

EXHIBIT 10

DECLARATION OF KIM SMITH

BEN SMITH being first duly sworn upon his oath hereby deposes and says:

1. My name is Kim Smith. I am a resident of the State of Arizona, am over the age of 18 years, and if called to testify in court in this matter I could and would truthfully testify to the following facts based upon my own personal knowledge.

2. I currently provide services to XCENTRIC VENTURES, L.L.C. ("Xcentric") on an independent contractor basis.

3. As part of the services that I provide, I have been given administrative access to the website www.RipoffReport.com ("Rip-Off Report").

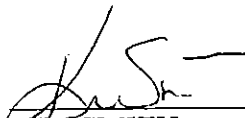
4. I am not permitted to, nor do I, change or add any content to (1) any posting; (2) any title or heading of any posting; and/or (3) any other part of the Rip-off Report website.

5. I am aware that George S. May International Company has filed a lawsuit against Xcentric and others in which it has been alleged that Xcentric created or authored those certain reports which are attached to the affidavit of ED MAGEDSON as **Exhibit A** bearing Bates Nos. GSMIC 0001—0097.

6. I have personally reviewed these reports and I know that I did not create them or any part of them, nor do I have any information that such reports may have been created by another employee or agent of Xcentric.

WITNESSETH I have read the foregoing Declaration and I declare under penalty of perjury that the facts stated therein are true and correct as of the date this Declaration was sworn.

DATED: 12/18/06


KIM SMITH

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

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