

# Exhibit 9

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

<b>Receivership</b>	
<b>Expense Type</b>	<b>Amount</b>
Photocopies (4,675 Pages)	\$ 701.25
Outside Printing	\$ 248.99
Online Research	\$ 4,481.32
Delivery Services / Messengers	\$ 293.98
Postage	\$ 183.35
Other	\$ 1,790.17
<b>SUBTOTAL</b>	<b>\$ 7,699.06</b>

<b>Recovery of Commissions</b>	
<b>Expense Type</b>	<b>Amount</b>
Photocopies (4 Pages)	\$ 0.60
Outside Printing	\$ 219.56
Online Research	\$ 4.50
<b>SUBTOTAL</b>	<b>\$ 224.66</b>

<b>Recovery from Investors and Others</b>	
<b>Expense Type</b>	<b>Amount</b>
Photocopies (1,017 Pages)	\$ 152.55
Outside Printing	\$ 164.29
Online Research	\$ 459.24
Out of town travel	\$ 238.50
Other	\$ 20.00
<b>SUBTOTAL</b>	<b>\$ 1,034.58</b>

<b>Recovery from Schneiderman Appeal</b>	
<b>Expense Type</b>	<b>Amount</b>
Photocopies (1,344 Pages)	\$ 201.60
Outside Printing	\$ 272.00
Online Research	\$ 5.60
Delivery Services / Messengers	\$ 49.44
Out of town travel	\$ 783.82
Other	\$ 52.26
<b>SUBTOTAL</b>	<b>\$ 1,364.72</b>

<b>Quest Energy Management Group, Inc.</b>	
<b>Expense Type</b>	<b>Amount</b>
Photocopies (428 Pages)	\$ 64.20
Telephone	\$ 4.70
Online Research	\$ 119.35
Delivery Services / Messengers	\$ 650.13
Subpoena Fees	\$ 180.00
<b>SUBTOTAL</b>	<b>\$ 1,018.38</b>

**TOTAL \$ 11,341.40**