

EXHIBIT 9

Chart of Accounts

World-Link Solutions, Inc
Account Listing
May 17, 2006

Account	Type
10280 · Cash - Taxes	Bank
10000 · Petty Cash Bank	Bank
10900 · Suspense	Bank
10200 · Cash- Citibank Checking	Bank
10250 · Cash- Citibank Payroll	Bank
10275 · Cash- Citibank Savings	Bank
10350 · Certificates of Deposit	Bank
10354 · Citibank - CD 4	Bank
10353 · Citibank - CD 3	Bank
10352 · Citibank - CD 2	Bank
10351 · Citibank - CD 1	Bank
10700 · Merchant Acct Receivable-AMEX	Bank
10750 · Merchant Acct Receivable-DISCOV	Bank
10800 · Merchant Acct Receiv-DC/MC/VISA	Bank
11000 · Accounts Receivable	Accounts Receivable
11299 · Allowance for Doubtful Accts.	Accounts Receivable
12000 · Loans and Exchanges	Other Current Asset
12320 · Loans Receivable - Due from WLH	Other Current Asset
12310 · Loans - Eurolink	Other Current Asset
12112 · Loan Receivable- Giniva Rivera	Other Current Asset
12111 · Loan-Konrad Nierwinski	Other Current Asset
12110 · Loan Receivable-J. Argyropoulos	Other Current Asset
12300 · Loan Receivable - WLT	Other Current Asset
1499 · Undeposited Funds	Other Current Asset
12100 · Employee Advances	Other Current Asset
12500 · Corporate Tax Refunds Receivable	Other Current Asset
13000 · Inventory	Other Current Asset
15750 · Machinery And Equipment	Fixed Asset
15000 · Fixed Assets	Fixed Asset
15100 · Furniture and Fixtures	Fixed Asset
15200 · Telephone Equipment	Fixed Asset
15300 · Computer Equipment	Fixed Asset
15400 · Automobiles	Fixed Asset
15500 · Office Equipment	Fixed Asset
15600 · Security Equipment	Fixed Asset
15700 · Leased Equipment	Fixed Asset
15800 · Leasehold Improvements	Fixed Asset
15825 · Software Codes	Fixed Asset
15850 · Customer Base	Fixed Asset
15900 · Goodwill	Fixed Asset
15950 · Organization Costs	Fixed Asset
16000 · Accumulated Depreciation	Fixed Asset
16100 · Accum. Depreciation - Furnitur	Fixed Asset
16200 · Accum. Deprec.- Telep. Equipt.	Fixed Asset
16300 · Accum. Deprec.- Compu. Equipt.	Fixed Asset
16400 · Accum. Depreciation - Automobi	Fixed Asset
16500 · Accum. Deprec.- Office Equipt.	Fixed Asset
16600 · Accum. Depre- Security Equip.	Fixed Asset
16700 · Accum. Depre.-Leased Equipment	Fixed Asset
16800 · Accum. Depreciation - Leasehol	Fixed Asset

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16825 · Accum. Amort - Software Codes	Fixed Asset
16850 · Accum. Amort - Customer Base	Fixed Asset
16900 · Accum. Amort - Goodwill	Fixed Asset
16950 · Accum. Amortiz. - Org. Costs	Fixed Asset
17100 · Shareholder Loan	Other Asset
12200 · Officers Loans	Other Asset
12210 · AMEX	Other Asset
12205 · Due from Officer's - P S	Other Asset
14150 · Goodwill	Other Asset
14100 · Notes Receivable	Other Asset
14105 · Notes Receivable - WLT	Other Asset
14000 · Investments	Other Asset
14500 · Prepaids	Other Asset
14550 · Federal Exise Tax	Other Asset
14546 · Corporation Tax - NYC	Other Asset
14547 · Corporation Tax - NYS	Other Asset
14545 · Corporation Tax - NJ	Other Asset
14544 · Corporation Tax - Mass.	Other Asset
14543 · Corporation Tax - ILL	Other Asset
14542 · Corporation Tax - FL	Other Asset
14541 · Corporation Tax Conn.	Other Asset
14520 · Prepaid Interest - Leases	Other Asset
14530 · Prepaid expenses	Other Asset
14540 · Prepaid Taxes	Other Asset
17000 · Security Deposits	Other Asset
20000 · Accounts Payable	Accounts Payable
20500 · Payroll Liabilities	Other Current Liability
21000 · Accrued Expenses	Other Current Liability
23550 · Letters of Credit	Other Current Liability
23100 · Wages Payable	Other Current Liability
23200 · Customer Refunds Payable	Other Current Liability
23500 · Garnishees Payable	Other Current Liability
22000 · Taxes Payable	Other Current Liability
22003 · Utility Tax Payable	Other Current Liability
22002 · Excise Tax Payable - State	Other Current Liability
22106 · Sales Tax - FL	Other Current Liability
22001 · Sales Tax Payable	Other Current Liability
22100 · Sales Tax Payable - NY	Other Current Liability
22105 · Sales Tax Payable - CT	Other Current Liability
22110 · Sales Tax Payable - NJ	Other Current Liability
22120 · Federal Excise Tax Payable	Other Current Liability
22125 · Florida Excise Tax Payable	Other Current Liability
22130 · NYS Excise Tax Payable	Other Current Liability
22135 · USAC Payable	Other Current Liability
22136 · USAC Payable- DCIA Transfers	Other Current Liability
22200 · Federal Income Taxes Payable	Other Current Liability
22210 · NYS Corporate Taxes Payable	Other Current Liability
22230 · NYS MBT Corp. Taxes Payable	Other Current Liability
22240 · California Corp Taxes Payable	Other Current Liability
22250 · Connecticut Corp Taxes Payable	Other Current Liability

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22255 · Florida Corp Taxes Payable	Other Current Liability
22280 · NJ Corp Taxes Payable	Other Current Liability
22285 · Pennsylvania Corp Taxes Payable	Other Current Liability
22290 · South Carolina Corp Taxes Payab	Other Current Liability
22295 · Virginia Corp Taxes Payable	Other Current Liability
22296 · Payroll Taxes	Other Current Liability
23000 · Long Term Debt - Current	Long Term Liability
23600 · Note Payable - A.I.T.	Long Term Liability
23700 · Notes Payable - WLI - Current	Long Term Liability
23800 · Current Portion Long-Term Debt	Long Term Liability
24800 · Long-Term Debt - Non-Current	Long Term Liability
24700 · Notes Payable - WLI - Non-Curre	Long Term Liability
24600 · Leases Payable - Non-Current	Long Term Liability
30000 · Common Stock	Equity
30500 · Opening Bal Equity	Equity
31000 · Paid-in Capital	Equity
32000 · Retained Earnings	Equity
33000 · Dividends Paid	Equity
34000 · Unrealized Gains/Losses M	Equity
70000 · Revenue	Income
76100 · Income - Other Charges	Income
71000 · Income - Usage	Income
72000 · Income - Monthly Fee	Income
73000 · Income - Internet Access	Income
74000 · Income - Website Hosting	Income
75000 · Income - FCC Line Charges	Income
76000 · Income - House Accounts	Income
77000 · Administrative Income	Income
78000 · Sales Returns and Allowances	Income
79000 · Sales Discounts	Income
79500 · Promotions Credits	Income
80000 · Cost of Goods Sold	Cost of Goods Sold
81150 · Wholesale Local UNE-P	Cost of Goods Sold
81100 · Carrier Charges	Cost of Goods Sold
81300 · Wholesale Dial Up Service	Cost of Goods Sold
81500 · Inventory Adjustments	Cost of Goods Sold
81600 · Purchase Returns and Allowance	Cost of Goods Sold
81700 · Purchase Discounts	Cost of Goods Sold
4000 · Reconciliation Discrepancies	Expense
83640 · Donations	Expense
83735 · Tools	Expense
82000 · Sales and Marketing Expenses	Expense
82175 · Commissions- Independent Sales	Expense
82311 · Gifts and Giveaways	Expense
82130 · Bonuses - Marketing	Expense
82125 · Bonuses - Sales - Business	Expense
82105 · Wages - Sales - Business	Expense
82100 · Wages - Sales - Consumer	Expense
82110 · Wages - Marketing	Expense
82120 · Bonuses - Sales - Cons	Expense

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Account	Type
82150 · Commissions - Outside Agents	Expense
82200 · Commissions - Employees	Expense
82310 · Advertising and Marketing	Expense
82312 · Promotional credits	Expense
82314 · Internet Markting-Search Engine	Expense
82316 · Internet Domain Registration	Expense
82320 · Meals & Entertainment - S&M	Expense
82340 · Postage	Expense
82350 · Printing	Expense
82360 · Trade Shows	Expense
82370 · Transportation, Travel & Loding	Expense
83000 · General Admin and Financial Exp	Expense
83570 · Billing Services	Expense
83746 · Cleaning and Sanitation	Expense
83745 · Installation Services	Expense
83760 · Petty Cash	Expense
83900 · Third Party Voice Verification	Expense
81410 · Domain Name Charges	Expense
81400 · Internet Expense	Expense
81200 · Answering service	Expense
83590 · IT Services	Expense
83595 · UNE-P Consulting	Expense
83100 · Wages	Expense
83144 · Wages - Provisioning	Expense
83145 · Wages - Ops	Expense
83141 · Bonuses - IT	Expense
83136 · Bonuses - Finance	Expense
83131 · Bonuses - Cust Service - Consum	Expense
83126 · Bonuses - Cust Service - Busine	Expense
83121 · Bonuses - Administration	Expense
83140 · Wages - IT	Expense
83130 · Wages - Customer Service Consum	Expense
83135 · Wages - Finance	Expense
83110 · Wages - Officers	Expense
83120 · Wages - Administrative	Expense
83125 · Wages - Customer Service	Expense
83150 · Employment Taxes	Expense
83155 · FUTA Expense	Expense
83160 · FICA Expense	Expense
83165 · NYS Unemployment Tax	Expense
83200 · Employee Benefits	Expense
83254 · Healthclub Reimbursements	Expense
83210 · Benefits - Dental Insurance	Expense
83220 · Benefits - Life & ADD Insurance	Expense
83230 · Benefits - Medical Insuran	Expense
83240 · Benefits - 401 k	Expense
83250 · Benefits - S/T Disability Insur	Expense
83252 · Benefits - Transit Checks	Expense
83255 · Other Employee & Recruit Costs	Expense
83260 · Employee Training	Expense

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Account	Type
83262 · Employment agency fees	Expense
83264 · Temporary Help	Expense
82800 · Collection & Bad Debt Costs	Expense
82810 · Bad Debt Expense	Expense
82820 · Collection Fees	Expense
82840 · Credit Report Cost	Expense
83268 · Auto Expenses	Expense
83310 · Bank Charges	Expense
82830 · Merchant Account Fees	Expense
82850 · Lock Box Charges	Expense
83315 · Charitable Contributions Exp	Expense
83340 · Consulting	Expense
83357 · Delivery and Messengers	Expense
83360 · Depreciation Expense	Expense
83370 · Dues and Subscriptions Exp	Expense
83372 · Freight Expense	Expense
83400 · Insurance Expenses	Expense
83405 · Officer's Life Insurance	Expense
83415 · NYS Disability Expense	Expense
83420 · General Insurance Expense	Expense
83410 · Workmen's Compensation Insur	Expense
83500 · Interest Expense	Expense
83520 · Late Fees and Penalties	Expense
83560 · Licenses and Filings	Expense
83580 · Management Fees	Expense
83600 · Meals and Entertainment	Expense
83610 · Meals & Entertainment	Expense
83620 · Christmas Expense	Expense
83650 · Messenger Service	Expense
83660 · Moving Expenses	Expense
83700 · Office Expenses	Expense
83730 · Equipment Rental	Expense
83710 · Computer Supplies	Expense
83715 · Postage Expense	Expense
83720 · Printing Expense	Expense
83725 · Office Supplies	Expense
83740 · Outside Services	Expense
83750 · Payroll Service Expense	Expense
83755 · Payroll Expenses	Expense
83770 · Professional Fees	Expense
83775 · Accounting Fees	Expense
83785 · Legal and Professional Expense	Expense
83800 · Rent and Outgoings	Expense
83845 · Internet	Expense
83840 · Equipment	Expense
83810 · Rent	Expense
83815 · DSL Charges	Expense
83820 · Mobile Communication Expense	Expense
83850 · Repairs and Maintenance	Expense
83825 · Security	Expense

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Account	Type
83830 · Telephone Expense	Expense
83835 · Utilities Expense	Expense
83859 · Seminars	Expense
83860 · Travel & Lodging	Expense
83880 · Parking Fees	Expense
83865 · Lodging	Expense
83870 · Local Transportation	Expense
83875 · Travel	Expense
85000 · Other Income	Other Income
85500 · Other Income	Other Income
85550 · Grand	Other Income
85100 · Dividend Income	Other Income
85200 · Interest Income	Other Income
85300 · Interest Income- Customers	Other Income
85400 · Interest Income - Taxes	Other Income
90000 · Other Expense	Other Expense
90600 · Government Fees	Other Expense
90500 · Universal Service Fund	Other Expense
91000 · Tax Expense	Other Expense
91150 · NJ Sales & Use Tax	Other Expense
91100 · Federal Income Tax	Other Expense
91200 · NYC General Corporate Tax	Other Expense
91300 · NYS MBT Tax	Other Expense
91400 · NYS Franchise Tax	Other Expense
91450 · California Franchise Tax	Other Expense
91500 · Delaware Corporate Tax	Other Expense
91550 · Federal Communications Tax	Other Expense
91700 · Florida Corporate Tax	Other Expense
91800 · NJ Corporate Tax	Other Expense
91850 · Pennsylvania Corporate Tax	Other Expense
91950 · USAC Tax	Other Expense
91900 · South Carolina Corporate Tax	Other Expense
92000 · Interest Expenses	Other Expense
92100 · Interest Expense	Other Expense
92200 · Interest Expense - Leases	Other Expense
92300 · Interest Expense - Vendors	Other Expense
93000 · Other Expenses	Other Expense
94000 · G(L) Foreign Currency	Other Expense
95000 · G(L) Disp of Fixed Asset	Other Expense
5 · Sales Orders	Non-Posting