

Exhibit 11

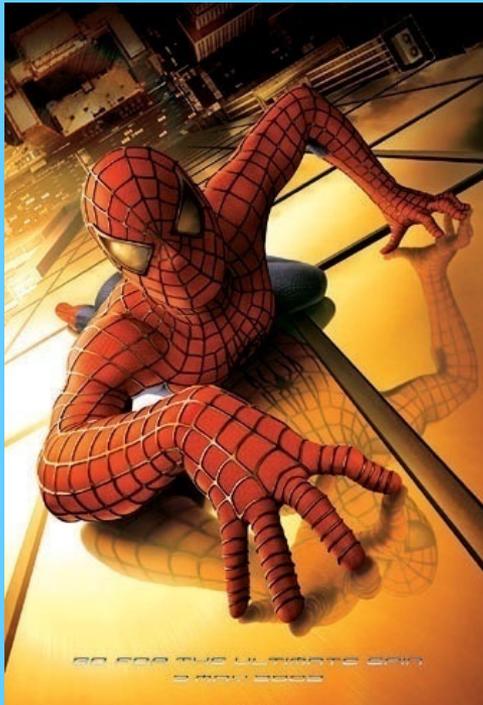


“I’m sending you to a seminar to help you work harder and be more productive.”

PROFESSIONAL AND ETHICAL PRACTICE

- Essential to maintaining the availability of asset forfeiture as a civil remedy

“With great power comes great responsibility.”



Results of Unprofessional Conduct



A former district attorney in Kansas is accused of improperly using asset forfeiture funds and other public money to pay for his work in appeals cases. The county is pursuing civil litigation seeking return of nearly \$500,000 .

Georgia Law Enforcement Often Refuses to Report Forfeiture Funds, a Violation of GA Law. Civil forfeiture threatens the property rights of all Americans. Georgia has some of the worst civil forfeiture laws in the country.

Romulus cops charged with misusing drug funds suspended without pay

Ex-chief, officers allegedly spent \$100K on prostitutes, marijuana

Steve Pardo/ The Detroit News

Romulus— The former police chief of Romulus and five officers from a special investigative division allegedly spent more than \$100,000 in forfeited drug money to buy booze, marijuana, prostitutes, lavish trips and a tanning salon for the ex-chief's wife, authorities said Tuesday.

Results of Professional Conduct



2 guilty of fraud for hiding assets

By Patty Machelor

ARIZONA DAILY STAR

A Tucson couple has been convicted of conspiracy and fraud for hiding assets after state regulators took control of their business under a court-ordered receivership.

The trial was the smaller of two scheduled for this year involving Maryanne Chisholm, who faces more than 50 investor-fraud counts in May.

Chisholm and her husband, Mark, owned Tucson-based Safari Media International, a computer multimedia business that had branched out into running "raves" and marathon dance concerts in Arizona and other cities across the nation.

They face a minimum of probation and a maximum of 12 1/2 years in prison at their sentencing March 28.

Maryanne Chisholm's lawyer, Andrew Diodati, said the paintings should have been a civil matter between the Chisholms and American Express, not a criminal case.

"The truth is that these paintings were placed on a personal American Express card and were never paid for at all," he said, explaining his client's assets had been frozen.

Pima County Superior Court Judge Christopher Browning convicted the couple, who waived their right to a jury, after a 12-day trial.

"This whole case was about lifestyle and their trying to maintain that lifestyle," **said prosecutor John Evans, an assistant attorney general.**

Evans said a second trial, set for May 3, includes charges Maryanne Chisholm bilked about 1,200 investors out of about \$24 million.

According to the state's case, the victims thought they were buying stock in an established company.

"She's looking at over 300 years in prison," Evans said of the upcoming trial.



Western Union \$94M settlement broadens border states' investigative powers

Sean Holstege - Feb. 12, 2010 12:00 AM
The Arizona Republic

Arizona has reached a legal settlement with Western Union Co. that will allow authorities in all four states along the Mexican border to sift and seize electronic-wire payments suspected of going to drug- and human-smuggling cartels in Mexico. Under the terms of the settlement, announced Thursday by the Arizona Attorney General's Office, the state will create a first-of-its-kind border task force aimed at combating cartel money laundering.

NATIONAL CODE OF PROFESSIONAL CONDUCT FOR ASSET FORFEITURE

1. Law enforcement is the principal objective of forfeiture; potential revenue must not jeopardize investigations, prosecutions, officer safety, or due process
2. No officer or attorney's salary may be tied to seizure or forfeiture levels
3. Whenever practicable, a judicial finding of probable cause should be secured for a seizure
4. If no judicial finding is secured, seizure should be approved in writing by a government attorney or supervisor
5. Seizing agencies shall have a manual detailing statutory grounds for forfeiture and all policies and procedures

NATIONAL CODE OF PROFESSIONAL CONDUCT FOR ASSET FORFEITURE

6. Manual shall include procedures for prompt notice to interest holders, release of property, resolution of claims
7. Agencies shall ensure that retained property is subject to internal controls used for normally appropriated property
8. Unless otherwise provided by law, forfeiture proceeds shall be maintained in a separate fund or account, subject to accounting controls and annual audits of deposits and expenditures
9. Agencies shall ensure that seized property is protected and its value preserved
10. Agencies shall avoid any appearance of impropriety in the sale or acquisition of forfeited property

PROFESSIONAL AND ETHICAL PRACTICE

“Don’t Ruin Forfeitures For All Of Us”

- When your bosses can’t find any money in their budget they get depressed.
- When they get depressed they tell you to start doing forfeiture cases.
- When you start doing forfeiture cases you go to a Forfeitures seminar.
- When you go to a Forfeitures seminar you feel like a winner.
- When you feel like a winner you go back to your jurisdiction and just start seizing everything in sight.
- When you just start seizing everything in sight you screw things up and lose everything.
- When you screw things up and lose everything you ruin forfeitures for all of us.
- Don’t ruin forfeitures for all of us. Get the purpose of this seminar and follow an educated, ethical and professional forfeiture practice.

Arizona Forfeiture Association

Quarterly meetings are held on first Thursday of the last month of each quarter. See Carol Keppler of the Arizona Attorney General's Office to get on email list.

PROPER INVESTIGATION AND COMPLIANCE WITH FORFEITURE STATUTES AND GUIDELINES WILL INSURE THE INTEGRITY AND AVAILABILITY OF ASSET FORFEITURE AS A CIVIL REMEDY

