ —
Accounts payable	1,517,105	958,393
Income taxes payable	162,854	90,318
Accrued expenses	2,631,050	2,346,626
Equipment loans payable	392,747	471,358
Deferred revenue, current portion	9,068,443	8,539,352
Total current liabilities	15,189,552	12,406,047
Notes payable, net of current portion	1,575,859	2,190,824
Deferred revenue, net of current portion	19,583	564,627
Total liabilities	16,784,994	15,161,498
Commitments and Contingencies		
Stockholders' Equity/(Deficit)		
Common stock, $.01 par value; authorized 20,000,000 shares, issued and outstanding 16,000,000 shares	160,000	160,000
Accumulated deficit	(3,474,528)	(2,490,902)
Total stockholders' deficit	(3,314,528)	(2,330,902)
Total liabilities and stockholders' equity	$13,470,466	$ 12,830,596

See notes to the financial statements

Nexius, Inc.

Statements of Operations

Six Months Ended June 30, 2010 and 2009 and Year Ended December 31, 2009

	Six months ended		
	June 30, 2010 (unaudited)	June 30, 2009 (unaudited)	Year Ended December 31, 2009
Nexius services	$15,344,722	$11,235,025	$ 23,995,575
Nexius products	4,309,741	5,924,642	8,155,523
Gross sales	19,654,463	17,159,667	32,151,098
Cost of sales	16,416,106	12,877,967	25,985,037
Gross profit	3,238,357	4,281,700	6,166,061
Selling , general and administrative	4,592,568	4,237,518	8,996,015
Income/(loss) from operations	(1,354,211)	44,182	(2,829,954)
Interest expense, net	89,260	43,595	125,738
Income/(loss) before income taxes	(1,443,471)	587	(2,955,692)
Income tax benefit	(459,845)	(101,407)	(1,293,748)
Net income/(loss)	$ (983,626)	$ 101,994	$ (1,661,944)

See notes to the financial statements

Nexius, Inc.

Statements of Stockholders' Equity/(Deficit)

Period Ended June 30, 2010 (Unaudited) and Year Ended December 31, 2009

	Common Stock		Accumulated	
	Shares	Amount	Deficit	Total
Balance as of January 1, 2009	16,000,000	$ 160,000	$ (593,101)	$ (433,101)
Adoption of accounting standard for uncertainty in income taxes	—	—	(235,857)	(235,857)
Balance as of January 1, 2009, as restated	16,000,000	160,000	(828,958)	(668,958)
Net loss	—	—	(1,661,944)	(1,661,944)
Balance as of December 31, 2009	16,000,000	160,000	(2,490,902)	(2,330,902)
Net loss (unaudited)	—	—	(983,626)	(983,626)
Balance as of June 30, 2010	16,000,000	$ 160,000	$(3,474,528)	$(3,314,528)

See notes to the financial statements

Nexius, Inc.

Statements Of Cash Flows

Six Months Ended June 30, 2010 and June 30, 2009 and

Year Ended December 31, 2009

	Six months ended June 30, 2010 (unaudited)	Six months ended June 30, 2009 (unaudited)	Year ended December 31, 2009
Cash Flows From Operating Activities			
Net (loss) income	$ (983,626)	$ 101,994	$ (1,661,944)
Adjustments to reconcile net loss to net cash used in operating activities:			
Depreciation and amortization	321,707	327,724	690,198
Provision for doubtful accounts	(14,944)	495	(18,220)
Deferred income taxes	(475,844)	84,748	(1,073,985)
(Increase) decrease in assets:			
Accounts receivable	(653,139)	(2,431,709)	(2,515,773)
Prepaid expenses	(95,713)	(18,329)	(128,193)
Income tax receivable	—	(94,826)	78,253
Cost of products and services	100,921	(433,235)	(971,583)
Increase (decrease) in liabilities:			
Accounts payable	558,712	1,574,604	673,382
Income tax payable	72,536	(235,857)	(145,539)
Accrued expenses	284,424	120,400	(41,483)
Deferred revenue	(15,953)	(2,092,043)	2,241,625
Net cash used in operating activities	(900,919)	(3,096,034)	(2,873,262)
Cash Flows From Investing Activities			
Purchases of equipment, software, and leasehold improvements	(77,737)	(119,290)	(320,770)
Net cash used in investing activities	(77,737)	(119,290)	(320,770)
Cash Flows From Financing Activities			
Proceeds from notes payable	802,388	2,123,031	2,183,770
Payments on equipment loans payable	(78,611)	(73,186)	(149,036)
Net cash provided by financing activities	723,777	2,049,845	2,034,734
Net decrease in cash and cash equivalents	(254,879)	(1,165,479)	(1,159,298)
Cash And Cash Equivalents			
Beginning	1,175,955	2,335,253	2,335,253
Ending	$ 921,076	$ 1,169,774	$ 1,175,955
Supplemental Disclosure Of Cash Flow Information			
Cash paid for interest	$ 89,260	$ 44,144	$ 126,287
Cash paid for income taxes	$ —	$ 124,128	$ 124,128

See Notes to Financial Statements.

Note 1. Nature Of Business And Significant Accounting Policies

Nature of business: Nexius, Inc. (the Company) was formed in August 2001, under the laws of the Commonwealth of Virginia. The Company develops software and provides customized technology services to the Communication Services Provider (CSP) market through two primary lines of business, Nexius Services and Nexius Products. The Nexius Services provides services to the CSP market through four core practice areas, technology, network engineering, network deployment and OSS/software services. The Nexius Services technology team advises telecommunications operators, vendors, and investors on emerging technologies, and helps them formulate sound business strategies. The Nexius Services supports our clients in a variety of capacities, including: full turnkey projects, staff augmentation, or milestone based projects. This practice provides network services that range from network planning and design, performance and optimization, and field services to other engineering solutions. The Company supports clients in the area of network deployment with expertise in site development services, helping them as their new site builds. The Nexius OSS/Software Services team provides our clients with extensive subject matter expertise in telecommunications technologies and operations, a proven Agile-based development and deployment methodology, and reliable support across the spectrum of OSS solutions. Nexius Products are built on Nexius' XPLORE family. XPLORE provides the CSP market with business intelligence tools allowing them to extrapolate, correlate, and render, in a standardized and intuitive way, information from disparate point products and data stores across the communications providers' cross functional organizations. Nexius licenses XPLORE in individual or as a suite of XPLORE Managers, along with customization and implementation services, and maintenance and support services.

A summary of the Company's significant accounting policies follows:

Unaudited interim financial information: The financial statements as of June 30, 2010 and for the six months ended June 30, 2010 and 2009 included herein have been prepared by the Company without audit, pursuant to the rules and regulations of the Securities and Exchange Commission (the "SEC"). Certain information and footnote disclosures normally included in financial statements prepared in accordance with U.S. generally accepted accounting principles have been condensed or omitted pursuant to such rules and regulations. However, the Company believes that the disclosures contained herein comply with the requirements of the Securities Exchange Act of 1934, as amended, and are adequate to make the information presented not misleading. The financial statements included herein, reflect all adjustments (consisting of normal recurring adjustments) which are, in the opinion of management, necessary for a fair presentation of the financial position, results of operations and cash flows for the interim periods presented. The results of operations for the six months ended June 30, 2010 and 2009 are not necessarily indicative of the results to be anticipated for the entire year ending December 31, 2010. All references to June 30, 2010 or to the six months ended June 30, 2010 and 2009 in the notes to these financial statements are unaudited.

Basis of accounting: The accompanying financial statements are presented in accordance with the accrual basis of accounting, whereby revenue is recognized when earned and expenses are recognized when incurred.

Revenue recognition: The Company's revenues are generated from its two lines of business: Nexius Services and Nexius Products.

Note 1. Nature Of Business And Significant Accounting Policies (continued)

Nexius Services generates revenues primarily through the providing of consulting resources to clients, on a time-and materials basis or through fixed-fee or “turnkey” contracts. Revenues from time-and-materials consulting contracts are recognized based upon fixed billable rates for hours or months delivered. Revenues from fixed-price consulting contracts are recognized upon contract completion due to the short-term nature of the associated contracts.

Nexius Products generates revenues from providing a variety of software products and services that provide network data business intelligence tools for Communication Services Providers. These include software licenses, professional services (including implementation, training and customized consulting services), hosting, and maintenance and technical support contracts. Certain of the Company’s arrangements contain multiple elements, consisting of the various services the Company offers. For many of these arrangements, the Company has determined that there is not objective and reliable evidence of fair value for any of its services and, therefore, accounts for all elements in multiple element arrangements as a single unit of accounting. In these arrangements, the Company recognizes the entire arrangement fee over the performance period of the last deliverable. As a result, the total arrangement fee is recognized on a straight-line basis over the period beginning with the commencement of the last deliverable service period.

The Company recognizes revenue in accordance with FASB ASC Topic 985, *Software* (ASC 985), originally issued as Statement of Position (SOP) No. 97-2, *Software Revenue Recognition*, and FASB ASC Topic 605, *Revenue Recognition* using the completed-contract method. ASC 985 requires that revenue recognized from multiple deliverable arrangements that include software licenses be allocated to the various elements of the arrangement based on the relative fair values of the elements, such as maintenance and technical support, training and consulting services, and implementation services. If the relative fair values of the elements based on “vendor specific objective evidence” (VSOE) cannot be determined, revenue must be recognized over the service period of the last delivered element. ASC 985, under the completed-contract method, requires that for certain production-type contracts, income is recognized only when a contract is completed or substantially completed. During the period of performance, billings and costs are accumulated on the balance sheet, but no profit or income is recorded before completion or substantial completion of the work. Deferred revenue is recognized when amounts are billed and received prior to customer acceptance.

<u>Cost of revenue</u>: Costs of revenue differ along the Company’s two lines of business.

Nexius Services’ cost of revenue consists primarily of the expenses of providing staff on a time-and-materials basis or completion of fixed-fee contracts. Consistent with the nature of the contracts and revenues of Nexius Services, costs are expensed as incurred.

Nexius Products’ cost of revenues includes the development of the XPLORE family of software products and other customized software, as well as providing customized and professional services. For services the Company provides, costs are expensed as incurred. For software developed for sale, costs, mainly labor, are capitalized and amortized over likely sales, as determined by management. Customized software costs are capitalized and amortized over the revenue recognition period for each contract. As of June 30, 2010 and December 31, 2009, capitalized costs of products and services were $2,519,474 and $2,620,395, respectively.

Note 1. Nature Of Business And Significant Accounting Policies (continued)

Accounts receivable: Billed accounts receivables are carried at original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a monthly basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Billed accounts receivables are written off when deemed uncollectible. Recoveries of billed accounts receivable previously written off are recorded when received. Unbilled amounts represent costs and fees incurred, but not billed. The Company considers a receivable past due if the invoice is outstanding for more than 60 days. Interest is not accrued on past due receivables.

Cash and cash equivalents: Cash and cash equivalents include primarily cash and short-term investments with maturities of 90 days or less.

Equipment, software and leasehold improvements: Leasehold improvements and equipment are recorded at cost. Depreciation and amortization is provided using the straight-line method over the assets' estimated remaining useful lives of the depreciable assets, ranging from three to five years. Leasehold improvements are amortized on a straight- line basis over the shorter of the lease term or remaining estimated useful life of the asset.

Valuation of long-lived assets: The Company accounts for long-lived assets in accordance with the provisions of FASB ACS Topic 360, *Property, Plant and Equipment* (ASC 360), originally issued as SFAS No. 144, *Accounting for the Impairment or Disposal of Long-Lived Assets*. This statement requires that long-lived assets be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If the carrying amount of an asset exceeds its estimated future cash flows, an impairment charge is recognized for the amount by which the carrying amount of the asset exceeds the fair value of the asset. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

Income taxes: The Company utilizes the asset and liability method of accounting for income taxes as set forth in FASB ASC Topic 740, *Income Taxes*, (ASC 740), originally issued as SFAS No. 109, *Accounting for Income Taxes*. Under the asset and liability method, deferred income taxes are determined based on the temporary differences between the financial statement and tax bases of assets and liabilities using enacted tax rates. A valuation allowance is recorded when it is more likely than not that some of the deferred income tax assets will not be realized.

On January 1, 2009, the Company adopted the accounting standard on accounting for uncertainty in income taxes, which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the Company may recognize the tax benefit from an uncertain tax position only if it is more-likely-than-not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the

Note 1. Nature Of Business And Significant Accounting Policies (continued)

position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses derecognition, classification, interest and penalties on income taxes, and accounting in subsequent periods.

Software development and research and development costs: The Company accounts for software development costs in accordance with provisions of FASB ASC Topic 985-20, originally issued as SFAS No. 86, *Accounting for the Costs of Computer Software to be Sold, Leased, or Otherwise Marketed*. Under the standard, capitalization of software development costs begins upon the establishment of technological feasibility, subject to net realizable value considerations. To date, the period between achieving technological feasibility and the general availability of such software has been short; therefore, the software development costs qualifying for capitalization have been insignificant. Accordingly, the Company has not capitalized any software development costs and has charged all such costs to research and development expense. Research and development costs are expensed as incurred.

Concentrations of credit risk: The Company maintains cash in bank deposits, certificates of deposit, and money market accounts which at times may exceed federally insured limits. The Company has not experienced any losses in such accounts and does not believe it is exposed to any significant credit risk on cash and cash equivalents. The Company has three customers that accounted for approximately 64% and 94% of total revenues for the six months ended June 30, 2010 and 2009, respectively. Accounts receivable from these customers approximated 63% of total accounts receivable at June 30, 2010. The company had five customers that accounted for approximately 90% of total revenues for the year ended December 31, 2009. Accounts receivable from these customers approximated 81% of total accounts receivable at December 31, 2009.

Use of estimates: The preparation of financial statements requires management to make estimates and judgments that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Recent accounting pronouncements: In September 2009, the Financial Accounting issued Accounting Standards Update (ASU) 2009-13, *Multiple-Deliverable Revenue Arrangements* (ASU 2009-13), which amends the revenue guidance under Subtopic 605-25, *Multiple Element Arrangements*. ASU 2009-13 addresses how to determine whether an arrangement involving multiple deliverables contains more than one unit of accounting and how arrangement consideration shall be measured and allocated to the separate units of accounting in the arrangement. ASU 2009-13 is effective for periods beginning after December 15, 2010, with earlier adoption permitted. The Company is currently evaluating the timing of its adoption of ASU 2009-13 and the impact that ASU 2009-13 will have on its financial statements.

Subsequent events: The Company has evaluated subsequent events through August 20, 2010 the date on which the financial statements were available to be issued. See Note 8 for a description of the subsequent event.

Note 2. Accounts Receivable, net

Accounts receivable as of June 30, 2010 and December 31, 2009, consist of the following:

	2010	2009
Billed costs and fees	$ 5,546,285	$ 5,483,573
Unbilled costs and fees	1,062,711	472,284
	6,608,996	5,955,857
Less allowance for doubtful accounts	1,878	16,822
	$ 6,607,118	$ 5,939,035

Note 3. Equipment, Software And Leasehold Improvements, net

Equipment, software and leasehold improvements at June 30, 2010 and December 31, 2009, consist of the following:

	2010	2009
Network and IT hardware	$ 1,753,437	$ 1,676,391
Software and licenses	510,719	491,608
Furniture and leasehold	47,383	47,383
Automobile	9,500	9,500
	2,321,039	2,224,882
Less accumulated depreciation and amortization	1,737,724	1,397,597
	$ 583,315	$ 827,285

Note 4. Accrued Expenses

Accrued expenses at June 30, 2010 and December 31, 2009, consist of the following:

	2010	2009
Accrued subcontractors	$ 1,380,800	$ 1,201,011
Accrued wages and benefits	646,382	395,200
Accrued commissions	277,674	351,990
Accrued other expenses	326,194	398,425
	$ 2,631,050	$ 2,346,626

Note 5. Employee Benefit Plan

In 2004, the Company established a 401(k) Retirement Plan containing Profit-Sharing Plan provisions. Eligible employees may elect to have up to 25% of their compensation invested under the terms of the Profit-Sharing Plan. The Company has no contribution obligations to the plans, and no matching or discretionary funds were contributed during the periods ended June 30, 2010 and 2009 or the year ended December 31, 2009.

Note 6. Income Taxes

Income tax benefit for the periods ended June 30, 2010 and 2009, consist of the following:

	Six Months Ended		Year Ended
	June 30, 2010	June 30, 2009	December 31, 2009
Federal:			
Current	$ —	$ (147,262)	$ (207,639)
Deferred	(418,914)	68,827	(945,492)
	(418,914)	(78,435)	(1,153,131)
State:			
Current	15,999	(38,893)	(12,124)
Deferred	(56,930)	15,921	(128,493)
	(40,931)	(22,972)	(140,617)
Income tax benefit	$ (459,845)	$ (101,407)	$ (1,293,748)

Note 6. Income Taxes (continued)

Deferred income taxes reflect the impact of “temporary differences” between the amounts of assets and liabilities for financial reporting purposes and such amounts as measured by tax laws. ASC 740, *Income Taxes*, requires that a valuation allowance be established for deferred tax assets if it is more-likely-than-not that the deferred tax assets will not be realized. There was no valuation allowance deemed necessary as of June 30, 2010 or December 31, 2009.

The tax effect of temporary differences that give rise to significant portions of deferred tax assets and deferred tax liabilities at June 30, 2010 and December 30, 2009, are as follows:

Deferred income tax assets:		
Net operating losses and other carryforwards	$ 1,418,683	$ 1,214,180
Deferred revenue	841,590	665,798
Depreciation and amortization	25,542	54,111
Accrued vacation	87,245	—
Accrued bonus	35,976	—
Other	10,283	9,386
Total deferred income tax assets	$ 2,419,319	$ 1,943,475

As of June 30, 2010 and December 31, 2009, the Company had approximately $6,000,000 and $5,500,000 of federal net operating losses, including net operating losses plus other loss carryforwards. The availability of the net operating loss carryforwards to reduce the Company’s future federal income tax liability is subject to limitations under the IRS Code. The net operating loss carryforwards will expire in the years from 2028 to 2030.

The Company adopted the accounting standard on accounting for uncertainty in income taxes on January 1, 2009. The accounting standard addresses the accounting for income taxes by prescribing the minimum recognition threshold a tax position is required to meet before being recognized in the financial statements. In addition, the accounting standard expands the disclosure requirements concerning unrecognized tax benefits, as well as any significant changes that may occur in the next twelve months associated with unrecognized tax benefits. As a result of the implementation of this guidance, the Company recognized an approximate $235,000 increase in the liability for unrecognized tax benefits, which is accounted for as a reduction to the January 1, 2009 balance of retained earnings. As of June 30, 2010 and December 31, 2009, the Company had $25,000 of interest and penalties accrued.

The Company files income tax returns in the U.S. federal jurisdiction, Virginia and several other states. With few exceptions, the Company is no longer subject to U.S. federal, state and local income tax examinations by tax authorities for years before 2006. There are certain 2005 state tax returns which have been amended for which the statute of limitations has not yet expired.

Note 7. Commitments And Contingencies

Leases: Office space occupied by the Company is rented on a month-to-month basis, and is not subject to lease terms. Total rental expense attributable to operating leases was $281,631 and $310,159 for the periods ended June 30, 2010 and 2009, respectively. Total rent expense attributable to operating leases was $517,324 for the year ended December 31, 2009.

Equipment loans payable: The Company has two equipment loans with a financial institution that were entered into during 2007. Both loans have a 5-year term and carry interest rates of 6.85% and 7.35%. The loans require monthly payments of $5,642 and $9,529, which includes principle and interest. The loans are secured by equipment and guaranteed by two of the shareholders. There is a financial covenant requiring tangible net worth to be not less than $4,000,000. The Company did not meet this covenant as of December 31, 2010 and June 30, 2010 and therefore the total outstanding balance is shown as current on the balance sheet. The balance on the notes payable as of June 30, 2010 and December 31, 2009 were $392,747 and $471,358, respectively.

Future minimum payments on the loans as of December 31, 2010 are as follows:

2010	$ 160,085
2011	171,954
2012	133,710
2013	5,609
	$ 471,358

Notes payable: During the periods ended June 30, 2010 and 2009, the Company obtained one and three term loans from a related party totaling $750,000 and $2,100,000, respectively. Repayment of all four notes is to begin in January 2011 at an aggregate monthly amount of $262,643, including interest, and the loans will be paid in full in December 2011. Interest accrues on the loans at a rate of 5.25% and the unpaid balance is included with the notes payable on the balance sheet. Accrued interest will be repaid in 2011 with the principle monthly payments. Total interest expense attributable to these loans for the period ended June 30, 2010 and 2009 was $55,244 and $28,742, respectively. Total interest expense attributable to these loans during the year ended December 31, 2009 was $83,770.

The Company also obtained an unsecured note payable in 2009 that had an original balance of $9,500. The note has an interest rate of 8% and is due October 1, 2010. The balance at June 30, 2010 and December 31, 2009 was $2,398 and $7,054, respectively.

Included in the long-term notes payable amount of $2,190,824 on the balance sheet as of December 31, 2009 is the $2,100,000 of related party notes and accrued interest of $83,770 and the $7,054 balance on the unsecured note .

Note 7. Commitments And Contingencies (continued)

Legal proceedings: The Company is subject to legal proceedings and claims which arise in the ordinary course of business. As of June 30, 2010, it is the opinion of management that no asserted or pending litigation or claims against the Company is expected to have a material adverse effect on the Company's financial condition, results of operations, or liquidity.

Note 8. Subsequent Events

On July 1, 2010, Nexius sold all of its outstanding stock to comScore Inc. (NASDAQ: SCOR) for cash and comScore Inc. common stock totaling $24 million, subject to certain adjustments pursuant to the purchase agreement. Immediately preceding the sale, Nexius spun-off its Services line of business and corporate infrastructure into Nexius Solutions, Inc., and received in return 16 million shares of Series A Preferred Stock of Nexius Solutions, Inc. In conjunction with the transaction, Nexius Inc. agreed to redeem 3,188,640 shares of Nexius, Inc. common stock from one of the former owners of Nexius in exchange for the 16 million shares of Series A Preferred Nexius Solutions, Inc. preferred stock. ComScore and Nexius Solutions, Inc. have no ownership or stockholders in common. As part of the acquisition, Nexius Solutions, Inc. retains the rights to the Nexius brand.

EXHIBIT 99.3

Unaudited Pro Forma Financial Information

On July 1, 2010, comScore, Inc. ("comScore" or "the Company") completed its purchase of all of the outstanding capital stock of Nexius, Inc. ("Nexius"), and Nexius became a wholly-owned subsidiary of comScore (the "Acquisition"). The Acquisition was accomplished pursuant to the Stock Purchase Agreement.

The following unaudited pro forma consolidated financial statements have been prepared to give effect to the completed Acquisition. The unaudited pro forma consolidated balance sheet at June 30, 2010 gives effect to the Acquisition as if it had occurred on June 30, 2010. The unaudited pro forma consolidated balance sheet is derived from the unaudited historical financial statements of comScore and Nexius at June 30, 2010. The unaudited pro forma consolidated statement of operations for the year ended December 31, 2009 and the unaudited consolidated statement of operations for the six months ended June 30, 2010 gives effect to the Acquisition as if it had occurred on January 1, 2009 and January 1, 2010, respectively. The unaudited pro forma consolidated statement of operations is derived from the audited historical financial statements of comScore and Nexius as of and for the year ended December 31, 2009 and the unaudited, historical financial statements of comScore and Nexius as of and for the six months ended June 30, 2010.

In deriving the unaudited pro forma financial statements referred to above the Company included the effects of the divesture by Nexius of its consulting services division immediately prior to the acquisition of Nexius by comScore. Given the nature of Nexius' business operations, all of the transactions comprising the balances of the major asset, liability, revenue and expense classes could be easily reviewed and those transactions could be attributed to each of the various divisions on a specific identification basis. Certain inconsequential or common transactions that could not be clearly attributed to one of the divisions were allocated using a reasonable allocation basis for such transaction.

The Acquisition was accounted for under the acquisition method of accounting. Under the acquisition method of accounting, the total estimated purchase price, calculated as described in Notes 1 and 2 to the unaudited pro forma consolidated financial statements, is allocated to the net tangible and intangible assets acquired and liabilities assumed in connection with the Acquisition, based on their estimated fair values as of the effective date of the Acquisition. The preliminary allocation of the purchase price was based upon management's preliminary valuation of the fair value of tangible and intangible assets acquired and liabilities assumed and such estimates and assumptions are subject to change.

The unaudited pro forma consolidated financial statements do not include any adjustments regarding liabilities incurred or cost savings achieved resulting from the integration of the companies, as management is in the process of assessing what, if any, future actions are necessary. However, additional liabilities ultimately may be recorded for severance and/or other costs associated with removing redundant operations that could affect amounts in the unaudited pro forma consolidated financial statements, and their effects may be material and would be reflected in the consolidated statement of operations.

The unaudited pro forma consolidated financial statements should be read in conjunction with the historical audited consolidated financial statements and related notes of comScore, the section entitled *Management's Discussion and Analysis of Financial Condition and Results of Operations* contained in comScore's Annual Report on Form 10-K for the fiscal year ended December 31, 2009, filed on March 12, 2010, comScore's Amended Annual Report on Form 10-K/A for the fiscal year ended December 31, 2009, filed on April 28, 2010, the audited historical financial statements and related notes of Nexius as of December 31, 2009 and for the year then ended, which are attached as Exhibit 99.2 to this Form 8-K/A. The unaudited pro forma consolidated financial statements are not intended to represent or be indicative of the consolidated results of operations or financial condition of comScore that would have been reported had the acquisitions been completed as of the dates presented, and should not be construed as representative of the future consolidated results of operations or financial condition of the combined entity.

COMSCORE, INC.

UNAUDITED PRO FORMA CONSOLIDATED BALANCE SHEET
AS OF JUNE 30, 2010

(In thousands)

	comScore	Nexius Consolidated	Nexius Services a	Pro Forma Adjustments		Consolidated Total
Current assets:						
Cash and cash equivalents	$ 81,327	$ 921	$ (917)	$ (18,286)	b	$ 63,045
Short-term investments	4,649	—	—	—		4,649
Accounts receivable, net	34,921	6,607	(6,186)	63	c	35,405
Prepaid expenses and other current assets	3,237	420	(325)	(38)	d	3,294
Costs of products and sevices, current portion	—	2,470	—	(2,470)	e	—
Deferred tax assets	8,885	—	—	1,822	g	10,707
Total current assets	133,019	10,418	(7,428)	(18,909)		117,100
Long-term investments	2,809	—	—	—		2,809
Property and equipment, net	21,230	583	(257)	(36)	f	21,520
Costs of products and services, net of current portion	—	50	—	(50)	e	—
Other non-current assets	190	—	—	—		190
Long-term deferred tax assets	11,040	2,419	—	(9,192)	g	4,267
Intangible assets, net	16,951	—	—	17,550	h	34,501
Goodwill	50,069	—	—	13,998	i	64,067
Total assets	$ 235,308	$ 13,470	$ (7,685)	$ 3,361		$ 244,454
Current liabilities:						
Notes payable	$ —	$ 1,417	$ (3)	$ (1,414)	j	$ —
Accounts payable	2,272	1,517	(472)	345	k	3,662
Accrued expenses	11,760	2,631	(2,068)	(226)	l	12,097
Deferred revenues, current portion	51,673	9,068	(2,569)	(2,370)	m	55,802
Deferred rent	1,275	—	—	—		1,275
Income taxes payable	—	163	—	—		163
Equipment loans payable	—	393	—	(393)	n	—
Capital lease obligations	1,972	—	—	—		1,972
Total current liabilities	68,952	15,189	(5,112)	(4,058)		74,971
Notes payable, net of current portion	—	1,576	—	(1,183)	j	393
Deferred revenue, net of current portion	—	20	—	111	m	131
Deferred rent, long-term	8,128	—	—	—		8,128
Capital lease obligations, long-term	4,191	—	—	—		4,191
Other long-term liabilities	475	—	—	—		475
Total liabilities	81,746	16,785	(5,112)	(5,130)		88,289
Commitments and contingencies						
Stockholders' equity:						
Preferred stock	—	—	—	—		—
Common stock	31	160	—	(160)	o	31
Additional paid-in capital	204,269	—	—	3,178	p	207,447
Accumulated other comprehensive (loss) income	(108)	—	—	—		(108)
Accumulated deficit	(50,630)	(3,475)	(2,573)	5,473	o	(51,205)
Total stockholders' equity	153,562	(3,315)	(2,573)	8,491		156,165
Total liabilities and stockholders' equity	$ 235,308	$ 13,470	$ (7,685)	$ 3,361		$ 244,454

See notes to the unaudited pro forma consolidated financial statements.

COMSCORE, INC.

UNAUDITED PRO FORMA CONSOLIDATED STATEMENTS OF OPERATIONS
FOR THE SIX MONTHS ENDED JUNE 30, 2010

(In thousands, except share and per share data)

	comScore	Nexius Consolidated	Nexius Services	Pro Forma Adjustments		Consolidated
			a			
Revenues	**$ 78,101**	**$ 19,654**	**$ (15,345)**	**$ (1,799)**	**q**	**$ 80,611**
Cost of revenues (excludes amortization of intangible assets resulting from acquisitions shown below)	22,733	16,416	(12,832)	(1,070)	**q**	25,247
Selling and marketing	25,610	—	—	—		25,610
Research and development	11,135	—	—	—		11,135
General and administrative	14,373	4,593	(2,817)	851	**r**	17,000
Amortization of intangible assets resulting from acquisitions	1,165	—	—	1,238	**s**	2,403
Total expenses from operations	**75,016**	**21,009**	**(15,649)**	1,019		81,395
Income (loss) from operations	**3,085**	**(1,355)**	**304**	**2,818**		**784**
Interest and other income, net	154	(89)	—	89	**t**	154
(Loss) gain from foreign currency	(129)	—	—	—		(129)
Income (loss) before income taxes	**3,110**	**(1,444)**	**304**	**(2,729)**		**(759)**
Income tax (provision)/benefit	(2,056)	460	(117)	1,054	**u**	(659)
Net income (loss)	**$ 1,054**	**$ (984)**	**187**	**(1,675)**		**(1,418)**
Net income (loss) available to common stockholders per common share:						
Basic	**$ 0.03**	**$ (0.03)**	**$ 0.00**	**$ (0.05)**	**v**	**$ (0.05)**
Diluted	**$ 0.03**	**$ (0.03)**	**$ 0.00**	**$ (0.05)**	**v**	**$ (0.05)**
Weighted-average number of shares used in per share calculation — common stock:						
Basic	30,817,853	—	—	287,702	**v**	31,105,555
Diluted	31,625,650	—	—	(520,095)	**v**	31,105,555

See notes to the unaudited pro forma consolidated financial statements.

COMSCORE, INC.

UNAUDITED PRO FORMA CONSOLIDATED STATEMENTS OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2009

(In thousands, except share and per share data)

	comScore	Nexius Consolidated	Nexius Services a	Pro Forma Adjustments		Consolidated Total
Revenues	$ 127,740	$ 32,151	$ (23,996)	$ (1,501)	**q**	$ 134,394
Cost of revenues (excludes amortization of intangible assets resulting from acquisitions shown below)	38,730	25,985	(18,459)	(1,041)	**q**	45,215
Selling and marketing	41,954	—	—	—		41,954
Research and development	17,827	—	—	—		17,827
General and administrative	18,232	8,996	(6,351)	1,130	**r**	22,007
Amortization of intangible assets resulting from acquisitions	1,457	—	—	2,105	**s**	3,562
Total expenses from operations	118,200	34,981	(24,810)	2,194		130,565
Income (loss) from operations	9,540	(2,830)	814	(3,695)		3,829
Interest income and other, net	410	(126)	—	126	**t**	410
Loss from foreign currency	(132)	—	—	—		(132)
Gain from sale (impairment) of marketable securities	89	—	—	—		89
Income (loss) before (provision) benefit for income taxes	9,907	(2,956)	814	(3,569)		4,196
(Provision) benefit for income taxes	(5,938)	1,294	(314)	1,378	**u**	(3,580)
Net income (loss)	$ 3,969	$ (1,662)	$ 500	$ (2,191)		$ 616
Net income (loss) attributable to common stockholders per common share:						
Basic	$ 0.13	$ (0.05)	$ 0.01	$ (0.07)	**v**	$ 0.02
Diluted	$ 0.13	$ (0.05)	$ 0.01	$ (0.07)	**v**	$ 0.02
Weighted-average number of shares used in per share calculation — common stock:						
Basic	30,014,085	—	—	444,869	**v**	30,458,954
Diluted	30,970,642	—	—	444,869	**v**	31,415,511

See notes to the unaudited pro forma consolidated financial statements.

NOTES TO THE UNAUDITED PRO FORMA CONSOLIDATED FINANCIAL STATEMENTS OF COMSCORE INC.

Note 1. Basis of Pro Forma Presentation

The unaudited pro forma consolidated financial statements have been prepared by comScore pursuant to the rules and regulations of the Securities and Exchange Commission for the purposes of inclusion in comScore's amended Form 8-K prepared and filed in connection with the Acquisition.

Certain information and certain disclosures normally included in financial statements prepared in accordance with U.S. generally accepted accounting principles (GAAP) have been condensed or omitted pursuant to such rules and regulations. However, the Company believes that the disclosures provided herein are adequate to make the information presented not misleading.

The following unaudited pro forma consolidated financial statements have been prepared to give effect to the completed Acquisition. The unaudited pro forma condensed consolidated balance sheet at June 30, 2010 gives effect to the Acquisition as if it had occurred on June 30, 2010. The unaudited pro forma condensed consolidated balance sheet is derived from the unaudited historical financial statements of comScore and Nexius at June 30, 2010. The unaudited pro forma consolidated statement of operations for the year ended December 31, 2009 and the unaudited condensed consolidated statement of operations for the six months ended June 30, 2010 gives effect to the Acquisition as if it had occurred on January 1, 2009 and January 1, 2010, respectively. The unaudited pro forma consolidated statement of operations is derived from the audited historical financial statements of comScore and Nexius as of and for the year ended December 31, 2009 and the unaudited historical financial statements of comScore and Nexius as of and for the six months ended June 30, 2010.

In deriving the unaudited pro forma financial statements referred to above, the effects of the divesture by Nexius of its consulting services division immediately prior to the acquisition of Nexius by comScore needed to be considered. Given the nature of Nexius' business operations, all of the transactions comprising the balances of the major asset, liability, revenue and expense classes could be easily reviewed and those transactions could be attributed to each of the various divisions on a specific identification basis. Certain inconsequential or common transactions that could not be clearly attributed to one of the divisions were allocated using a reasonable allocation basis for such transaction.

The unaudited pro forma consolidated financial statements are provided for informational purposes only and do not purport to be indicative of the Company's consolidated financial position or consolidated results of operations which would actually have been obtained had such transactions been completed as of the date or for the periods presented, or of the consolidated financial position or consolidated results of operations that may be obtained in the future.

Note 2. Purchase Price Allocation

On July 1, 2010, comScore completed the Acquisition. The unaudited pro forma consolidated financial statements have been prepared to give effect to the completed Acquisition, which was accounted for under the acquisition method of accounting. Nexius is a provider of mobile carriergrade products that deliver network analysis focused on the experience of wireless subscribers, as well as network intelligence with respect to performance, capacity and configuration analytics. The aggregate amount of the consideration paid by comScore upon the Acquisition was $20.9 million in cash and stock, of which approximately $3.0 million was paid in cash to satisfy certain of Nexius's existing shareholder debt. The remaining estimated Acquisition consideration of $15.3 million in cash and an aggregate 158,070 shares of comScore common stock (totaling $2.6 million) was paid to the Nexius shareholders. The fair value of the shares of comScore common stock was determined based on the closing price of comScore's common stock on the NASDAQ Global Market for trading day ended June 30, 2010 of $16.47 per share.

Note 2. Purchase Price Allocation (continued)

In addition, 137,725 shares of restricted comScore common stock will be issued to former employees of Nexius. Such restricted stock grants vest over a three-year period, with 25% of the total shares subject to grant vested upon issuance and an additional 25% of the total shares subject to grant vesting on each anniversary of the closing date thereafter, subject to such holders continued status as an employee of comScore. These restricted shares have been excluded from the purchase price allocation and are accounted for as stock based compensation expense by comScore.

Under the acquisition method of accounting, the total estimated purchase price is allocated to Nexius' net tangible and intangible assets acquired and liabilities assumed based on their estimated fair values as of July 1, 2010, the effective date of the Acquisition. Based on management's preliminary valuation of the fair value of tangible and intangible assets acquired and liabilities assumed, which are based on estimates and assumptions that are subject to change, and other factors as described in the introduction to these unaudited pro forma consolidated financial statements, the preliminary estimated purchase price is allocated as follows (in thousands):

Cash and cash equivalents	$ 4
Accounts receivable	484
Prepaid expenses and other current assets	57
Property and equipment	290
Deferred tax asset	1,979
Accounts payable	(1,390)
Accrued expenses	(500)
Notes payable	(393)
Deferred revenue	(4,260)
Deferred tax liability	(6,930)
Net tangible liabilities acquired	(10,659)
Definite-lived intangible assets acquired	17,550
Goodwill	13,998
Total estimated purchase price	$ 20,889

Prior to the end of the measurement period for finalizing the purchase price allocation, if information becomes available which would indicate adjustments are required to the purchase price allocation, such adjustments will be included in the purchase price allocation retrospectively.

Of the total estimated purchase price, a preliminary estimate of $10.7 million has been allocated to net tangible liabilities acquired, and $17.6 million has been allocated to definite-lived intangible assets acquired. Definite-lived intangible assets of $17.6 million consist of the value assigned to Nexius' customer relationships of $14.6 million, developed and core technology of $1.6 million, trademarks of $1.0 million, and long-term contracts of $0.4 million.

The value assigned to Nexius' customer relationships was determined by discounting the estimated cash flows associated with the existing customers as of the date the Acquisition was consummated taking into consideration estimated attrition of the existing customer base. The estimated cash flows were based on revenues for those existing customers net of operating expenses and net of capital charges for other tangible and intangible assets that contribute to the projected cash flow from those customers. The projected revenues were based on assumed revenue growth rates and customer renewal rates. Operating expenses were estimated based on the supporting infrastructure expected to sustain the assumed revenue growth rates. Net capital charges for assets that contribute to projected customer cash flow were based on

Note 2. Purchase Price Allocation (continued)

the estimated fair value of those assets. A discount rate of 20% was deemed appropriate for valuing the existing customer base and was based on the risks associated with the respective cash flows taking into consideration the Company's weighted average cost of capital. comScore expects to amortize the value of Nexius' customer relationships on a straight-line basis over twelve years. Amortization of customer relationships is not deductible for tax purposes.

The value assigned to Nexius' developed and core technology was determined utilizing the "Relief from Royalty Method". This method derives the estimated value by discounting the estimated royalty savings associated with an estimated royalty rate for the use of the technology to their present value. Nexius owns certain internally-developed technology (the "Technology") which it licenses to customers in order to generate revenue. Further, in addition to generating licensing fees from the Technology, Nexius also generates a revenue stream as a result of these license sales in the form of annual maintenance and support revenue. The royalty rate of 6.5% used to value the technology was based on estimates of prevailing royalty rates paid for the use of similar technology and technology in market transactions involving licensing arrangements of companies that operate in service-related industries. The after-tax royalty income was then discounted to a present value equivalent by applying a rate of return commensurate with the risk associated with achieving the royalty savings and incorporating the time value of money. A 20.0% required rate of return was utilized to present value the after-tax cash flow. A discount rate of 20% was deemed appropriate for valuing developed and core technology and was based on the risks associated with the respective royalty savings taking into consideration the Company's weighted average cost of capital. comScore expects to amortize the developed and core technology on a straight-line basis over five years. Amortization of developed and core technology is not deductible for tax purposes.

The value assigned to Nexius' trademarks was determined by utilizing the "Relief from Royalty Method". This method derives the estimated value by discounting the estimated royalty savings associated with an estimated royalty rate for the use of the trademarks to their present value. The trademarks consist of Nexius' Xplore trade name and various trademarks related to its existing product lines. The royalty rate of 1.5% used to value the trademarks was based on estimates of prevailing royalty rates paid for the use of similar trade names and trademarks in market transactions involving licensing arrangements of companies that operate in service-related industries. The after-tax royalty income was then discounted to a present value equivalent by applying a rate of return commensurate with the risk associated with achieving the royalty savings and incorporating the time value of money. A 20.0% required rate of return was utilized to present value the after-tax cash flow. A discount rate of 20% was deemed appropriate for valuing Nexius' trademarks and was based on the risks associated with the respective royalty savings taking into consideration the Company's weighted average cost of capital. comScore expects to amortize the trademarks on a straight-line basis over five years. Amortization of trademarks is not deductible for tax purposes.

The value assigned to Nexius' long- term contracts was determined by utilizing a discounted cash flow method. The long-term contracts include milestone payments based on achieving certain development targets and are accounted for under the completed contract method. The long- term contracts represent revenue that has been agreed upon through signed contractual agreements with clients, but not yet recognized because the milestones had not been reached as of the Acquisition date. Management anticipates completing these contracts within six months. A discount rate of 20% was deemed appropriate for valuing these long-term contracts.

Note 2. Purchase Price Allocation (continued)

The definite-lived intangible assets acquired will result in approximately the following annual amortization expense (in thousands):

2010	$ 2,105
2011	1,735
2012	1,735
2013	1,735
2014	1,735
Thereafter	8,505
	$ 17,550

Of the total estimated purchase price, approximately $14.0 million has been allocated to goodwill and is not deductible for tax purposes. Goodwill represents factors including expected synergies from combining operations and is the excess of the purchase price of an acquired business over the fair value of the net tangible and intangible assets acquired. Goodwill will not be amortized but instead will be tested for impairment at least annually (more frequently if indicators of impairment arise). In the event that management determines that the goodwill has become impaired, the Company will incur an accounting charge for the amount of the impairment during the fiscal quarter in which the determination is made.

Note 3. Pro Forma Adjustments

Pro forma adjustments are made to reflect the estimated purchase price, to adjust amounts related to Nexius' net tangible liabilities and intangible assets to a preliminary estimate of the fair values of those liabilities and assets, to reflect the amortization expense related to the intangible assets and to reclassify certain financial statement amounts to conform to comScore's financial statement presentation.

The specific pro forma adjustments included in the unaudited pro forma consolidated financial statements are as follows:

a) To reflect the impact of the spin out of the services and corporate divisions of Nexius immediately prior to the Acquisition.

b) To reflect cash payments made to Nexius shareholders ($15.3 million), and to satisfy certain of Nexius' existing debt obligations ($3.0 million).

c) To fair value accounts receivable acquired in the Acquisition.

d) To reflect the fair value of prepaid and other assets acquired in the Acquisition.

e) To eliminate capitalized contractual costs recorded on Nexius' books which have been included in the intangible asset related to the contract asset discussed in item h.

f) To reflect the fair value of property and equipment acquired in the Acquisition.

g) To reflect deferred tax assets and liabilities as a result of the Acquistion.

h) To reflect the fair value of the customer relationships, which is estimated as $14.6 million; the fair value of the technology, which is estimated as $1.6 million; the fair value of the trade name and trademarks, which are estimated as $1.0 million; and the fair value of the contract asset, which is estimated as $0.4 million acquired in the Acquisition.

i) To reflect the fair value of goodwill based upon on the total purchase price, less the fair value of net liabilities acquired, less the identified intangible assets acquired.

j) To reflect the payoff of the notes payable of $3.0 million in connection with the Acquisition offset by the reclassification of $0.4 million from equipment loans payable to notes payable (see item n) to conform with comScore's presentation.

Note 3. Pro Forma Adjustments (continued)

k) To reflect the fair value of liabilities acquired in connection with the Acquisition.

l) To reflect the fair value of accrued expenses acquired in connection with the Acquisition.

m) To reflect the fair value of deferred revenue recorded on Nexius books to the estimated cost of performance plus a reasonable profit margin in connection with the Acquisition.

n) To reclassify the Bank of America notes payable secured by equipment to notes payable to conform with comScore's presentation. See item j.

o) To eliminate Nexius common stock, additional paid in capital and accumulated deficit in connection with the Acquisition, and $0.6 million of share based payments associated with the immediate vesting of 25% of the shares of comScore restricted stock issued in connection with the Acquisition.

p) To reflect the 158,070 shares of comScore common stock issued in connection with the Acquisition ($2.6 million), and the $0.6 million of share based payments associated with the immediate vesting of 25% of the shares of comScore restricted stock issued to Nexius employees in connection with the Acquisition.

q) To reflect impacts of revaluation of deferred revenue and capitalized costs balances assuming Acquisition happened at beginning of period.

r) To primarily reflect the stock based compensation expense associated with the 137,725 shares of comScore restricted common stock issued in connection with the Acquisition.

s) To reflect the amortization of intangible assets arising from the Acquisition.

t) To reflect the elimination of interest expense recorded on Nexius books that would not have been incurred as a result of the payoff of the associated notes payable as part of the Acquisition transation assuming the Acquisition happened at beginning of period.

u) To reflect the affect of the Acquisition on the (provision) benefit for income taxes.

v) To adjust weighted average number of shares to reflect the shares of common stock and restricted common stock of comScore issued in connection with the acquisition and to remove from the weighted average number of shares the antidilutive shares as a result of the net loss generated by the proforma consolidated adjustments.

The unaudited pro forma consolidated financial statements do not include adjustments for liabilities related to business integration activities for the Acquisition as management is in the process of assessing what, if any, future actions are necessary. However, liabilities ultimately may be recorded for costs associated with business integration activities for the Acquisition in the Company's consolidated financial statements.

comScore has not identified any material pre-Acquisition contingencies where the related asset, liability or impairment is probable and the amount of the asset, liability or impairment can be reasonably estimated.

Note 4. Pro Forma Net Loss Per Common Share

The pro forma basic and diluted net loss per common share is based on the weighted average number of common shares of comScore's common stock outstanding during the period as adjusted to reflect the shares of common stock issued as consideration in the Acquisition. The diluted weighted average number of common shares does not include outstanding unvested restricted stock as their inclusion would be anti-dilutive.