

EXHIBIT 9

**Categorization and Summary of All Costs Incurred by
Wiand Guerra King P.L.**

Receivership	
Expense Type	Amount
Photocopies (56,732 Pages)	\$ 8,509.80
Delivery Services / Messengers	\$ 455.13
Facsimiles (92 Pages)	\$ 9.20
Telephone	\$ 58.24
Postage	\$ 234.75
Court Fees	\$ 446.70
Other	\$ 737.50
Outside Printing	\$ 374.50
Online Research	\$ 7,432.01
SUBTOTAL	\$ 18,257.83

Recovery of Assets from Neil and Chris Moody	
Expense Type	Amount
Photocopies (154 Pages)	\$ 23.10
Online Research	\$ 33.61
Court Fees	\$ 905.00
Postage	\$ 6.77
Out Of Town Travel	\$ 82.50
SUBTOTAL	\$ 1,050.98

Recovery of Commissions	
Expense Type	Amount
Online Research	\$ 5.39
Court Fees	\$ 33.30
Other	\$ 2,290.00
Meals	\$ 58.96
SUBTOTAL	\$ 2,387.65

Recovery from Investors and Others	
Expense Type	Amount
Photocopies (3,642 Pages)	\$ 546.30
Del. Services/Messengers	\$ 1,301.89
Postage	\$ 6.11
Telephone	\$ 47.64
Court Fees	\$ 2,009.80
Subpoena Fees	\$ 130.00
Online Research	\$ 2,572.22
Outside Printing	\$ 1,211.38
Meals	\$ 295.32
Other	\$ 503.00
SUBTOTAL	\$ 8,623.66

TOTAL \$ 30,320.12