

EXHIBIT 10

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

DECLARATION OF KIM SMITH

I, KIM SMITH, state as follows:

1. I am currently employed by XCENTRIC VENTURES, L.L.C. ("Xcentric") as a content monitor. I have worked for Xcentric in this position since Spring, 2002.

2. In my job as a content monitor, I am responsible for reviewing new postings that were submitted to the website www.ripoffreport.com ("ROR").

3. My job is to remove the following information from new postings on ROR: personal financial information, credit card numbers, bank account numbers, social security numbers, obscenities, and threats of violence.

4. Except as described in the previous paragraph, I am not permitted to, nor do I, change or add any content to (1) any posting; (2) any title or heading of any posting; and/or (3) any other part of ROR.

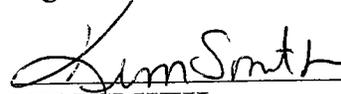
5. I am aware that Whitney Information Network, Inc. has filed a lawsuit against Xcentric in which it has been alleged that Xcentric created or authored all or part of postings pertaining to Whitney Information Network, Inc.

6. I have reviewed Exhibit 2, which I understand consists of all of the postings about Whitney Information Network, Inc. I did not author or submit any of these postings.

7. I did not add any content to any posting in Exhibit 2. I also did not add any content to any of the titles or headings in Exhibit 2. I did not add the words, "rip-off," "dishonest," or "scam," or any other words to the postings or titles in Exhibit 2.

I declare under penalty of perjury that the foregoing is true and correct.

DATED: 6-2-07


KIM SMITH

JABURG & WILK, P.C.
ATTORNEYS AT LAW
3200 NORTH CENTRAL AVENUE
SUITE 2000
PHOENIX, ARIZONA 85012