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): August 31, 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 September 1, 2010, comScore, Inc., a Delaware corporation ("comScore") and its wholly owned subsidiary, CS Worldnet Holding B.V., a Netherlands company, filed a Current Report on Form 8-K to report it had acquired Nedstat B.V., a Netherlands company ("Nedstat"), on August 31, 2010. 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 September 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 Nedstat as of and for the year ended December 31, 2009 and the unaudited consolidated financial statements of Nedstat 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 Nedstat, 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 by and among the Registrant, CS Worldnet Holdings B.V., Nedstat B.V., the equity holders of Nedstat B.V. and Stichting Sellers Nedstat, as the representative of the Sellers, dated August 31, 2010. (Exhibit 2.1)
23.1	Consent of Deloitte Accountants B.V., independent auditor for Nedstat.
99.1**†	Press Release dated September 1, 2010.
99.2	Financial statements of Nedstat 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.

* Incorporated by reference to the exhibits to comScore's Quarterly Report on Form 10-Q, filed November 9, 2010 (Commission File No. 000-1158172). The numbers in parentheses indicate the corresponding exhibit number in such Form 10-Q.

** Previously filed as an exhibit to comScore's Current Report on Form 8-K, Commission File No. 000-1158172, filed on September 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 comScore 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: November 16, 2010

Exhibit Index

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CONSENT OF INDEPENDENT AUDITORS

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 November 16, 2010 relating to the financial statements of Nedstat B.V. appearing in this Current Report on Form 8-K/A of comScore dated November 16, 2010.

/s/ Deloitte Accountants B.V.
Amsterdam, The Netherlands

November 16, 2010

Exhibit 99.2

Nedstat B.V.

Consolidated financial statements

December 31, 2009

Contents

Independent Auditors' report

To the Board of Directors and Shareholders
Nedstat B.V.
Amsterdam, the Netherlands

We have audited the accompanying consolidated statement of financial position of Nedstat B.V. and subsidiaries (the "Company") as of December 31, 2009, and the related consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated cash flow statement for the year then ended. These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, 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.

As discussed in Note 5.2.3 to the consolidated financial statements, the Company has not presented prior period comparatives because such comparatives are not required by Rule 3-05 of the United States Securities and Exchange Commission Regulation S-X. Disclosure of comparatives is required by International Financial Reporting Standards as issued by the International Accounting Standards Board.

In our opinion, except for the omission of comparative financial information as discussed in the preceding paragraph, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated statement of financial position of Nedstat B.V. as of December 31, 2009, consolidated statement of comprehensive income, consolidated statement of changes in equity and consolidated cash flow statement for the year then ended in conformity with International Financial Reporting Standards as issued by the International Accounting Standards Board.

Deloitte Accountants B.V.

November 16, 2010

Nedstat B.V.

1. Consolidated statement of financial position

June 30, 2010 and December 31, 2009

€ '000	Notes	June 30, 2010 (unaudited)		December 31, 2009	
Assets					
Non-current assets					
Property, plant and equipment	5.3	1,478		1,799	
Intangible assets	5.4	121		211	
Deferred tax assets	5.17	2,610		2,604	
Other financial assets	5.5	142		156	
			4,351		4,770
Current assets					
Trade receivables	5.6	2,375		3,099	
Other assets	5.7	690		780	
Restricted cash	5.8	159		139	
Cash and bank	5.8	314		196	
			3,538		4,214
Total Assets			7,889		8,984
Equity and liabilities					
Issued and paid-up capital	5.9	76		76	
Share premium	5.9	8,452		8,444	
Reserves	5.10	127		137	
Accumulated deficit	5.11	-9,899		-9,789	
Total Equity			-1,244		-1,132
Liabilities					
Trade payables		746		821	
Deferred income	5.12	6,980		7,433	
Other liabilities	5.13	1,407		1,862	
Total Liabilities			9,133		10,116
Total Equity and Liabilities			7,889		8,984

Nedstat B.V.

2. Consolidated statement of comprehensive income

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

€ '000	Notes	June 30, 2010 (unaudited)	June 30, 2009 (unaudited)	Year ended December 31, 2009
Net sales	5.15	**6,708**	**7,326**	**14,262**
Cost of sales		2,365	2,709	5,308
Gross margin		**4,343**	**4,617**	**8,954**
Sales and marketing		2,174	3,268	5,694
Research and development		1,006	1,109	2,083
General and administrative		1,205	1,477	2,669
Operating expenses		4,385	5,854	10,446
Operating result		**- 42**	**- 1,237**	**- 1,492**
Financial result	5.16	- 58	2	- 51
Result from continuing operations before taxes		- 100	- 1,235	- 1,543
Income taxes	5.17	- 10	—	61
Net result		**- 110**	**- 1,235**	**- 1,482**
Exchange differences on translating foreign operations	5.10	- 20	- 127	- 29
Total comprehensive income		**- 130**	**- 1,362**	**- 1,511**

Nedstat B.V.

3. Consolidated statement of changes in equity

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

€ '000	Issued and paid-up capital	Share premium	Accumulated translation adjustment	Equity-settled employee benefits reserve	Accumulated deficit	Total
January 1, 2009	76	8,402	139	7	- 8,307	317
Net result	—	—	—	—	- 1,482	- 1,482
Other comprehensive income	—	—	- 29	—	—	- 29
Total comprehensive income	—	—	- 29	—	- 1,482	- 1,511
Issue of shares	—	42	—	—	—	42
Recognition of share based payments	—	—	—	20	—	20
January 1, 2010	**76**	**8,444**	**110**	**27**	**-9,789**	**- 1,132**
Net result	—	—	—	—	- 110	- 110
Other comprehensive income	—	—	- 20	—	—	- 20
Total comprehensive income	—	—	- 20	—	- 110	- 130
Issue of shares	—	8	—	—	—	8
Recognition of share based payments	—	—	—	10	—	10
June 30, 2010	**76**	**8,452**	**90**	**37**	**- 9,899**	**-1,244**

Nedstat B.V.

4. Consolidated cash flow statement

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

€ '000	June 30, 2010 (unaudited)		June 30, 2009 (unaudited)		December 31, 2009	
Cash flow from operating activities						
Net result	- 110		- 1,235		- 1,482	
Depreciation and amortization	649		815		1,616	
Income taxes	10		—		- 61	
		549		- 420		73
Movement working capital						
Decrease trade receivables	665		861		582	
Decrease other assets	86		248		45	
(Decrease) trade payables	- 86		- 878		- 732	
(Decrease) in deferred income	- 592		-190		- 531	
(Decrease) / increase other liabilities	- 502		- 493		36	
		- 429		-452		- 600
(Increase) / decrease other financial assets		12		- 9		—
Income tax paid		- 12		—		- 15
Interest received / (paid)		- 1		2		- 4
		119		- 879		- 546
Cash flow from investing activities						
Property, plant and equipment	- 209		- 146		- 349	
Intangible assets	- 4		- 23		- 21	
		- 213		- 169		- 370
Cash flow from financing activities						
Proceeds from issuance of shares	8		42		42	
		8		42		42
Net cash flow		- 86		- 1,006		- 874
Cash and bank balances at beginning of the period		196		1,050		1,050
Effects of exchange rate changes		204		232		20
Cash and bank balances at end of the period		314		276		196

5. Notes to the consolidated financial statements for the year ended December 31, 2009 and the unaudited interim consolidated financial statements for the six months period ended June 30, 2010

5.1. General information

Nedstat B.V. has its legal seat at Herikerbergweg 280, 1101 CT Amsterdam, the Netherlands.

The principal activities of the Company are developing, marketing and selling software applications to be used in measuring and evaluating the effectiveness of the internet communication.

5.2. General accounting principles

5.2.1 Basis of preparation unaudited interim consolidated financial statements

The unaudited interim consolidated financial statements for the six months period ended June 30, 2010 have been prepared in accordance with IAS 34 Interim Financial Reporting. The unaudited interim consolidated financial statements have been prepared on historical cost basis. The unaudited interim consolidated financial statements for the six months period ended June 30, 2010 do not include all the information and disclosures required in the consolidated financial statements.

The comparative figures for the six months period ended June 30, 2009 are unaudited.

5.2.2 Adoption of new and revised standards

Unaudited interim consolidated financial statements for the period ended June 30, 2010

The unaudited interim consolidated financial statements have been prepared in accordance with IAS 34 Interim Financial Reporting.

The accounting principles adopted in the preparation of the unaudited interim consolidated financial statements are consistent with those followed in the preparation of the Group's consolidated financial statements for the year ended December 31, 2009, except for the adoption of new standards and interpretations as of January 1, 2010, noted below.

The Group has adopted the following new and amended IFRS and IFRIC interpretations as of January 1, 2010 :

- IFRS 1, First time adoption of IFRS (revised), effective January 1, 2010
- IFRS 1, First time adoption of IFRS — additional exemptions for first-time adopters, effective January 1, 2010
- IFRS 2, Share based payment — Group cash-settled share based payment arrangements, effective January 1, 2010
- IFRS 3, Business combinations (revised) and IAS 27 Consolidated and separate financial statements (amended), effective July 1, 2009
- IAS 39, Financial instruments : Recognition and measurement — Eligible hedged items, effective July 1, 2009
- IFRIC 12, Service concession arrangements, effective April 1, 2009
- IFRIC 15, Agreements for the construction of real estate, effective January 1, 2010
- IFRIC 16, Hedges of a net investment in a foreign operation, effective July 1, 2009
- IFRIC 17, Distributions on non-cash assets to owners, effective November 1, 2009
- Improvements to IFRSs (issued May 2008), effective January 1, 2010
- Improvements to IFRSs (issued April 2009), effective January 1, 2010

The adoption of these Standards and Interpretations did not have an impact on the consolidated financial statements.

Consolidated financial statements for the year ended December 31, 2009

The consolidated financial statements for the year ended December 31, 2009 have been prepared on the basis of International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB). New Standards and Interpretations, which became effective in 2009, did not have a material impact on the Company’s consolidated financial statements.

The following new Standards and Interpretations which have not been applied in these consolidated financial statements were effective from January 1, 2010:

IFRS 1, (amended) / IAS 27 (amended) Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate

IFRS 3, (revised 2008) Business Combinations

IAS 27, (revised 2008) Consolidated and Separate Financial Statements

IAS 28, (revised 2008) Investments in Associates

IFRIC 17, Distributions of Non-cash Assets to Owners

Improvements to IFRSs (April 2009)

The adoption of these Standards and Interpretations has had no material impact on the consolidated financial statements.

5.2.3 Significant accounting policies

Statement of compliance

The consolidated financial statements for the six months period ended June 30, 2010, have been prepared in accordance with IAS 34 Interim Financial Reporting.

The consolidated financial statements for the year ended December 31, 2009 have been prepared in accordance with IFRS as issued by IASB, except that these consolidated financial statements do not include comparative figures for the prior year as required by IAS 1 Presentation of Financial Statements. The purpose of these consolidated financial statements is to meet the reporting requirements of Rule 3-05 of Regulation S-X.

Earnings per share are not presented as Nedstat is not a listed company. Accordingly, the Company takes advantage of the exemption available under IAS 33.

As Nedstat B.V. is not a listed company, no segmental financial information has been provided in accordance with the exemption available under IFRS 8.

Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company. Control is achieved where the Company has the power to govern the financial and operating policies of an entity and to obtain benefits from its activities.

Nedstat B.V. owns 100% of the shares of Nedstat GmbH, Nedstat Ltd., Nedstat España S.L., Nedstat AB as well as 99,975% of the shares of Nedstat SAS, the other 0,025% being owned by Nedstat GmbH. The main activities of these subsidiaries are the selling and marketing of Nedstat products in Germany, the United Kingdom, Spain, Scandinavia and France.

In addition, Nedstat owns 100% of the shares of Nedstat Technologies Private Ltd. and Nedstat Benelux B.V. which subsidiaries have been dormant in the year ended December 31, 2009 and in the six months period ended June 30, 2010.

All intergroup transactions, balances, income and expenses are eliminated in full on consolidation.

Recognition net sales

Nedstat recognizes net sales from software subscriptions, traffic and professional services, including customer training and consultancy. The Company recognizes net sales when all of the following conditions are met :

- the amount of net sales can be measured reliably ;
- it is probable that the economic benefits associated with the transaction will flow to the entity ;
- the stage of completion of the transaction at the end of the reporting period can be measured reliably ; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably

Net sales from software subscriptions are recognized pro rata over the term of the subscription, generally one year. A subscription includes a maximum number of transactions (so called traffic) from which data are captured by our network infrastructure. Over-usage based on the number of transactions in excess of this maximum number is billed in addition. This traffic and the traffic that has been purchased in advance (prepaid traffic) is recognized over the time of use. Net sales from professional services are recognized upon providing the services to the customers based upon hours incurred.

Net sales are after deducting sales discounts and exclude value added taxes. Net sales from software subscriptions and prepaid traffic are generally invoiced in advance at the start of the contract.

Leasing

Operating lease payments are recognized as costs on a straight-line basis over the lease term. Contingent rentals arising under operating leases are recognized as an expense in the period in which they are incurred.

Foreign currencies

The balance sheet of foreign subsidiaries with functional currency other than the Euro has been translated into Euros at exchange rates at the balance sheet date. The income statement of these foreign operations is translated at the average exchange rate for the year. The exchange differences resulting from the translation of the net equity of foreign subsidiaries and from the translation of long term loans provided to the foreign subsidiaries have been credited or charged directly to the shareholders' equity, under the foreign currency translation reserve.

All assets and liabilities denominated in currencies other than the functional currency have been translated at exchange rates at the balance sheet date.

The items of the income statement have been translated at the transaction rates during the year. Transaction exchange gains or losses are recognized in financial income and expenses.

Retirement benefit plans

Nedstat has a defined contribution pension scheme for its employees in the Netherlands, Belgium and the United Kingdom.

Nedstat pays contributions to an insurance company on a contractual basis. Except for the payment of contributions, Nedstat has no other obligation in connection with these pension schemes. Contributions are recognized as personnel costs when incurred.

Share-based payments

The Company has a stock option plan for options on (depositary receipts of) ordinary shares in Nedstat to be granted to Nedstat employees, see also note 5.18.

The fair value of the services provided by the employees are measured at the fair value of the options granted at the grant date, using the Black-Scholes methodology.

Income tax

Current income taxes are calculated, on the basis of applicable tax rates, on the earnings before taxes, taking into account exempt profit components and non-deductible items, if any and considering the available losses for compensation.

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the balance sheet liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences, and deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that future taxable profits will be available against which those deductible temporary differences can be utilized. Such assets and liabilities are not recognized if the temporary difference arises from goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available in the future to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the balance sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amounts of its assets and liabilities.

Property, plant and equipment

Plant and equipment are carried at acquisition cost less depreciation and impairment. Depreciation is calculated on the straight-line method based on the estimated useful lives of the related assets. In the year of acquisition, the depreciation is computed from the date the asset is available for use.

Leasehold improvements are carried at acquisition costs less depreciation less impairment. Depreciation is calculated on the straight-line method based on the lease term of the rented building.

The gain or loss on the disposal or retirement of an item of plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the income statement.

Intangible assets

Software and website development costs are capitalized when these costs are clearly identifiable, where the completion of the project is reasonably assured and where it is reasonably anticipated that the costs will be recovered through future commercial activities. The amount initially recognized is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition of these criteria.

Such development costs are carried at cost less amortization and impairment. Amortization is calculated on the straight-line method over their useful economic lives.

The estimated useful life and amortization method are reviewed at the end of each annual reporting period, with the effect of any changes in estimate being accounted for on prospective basis.

Impairment of tangible and intangible fixed assets excluding goodwill

At each balance sheet date, the Company reviews the carrying amounts of its tangible and intangible fixed assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss, if any.

The recoverable amount is the higher of fair value less costs to sell and value in use.

An impairment loss is recognized immediately in the income statement.

Cost of sales and operating expenses

Cost of subscription and traffic sales mainly consist of expenses related to operating the network infrastructure, including depreciation expenses related to the ownership and maintenance of servers, data centre costs and salaries and benefits of network operations, implementation and technical support personnel as well as depreciation expenses of capitalized development costs.

Cost of professional services sales mainly consist of expenses related to performing the services including salaries and benefits of consultancy and training personnel and costs of training facilities.

Operating expenses consist of expenses made in sales and marketing, research and development and general and administrative.

Sales and marketing expenses mainly consist of salaries, benefits, commissions and other costs for our sales and marketing personnel as well as costs associated with the sales, marketing and promotion of our products and services including media exposure, trade fairs and marketing materials.

Research and development expenses mainly consist of salaries, benefits and other costs for product development, software engineering and product quality assurance personnel.

General and administrative expenses mainly consist of salaries, benefits and other costs for executive, finance, legal and human resources personnel as well as professional fees and other corporate expenses.

Overhead costs such as rent and office costs are allocated to the cost of sales and operational expenses based on headcount.

Principles for determination of cash flow

For the purposes of the cash flow statement, cash and cash equivalents include cash on hand and in banks, net of outstanding bank overdrafts.

The cash flow statement has been prepared according to the indirect method. Cash flows denominated in currencies other than the functional currency have been translated at the average exchange rate for the year. Income and expenses relating to both tax on profits and interest are included in the cash flow from operating activities.

Key sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the balance sheet date, like technological obsolescence and future taxable profits, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

1. Recoverability intangible assets

During the six months period ended June 30, 2010 and the year ended December 31, 2009 the Company reconsidered the recoverability of the Company's intangible assets which is included in the consolidated balance sheet at June 30, 2010 and December 31, 2009 for an amount of € 121,000 and € 211,000, respectively. External and internal factors have been considered and these reviews did not lead to the recognition of an impairment loss.

2. Useful lives property, plant and equipment

The Company reviewed the estimated useful lives of property, plant and equipment as per June 30, 2010 and December 31, 2009. Based on these reviews management determined that these estimated useful lives remain unchanged.

3. Recoverability deferred tax assets

As the Company believes that there are uncertainties whether € 1.7 million and € 1.5 million, respectively, of the total unused tax losses amounting to € 10.5 million and € 10.4 million, respectively, will be utilized against future taxable profits the carrying value of the deferred tax asset at June 30, 2010 and December 31, 2009 has been reduced by these amounts.

5.2.4 Seasonal pattern

The results of the Company are not depending on a seasonal pattern.

5.3 Property, plant and equipment

€ '000	**Furniture and fixtures**	**Leasehold improvements**	**Computer equipment**	**Total**
Balance at January 1, 2009				
Purchase cost	629	632	4,971	6,232
Accumulated depreciation	- 339	- 87	- 3,021	- 3,447
	290	**545**	**1,950**	**2,785**
Changes during the year				
Purchase cost				
Additions	13	4	332	349
Disposals	—	—	- 815	- 815
Exchange rate adjustment	2	—	1	3
	15	**4**	**- 482**	**- 463**

€ '000	Furniture and fixtures	Leasehold improvements	Computer equipment	Total
Depreciation				
Disposals	—	—	811	811
Depreciation for the year	- 114	- 66	- 1,154	- 1,334
	- 114	**- 66**	**- 343**	**- 523**
Balance at December 31, 2009				
Purchase cost	644	636	4,489	5,769
Accumulated depreciation	- 453	- 153	- 3,364	- 3,970
	191	**483**	**1,125**	**1,799**
Balance at June 30, 2010 (unaudited)	**153**	**486**	**839**	**1,478**

The Company reviews the estimated useful lives of property, plant and equipment at the end of each reporting period. During these periods management determined that these estimated useful lives remain unchanged.

The following useful lives are used in the calculation of the depreciation for the period :

Office furniture	4 years
Leasehold improvements	5 — 10 years
Computer equipment	3 years

5.4 Intangible assets

€ '000	Development costs
Balance at January 1, 2009	
Purchase cost	1,482
Accumulated amortization	- 1,010
	472
Changes during the year	
Cost	
Additions	21
	21
Amortization	

€ '000	Development costs
Amortization for the year	- 282
	- 282
Balance at December 31, 2009	
Purchase cost	1,503
Accumulated amortization	- 1,292
	211
Balance at June 30, 2010 (unaudited)	**121**

During the six months period ended June 30, 2010 and the year ended December 31, 2009 management reconsidered the recoverability of the Company's capitalized development costs which is included in the consolidated statement of financial position at June 30, 2010 and at December 31, 2009 for an amount of € 121,000 and € 211,000, respectively. These reviews did not lead to the recognition of an impairment loss.

The useful life of the capitalized development costs is 3 years.

5.5 Other financial assets

Other financial assets mainly relate to the deposits for the offices that Nedstat rents in the various countries.

€ '000	Deposits
Balance at January 1, 2009	**159**
Changes during the year	
Exchange rate adjustment	- 3
Balance at December 31, 2009	**156**

5.6 Trade receivables

€ '000	June 30, 2010 (unaudited)	December 31, 2009
Trade receivables	2,656	3,394
Allowance for doubtful debts	- 281	- 295
	2,375	**3,099**

Trade receivables are provided for on an individual basis.

Ageing of past due but not impaired

€ '000	December 31, 2009
90 — 180 days	60
After 180 days	49
	109

The Company has not provided these balances as they are still considered recoverable.

Movement in the allowance for doubtful debts

€ '000	2009
Balance at January 1	**221**
Impairment losses recognised on receivables	142
Amounts written off as uncollectible	- 76
Exchange rate adjustment	8
Balance at December 31	**295**

Ageing of impaired trade receivables

€ '000	**December 31, 2009**
90 — 180 days	4
After 180 days	291
	295

Based upon estimated credit quality, individual trade receivables have been impaired. The Company does not hold any collateral over these balances.

5.7 Other assets

€ '000	**December 31, 2009**
Sales to be invoiced	279
Prepayments	330
Other	171
	780

5.8 Cash and bank

All cash and bank balances are available on demand. Restricted cash relates to rental guarantees amounting to € 159,000 at June 30, 2010 and € 139,000 at December 31, 2009.

5.9 Issued capital

€ '000	Share capital 2009	Share premium 2009
Balance at January 1	**76**	**8,402**
Issue of shares under stock option plan (note 5.18)	—	42
Balance at December 31	**76**	**8,444**

The authorized capital of Nedstat is € 200,000 consisting of 20,000,000 ordinary shares of € 0.01 each.

At June 30, 2010 and December 31, 2009 the total number of issued and paid-up ordinary shares is 7,634,137 and 7,629,137, respectively.

For a description of the stock option plan see note 5.18.

5.10 Reserves

€ '000	Equity-settled employee benefits 2009	Foreign currency translation 2009
Balance at January 1	**7**	**139**
Recognition of share-based payments	20	—
Arising on translation of foreign operations	—	- 29
Balance at December 31	**27**	**110**

The equity-settled employee benefits arise on the grant of share options to employees under the employee share option plan. For a description of the stock option plan see note 5.18.

Exchange differences relating to the translation from the functional currencies of the Company's foreign subsidiaries into Euro are accounted for in the foreign currency translation reserve.

5.11 Accumulated deficit

€ '000	2009
Balance at January 1	**-8,307**
Appropriation of net result	-1,482
Balance at December 31	**- 9,789**

5.12 Deferred income

Net sales mainly consist of subscriptions, traffic and professional services. Although the subscriptions, prepaid page views and professional services contracts are generally invoiced when sold, the net sales are recognized pro rata over the term of the subscription, use of traffic or delivered professional services. As a result of the pro rata recognition, a part of the invoiced sales are deferred.

€ '000	2010 (unaudited)	2009
Balance at January 1	**7,433**	**7,851**
Invoiced sales	6,345	13,675
Recognized sales	-6,708	-14,262
Foreign currency translation adjustment	- 90	169
Balance at June 30 / December 31	**6,980**	**7,433**

5.13 Other liabilities

€ '000	June 30, 2010 (unaudited)	December 31, 2009
Employee benefits	575	776
VAT	352	627
Other	480	459
Total	**1,407**	**1,862**

Liabilities regarding employee benefits mainly represent social security charges payable, pension charges and bonuses payable.

5.14 Financial instruments

Foreign currency risk management

The Company is mainly exposed to the currency of the United Kingdom, the Pound sterling.

The following table details the Company’s sensitivity to a 10% increase and decrease in the Euro against the Pound sterling. A negative number below indicates a decrease in net sales and net result where the Euro strengthens 10% against the Pound sterling. For a weakening of the Euro against the Pound sterling, there would be an equal and opposite impact on the net sales and net result, and the balances would be positive.

	Year ended December 31, 2009
Net sales	- 294
Net result	-5

The Company does not hedge its currency exposure to the Pound Sterling.

Credit risk management

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company.

Nedstat has adopted a policy of only dealing with creditworthy counterparties. The Company uses publicly available information to rate its major customers.

Trade receivables consist of a large number of customers, spread across diverse industries and geographical areas. There are no customers who represent more than 7.1% of the total balance of trade receivables.

5.15 Net sales

The breakdown of the net sales of the Company is as follows :

€ '000	**Six months ended June 30, 2010 (unaudited)**	**Six months ended June 30, 2009 (unaudited)**	**Year ended December 31, 2009**
Product	5,793	6,233	12,184
Professional services	915	1,093	2,078
	6,708	**7,326**	**14,262**

Product sales include sales from software subscriptions and traffic. Sales from professional services include consultancy and customer training.

5.16 Financial result

€ '000	**Year ended December 31, 2009**
Interest income	7
Interest expenses	- 11
Exchange result	- 47
	- 51

5.17 Income taxes

Income tax recognised in the income statement

€ '000	Six months ended June 30, 2010 (unaudited)	Six months ended June 30, 2009 (unaudited)	Year ended December 31, 2009
Deferred taxes	—	—	70
Current taxes	- 10	—	- 9
	- 10	**—**	**61**

The total income tax credit for the year can be reconciled to the accounting profit as follows :

€ '000	Year ended December 31, 2009
Result from normal operations before taxes	-1,543
Income tax credit calculated at 25.5%	393
Effect of different tax rates of subsidiaries operating in other jurisdictions	-5
Net effect of income/expenses which are not recognised in determining taxable profit	-25
Decrease deferred tax asset to fair value	- 302
Income tax credit recognised in income statement	**61**

The tax rate used for the 2009 reconciliations above is the corporate tax rate of 25.5% payable by corporate entities in the Netherlands.

Deferred tax balances

Deferred tax assets / (liabilities) arise from the following :

€ '000	Opening balance	Credited to income	Exchange adjustment	Closing balance
Year ended December 31, 2009				
Temporary differences				
Property, plant and equipment	266	70	—	336
Unused tax losses	2,261	—	7	2,268
	2,527	**70**	**7**	**2,604**

€ '000	Opening balance	Credited to income	Exchange adjustment	Closing balance
Six months period ended June 30, 2010 (unaudited)				
Temporary differences				
Property, plant and equipment	336	24	—	360
Unused tax losses	2,268	- 24	6	2,250
	2,604	**—**	**6**	**2,610**

As of June 30, 2010 and December 31, 2009 the Company had € 10.5 million and € 10.4 million, respectively, of unused tax losses. The Company believes that there are uncertainties whether € 1.7 million and € 1.5 million, respectively, of the total unused tax losses amounting to € 10.5 million and € 10.4 million, respectively, will be utilized against future taxable profits and therefore the carrying value of the deferred tax asset at June 30, 2010 and December 31, 2009 has been reduced by those amounts.

5.18 Share-based payments

On November 8, 1999, the Nedstat shareholders approved and adopted the Nedstat stock option plan for options on ordinary shares in Nedstat to be granted to Nedstat employees, which was amended and approved by the option board on April 26, 2002 (“the Plan”). According to the Plan, the Company can grant options to subscribe for Nedstat ordinary shares to the Stichting Administratiekantoor Nedstat (“Stichting”). The Stichting then grants the same number of options to the Nedstat employee(s) to purchase and acquire depositary receipts issued by the Stichting. These options are immediately exercisable on grant date and carry neither rights to dividends nor voting rights.

On January 23, 2002 the Nedstat shareholders approved and adopted the Nedstat executive stock option plan for options on ordinary shares in Nedstat to be granted to the statutory directors of the Company (“the Executive Plan”). These options are immediately exercisable on grant date and carry rights to dividends and voting rights.

The Company has used the calculation methodology as prescribed by IFRS 2 to calculate the expense of the Plan and the Executive Plan. The main parameters used in this calculation are the grant date share price, exercise price, expected volatility, option life, dividend yield and risk-free interest rate.

The following reconciles the outstanding options granted under the Plan at the beginning and the end of the financial year. There were no options outstanding under the Executive Plan.

	2009 Directors options	Employees options
Balance as per January 1	**—**	**292,750**
Granted	—	50,000
Forfeited	—	-16,500
Balance as per December 31	**—**	**326,250**

At December 31, 2009 the share options outstanding are as follows :

Exercise price (€)	Expiration date	Employees options
1.63	March 24, 2010	10,000
1.66	August 16, 2011	20,000
1.66	July 1, 2012	50,000
3.30	August 22, 2012	196,250
3.30	August 15, 2013	50,000
Total		**326,250**

No options granted under the Plan and the Executive Plan were exercised during the financial year ended December 31, 2009.

5.19 Compensation of directors

The remuneration of directors during the year was as follows :

€ '000	Year ended December 31, 2009
Short-term benefits	605
Post-employment benefits	28
Share-based payments	20
	653

As per year-end 2009 the Company employed 4 directors of which 2 are statutory directors.

5.20 Compensation of supervisory directors

In 2009, the supervisory directors received a total remuneration of € 47,000.

5.21 Operating lease arrangements

Operating leases relate to a co-location and offices rented by the Company with lease terms between 1 year and 6 years and the lease of cars with lease terms of 4 years.

Payments recognised as an expense

€ '000	**Six months ended June 30, 2010 (unaudited)**	**Six months ended June 30 ,2009 (unaudited)**	**Year ended December 31, 2009**
Lease payments	749	633	1,465

Non-cancellable operating lease commitments

€ '000	**June 30, 2010 (unaudited)**	**December 31, 2009**
Not longer than 1 year	965	1,079
Longer than 1 year and not longer than 5 years	1,118	1,375
Total	**2,083**	**2,454**

5.22 Employee benefits costs

In 2009 the Company employed on average 136 full time employees.

€ '000	**Year ended December 31, 2009**
Short-term benefits	9,549
Post-employment benefits (see note 5.24)	223
Share based payments (see note 5.18)	20
Total	**9,792**

Employee benefits costs are allocated to the cost of sales or to expenses related to sales and marketing, research and development and general and administrative based on the activities of the employees concerned.

5.23 Depreciation and amortisation

€ '000	**Year ended December 31, 2009**
Depreciation of property, plant and equipment	1,334
Amortisation of intangible assets	282
Total	**1,616**

Depreciation and amortisation costs are attributable to :

€ '000	Year ended December 31, 2009
Cost of sales	1,363
Sales and marketing	94
Research and development	50
General and administrative	109
Total	**1,616**

5.24 Retirement benefit plans

The Company operates defined contribution plans for all qualifying employees of its subsidiaries in The Netherlands, Belgium and the United Kingdom.

The total expense recognised in the income statement of € 223,000 represents contributions payable to these plans by the Company specified in the rules of the plans and contributions payable to state pension schemes.

5.25 Subsequent events

On August 31, 2010, Nedstat B.V. sold all of its outstanding stock to CS Worldnet Holding B.V., a fully owned subsidiary of comScore Inc., for cash amounting to € 29.3 million, subject to certain adjustments pursuant to the purchase agreement.

Amsterdam, November 16, 2010

Nedstat B.V.

M. Abraham

Statutory director

K. Tarpey

Statutory director

EXHIBIT 99.3

Unaudited Pro Forma Financial Information

On August 31, 2010, CS Worldnet Holding B.V., a Netherlands company ("CS Worldnet") and wholly-owned subsidiary of comScore, Inc., a Delaware corporation ("comScore" or the "Company"), acquired all of the issued and outstanding capital stock of Nedstat B.V., a Netherlands company ("Nedstat"), and Nedstat became a wholly-owned subsidiary of CS Worldnet (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 Nedstat at June 30, 2010. The unaudited pro forma consolidated balance sheet at June 30, 2010 also gives effect to comScore's prior acquisition of Nexius, Inc. ("Nexius") on July 1, 2010 as if it occurred on 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, and the acquisition of Nexius as if they 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, Nexius, and Nedstat as of and for the year ended December 31, 2009 and the unaudited, historical financial statements of comScore, Nexius and Nedstat as of and for the six months ended June 30, 2010.

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 and unaudited 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 and comScore's Quarterly Reports on Form 10-Q for the quarter ended June 30, 2010, filed on August 9, 2010, the audited historical financial statements and related notes of Nexius as of December 31, 2009 and for the year then ended, which are included as Exhibit 99.2 to the Current Report on Form 8-K/A filed by comScore on September 14, 2010, the audited historical financial statements and related notes of Nedstat as of December 31, 2009 and for the year then ended, which are included as Exhibit 99.2 to this Current Report on 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.

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

(In thousands)

	comScore	Nexius	Pro Forma Adjustments		Nedstat	Pro Forma Adjustments		Consolidated Total
Current assets:								
Cash and cash equivalents	$ 81,327	$ 4	$ (18,286)	a	$ 579	$ (33,213)	a	$ 30,411
Short-term investments	4,649	—	—		—	—		4,649
Accounts receivable, net	34,921	421	63	b	2,905	—		38,310
Prepaid expenses and other current assets	3,237	95	(38)	c	844	—		4,138
Costs of products and services, current portion	—	2,470	(2,470)	d	—	—		—
Deferred tax assets	8,885	—	—		341	(341)	e	8,885
Total current assets	133,019	2,990	(20,731)		4,669	(33,554)		86,393
Long-term investments	2,809	—	—		—	—		2,809
Property and equipment, net	21,230	326	(36)	f	1,808	(195)	f	23,133
Costs of products and services, net of current portion	—	50	(50)	d	—	—		—
Development costs	—	—	—		148	(148)	g	—
Other non-current assets	190	—	—		174	—		364
Long-term deferred tax assets	11,040	2,419	(2,419)	e	2,852	(2,852)	e	11,040
Intangible assets, net	16,951	—	17,050	h	—	17,983	h	51,984
Goodwill	50,069	—	13,701	i	—	23,726	i	87,496
Total assets	$ 235,308	$ 5,785	$ 7,515		$ 9,651	$ 4,960		$ 263,219
Current liabilities:								
Notes payable	$ —	$ 1,414	$ (1,414)	j	$ —	$ —		$ —
Accounts payable	2,272	1,045	345	k	913	—		4,575
Accrued expenses	11,760	563	(270)	l	1,420	1,848	l	15,321
Deferred revenues, current portion	51,673	6,499	(3,209)	m	8,552	(2,675)	m	60,840
Deferred rent	1,275	—	—		301	(301)	l	1,275
Deferred tax liabilities	—	—	5,064	e	—	699	e	5,763
Income tax payable	—	163	—		—	39	e	202
Equipment loans payable	—	393	(393)	n	—	—		—
Capital lease obligations	1,972	—	—		—	—		1,972
Total current liabilities	68,952	10,077	123		11,186	(390)		89,948
Notes payable, net of current portion	—	1,576	(1,183)	j	—	—		393
Deferred revenue, net of current portion	—	20	85	m	—	157	m	262
Deferred rent, long-term	8,128	—	—		—	—		8,128
Deferred tax liabilities, net of current portion	—	—	—		—	4,505	e	4,505
Capital lease obligations, long-term	4,191	—	—		—	—		4,191
Other long-term liabilities	475	—	—		—	—		475
Total liabilities	81,746	11,673	(975)		11,186	4,272		107,902
Commitments and contingencies								
Stockholders' equity:								
Common stock	31	160	(160)	o	93	(93)	o	31
Additional paid-in capital	204,269	—	3,177	p	10,340	(9,339)	p	208,447
Accumulated other comprehensive (loss) income	(108)	—	—		155	(155)	o	(108)
Accumulated deficit	(50,630)	(6,048)	5,473	o	(12,123)	10,275	o	(53,053)
Total stockholders' equity	153,562	(5,888)	8,490		(1,535)	688		155,317
Total liabilities and stockholders' equity	$ 235,308	$ 5,785	$ 7,515		$ 9,651	$ 4,960		$ 263,219

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	Pro Forma Adjustments		Nedstat	Pro Forma Adjustments		Consolidated
Revenues	**$ 78,101**	**$ 4,309**	**$ (2,487)**	**q**	**$ 8,893**	**$ (2,478)**	**q**	**$ 86,338**
Cost of revenues (excludes amortization of intangible assets resulting from acquisitions shown below)	22,733	3,584	(1,070)	**q**	3,141	—		28,388
Selling and marketing	25,610	—	—		2,887	—		28,497
Research and development	11,135	—	—		1,336	—		12,471
General and administrative	14,373	1,776	851	**r**	1,600	238	**r**	18,838
Amortization of intangible assets resulting from acquisitions	1,165	—	862	**s**	—	1,736	**s**	3,763
Total expenses from operations	**75,016**	**5,360**	**643**		**8,964**	**1,974**		**91,957**
Income from operations	**3,085**	**(1,051)**	**(3,130)**		**(71)**	**(4,452)**		**(5,619)**
Interest and other income, net	154	(89)	89	**t**	—	—		154
(Loss) gain from foreign currency	(129)	—	—		(77)	—		(206)
Income (loss) before income taxes	**3,110**	**(1,140)**	**(3,041)**		**(148)**	**(4,452)**		**(5,671)**
Income tax (provision)/benefit	(2,056)	343	1,174	**u**	(13)	(8)	**u**	(560)
Net income	**$ 1,054**	**$ (797)**	**$ (1,867)**		**$ (161)**	**$ (4,460)**		**$ (6,231)**
Net income available to common stockholders per common share:								
Basic	$ 0.03	$ (0.03)	$ (0.06)		$ (0.01)	$ (0.14)		$ (0.20)
Diluted	$ 0.03	$ (0.03)	$ (0.06)		$ (0.01)	$ (0.14)		$ (0.20)
Weighted-average number of shares used in per share calculation — common stock:								
Basic	30,817,853	—	287,702	**v**	—	217,215	**v**	31,322,770
Diluted	31,625,650	—	(520,095)	**v**	—	217,215	**v**	31,322,770

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	Pro Forma Adjustments		Nedstat	Pro Forma Adjustments		Consolidated Total
Revenues	$ 127,740	$ 8,155	$ (2,075)	q	$ 20,286	$ (3,548)	q	$ 150,558
Cost of revenues (excludes amortization of intangible assets resulting from acquisitions shown below)	38,730	7,526	(1,041)	q	7,506	—		52,721
Selling and marketing	41,954	—	—		8,052	—		50,006
Research and development	17,827	—	—		2,945	—		20,772
General and administrative	18,232	2,645	1,130	r	3,774	459	r	26,240
Amortization of intangible assets resulting from acquisitions	1,457	—	1,724	s	—	3,697	s	6,878
Total expenses from operations	118,200	10,171	1,813		22,277	4,155		156,616
Income from operations	9,540	(2,016)	(3,888)		(1,991)	(7,703)		(6,058)
Interest income and other, net	410	(126)	126	t	(6)	—		404
Loss from foreign currency	(132)	—	—		(66)	—		(198)
Gain from sale (impairment) of marketable securities	89	—	—		—	—		89
Income before (provision) benefit for income taxes	9,907	(2,142)	(3,762)		(2,063)	(7,703)		(5,763)
(Provision) benefit for income taxes	(5,938)	980	1,453	u	86	(113)	u	(3,532)
Net income	$ 3,969	$ (1,162)	$ (2,309)		$ (1,977)	$ (7,816)		$ (9,295)
Net income attributable to common stockholders per common share:								
Basic	$ 0.13	$ (0.04)	$ (0.08)		$ (0.06)	$ (0.26)		$ (0.30)
Diluted	$ 0.13	$ (0.04)	$ (0.08)		$ (0.06)	$ (0.26)		$ (0.30)
Weighted-average number of shares used in per share calculation — common stock:								
Basic	30,014,085	—	444,869	v	—	289,900	v	30,748,854
Diluted	30,970,642	—	444,869	v	—	(666,657)	v	30,748,854

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 the Company pursuant to the rules and regulations of the Securities and Exchange Commission for the purposes of inclusion in comScore’s amended Current Report on Form 8-K/A 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 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 Nedstat at June 30, 2010. The unaudited pro forma consolidated balance sheet at June 30, 2010 also gives effect to comScore’s acquisition of Nexius on July 1, 2010 as if it occurred on 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, and the acquisition of Nexius as if they 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, Nexius, and Nedstat as of and for the year ended December 31, 2009 and the unaudited, historical financial statements of comScore, Nexius and Nedstat as of and for the six months ended June 30, 2010.

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

Nexius

On July 1, 2010, comScore completed the acquisition of Nexius (the “Nexius Acquisition”). The unaudited pro forma consolidated financial statements have been prepared to give effect to the completed Nexius 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 Nexius 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 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.

In addition, 137,725 shares of restricted comScore common stock were issued to former employees of Nexius pursuant to the terms of the Nexius Acquisition. 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 Nexius 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	1,621
Accounts payable	(1,390)
Accrued expenses	(456)
Notes payable	(393)
Deferred revenue	(3,395)
Deferred tax liability	(6,685)
Net tangible liabilities acquired	(9,863)
Definite-lived intangible assets acquired	17,050
Goodwill	13,701
Total estimated purchase price	$ 20,888

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, $9.9 million has been allocated to net tangible liabilities acquired, and $17.1 million has been allocated to definite-lived intangible assets acquired. Definite-lived intangible assets of $17.1 million consist of the value assigned to Nexius' customer relationships of $14.5 million, developed and core technology of $1.6 million, and trademarks of $1.0 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 Nexius Acquisition was consummated taking into consideration estimated attrition of the existing customer base. 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 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. 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. comScore expects to amortize the trademarks on a straight-line basis over five years. Amortization of trademarks is not deductible for tax purposes.

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

2010	$ 862
2011	1,724
2012	1,724
2013	1,724
2014	1,724
Thereafter	9,292
	$ 17,050

Of the total estimated purchase price, approximately $13.7 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.

Nedstat

On August 31, 2010, the Company completed its acquisition of Nedstat, a leading provider of technology that helps web sites, particularly publishers and video companies, analyze the behavior of their users with powerful analytic tools, pursuant to the Stock Purchase Agreement dated August 31, 2010 (the “Nedstat Acquisition”).

The aggregate amount of the consideration paid by the Company upon the closing of the transaction was approximately $34.4 million in cash and an aggregate of 58,045 shares of the Company’s common stock valued at $1.1 million was issued to two key shareholders of Nedstat.

The Nedstat Acquisition resulted in goodwill of approximately $25.5 million. This amount represents the residual amount of the total purchase price after allocation to net assets and identifiable intangible assets acquired. The amount recorded for goodwill is consistent with the Company’s intentions for the acquisition of Nedstat. The Company acquired Nedstat to help transform the Company into a broad based “Digital Business Analytics company” and solidify its Unified Digital Measurement (“UDM”) platform.

Under the acquisition method of accounting, the total estimated purchase price is allocated to Nedstat’s net tangible and intangible assets acquired and liabilities assumed based on their estimated fair values as of August 31, 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	$ 622
Accounts receivable	2,939
Prepaid expenses and other current assets	177
Property and equipment	1,520
Other receivables, non-current	224
Accounts payable	(878)
Accrued expenses	(2,034)
Accrued taxes	(249)
Deferred revenue	(5,583)
Deferred tax liabilities	(5,401)
Net tangible liabilities acquired	(8,663)
Definite-lived intangible assets acquired	18,673
Goodwill	25,482
Total estimated purchase price	$ 35,492

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 $8.7 million has been allocated to net tangible liabilities acquired, and $18.7 million has been allocated to definite-lived intangible assets acquired. Definite-lived intangible assets of $18.7 million consist of the value assigned to Nedstat’s customer relationships of $15.3 million developed and core technology of $1.9 million and trademarks of $1.5 million.

The value assigned to Nedstat’s 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. comScore expects to amortize the value of Nedstat’ customer relationships on a straight-line basis over seven years.

Amortization of customer relationships is not deductible for tax purposes.

The value assigned Nedstat's 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. Nedstat owns certain internally-developed technology (the "Technology") which it licenses to customers on a subscription basis in order to generate revenue. 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 Nedstat's 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. comScore expects to amortize the trademarks on a straight-line basis over two years. Amortization of trademarks is not deductible for tax purposes.

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

2010	$ 1,107
2011	3,321
2012	3,067
2013	2,559
2014	2,559
Thereafter	6,060
	$ 18,673

Of the total estimated purchase price, approximately $25.5 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 of the Acquisition and the Nexius Acquisitions, to adjust amounts related to Nedstat's and Nexius' net tangible assets 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 cash payments made to Nedstat's shareholders ($33.9 million) offset by the cash inflows from stock subscriptions related to the Acquisition ($1.0 million); and to reflect cash payments made to Nexius shareholders ($15.3 million) and to satisfy certain of Nexius' existing debt obligations ($3.0 million).

b) To fair value accounts receivable acquired in the Nexius Acquisition.

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

d) To eliminate capitalized contractual costs recorded on Nexius' books.

e) To properly reflect current and long term deferred tax assets and liabilities and income tax payable as a result of the Nexius Acquisition and the Acquisition.

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

g) To eliminate capitalized development costs recorded on Nedstat's books which have been included in the intangible asset related to technology discussed in item h.

h) To reflect the fair value of the customer relationships, which is estimated as $14.7 million; the fair value of the technology, which is estimated as $1.8 million; the fair value of the trade name and trademarks, which are estimated as $1.5 million acquired in the Acquisition; and to reflect the fair value of the customer relationships, which is estimated as $14.5 million; the fair value of the technology, which is estimated as $1.6 million; and the fair value of the trade name and trademarks, which are estimated as $1.0 million acquired in the Nexius Acquisition. The difference between the amounts recorded on a pro forma basis and the actual balance as of the Effective date of the Acquisition is the result of changes in Euro to U.S. Dollar exchange rate between June 30, 2010 and the closing date of August 31, 2010.

i) To reflect the fair value of the goodwill of $23.7 million and $13.7 million based upon net assets acquired less intangible assets as a result of the Acquisition and the Nexius Acquisition, respectively. The difference between the amount recorded on a pro forma basis and the actual balance as of the Effective date of the Acquisition is the result of changes in the assets and liabilities of Nedstat between June 30, 2010 and the closing date of August 31, 2010, as well as changes in Euro to U.S. Dollar exchange rate between June 30, 2010 and the closing date of August 1, 2010.

j) To reflect the payoff of the notes payable of $3.0 million in connection with the Nexius 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.

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

l) To reflect the accrual of transaction costs and costs associated with the Acquisition of $2.2 million, and to reflect the elimination of deferred rent recorded by Nedstat prior to the Acquisition of $0.3 million; and to reflect the fair value of accrued expenses acquired in connection with the Nexius Acquisition.

m) To reflect the fair value of deferred revenue recorded on Nedstat's books to the estimated cost of performance plus a reasonable profit margin in connection with the Acquisition; and 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 Nexius 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 Nedstat's common stock, other comprehensive income and accumulated deficit in connection with the Acquisition and to reflect $2.2 million of transaction costs associated with the Acquisition; to eliminate Nexius common stock and accumulated deficit in connection with the Nexius Acquisition, and to record the effects of the $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 Nexius Acquisition.

p) To eliminate acquired paid-in capital and to reflect $1 million of stock issued to former shareholders of Nedstat totaling 60,807 shares of comScore common stock associated with the Acquisition (difference between 60,807 shares and actual shares issued of 58,045 due to changes in stock price between June 30, 2010 and August 31, 2010); and to reflect the 158,070 shares of comScore common stock issued in connection with the Nexius 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 in connection with the Nexius Acquisition.

q) To reflect impacts of revaluation of Nedstat's and Nexius' deferred revenue balances assuming the Acquisition and the Nexius Acquisition happened at beginning of period.

r) To reflect stock based compensation expense of $0.2 million and $0.6 million for the six months ended June 30, 2010 and the twelve months ended December 31, 2009, respectively associated with the shares of comScore restricted stock issued in connection with the Acquisition, and to reflect the reduced depreciation expense of $0.06 million and $0.12 million for the six months ended June 30, 2010 and the twelve months ended December 31, 2009, respectively related to the reduction in the PP&E to conform with comScore's capitalization policies as a result of the Acquisition; and to primarily reflect the stock based compensation expense of $0.9 million and $1.2 million for the six months ended June 30, 2010 and the twelve months ended December 31, 2009, respectively associated with the shares of comScore restricted stock issued in connection with the Nexius Acquisition.

s) To reflect the amortization of intangible assets of $1.7 million and $3.7 million for the six months ended June 30, 2010 and the twelve months ended December 31, 2009, respectively arising from the Acquisition; and to reflect the amortization of intangible assets of $0.9 million and $1.7 million for the six months ended June 30, 2010 and the twelve months ended December 31, 2009, respectively arising from the Nexius Acquisition.

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

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

v) To adjust weighted average number of shares to reflect the shares of restricted common stock of comScore issued in connection with the Acquisition and to remove from the weighted average number of shares the anti-dilutive shares as a result of the net loss generated by the pro-forma consolidated adjustments.

The unaudited pro forma consolidated financial statements do not include adjustments for liabilities related to business integration activities for the Nexius Acquisition or 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 Nexius Acquisition or the Acquisition in the Company's consolidated financial statements.

comScore has not identified any material pre-Acquisition or pre-Nexius 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. The diluted weighted average number of common shares does not include outstanding stock options as their inclusion would be anti-dilutive.

Note 5. IFRS to US GAAP Adjustments and Euro to US Dollar Translation

The reconciliation between Nedstat's financial statements in IFRS and Euros and the pro forma financial statements presented in this report is as follows:

NEDSTAT BV

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

(In thousands)

	IFRS €	US GAAP Adjustments €	US GAAP Total €	US GAAP Total (a) $
Current assets:				
Cash and cash equivalents	€ 473	€ —	€ 473	$ 579
Short-term investments	—	—	—	—
Accounts receivable, net	2,375	—	2,375	2,905
Prepaid expenses and other current assets	690	—	690	844
Deferred tax assets	—	279(b)	279	341
Total current assets	3,538	279	3,817	4,669
Long-term investments	—	—	—	—
Property and equipment, net	1,478	—	1,478	1,808
Development costs	121	—	121	148
Other non-current assets	142	—	142	174
Long-term deferred tax assets	2,610	(279)(b)	2,331	2,852
Intangible assets, net	—	—	—	—
Goodwill	—	—	—	—
Total assets	€ 7,889	€ —	€ 7,889	$ 9,651
Current liabilities:				
Notes payable	€ —	€ —	€ —	$ —
Accounts payable	746	—	746	913
Accrued expenses	1,161	—	1,161	1,420
Deferred revenues, current portion	6,980	11(c)	6,991	8,552
Deferred rent	246	—	246	301
Capital lease obligations	—	—	—	—
Total current liabilities	9,133	11	9,144	11,186
Notes payable, net of current portion	—	—	—	—
Deferred revenue, net of current portion	—	—	—	—
Deferred rent, long-term	—	—	—	—
Capital lease obligations, long-term	—	—	—	—
Other long-term liabilities	—	—	—	—
Total liabilities	9,133	11	9,144	11,186
Commitments and contingencies				
Stockholders' equity:				
Common stock	76	—	76	93
Additional paid-in capital	8,452	—	8,452	10,340
Accumulated other comprehensive (loss) income	127	—	127	155
Accumulated deficit	(9,899)	(11)(c)	(9,910)	(12,123)
Total stockholders' equity	(1,244)	(11)	(1,255)	(1,535)
Total liabilities and stockholders' equity	€ 7,889	€ —	€ 7,889	$ 9,651

(a) The Nedstat amounts included in the pro forma consolidated balance sheet was translated into US dollars using an exchange rate of 1.22 Euros per US dollar, which was the representative exchange rate for June 30, 2010.

(b) To reflect the current portion of deferred tax assets which are not broken out between current and deferred for IFRS.

(c) To adjust for differences in revenue recognition rules for multi element arrangements between IFRS and US GAAP.

NEDSTAT BV

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

(In thousands)

	IFRS	US GAAP Adjustments	US GAAP Total	US GAAP Total (a)
	€	€	€	$
Revenues	**€ 6,708**	**€ (11)**(b)	**€ 6,697**	**$ 8,893**
Cost of revenues	2,365	—	2,365	3,141
Selling and marketing	2,174	—	2,174	2,887
Research and development	1,006	—	1,006	1,336
General and administrative	1,205	—	1,205	1,600
Total expenses from operations	**6,750**	**—**	**6,750**	**8,964**
Income from operations	**(42)**	**(11)**	**(53)**	**(71)**
Interest and other income, net	—	—	—	—
(Loss) gain from foreign currency	(58)	—	(58)	(77)
(Loss) before income taxes	**(100)**	**(11)**	**(111)**	**(148)**
Income tax (provision)/benefit	(10)	—	(10)	(13)
Net (loss)	**€ (110)**	**€ (11)**	**€ (121)**	**$ (161)**

(a) The Nedstat amounts included in the pro forma consolidated statement of operations was translated into US dollars using an exchange rate of 1.33 Euros per US dollar, which was the average of the representative exchange rates for six months ended June 30, 2010.

(b) To adjust for differences in revenue recognition rules for multi element arrangements between IFRS and US GAAP.

NEDSTAT BV

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

(In thousands)

	IFRS	US GAAP Adjustments	US GAAP Total	US GAAP Total (a)
	€	€	€	$
Revenues	**€ 14,262**	**€ 84(b)**	**€ 14,346**	**$ 20,286**
Cost of revenues	5,308	—	5,308	7,506
Selling and marketing	5,694	—	5,694	8,052
Research and development	2,083	—	2,083	2,945
General and administrative	2,669	—	2,669	3,774
Total expenses from operations	**15,754**	**—**	**15,754**	**22,277**
Income from operations	**(1,492)**	**84**	**(1,408)**	**(1,991)**
Interest and other income, net	(4)	—	(4)	(6)
(Loss) gain from foreign currency	(47)	—	(47)	(66)
Income (loss) before income taxes	**(1,543)**	**84**	**(1,459)**	**(2,063)**
Income tax (provision)/benefit	61	—	61	86
Net (loss) income	**€ (1,482)**	**€ 84**	**€ (1,398)**	**$ (1,977)**

(a) The Nedstat amounts included in the pro forma consolidated statement of operations was translated into US dollars using an exchange rate of 1.41 Euros per US dollar, which was the average of the representative exchange rates for twelve months ended December 31, 2009.

(b) To adjust for differences in revenue recognition rules for multi element arrangements between IFRS and US GAAP.