SECURITIES AND EXCHANGE COMMISSION

FORM 8-K/A

Current report filing [amend]

Filing Date: **2004-11-09** | Period of Report: **2004-09-08**
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FILER

HARRIS INTERACTIVE INC

CIK:**1094238**| IRS No.: **161538028** | State of Incorp.:**DE** | Fiscal Year End: **0630**
Type: **8-K/A** | Act: **34** | File No.: **000-27577** | Film No.: **041129490**
SIC: **8742** Management consulting services

Business Address
135 CORPORATE WOODS
ROCHESTER NY 14623-1457
7162728400

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SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

AMENDMENT NO. 1 TO

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

September 8, 2004

Date of Report (Date of Earliest Event Reported)

HARRIS INTERACTIVE INC.

(Exact Name of Registrant as Specified in Charter)

Delaware	000-27577	16-1538028
(State or other jurisdiction of incorporation)	(Commission File Number)	(IRS Employer Identification Number)

135 Corporate Woods, Rochester, New York	14623
(Address of Principal Executive Offices)	(Zip Code)

Registrant' s Telephone Number Including Area Code: (585) 272-8400

Not Applicable

(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:

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

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

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

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

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Section 2 − Financial Information

Item 2.01. Acquisition or Disposition of Assets.

On September 9, 2004, Harris Interactive Inc. (the "Company") filed its Current Report on Form 8-K reporting its acquisition of Wirthlin Worldwide, Inc. ("Wirthlin") through a merger of Wirthlin with and into Capitol Merger Sub, LLC ("Merger Sub"), a wholly-owned subsidiary of the Company (collectively referred to herein as the "Merger"), pursuant to an Agreement and Plan of Merger dated as of September 8, 2004 by and among the Company, Merger Sub, Wirthlin and the stockholders of Wirthlin. This Amendment No. 1 to Current Report on Form 8-K includes the financial statements of Wirthlin and the pro forma financial information required by Item 9.01 of Form 8-K.

Section 9 − Financial Statements and Exhibits

Item 9.01. Financial Statements and Exhibits.

(a) *Financial Statements of Businesses Acquired*. The financial statements of Wirthlin Worldwide, Inc. required by this item are attached hereto as Exhibits 99.1 and 99.2.

(b) *Pro Forma Financial Information*. The pro forma financial information required by this item is attached hereto as Exhibit 99.3.

(c) *Exhibits*.

Exhibit 2.1**	Agreement and Plan of Merger by and among Harris Interactive Inc., Wirthlin Worldwide, Inc., Capitol Merger Sub, LLC, and the Stockholders of Wirthlin Worldwide, Inc., dated as of September 8, 2004
Exhibit 10.1**	Escrow Agreement by and among Harris Interactive Inc., Manufacturers and Traders Trust Company, and the Stockholders of Wirthlin Worldwide, Inc., dated as of September 8, 2004
Exhibit 10.2**	Form of Lock-Up Agreement by and among Harris Interactive Inc. and each of the Stockholders of Wirthlin Worldwide, Inc., dated as of September 8, 2004
Exhibit 10.3**	Form of Noncompetition, Nondisclosure and Nonsolicitation Agreement by and among Harris Interactive Inc. and certain of the Stockholders of Wirthlin Worldwide, Inc., dated as of September 8, 2004
Exhibit 10.4**	Form of Release given by each of the Stockholders of Wirthlin Worldwide, Inc. dated September 8, 2004
Exhibit 10.5**	Consent, Waiver and Amendment to Loan Agreement by and between Wirthlin Worldwide, Inc. and SunTrust Bank, dated as of September 7, 2004
Exhibit 10.6**	Letter agreement by and among Wirthlin Worldwide, Inc., SunTrust Bank and the guarantors party thereto, dated as of February 6, 2002
Exhibit 10.7**	Commercial Note by Wirthlin Worldwide, Inc. in favor of SunTrust Bank, dated as of September 7, 2004
Exhibit 10.8**	Commercial Note by Wirthlin Worldwide, Inc. in favor of SunTrust Bank, dated February 6, 2002
Exhibit 23.1	Consent of Grant Thornton LLP
Exhibit 99.1**	Press Release issued by Harris Interactive Inc. on September 9, 2004 announcing its acquisition of Wirthlin Worldwide, Inc.

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Exhibit 99.2	Audited consolidated balance sheet of Wirthlin Worldwide, Inc. as of December 31, 2003 and related statements of income, stockholders' equity and cash flows for the fiscal year ended December 31, 2003

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Exhibit 99.3	Unaudited consolidated balance sheet of Wirthlin Worldwide, Inc. as of June 30, 2004 and related statements of income and cash flows for the six months ended June 30, 2004 and 2003
Exhibit 99.4	Unaudited pro forma financial information

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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.

HARRIS INTERACTIVE INC.
(Registrant)

By:	/s/ Bruce A. Newman
Name:	Bruce A. Newman
Title:	Chief Financial Officer (Principal Financial Officer)

Dated: November 9, 2004

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EXHIBIT INDEX

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Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We have issued our report dated May 5, 2004, (except for Note M, as to which the date is September 9, 2004) accompanying the consolidated financial statements of Wirthlin Worldwide, Inc. included in Amendment No. 1 to the Current Report on Form 8-K of Harris Interactive Inc. We hereby consent to the incorporation by reference of such report in the Registration Statements on Form S-8 (No. 333-31776, No. 333-31778, No. 333-49336, No. 333-69056, No. 333-72842 and No. 333-113392) and the Registration Statements on Form S-3 (No. 333-73778 and No. 333-113389) of Harris Interactive Inc.

/s/ Grant Thornton LLP

Vienna, Virginia
November 9, 2004

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Exhibit 99.2

Consolidated Financial Statements and Report of
Independent Registered Public Accounting Firm
WIRTHLIN WORLDWIDE, INC., AND SUBSIDIARIES
December 31, 2003 and 2002

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WIRTHLIN WORLDWIDE, INC., AND SUBSIDIARIES

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[GRANT THORNTON LOGO]

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Board of Directors
Wirthlin Worldwide, Inc., and Subsidiaries

We have audited the accompanying consolidated balance sheets of Wirthlin Worldwide, Inc., and Subsidiaries (the Company) as of December 31, 2003 and 2002, and the related consolidated statements of income, stockholders' equity and cash flows for the years 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 audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated 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 audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Wirthlin Worldwide, Inc., and Subsidiaries as of December 31, 2003 and 2002, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

GRANT THORNTON LLP

Vienna, Virginia
May 5, 2004 (except for Note M, as to which the date is September 9, 2004)

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WIRTHLIN WORLDWIDE, INC., AND SUBSIDIARIES

Consolidated Balance Sheets

<TABLE>
<CAPTION>

December 31,	2003	2002
<S>	<C>	<C>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	$ 9,444,898	$ 7,915,120
Short-term investments	511,132	404,961
Trade accounts receivable, net of allowance for doubtful accounts of $100,000 and $159,984, respectively	9,574,996	8,346,111
Costs and estimated earnings in excess of billings on work in process	2,061,947	2,567,994
Prepaid expenses and other current assets	621,252	553,025
TOTAL CURRENT ASSETS	22,214,225	19,787,211
PROPERTY AND EQUIPMENT		
Furniture and equipment	6,718,864	6,294,203
Land and building	704,125	704,125
Leasehold improvements	609,471	576,418
	8,032,460	7,574,746
Less: Accumulated depreciation and amortization	(5,833,683)	(5,212,047)
NET PROPERTY AND EQUIPMENT	2,198,777	2,362,699
INTANGIBLES, net of amortization	829,948	2,073,867
GOODWILL	3,277,131	3,277,131
OTHER ASSETS	194,180	241,747
TOTAL ASSETS	$ 28,714,261	$ 27,742,655

</TABLE>

The accompanying notes are an integral part of these statements.

WIRTHLIN WORLDWIDE, INC., AND SUBSIDIARIES

Consolidated Balance Sheets--Continued

<TABLE>
<CAPTION>

December 31,	2003	2002
<S>	<C>	<C>
LIABILITIES AND STOCKHOLDERS' EQUITY		
CURRENT LIABILITIES		
Accounts payable	$ 1,538,704	$ 1,282,404
Accrued liabilities	5,536,401	4,696,214
Dividends payable	763,001	761,419
Billings in excess of costs and estimated earnings on work in process	4,299,144	3,305,230
Notes payable, current portion	977,392	1,425,636
Income taxes payable	20,037	192,022
Deferred state and foreign taxes	71,078	106,045

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TOTAL CURRENT LIABILITIES	13,205,757	11,768,970
NOTE PAYABLE, net of current portion	1,733,333	2,693,221
TOTAL LIABILITIES	14,939,090	14,462,191
MINORITY INTEREST	499,897	610,397
STOCKHOLDERS' EQUITY		
Common stock, $1 par value; 2,000,000 shares authorized; 426,141 and 377,641 shares issued and outstanding in 2003 and 2002, respectively	426,141	377,641
Additional paid-in capital	4,717,771	1,718,531
Notes receivable-stockholders	(3,103,184)	(55,444)
Accumulated other comprehensive income (loss)	(508,993)	(427,753)
Retained earnings	11,743,539	11,057,092
TOTAL STOCKHOLDERS' EQUITY	13,275,274	12,670,067
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY	$ 28,714,261	$ 27,742,655

</TABLE>

The accompanying notes are an integral part of these statements.

WIRTHLIN WORLDWIDE, INC., AND SUBSIDIARIES

Consolidated Statements of Income

<TABLE>
<CAPTION>

Year ended December 31,	2003	2002
<S>	<C>	<C>
REVENUE	$ 51,983,837	$ 54,167,732
DIRECT COSTS	23,816,840	25,935,863
GROSS MARGIN	28,166,997	28,231,869
INDIRECT COSTS	25,133,000	26,073,480
OPERATING INCOME	3,033,997	2,158,389
MISCELLANEOUS INCOME (EXPENSE)		
Interest and investment income	110,756	91,183
Interest expense	(185,263)	(272,312)
Foreign currency translation gain	409,790	583,426
Other	161,490	(5,194)
INCOME BEFORE PROVISION FOR STATE INCOME TAXES, INTERNATIONAL TAXES AND MINORITY INTEREST	3,530,770	2,555,492
PROVISION FOR STATE INCOME TAXES AND INTERNATIONAL TAXES	54,395	214,501
MINORITY INTEREST IN NET LOSS OF SUBSIDIARY	110,500	106,826
NET INCOME	$ 3,586,875	$ 2,447,817

</TABLE>

The accompanying notes are an integral part of these statements.

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WIRTHLIN WORLDWIDE, INC., AND SUBSIDIARIES

Consolidated Statements of Stockholders' Equity

Years ended December 31, 2003 and 2002

	COMMON STOCK SHARES	COMMON STOCK AMOUNT	ADDITIONAL PAID-IN CAPITAL	NOTES RECEIVABLE-STOCKHOLDERS	RETAINED EARNINGS
BALANCE, DECEMBER 31, 2001	383,379	$ 383,379	$ 2,072,393	$ (411,467)	$ 10,071,917
Payment on notes receivable-stockholders	--	--	--	35,027	--
Repurchase of stock in exchange for notes receivable	(5,122)	(5,122)	(315,874)	320,996	--
Redemption of common stock	(616)	(616)	(37,988)	--	--
Dividends declared	--	--	--	--	(1,462,642)
Comprehensive income (loss):					
Net income	--	--	--	--	2,447,817
Other comprehensive income (loss):					
Foreign currency translation adjustment	--	--	--	--	--
Unrealized gain (loss) on investments	--	--	--	--	--
Fair value adjustment on interest rate swap agreement	--	--	--	--	--
Other comprehensive income (loss)					
Comprehensive income					
BALANCE, DECEMBER 31, 2002	377,641	377,641	1,718,531	(55,444)	11,057,092
Issuance of stock in exchange for notes receivable	48,500	48,500	2,999,240	(3,047,740)	--
Dividends declared	--	--	--	--	(2,900,428)
Comprehensive income (loss):					
Net income	--	--	--	--	3,586,875
Other comprehensive income (loss):					
Foreign currency translation adjustment	--	--	--	--	--
Unrealized gain (loss) on investments	--	--	--	--	--
Fair value adjustment on interest rate swap agreement	--	--	--	--	--
Other comprehensive income (loss)					
Comprehensive income					
BALANCE, DECEMBER 31, 2003	426,141	$ 426,141	$ 4,717,771	$ (3,103,184)	$ 11,743,539

	ACCUMULATED OTHER COMPREHENSIVE INCOME (LOSS)	TOTAL
BALANCE, DECEMBER 31, 2001	$ 120,142	$ 12,236,364
Payment on notes receivable-stockholders	--	35,027
Repurchase of stock in exchange for notes receivable	--	--
Redemption of common stock	--	(38,604)
Dividends declared	--	(1,462,642)
Comprehensive income (loss):		
Net income	--	2,447,817
Other comprehensive income (loss):		
Foreign currency translation adjustment	(223,773)	(223,773)
Unrealized gain (loss) on investments	(162,166)	(162,166)
Fair value adjustment on interest rate swap agreement	(161,956)	(161,956)
Other comprehensive income (loss)		(547,895)

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Comprehensive income		1,899,922
BALANCE, DECEMBER 31, 2002	(427,753)	12,670,067
Issuance of stock in exchange for notes receivable	--	--
Dividends declared	--	(2,900,428)
Comprehensive income (loss):		
Net income	--	3,586,875
Other comprehensive income (loss):		
Foreign currency translation adjustment	(249,777)	(249,777)
Unrealized gain (loss) on investments	106,171	106,171
Fair value adjustment on interest rate swap agreement	62,366	62,366
Other comprehensive income (loss)		(81,240)
Comprehensive income		3,505,635
BALANCE, DECEMBER 31, 2003	$ (508,993)	$ 13,275,274

</TABLE>

The accompanying notes are an integral part of these statements.

WIRTHLIN WORLDWIDE, INC., AND SUBSIDIARIES

Consolidated Statements of Cash Flows

<TABLE>
<CAPTION>

Year ended December 31,	2003	2002
<S>	<C>	<C>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	$ 3,586,875	$ 2,447,817
Minority interest in net loss of subsidiary	(110,500)	(106,826)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation and amortization	1,891,891	1,819,866
(Gain) loss on disposal of fixed assets	(24,651)	7,809
Deferred income tax benefit	(35,432)	(88,390)
Changes in assets and liabilities:		
Trade receivables	(659,816)	3,225,265
Costs and estimated earnings in excess of billings on work in process	526,664	(452,108)
Prepaid expenses and other current assets	26,284	247,941
Other assets	11,776	(58,747)
Accounts payable	248,101	(208,615)
Accrued liabilities	427,217	(7,628)
Billings in excess of costs and estimated earnings on work in process	846,979	(1,212,202)
Income taxes payable	(176,496)	(41,062)
Net cash provided by operating activities	6,558,892	5,573,120
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures	(621,639)	(1,044,329)
Proceeds from the sale of fixed assets	171,328	50,463
Cash paid for acquisition	--	(3,974,841)
Net cash used in investing activities	(450,311)	(4,968,707)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividends paid	(2,898,845)	(796,462)
Proceeds from bank loan	--	4,000,000
Redemption of B&MR preferred shares (Note C)	--	(775,156)
Redemption of common stock	--	(38,604)
Payments received on notes receivable-stockholders	--	35,027
Payments on notes payable	(1,436,195)	(1,329,515)

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Net cash (used in) provided by financing activities	(4,335,040)	1,095,290
EFFECT OF EXCHANGE RATES ON CASH	(243,763)	(257,648)
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,529,778	1,442,055
CASH AND CASH EQUIVALENTS, beginning of year	7,915,120	6,473,065
CASH AND CASH EQUIVALENTS, end of year	$ 9,444,898	$ 7,915,120

</TABLE>

The accompanying notes are an integral part of these statements.

WIRTHLIN WORLDWIDE, INC., AND SUBSIDIARIES

Notes to Consolidated Financial Statements

December 31, 2003 and 2002

NOTE A--ORGANIZATION

Wirthlin Worldwide, Inc. (the Company), is a California corporation formed in 1969 primarily to engage in the business of survey research, analysis, and communication strategy consulting.

The Company conducts international operations through its wholly owned U.S. limited liability companies, which have branches or subsidiary local companies in the United Kingdom, Belgium, Shanghai, and Hong Kong.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

PRINCIPLES OF CONSOLIDATION

The accompanying consolidated financial statements include the accounts of the Company and its majority-owned subsidiaries. The Company records minority interest in earnings, as a result of the Business and Market Research Limited acquisition (see Note C), to the extent of earnings allocable to minority interests, and minority interest in losses to the extent minority interest capital exists. All significant intercompany transactions and balances have been eliminated.

REVENUE RECOGNITION

The Company's revenues are generated under short-term, fixed-price contracts with customers. Revenue is recognized under the percentage-of-completion method, using the cost-to-cost approach. Under this method, contract revenues are recognized based on the relationship of incurred contract costs to estimated total contract costs. Anticipated losses are recognized as they become known. Costs and estimated earnings in excess of billings on work in process represent revenue recognized for work done prior to year-end that was not billed at that time. Billings in excess of costs and estimated earnings on work in process represent amounts billed to customers in excess of the revenue recognized to date.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents are generally composed of demand deposits and short-term investments with an original maturity of three months or less. As of December 31, 2003 and 2002, $1,483,979 and $2,711,149 respectively, was held in foreign financial institutions.

ALLOWANCE FOR TRADE ACCOUNTS RECEIVABLE

The allowance for doubtful accounts is determined based on management's best estimate of potentially uncollectible trade receivables.

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NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--CONTINUED

DEPRECIATION AND AMORTIZATION

Depreciation and amortization expense is calculated using straight-line and accelerated methods for financial reporting purposes over the following useful lives:

Building	20 years
Furniture and equipment	Three to 10 years
Leasehold improvements	The shorter of the useful life or the lease term

Repair and maintenance costs are charged to expense when incurred. Renewals and betterments that significantly increase the useful life of the related asset are capitalized. Gains and losses on the disposition of property and equipment are reflected in net income.

GOODWILL

Goodwill is recorded from the acquisitions of all of the outstanding shares of Business and Market Research (B&MR) in February 2002, and all of the outstanding shares of The Answer Group, Inc. (TAG), in May 2000. Effective January 1, 2002, in accordance with Statement of Financial Accounting Standards (SFAS) No. 142, Goodwill and Other Intangible Assets, the Company discontinued amortization of its goodwill. Per the guidelines of SFAS No. 142, impairment testing was completed during 2003 and 2002 with no resulting impairment of goodwill found.

Unamortized goodwill consists of the following:

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<S>	2003 <C>	2002 <C>
B&MR	$2,516,163	$2,516,163
TAG	760,968	760,968
	$3,277,131	$3,277,131

</TABLE>

DERIVATIVE INSTRUMENTS AND HEDGING ACTIVITIES

The Company accounts for a cash flow hedge in accordance with SFAS No. 133, Accounting for Derivative Instruments and Hedging Activities. SFAS No. 133 requires the Company to recognize instruments as either assets or liabilities in the balance sheet at fair value. The accounting for changes in the fair value (i.e., gains or losses) of a derivative instrument depends on whether it has been designated and qualifies as part of a hedging relationship, and further, on the type of hedging relationship. For those derivative instruments that are designated and qualify as hedging instruments, a company must designate the hedging instrument, based upon the exposure being hedged, as a fair value hedge, cash flow hedge, or a hedge of a net investment in a foreign operation.

NOTE B--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--CONTINUED

DERIVATIVE INSTRUMENTS AND HEDGING ACTIVITIES--CONTINUED

For a derivative instrument that is designated and qualifies as a cash

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flow hedge (i.e., hedging the exposure to variability on expected future cash flows that is attributable to a particular risk), the effective portion of the gain or loss on the derivative instrument is reported as a component of other comprehensive income and reclassified into earnings in the same period or periods during which the hedged transaction affects earnings.

LIFE INSURANCE

The Company is the beneficiary under life insurance policies on the principal stockholder and his spouse. Total benefits payable under these policies are approximately $265,000. Included in other assets are the cash surrender values, net of policy loans, of $94,596 and $84,950 at December 31, 2003 and 2002, respectively.

TRANSLATION OF FOREIGN FINANCIAL STATEMENTS

Assets and liabilities of foreign operations, where the functional currency is the local currency, are translated into U.S. dollars at the year-end rate of exchange. Income and expenses are translated at the average rates of exchange prevailing during the year. Gains or losses from translating foreign currency financial statements are accumulated in a separate component of stockholders' equity. Foreign currency transaction gains and losses are included in other income.

COMPREHENSIVE INCOME

Components of other comprehensive income include unrealized gains and losses from foreign currency translation and equity investments. Comprehensive income is shown on the consolidated statement of stockholders' equity.

INDIRECT COSTS

Indirect costs include overhead and general and administrative expenses not associated with a particular project.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Estimates are used for, but not limited to, the accounting for doubtful accounts, percentage of completion of projects, depreciation and amortization, taxes, and contingencies. Actual results could differ from those estimates. Management continually monitors accounts receivable and assesses the reserve for doubtful accounts.

RECLASSIFICATION

Certain amounts in the prior year's financial statements have been reclassified to conform to the 2003 presentation.

NOTE C--B&MR ACQUISITION

In February 2002, the Company's wholly owned subsidiary, Wirthlin Europe Limited (WE), purchased all of the outstanding shares of Business and Market Research Limited (B&MR) registered in England, in two transactions. The results of B&MR's operations have been included in the consolidated financial statements since that date. B&MR, based in Manchester, England, provides market research and analysis services. The acquisition increases the Company's market share in Europe and contributes expertise in marketing to European customers.

On February 7, 2002, WE purchased 86 percent of the outstanding shares of B&MR. The consideration for this purchase, converted into U.S. dollars on

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the date of purchase, was approximately $4,536,000, of which approximately $3,975,000 was paid in cash, and four notes payable were issued to certain shareholders totaling approximately $561,000. Immediately following the acquisition, B&MR borrowed approximately $775,000 from WE in order to redeem their outstanding preferred shares.

On February 8, 2002, the remaining outstanding shares of B&MR were purchased for consideration of approximately $717,000, given in the form of approximately 8.55 percent of WE outstanding stock, in exchange for 74,839 shares of B&MR under the Share Exchange and Option Agreement, entered into with the sellers of B&MR (the Sellers). Under this agreement, WE has certain call options and the Sellers have certain put options with respect to the WE shares upon occurrence of certain events or within a certain time period.

The following table summarizes the estimated fair value of the assets acquired and the liabilities assumed at the date of acquisition:

Accounts receivable	$ 1,565,000
Other current assets	350,000
Property, plant and equipment	988,000
Customer list	1,122,000
Covenant not to compete	1,959,000
Goodwill	2,516,000
Total assets acquired	8,500,000
Current liabilities	3,247,000
Net assets acquired	$ 5,253,000

NOTE D--INVESTMENTS

Investments consist of marketable securities and are classified as available for sale. These securities are valued at fair value with an offsetting increase or decrease in equity for unrealized holding gains and losses. There were no realized gains or losses in 2003 and 2002. The Company reinvests dividends earned.

As of December 31, 2003, the Company had the following short-term investment available for sale:

INVESTMENT	COST	UNREALIZED HOLDING LOSS	FAIR VALUE
Dean Witter Core Equity Trust	$ 595,193	$ (84,061)	$ 511,132

As of December 31, 2002, the Company had the following short-term investment available for sale:

INVESTMENT	COST	UNREALIZED HOLDING LOSS	FAIR VALUE
Dean Witter Core Equity Trust	$ 595,193	$ (190,232)	$ 404,961

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</TABLE>

NOTE E -- INTANGIBLE ASSETS

Intangible assets consisted of the following:

<TABLE>
<CAPTION>

	2003	2002
Non-compete agreements	$ 2,159,186	$ 2,159,186
Customer list	1,121,563	1,121,563
	3,280,749	3,280,749
Less: accumulated amortization	(2,450,801)	(1,206,882)
	$ 829,948	$ 2,073,867

</TABLE>

NOTE E--INTANGIBLE ASSETS--CONTINUED

The Company recorded as an intangible asset covenants not to compete in connection with the B&MR and TAG acquisitions. The non-compete agreement from the TAG acquisition was entered into by the seller, whereby the seller agreed not to directly or indirectly compete with the Company in certain business lines for a period of five years from the closing date. The value assigned to the non-compete agreement of $200,000 is being amortized over five years. The net book value of the balance was $56,667 and $96,675 as of December 31, 2003 and 2002, respectively. The non-compete agreements entered into in connection with the B&MR transaction called certain individuals not to directly or indirectly compete with the Company for a period of two years from the closing date. The value assigned to the non-compete agreements was $1,959,186, and is being amortized over two years. The net book value was $81,633 and $1,061,226 as of December 31, 2003 and 2002, respectively.

Also in connection with the B&MR acquisition, the Company acquired a customer list that is amortized over five years, the estimated life of the list. The net book value of the customer list was $691,648 and $915,966 as of December 31, 2003 and 2002, respectively.

The aggregate amortization expense for the years ending December 31, 2003 and 2002 was $1,243,919 and $1,143,553, respectively. The estimated amortization expense for the remaining four years is as follows:

<TABLE>
<CAPTION>

Year ending December 31,	
2004	$ 346,000
2005	241,000
2006	224,000
2007	19,000

</TABLE>

NOTE F -- NOTES PAYABLE

Notes payable consist of the following at December 31:

<TABLE>
<CAPTION>

	2003	2002
In connection with the acquisition of B&MR in February 2002,		

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the Company entered into a $4 million term loan with SunTrust Bank. Borrowings on the term loan bear interest at a per annum rate equal to LIBOR plus 1.65%. Principal and interest payments of $66,667 are due monthly through February 2007. The term loan is subject to certain restrictive covenants and the Company is in compliance with such covenants as of December 31, 2003. The term loan is secured by a substantial majority of the assets of the Company.	$ 2,533,333	$ 3,333,333

</TABLE>

NOTE F--NOTES PAYABLE--CONTINUED

<TABLE>
<CAPTION>

<S>	2003 <C>	2002 <C>
Also, in connection with the acquisition of B&MR, the Company and the sellers entered into four promissory notes. Two of the notes, totaling $315,746, were paid in full in April 2003. For the remaining two notes, half of the balance was due in April 2003 and the remaining balance was due in April 2004. These notes bear interest at 5.5%.	$ 177,392	$ 635,524
Term note of $650,000, which bears interest at 7 percent per year and was paid in full in May 2003.	--	150,000
	2,710,725	4,118,857
Less: current portion	(977,392)	(1,425,636)
	$ 1,733,333	$ 2,693,221

</TABLE>

Aggregate maturities of the above loans are as follows:

<TABLE>
<CAPTION>

Year ending December 31, <S>	<C>
2004	$ 977,392
2005	800,000
2006	800,000
2007	133,333
	$ 2,710,725

</TABLE>

The Company also entered into a revolving line-of-credit with SunTrust Bank in connection with the acquisition of B&MR. The line-of-credit bears interest at the London Interbank Offered Rate (LIBOR) plus 1.5 percent and is due August 2004. There were no borrowings on the line-of-credit as of December 31, 2003 or 2002.

NOTE F--NOTES PAYABLE--CONTINUED

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INTEREST-RATE SWAP

In 2002, the Company entered into an interest-rate swap agreement, designated a cash flow hedge, as a hedge of the variable interest rate associated with its term loan. The interest-rate swap agreement expires February 1, 2007. The notional balance is reduced generally in accordance with reductions in the balance of the hedged liability. As of December 31, 2003 and 2002, respectively, the notional balance was $2,533,333 and $3,333,333.

The interest-rate swap was highly effective in achieving offsetting cash flows attributable to the fluctuations in the cash flows of the hedge risk, and no amount has been required to be reclassified from accumulated other comprehensive loss into earnings for hedge ineffectiveness during the years ended December 31, 2003 and 2002. None of the existing loss is expected to be reclassified into earnings during the next 12 months.

The fair value of the interest rate swap liability was $99,590 and $161,956 as of December 31, 2003 and 2002, respectively. This liability is included in accrued liabilities on the accompanying balance sheet.

NOTE G--COMMITMENTS

OPERATING LEASES

The Company has operating lease agreements for office space, including certain leases with related parties (see Note I) expiring through May 2010. Certain of the lease agreements contain rent escalation clauses based on increases in the Consumer Price Index or the landlords' operating costs. Rent expense under these agreements was $2,012,224 and $1,723,438 in 2003 and 2002, respectively. Future minimum commitments under non-cancelable operating leases in effect as of December 31, 2003, are as follows:

<TABLE>
<CAPTION>

Year ending December 31,	
<S>	<C>
2004	$ 1,737,559
2005	1,648,582
2006	1,284,325
2007	1,010,985
2008	867,975
Thereafter	1,317,088
Total	$ 7,866,514

</TABLE>

NOTE G--COMMITMENTS--CONTINUED

OTHER COMMITMENTS

The Company has a restricted stock agreement with a former senior executive who left the Company on June 30, 2002. Based on certain vesting schedules in the agreement, the executive held 52,725 vested shares upon resignation. The agreement contains provisions whereby, two years after his departure, he can put the shares to the Company at an amount equal to the lower of the market value at June 30, 2002, or the date of repurchase. The Company may elect to use the latest annual valuation performed for the Company's stock to determine the market value as described in the agreement.

Subsequent to year-end, on April 29, 2004, the Company repurchased the 52,725 shares from the former senior executive for approximately $3,171,000, of which approximately $529,000 was paid in cash and approximately $2,642,000 was paid with a note. The note is due in annual installments of $529,000 and accrues interest annually at the lower of

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prime or 12 percent. This repurchase will be recorded in the 2004 financial statements as a reduction of stockholders' equity.

LITIGATION

The Company is involved in a claim incidental to its business. The Company is contesting this matter, and in the opinion of management, the ultimate resolution of the legal proceedings will not have a material adverse effect on the financial position or the future operating results of the Company.

EMPLOYEE AGREEMENTS

The Company has employment agreements with several key employees calling for a term of one year, which, in the absence of notice by either party, automatically renew for successive one-year terms.

NOTE H--STOCKHOLDERS' EQUITY

STOCKHOLDERS' AGREEMENT

In August 2003, the Company entered into agreements to sell common stock to two of the Company's executives in exchange for promissory notes. The principal amounts of the notes are due in June 2012; interest at 2.67 percent of the outstanding principal balance is due and payable monthly. The notes are secured by a security interest in the common stock. The agreements contain share eligibility and vesting requirements, and disallow the sale by the executives of any unvested shares. As of December 31, 2003, the amount outstanding on these notes was $3,047,740.

From 1991 to 1997, the Company sold common stock to employees for both cash and promissory notes. The notes are due through April 2004 with interest payable monthly. The notes call for prepayments of principal in the event of dividend, cash distribution, or sale of stock. Upon termination of employment, the balance is due in full. All stock holdings are pledged as collateral on the notes. As of December 31, 2003 and 2002, the total amount outstanding on the notes was $55,444.

In June 2002, the Company reacquired 5,738 shares from an officer and stockholder of the Company. The unpaid note receivable due from the stockholder was cancelled in exchange for the shares.

NOTE I--RELATED-PARTY TRANSACTIONS

The Company's principal stockholder was the principal owner of an entity that owned a building (the McLean Building) in which the Company rented office space through May 2002. The Company paid approximately $88,000 under this lease in 2002. The Company's principal stockholder is the principal owner of an entity that owns the building for which the Company signed a lease for office space in April 2002. The Company paid $481,274 and $366,000 under this lease in 2003 and 2002, respectively. The Company is a limited guarantor for this entity's obligations arising in certain events and circumstances pursuant to a promissory note dated April 23, 2002, which had an original value of $6,600,000. The note is secured by the deed of trust for the building. If such circumstances were to occur, the Company's obligation and indemnity would be limited to specific amounts specified in the loan agreement.

The Company also leases space from a partnership in which the Company's principal stockholder and another officer of the Company are partners. Total payments under this lease for the years ended December 31, 2003 and 2002, were $159,493 and $144,400, respectively.

The Company paid fees and expenses totaling $145,565 and $1,229,000 in 2003 and 2002, respectively, to a law firm in which the son of the Company's majority stockholder is a partner.

On January 1, 1999, the Company entered into an agreement with one of the former partners of Wirthlin-Reynolds, L.P. Under this agreement, an

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employee of the former partner will provide consulting services to the Company over a five-year period. The agreement also contains a covenant not to compete, which stipulates that the former partner and its employee may not contact current or prospective clients as defined in the agreement for a five-year period. In exchange for the consulting services and the covenant not to compete, the Company agreed to pay the former partner $1,000,000 over a five-year period plus a daily rate for consulting services rendered. The Company is expensing the $1,000,000 over the term of the agreement.

NOTE J--EMPLOYEE COMPENSATION AND BENEFITS

TAX-DEFERRED SAVINGS PLAN

The Company has a tax-deferred savings plan (the Savings Plan) for the benefit of its employees that qualifies under Section 401(k) of the Internal Revenue Code (IRC). Under the Savings Plan, the Company matches 50 percent of the first 10 percent of voluntary employee contributions to an individual's account. Voluntary contributions are limited to 60 percent of salary or the maximum contribution allowed by the IRC, whichever is less. Matching contributions were $391,922 and $352,179 for 2003 and 2002, respectively. The Savings Plan also allows the Company to make additional discretionary contributions on an annual basis; however, no discretionary contributions were made in 2003 or 2002.

NOTE J--EMPLOYEE COMPENSATION AND BENEFITS--CONTINUED

BONUS PROGRAM

The Company has an incentive compensation plan in which employees receive cash and the potential to receive additional cash bonuses through phantom stock appreciation rights based on individual performance and company profitability. The stock appreciation rights vest over a five-year period, which begins to vest on the first December 31 following the date of grant. All awards will be payable in cash. In 2003 and 2002, respectively, the Company recorded $42,262 and $80,090 in expense in the accompanying consolidated statement of operations related to the value of the phantom stock appreciation rights earned by employers.

HEALTH PLANS

The Company maintains a partially self-funded health insurance plan for the majority of its U.S. employees and expatriates that covers 100 percent of eligible claims incurred in excess of the applicable deductibles and co-insurance. The Company is responsible for payment of claims up to individual stop-loss and aggregate stop-loss amounts based on the terms and limits set forth in the plan, after which the stop-loss insurance is responsible. Self-insured amounts, individual and group limitations are adjusted annually by the insurance carrier on the basis of the Company's claim experience. The Company also maintained a fully insured health plan for the employees in its Cincinnati office through June 30, 2003. After June 30, the Cincinnati employees had the option to enroll in the partially self-funded plan described above. The total health plan costs recognized for the years ending December 31, 2003 and 2002 were $468,878 and $546,027, respectively.

NOTE K--INCOME TAXES

The Company has elected to be treated as an S Corporation for federal income tax purposes. As a result, no provision is made for federal income taxes, as the individual stockholders are liable for federal and certain state income taxes on the Company's income. Some of the states in which the Company operates do not recognize S Corporation status. As a result, state tax provisions have been included in the accompanying statements of operations for 2003 and 2002. The Company operates in countries that assess company-level taxes on income in those tax jurisdictions.

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NOTE K--INCOME TAXES--CONTINUED

The components of the provision for state and international income taxes are as follows:

	2003	2002
State	$ 158,453	$ 150,379
International	(68,626)	152,512
Deferred benefit	(35,432)	(88,390)
Total state and international tax provision	$ 54,395	$ 214,501

Deferred taxes result primarily from the use of the cash method of accounting for income tax reporting purposes.

NOTE L--SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

The Company paid the following amounts for interest and income taxes:

Year ending December 31,	2003	2002
Interest	$ 239,110	$ 231,473
State income tax and international taxes, net	190,137	302,710
	$ 429,247	$ 534,183

The Company had the following non-cash transactions:

Year ending December 31,	2003	2002
Notes payable issued to purchase B&MR	$ --	$ 561,000
Stock issued to purchase B&MR	--	717,000
Stock repurchased in exchange for note receivable from stockholder	--	320,996
Stock issued in exchange for notes receivable from stockholder	3,047,740	--
Unrealized (gain) loss in fair market value of interest rate swap	(62,366)	161,956

NOTE M--SUBSEQUENT EVENTS

DIVIDENDS

Subsequent to year-end, the Company distributed 4th-quarter 2003 dividends to shareholders totaling $763,000.

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STOCK OPTIONS

In March 2004, the Company issued 14,029 stock options under various stock option agreements with certain employees. The options vest over a period of 5 years beginning January 1, 2003 and have an exercise price of $66.70 per share. The exercise price of such options is based upon an estimated fair market value as determined by the Company's valuation advisors. As permitted under SFAS No. 123, Accounting for Stock-Based Compensation, the Company follows the intrinsic value method to account for options issued to employees in accordance with Accounting Principles Board Opinion No. 25, Accounting for Stock Issued to Employees, and related interpretations; as such, no compensation expense was recorded upon granting of such options. All options will expire in 2013.

MERGER WITH HARRIS INTERACTIVE, INC.

Effective September 8, 2004, the Company was acquired by Harris Interactive Inc. ("Harris") through a merger of the Company with and into a wholly-owned subsidiary of the Harris. Following the merger, Harris owns all of the issued and outstanding capital stock of the Company. The aggregate purchase price paid to the Company's stockholders as consideration for the merger was $41,325,660. The consideration consisted of $19,931,330 in cash with the remainder of the purchase price being satisfied through the issuance of 3,524,990 shares of Harris common stock to the Company's stockholders.

Also as a result of the merger, Harris became obligated under the Company's obligations to SunTrust Bank (the "Bank"), including revolving line of credit and term loan disclosed in Note F. Additionally, as a result of the merger, Harris became obligated under the Company's obligation to a former shareholder of the Company in the initial principal amount of $2,642,760.

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Exhibit 99.3

Wirthlin Worldwide, Inc.
CONSOLIDATED BALANCE SHEET
(Unaudited)
ASSETS

	June 30, 2004	June 30, 2003
CURRENT ASSETS:		
Cash and cash equivalents	$ 7,441,722	$ 4,733,914
Short-term investments	520,537	454,398
Trade accounts receivable (net of allowance for doubtful accounts of $114,880)	8,179,616	8,349,600
Costs and estimated earnings in excess of billings and work in process	2,648,397	2,402,574
Prepaid expenses and other current assets	751,100	861,052
Total current assets	19,541,372	16,801,538
PROPERTY AND EQUIPMENT:		
Furniture and equipment	6,299,100	6,475,000
Land and building	704,125	704,125
Leasehold improvements	610,386	586,269
	7,613,611	7,765,394
Less accumulated depreciation and amortization	(5,464,519)	(5,448,650)
Net property and equipment	2,149,092	2,316,744
OTHER ASSETS:		
Intangibles, net of amortization	616,156	1,451,913
Goodwill	3,277,131	3,277,131
Other assets	189,545	218,978
Total other assets	4,082,832	4,948,022
Total assets	$ 25,773,296	$ 24,066,304

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Wirthlin Worldwide, Inc.
CONSOLIDATED BALANCE SHEET
(Unaudited)
LIABILITIES AND STOCKHOLDERS' EQUITY

	June 30, 2004		2003
CURRENT LIABILITIES:			
Accounts payable − trade and other	$ 1,111,995		$ 1,289,630
Accrued expenses and other accrued liabilities	5,090,952		3,819,003
Billings in excess of costs and estimated earnings on work in process	3,182,409		3,376,447
Notes payable	1,328,552		1,114,469
Deferred taxes	71,078		106,644
Total current liabilities	10,784,986		9,706,193
LONG TERM LIABILITIES:			
Notes payable, net of current portion	3,447,542		1,983,332
Total liabilities	14,232,528		11,689,525
MINORITY INTEREST	488,684		559,323
STOCKHOLDERS' EQUITY			
Common stock, $1 par value, 2,000,000 shares authorized, 373,416 shares outstanding	373,416		377,641
Additional paid-in capital	1,599,183		1,718,531
Note receivable − stockholders	(3,047,740)		(55,444)
Accumulated other comprehensive income (loss)	(620,080)		(319,170)
Retained earnings	12,747,305		10,095,898
Total stockholders' equity	11,052,084		11,817,456
Total liabilities and stockholders' equity	$ 25,773,296		$ 24,066,304

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Wirthlin Worldwide, Inc.

CONSOLIDATED STATEMENT OF INCOME
(Unaudited)

	For the Six Months Ended June 30,	
	2004	2003
REVENUE	$ 26,549,699	$ 23,516,134
DIRECT COSTS	12,154,155	10,913,288
GROSS MARGIN	14,395,544	12,602,846
INDIRECT COSTS	12,544,639	12,451,972
OPERATING INCOME	1,850,905	150,874
MISCELLANEOUS INCOME (EXPENSE)		
Interest and investment income	83,042	35,656
Interest expense	(79,765)	(101,566)
Foreign exchange gain	80,996	110,099
Other	38,681	149,054
Miscellaneous income, net	122,954	193,243
INCOME BEFORE INCOME TAXES	1,973,859	344,117
PROVISION FOR STATE AND INTERNATIONAL INCOME TAXES	189,229	78,398
MINORITY INTEREST IN EARNINGS OF SUBSIDIARY	(11,214)	(51,074)
NET INCOME	$ 1,795,844	$ 316,793

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Wirthlin Worldwide, Inc.

CONSOLIDATED STATEMENT OF CASH FLOWS
(Unaudited)

	For the Six Months Ended June 30, 2004	2003
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net income	$ 1,795,844	$ 316,793
Minority interest in net loss of subsidiary	(11,214)	(51,074)
Adjustments to reconcile net income to net cash provided by operating activities -		
Depreciation	360,795	357,410
Amortization	218,648	621,954
Loss on disposal of fixed asset		
Changes in assets and liabilities:		
Trade accounts receivable, net	1,395,380	(3,489)
Cost and estimated earnings in excess of billings on work in process	(694,032)	(47,672)
Prepaid expenses and other current assets	(17,410)	(94,936)
Other assets	(219)	22,770
Accounts payable	(426,709)	(11,289)
Accrued liabilities	(465,486)	(1,050,119)
Billings in excess of costs and estimated earnings on work in process	(1,116,735)	71,217
Net cash provided by operating activities	1,038,862	131,565
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(315,966)	(311,455)
Proceeds and purchases of investments, net	1	(19,571)
Net cash used in investing activities	(315,965)	(331,026)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on notes payable	(577,392)	(1,021,056)
Redemption of common stock	(528,552)	0
Dividends paid	(1,555,079)	(2,039,406)
Notes receivable	55,444	0
Net cash used in financing activities	(2,605,579)	(3,060,462)
EFFECT OF EXCHANGE RATES ON CASH	(120,494)	78,717
NET INCREASE IN CASH AND CASH EQUIVALENTS	(2,003,176)	(3,181,206)
CASH AND CASH EQUIVALENTS, beginning of year	9,444,898	7,915,120
CASH AND CASH EQUIVALENTS, end of year	$ 7,441,722	$ 4,733,914

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WIRTHLIN WORLDWIDE, INC.
NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
(UNAUDITED)
FOR THE SIX MONTHS ENDED JUNE 30, 2004 AND 2003

Note A: Organization and Significant Accounting Policies

Description of Business

Wirthlin Worldwide, Inc. ("Wirthlin"), is a California corporation formed in 1969 primarily to engage in the business of survey research, analysis, and communication strategy consulting.

Wirthlin conducts international operations through its wholly owned U.S. limited liability companies, which have branches or subsidiary local companies in the United Kingdom, Belgium and China.

Basis of Presentation

We have prepared the accompanying unaudited condensed consolidated financial statements in accordance with the requirements of Form 10-Q and, therefore, they do not include all information and footnotes necessary for a fair presentation of financial position, results of operations, and cash flows in conformity with accounting principles generally accepted in the United States of America. In our opinion, the financial statements reflect all adjustments that are necessary for a fair presentation of the results of operations for the period shown. All such adjustments are of a normal recurring nature. In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, we must make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, expenses, and related disclosures at the date of the financial statements and during the reporting period. Actual results could differ from those estimates.

This Report should be read in conjunction with Wirthlin' s Audited Financial Statements for the year ended December 31, 2003, as included in exhibit 99.2 of this Amendment No. 1 of Form 8-K.

Note B: Subsequent Event

On September 8, 2004, Wirthlin agreed to be acquired by Harris Interactive, Inc. ("Harris Interactive"), pursuant to an Agreement and Plan of Merger among Harris Interactive, Capitol Merger Sub, LLC ("Capitol"), a wholly owned subsidiary of Harris Interactive, Wirthlin and the stockholders of Wirthlin.

Effective September 8, 2004, Harris Interactive acquired all of our common stock and we were merged into Capitol, a wholly owned subsidiary of Harris Interactive. Harris Interactive paid an aggregate consideration of $43.2 million, including cash and shares of Harris Interactive common stock as purchase price for the acquisition, cash paid for covenants not to compete and transaction costs related to the acquisition.

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Exhibit 99.4

PRO-FORMA FINANCIAL INFORMATION

On September 8, 2004, Harris Interactive, Inc. ("the Company") acquired all of the common stock of Wirthlin Worldwide, Inc. ("Wirthlin") and Wirthlin was merged into a wholly owned subsidiary of Harris Interactive.

The historical financial information for the Company was derived from the audited financial statements from the Company' s Annual Report on Form 10-K for the fiscal year ended June 30, 2004. The historical financial information for Wirthlin was derived from the audited financial statements of Wirthlin for the fiscal year ended December 31, 2003 and from the unaudited financial statements of Wirthlin for the six months ended June 30, 2004 as contained in Exhibit 99.3 of this Amendment No. 1 to Current Report on Form 8-K.

The unaudited pro-forma consolidated balance sheet represents the pro-forma position of the Company as of June 30, 2004, as if the acquisition of Wirthlin had been completed as of that date.

The unaudited pro-forma consolidated statements of operations contained in this Report give effect to the acquisition of Wirthlin. The unaudited pro-forma consolidated statements of operations for the twelve months ended June 30, 2004 assumes that the Company acquired Wirthlin at the beginning of fiscal 2004, July 1, 2003.

In connection with the acquisition of Wirthlin on September 8, 2004, the Company recorded goodwill and other intangible assets in accordance with SFAS No. 141, "Business Combinations". The $40.1 million of goodwill and other intangible assets was recorded as the excess of the purchase price of $43.2 million over the estimated fair value of the net amounts assigned to assets acquired and liabilities assumed.

The Company expects to incur certain charges and expenses related to integration of the operations of Wirthlin. The Company is currently assessing the business processes and circumstances that bear upon the operations, facilities and other assets of the business, and is developing a strategic and operating plan. The integration may include charges and expenses for the following items: duplicative costs to operate two corporate offices for a period of time after the merger becomes effective; costs associated with the possible closing of certain phone centers and duplicate offices; costs related to Wirthlin associate severance, retention bonuses and relocation; and other charges identified in connection with the development and implementation of the strategic and operating plan. The Company is also currently in the process of completing its determination of the fair value of certain assets and liabilities acquired. The unaudited pro-forma consolidated financial statements do not reflect such anticipated charges and expenses. In addition, the pro-forma amounts do not reflect any benefits from economies that might be achieved from combining the operations.

The Company cautions that any forward-looking statements (as such term is defined in the Private Securities Litigation Reform Act of 1995) contained or implied in this Amendment No. 1 to Current Report on Form 8-K or made by the Company' s management involve risks and uncertainties and are subject to change based on various important factors, many of which may be beyond the Company' s control. Accordingly, future performance and financial results may differ materially from those expressed or implied in any such forward-looking statements. Accordingly, investors should not place undue reliance on forward-looking statements as a prediction of actual results. You can identify these statements as those that may predict, forecast, indicate or imply future results, performance or advancements and by forward-looking words such as *"believe," "anticipate," "expect," "estimate," "predict," "intend," "plan," "project," "will," "will be," "will continue," "will result," "could," "may," "might" or any variations of such words or other words with similar meanings.*

Numerous risk factors, including those discussed in other reports or filings filed by the Company with the Securities and Exchange Commission (including the Company' s Annual Report on Form 10-K for the fiscal year ended June 30, 2004) could cause actual results for 2005 and beyond to differ materially from those expressed or implied in any forward-looking statements included in this report or otherwise made by the Company' s management. Additionally, risks associated with combining businesses and achieving expected savings and synergies and/or with assimilating acquired companies and the fact that acquisition and integration related to the Wirthlin acquisition are difficult to predict with a level of certainty and may be material.

The pro-forma information contained in this report is based upon available information and assumptions and does not necessarily reflect the actual results that would have occurred had the companies been combined during the periods presented, nor is it necessarily indicative of the future results of operations of the combined companies.

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HARRIS INTERACTIVE INC.
CONSOLIDATED BALANCE SHEETS
(UNAUDITED)
(In Thousands)

	Harris June 30, 2004 (a)	Wirthlin June 30, 2004 (b)	Adjustment	Pro forma
Assets				
Current assets:				
Cash and cash equivalents	$ 20,906	7,441	(27,493)(c)	$ 854
Marketable securities	35,658	521	(75)(d)	36,104
Accounts receivable, net	23,876	8,180	0	32,056
Costs and estimated earnings in excess				–
of billings on uncompleted contracts	5,885	2,648	0	8,533
Other current assets	4,227	751	(95)(e)	4,883
Deferred tax assets	6,340	–	0	6,340
Total current assets	96,892	19,541	(27,663)	88,770
Property, plant and equipment, net	6,261	2,149		8,410
Goodwill	63,906	3,277	35,470 (f)	102,653
Other intangibles, net	2,745	616	6,910 (g)	10,271
Deferred tax assets	25,383	–	0	25,383
Other assets	1,937	190	0	2,127
Total assets	$ 197,124	$ 25,773	$ 14,717	$ 237,614
Liabilities and Stockholders' Equity				
Current liabilities:				
Accounts payable	7,638	1,112	0	8,750
Accrued expenses	11,570	5,091	(1,209)(h)	15,452
Billings in excess of costs and estimated				–
earnings on uncompleted contracts	10,756	3,182	0	13,938
Notes Payable	–	1,329	0	1,329
Deferred taxes	–	71	0	71
Total current liabilities	29,964	10,785	(1,209)	39,540
Deferred tax liabilities	792	–	2,869 (i)	3,661
Long Term Debt	–	3,448	2,433 (j)	5,881
Minority Interest	–	489	(489)(k)	–
Other long-term liabilities	879	–	0	879
Common stock	57	373	(369)(l)	61
Additional paid in capital	195,817	1,599	20,561 (l)	217,977
Accumulated other comprehensive income	(8)	(620)	620 (m)	(8)
Notes Receivable	–	(3,048)	3,048 (m)	(0)
Retained Earnings (Accumulated Deficit)	(30,377)	12,747	(12,747)(m)	(30,377)
Total stockholders' equity	165,489	11,051	11,113	187,653
Total liabilities and stockholders' equity	$ 197,124	$ 25,773	$ 14,717	$ 237,614

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(a) Data derived from the books and records of the Company.

(b) Data derived from the books and records of Wirthlin.

(c) Reflects (i) adjustments and transactions subsequent to June 30, 2004 and prior to the closing balance sheet to reduce cash by $6,503 for items such as shareholder distributions, the purchase of minority interest in subsidiaries and payments for bonus compensation and (ii) $20,991 in cash consideration related to the acquisition, including payments for the purchase price, covenants not to compete and transaction costs.

(d) Reflects adjustments and transactions subsequent to June 30, 2004 and prior to the closing balance sheet to record a loss on the sale of marketable securities.

(e) Reflects adjustments and transactions subsequent to June 30, 2004 and prior to the closing balance sheet for the transfer of a life insurance policy to the beneficiary.

(f) Reflects adjustments for the purchase price and acquisition costs in excess of acquired net assets and intangible assets created by the acquisition.

(g) Reflects intangible assets recorded for the acquisition for customer relationships, tradenames and covenants not to compete, which will be amortized over their useful life of 10, 2 and 2 years, respectively.

(h) Reflects adjustments and transactions subsequent to June 30, 2004 and prior to closing balance sheet to record liabilities of Wirthlin. These adjustments included items such as dividends payable and accrued bonus compensation.

(i) Reflects deferred tax liabilities incurred related to the intangible assets recorded for the acquisition, which are not deductible for income tax purposes.

(j) Reflects additional debt incurred by Wirthlin subsequent to June 30, 2004 and prior to the closing balance sheet.

(k) Reflects the elimination of minority interest acquired by Wirthlin prior to the acquisition.

(l) Represents the elimination of the previous capital structure of Wirthlin and the issuance of common stock by the Company related to the acquisition.

(m) Represents the elimination of the previous capital structure of Wirthlin.

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HARRIS INTERACTIVE INC.
PROFORMA CONSOLIDATED STATEMENTS OF OPERATIONS
(UNAUDITED)
(In Thousands, except share and per share data)

	Twelve months ended June 30, 2004 Harris (a)	Wirthlin (b)	Pro Forma Adjustments		Pro forma
Revenue from services	$ 146,032	$ 55,017			$ 201,049
Cost of services	70,301	25,057			95,358
Gross profit	75,731	29,960	–		105,691
Operating expenses:					
Sales and marketing expenses	12,041	6,176			18,217
General and administrative expenses	50,231	19,087	1,299	(c)	70,617
Total operating expenses	62,272	25,263	1,299		88,834
Operating income	13,459	4,697	(1,299)		16,857
Interest and other income, net	495	45			540
Income before income taxes	13,954	4,742	(1,299)		17,397
Income tax (benefit) expense	(15,964)	165	1,212	(d)	(14,587)
Minority Interest	–	81	(81)	(e)	–
Net income	29,918	4,658	(2,592)		31,984
Basic net income per share	$ 0.53				$ 0.54
Diluted net income per share	$ 0.52				$ 0.52
Weighted average shares outstanding -					
Basic	56,099,330		3,524,990	(f)	59,624,320
Diluted	57,444,785		3,524,990	(f)	60,969,775

(a) Data derived from the Harris Interactive Annual Report on Form 10-K for the fiscal year ended June 30, 2004.

(b) Data derived from the books and records of Wirthlin.

(c) Adjustments to reflect (i) additional annual amortization expense of $975 for intangible assets recorded in connection with the acquisition, (ii) the elimination of $463 in exchange gains recorded on Wirthlin' s intercompany debt to conform to the Company' s accounting policies and FAS 52 and (iii) the elimination of $139 in transaction costs incurred by Wirthlin prior to the acquisition.

(d) To record the tax effect of the net pro forma adjustments and record tax expense at an estimated effective tax rate of 40% for the twelve months ended June 30, 2004.

(e) To reflect the elimination of minority interest acquired by Wirthlin prior to the acquisition.

(f) To reflect the shares of the Company' s common stock issued to the shareholders of Wirthlin in connection with the acquisition.

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