

EXHIBIT 11

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**UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA**

WHITNEY INFORMATION NETWORK,
INC.; a Colorado corporation,

Plaintiff,

v.

XCENTRIC VENTURES, LLC, an
Arizona limited liability company;
BADBUSINESSBUREAU.ORG, an
Arizona limited liability company; and ED
MAGEDSON, an individual,

Defendants.

Case No: 2:04-CV-47-ftm-29

DECLARATION OF BEN SMITH

I, Ben Smith, state the following:

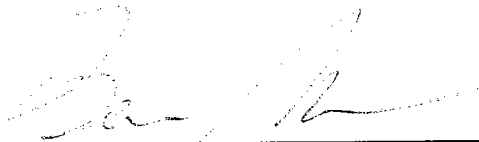
1. I provide technology services to Xcentric Ventures, LLC as an independent contractor.
2. I have provided technology services to the operator of Rip-off Report for over six years.
3. Since early 2003, the program that operates the Rip-off Report website has captured the IP address of everyone who posts on the Rip-off Report website.
4. The program that operates the Rip-off Report website also captures the IP address of any individual who edits or revises any post on the Rip-off Report website.

5. An IP address is a unique address that identifies the computer that the submission came from.
6. I have reviewed the administrative information available for each of the reports and rebuttals posted on Rip-off Report regarding Russ Whitney or Whitney information systems as set forth in Exhibit 1 to my previous declaration in this case (the "Whitney Reports").
7. We captured IP addresses on all but three of the Whitney Reports.
8. Xcentric was able to capture IP addresses for all postings submitted after early 2003.
9. The three submissions that we do not have IP addresses for are 14776, posted in April of 2002, 19270, posted in April of 2002 and 32721, posted in October of 2002.
10. For report number 14776, the author failed to provide a name, address, or telephone number. The e-mail address provided was invalid. The same email address was used to file later rebuttals for which we did capture an IP address.
11. For report number 19270 and 32721, the authors provided what appear to be valid names, email addresses, mailing addresses and telephone numbers. None of this identifying information is that of any person who I know to be an agent of Xcentric.
12. For each of the Whitney Reports, I compared the IP address of the person submitting the posting to the IP addresses of the computers used by Xcentric Ventures and its agents, including Ed Magedson.
13. None of the IP addresses of any the computers that posted any of the Whitney Reports match the IP address of any computer used by Xcentric or its agents, including the computers used by anyone at my office, the mail server used by Xcentric, the remote access server used by Xcentric, the

computers used by agents of Xcentric, and Ed Magedson's personal and work computers.

14. For each of the Whitney Reports 1, I reviewed the contact information provided by the author, including the name, email address, mailing address, and telephone number. None of this identifying information is that of any person who I know to be an agent of Xcentric.
15. None of the email addresses of any of the Whitney Reports match any email address of Xcentric or its agents.
16. I have administrative access to Rip-off Report, meaning that I have the password to enter the website and make modifications to postings.
17. I do not have authorization 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.
18. 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.
19. 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.



Ben Smith

5/24/07

Date