

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 30326

SEC v. Global Finance et al.
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, NE
Ste 200
Atlanta GA 30326

Accountants and Financial Consultants to the Receiver
For the Period from 6/1/2009 to 6/30/2009

July 10, 2009

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dick Atcheson	1.80 250.00/hr	450.00
J. Colt Conner, CFE	0.20 110.00/hr	22.00
K. Shelby Bao	0.40 160.00/hr	64.00
Kathryn A. Malek, PHR	2.40 170.00/hr	408.00
Monica Renaud	0.60 150.00/hr	90.00
Scott S. Askue, CIRA	12.90 275.00/hr	3,547.50
Shuwanda Y. Sloane, CFE	7.10 130.00/hr	923.00
Trimble Boone	2.50 100.00/hr	250.00
For professional services rendered	27.90	\$5,754.50
Additional Charges :		
Miscellaneous		40.00
Postage		21.77
Total costs		\$61.77
Total amount of this bill		\$5,816.27

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For the Period from 6/1/2009 to 6/30/2009

July 10, 2009

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	7.70	1,468.50
Asset Analysis & Recovery	1.30	357.50
Claims Administration & Objections	8.50	2,073.00
Fee / Employment Applications	0.80	174.00
Investor Communications and Reporting	6.60	901.50
Tax Issues	3.00	780.00
For professional services rendered	27.90	\$5,754.50

Additional Charges :

Miscellaneous	40.00
Postage	21.77
Total costs	\$61.77

Total amount of this bill	\$5,816.27
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July 10, 2009

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>			
6/11/2009	SSA	Continued review of case issues, disputed claims and other matters. Updated distribution and holdback calculation.	1.00 275.00/hr 275.00
6/12/2009	SSA	Finalized reviewed and verification of funds available for distribution. Drafted email to case professionals regarding ██████████	1.80 275.00/hr 495.00
6/22/2009	SSA	Drafted letter to investors to accompany the first distribution.	0.50 275.00/hr 137.50
6/29/2009	KAM	Reviewed, created reports and prepared 91 distribution checks.	1.10 170.00/hr 187.00
6/30/2009	TB	Prepared Fed-Ex labels for distribution checks over \$20,000.	2.50 100.00/hr 250.00
	MR	Prepared distribution checks for mailing.	0.60 150.00/hr 90.00
	KAM	Prepared wire transfer request for distribution funds.	0.20 170.00/hr 34.00
	Subtotal		7.70 1,468.50
<u>Asset Analysis & Recovery</u>			
6/23/2009	SSA	Reviewed docket for pleadings relating to recoveries in the case.	1.30 275.00/hr 357.50
	Subtotal		1.30 357.50
<u>Claims Administration & Objections</u>			
6/9/2009	SSA	Telephone call to Charles Burnett regarding ██████████	0.10 275.00/hr 27.50
6/10/2009	SYS	Reviewed listing of claimant issues prior to the release of distributions and resolved issues as necessary.	0.30 130.00/hr 39.00
6/24/2009	SSA	Performed final review of all claim files for proper documentation and determination prior to release of checks.	3.00 275.00/hr 825.00

		<u>Hrs/Rate</u>	<u>Amount</u>	
6/24/2009	SSA	Continued final review of all claim files for proper documentation and determination prior to release of checks.	2.20 275.00/hr	605.00
	SYS	Reviewed submitted claim files and the investor database to make certain necessary Declarations were prepared and returned by investors.	0.50 130.00/hr	65.00
6/26/2009	KAM	Prepared check to John Sullivan and overnighted to him.	0.40 170.00/hr	68.00
	SSA	Prepared report of allowed claim for printing of first distribution checks. Compared to exhibits filed with the court.	1.10 275.00/hr	302.50
	KAM	Reconciled claims spreadsheet with filed motion. Prepared distribution file for uploading by BMS.	0.70 170.00/hr	119.00
6/30/2009	JCC	Reviewed and responded to emails from Scott Askue regarding new additions to website. Drafted email to website manager along with attachments regarding same.	0.20 110.00/hr	22.00
	Subtotal		8.50	2,073.00

Fee / Employment Applications

6/8/2009	SSA	Reviewed and edited fee invoice for May 2009.	0.40 275.00/hr	110.00
6/9/2009	KSB	Prepared final bills for HFC and Receiver for May 2009.	0.40 160.00/hr	64.00
	Subtotal		0.80	174.00

Investor Communications and Reporting

6/2/2009	SYS	Telephone calls to and from investors inquiring about the percent and status of distributions and followed up with same as necessary.	0.50 130.00/hr	65.00
6/3/2009	SYS	Telephone calls to and from investors inquiring about the percent and status of distributions and followed up with same as necessary.	0.30 130.00/hr	39.00
6/4/2009	SYS	Telephone calls from investors inquiring about the status of distributions and followed up with same as necessary.	0.40 130.00/hr	52.00
6/5/2009	SYS	Telephone calls from investors inquiring about the status of distributions and followed up with same as necessary.	0.50 130.00/hr	65.00
6/10/2009	SYS	Reviewed email from investor Joe Rust and followed up as necessary.	0.20 130.00/hr	26.00
6/12/2009	SSA	Telephone call from investor regarding status of payment.	0.10 275.00/hr	27.50
6/16/2009	SYS	Telephone calls from investors inquiring about the status of distributions and followed up as necessary.	0.60 130.00/hr	78.00
6/17/2009	SYS	Telephone calls to and from several investors inquiring about the status of distributions and followed up as necessary.	0.50 130.00/hr	65.00
6/19/2009	SYS	Telephone calls from investors inquiring about the status of distributions and followed up with same as necessary.	0.50 130.00/hr	65.00
6/22/2009	SYS	Reviewed emails from the Receiver regarding investors and followed up with investors as necessary.	0.20 130.00/hr	26.00
	SYS	Telephone calls from investors inquiring about distributions and followed up with same.	0.30 130.00/hr	39.00

		<u>Hrs/Rate</u>	<u>Amount</u>
6/25/2009	SYS Telephone calls from investors inquiring about the status of distributions and followed up with same as necessary.	0.50 130.00/hr	65.00
6/29/2009	SSA Telephone call from Jim Rohrer regarding case distributions.	0.20 275.00/hr	55.00
	SYS Telephone calls from investors inquiring about the status of distributions and followed up with same as necessary.	0.50 130.00/hr	65.00
	SYS Telephone calls from investors inquiring about the status of distributions and followed up with same as necessary.	0.60 130.00/hr	78.00
6/30/2009	SYS Telephone calls from investors inquiring about the status of distributions and followed up with same as necessary and reviewed several voice mail messages as necessary.	0.70 130.00/hr	91.00
	Subtotal	<hr/> 6.60	<hr/> 901.50

Tax Issues

6/23/2009	DA Provided Greg Hays and Scott Askue with a recap of the case tax issues.	0.40 250.00/hr	100.00
	DA Responded to a series questions from Greg Hays as to the taxability of receipts in the case and assisted in the determination of a reserve amount.	1.00 250.00/hr	250.00
6/24/2009	SSA Discussed tax issue and holdback issues with Dick Atcheson.	0.20 275.00/hr	55.00
	DA Reviewed case file documents to verify tax position on SEC recoveries. Sent ██████████ to Troutman Sanders for ██████████	0.40 250.00/hr	100.00
6/25/2009	SSA Discussed tax issues with Dick Atcheson. Drafted emails to the Receiver regarding same. Updated liquidation analysis based on tax holdbacks. Updated letter to investors to accompany checks relating to the tax holdback.	1.00 275.00/hr	275.00
	Subtotal	<hr/> 3.00	<hr/> 780.00

For professional services rendered

27.90 \$5,754.50

Additional Charges :

Expenses

6/6/2009	Website maintenance for period 5/5/09 - 6/4/09.	40.00
6/30/2009	Postage charges for June 2009.	21.77
	Subtotal	<hr/> 61.77

Total costs

\$61.77

Total amount of this bill

\$5,816.27

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For the Period from 7/1/2009 to 7/31/2009

August 10, 2009

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dick Atcheson	1.60 250.00/hr	400.00
J. Colt Conner, CFE	0.20 110.00/hr	22.00
Julie N. Hentosz, CFE	0.40 110.00/hr	44.00
K. Shelby Bao	0.40 160.00/hr	64.00
Kathryn A. Malek, PHR	0.20 170.00/hr	34.00
Scott S. Askue, CIRA	4.50 275.00/hr	1,237.50
Shuwanda Y. Sloane, CFE	6.60 130.00/hr	858.00
For professional services rendered	13.90	\$2,659.50
Additional Charges :		
Copying Cost		10.95
Federal Express		636.27
Pacer Charges		8.96
Postage		6.16
Total costs		\$662.34
Total amount of this bill		\$3,321.84

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August 10, 2009

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	0.40	77.00
Asset Analysis & Recovery	0.20	55.00
Case Administration	1.70	405.50
Claims Administration & Objections	2.90	381.00
Fee / Employment Applications	1.20	284.00
Investor Communications and Reporting	5.40	919.50
Tax Issues	2.10	537.50
For professional services rendered	13.90	\$2,659.50

Additional Charges :

Copying Cost	10.95
Federal Express	636.27
Pacer Charges	8.96
Postage	6.16
Total costs	\$662.34

Total amount of this bill	\$3,321.84
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August 10, 2009

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
<u>Accounting</u>				
7/13/2009	JNH	Reviewed and reconciled bank statement and documents for June 2009.	0.20 110.00/hr	22.00
	SSA	Reviewed check register and investigated status of outstanding check.	0.20 275.00/hr	55.00
		Subtotal	0.40	77.00
<u>Asset Analysis & Recovery</u>				
7/15/2009	SSA	Met with David Dantzler and Charles Burnett regarding [REDACTED]	0.20 275.00/hr	55.00
		Subtotal	0.20	55.00
<u>Case Administration</u>				
7/8/2009	SSA	Reviewed response letter to Level Par investors. Researched issue and drafted email to Charles Burnett regarding [REDACTED]. Prepared letters for same.	0.70 275.00/hr	192.50
	SYS	Reviewed email from the Receiver regarding investor issues and followed up as necessary.	0.20 130.00/hr	26.00
7/15/2009	SSA	Reviewed remaining items to be completed. Prepared status report of same.	0.60 275.00/hr	165.00
7/21/2009	JCC	Reviewed and responded to emails from Scott Askue regarding additions to website. Drafted email to website manager regarding same.	0.20 110.00/hr	22.00
		Subtotal	1.70	405.50
<u>Claims Administration & Objections</u>				
7/7/2009	JNH	Prepared Fed Ex packages for interim distribution checks to investors.	0.20 110.00/hr	22.00
7/10/2009	SYS	Reviewed emails from Saba Ashraf regarding [REDACTED]	0.30 130.00/hr	39.00

		<u>Hrs/Rate</u>	<u>Amount</u>	
7/14/2009	SYS	Reviewed and organized documents previously submitted by investors.	0.50 130.00/hr	65.00
7/15/2009	SYS	Reviewed and organized documents previously forwarded from investors.	0.50 130.00/hr	65.00
	SYS	Reviewed returned First Interim distribution checks and researched Lexis to obtain current mailing addresses to resend same and updated the investor database as necessary.	0.50 130.00/hr	65.00
7/24/2009	SYS	Reviewed emails from investor Thomas Mueller regarding distributions made to his IRA account and followed up as necessary by providing requested information by same.	0.20 130.00/hr	26.00
7/30/2009	KAM	Drafted email to David Dantzler [REDACTED]	0.20 170.00/hr	34.00
7/31/2009	SYS	Telephone calls to and from investors regarding the next distribution and followed up with same as necessary.	0.50 130.00/hr	65.00
		Subtotal	2.90	381.00

Fee / Employment Applications

7/10/2009	KSB	Prepared final bills for HFC and Receiver for June 2009.	0.40 160.00/hr	64.00
	SSA	Reviewed and edited fee invoice for June 2009 for content and proper category.	0.40 275.00/hr	110.00
7/17/2009	SSA	Prepared and drafted email to Charles Burnett regarding [REDACTED]	0.20 275.00/hr	55.00
7/22/2009	SSA	Reviewed fee invoice for Troutman Sanders.	0.20 275.00/hr	55.00
		Subtotal	1.20	284.00

Investor Communications and Reporting

7/1/2009	SYS	Reviewed distribution checks over \$20,000 and researched the investor database to obtain physical addresses in order to Fed-Ex same. Telephone calls to several investors regarding same.	2.00 130.00/hr	260.00
7/2/2009	SSA	Drafted letter to investors who send notices to the Court regarding the first distribution.	1.30 275.00/hr	357.50
7/6/2009	SYS	Telephone calls from investors regarding the receipt of First Interim distributions and followed up with same as necessary.	0.90 130.00/hr	117.00
7/16/2009	SYS	Telephone calls to and from investors regarding the receipt of the First Interim distribution checks and to inquire about the next distribution and followed up with same as necessary.	0.50 130.00/hr	65.00
7/23/2009	SSA	Reviewed letter from Tim Wijt regarding distribution issues.	0.20 275.00/hr	55.00
7/24/2009	SYS	Reviewed voice mail messages from investors inquiring about the remaining distributions and followed up as necessary.	0.50 130.00/hr	65.00
		Subtotal	5.40	919.50

		<u>Hrs/Rate</u>	<u>Amount</u>	
<u>Tax Issues</u>				
7/6/2009	DA	Revised disclosure statement on tax hold back for letter to investors. Sent revision to the Receiver and Scott Askue for inclusion in letter.	0.20 250.00/hr	50.00
	DA	Drafted e-mail to the Receiver to explain the reason for the tax hold back.	0.20 250.00/hr	50.00
7/10/2009	DA	Responded to a series of e-mails involving investor concerns over tax hold back.	0.20 250.00/hr	50.00
7/15/2009	SSA	Discussed [REDACTED] with David Dantzler, Saba Ashraf, Charles Burnett and Dick Atcheson.	0.50 275.00/hr	137.50
	DA	Attended and participated in a meeting with Troutman Sanders to discuss tax issues in the Global case.	0.50 250.00/hr	125.00
7/16/2009	DA	Prepared Global tax returns for Troutman Sanders office to assist on tax issues.	0.50 250.00/hr	125.00
		Subtotal	2.10	537.50
		For professional services rendered	13.90	\$2,659.50

Additional Charges :

Expenses

7/1/2009	FedEx to Inger Wilson	\$10.59	636.27
	FedEx to LT Oil Company	\$9.40	
	FedEx to Wealth Systems Intl	\$21.51	
	FedEx to Joe Rust	\$14.25	
	FedEx to Memory Presley	\$10.59	
	FedEx to John Giblin	\$13.02	
	FedEx to T J Mueller Investment	\$14.67	
	FedEx to April Lancaster	\$14.67	
	FedEx to Don Ross Nabb Production	\$12.24	
	FedEx to Erick R Garner	\$10.91	
	FedEx to Nancy Rohrer	\$16.36	
	FedEx to Gregory McMillan	\$10.59	
	FedEx to William Wade	\$11.83	
	FedEx to Barbara Wendland	\$14.25	
	FedEx to Tony Garritano Companies	\$14.25	
	FedEx to Jay Barchenger	\$16.36	
	FedEx to Mary G Payne	\$10.59	
	FedEx to Sylvia G Whitfield	\$10.59	
	FedEx to Peter Guariglia	\$14.67	
	FedEx to Ralph T Horne	\$10.59	
	FedEx to Home Thompson	\$10.59	
	FedEx to Marvin Tucker	\$14.47	
	FedEx to Schliemann Ltd	\$12.24	
	FedEx to Cindy Emmons	\$14.25	
	FedEx to Shaun White	\$14.67	
	FedEx to Shannon T Wetklow	\$14.67	
	FedEx to Philip Gomez	\$14.67	
	FedEx to Maura McEveety-Sepa	\$12.24	
	FedEx to Joanne D Maxwell Marital Trust	\$10.91	
	FedEx to Albert Timmons	\$16.90	
	FedEx to Dan Pickering	\$14.25	

	<u>Amount</u>
FedEx to John A Fee	\$11.83
FedEx to Jorge Swarovski	\$11.83
FedEx to James Scapillato	\$10.91
FedEx to Danna Swarovski	\$10.91
FedEx to Edward J Kirch	\$10.91
FedEx to James Rohrer	\$16.36
FedEx to Brady Threadgill	\$14.25
FedEx to Don Pooley	\$12.24
FedEx to Edward Magana	\$14.67
FedEx to Ken Hale	\$10.10
FedEx to Reliant Financial Corp	\$12.24
FedEx to Stephen Thornton	\$14.25
FedEx to Mike Wixom	\$11.83
FedEx to Gene Fleisner	\$14.25
FedEx to Bodie Emmons	\$14.25
FedEx to Charles Schwab & Co fbo PJ Rodriguez	\$12.42
FedEx to Joe A Beavers	\$9.54
FedEx to Fiserv ISS & Co Trustee fbo Thomas J Mueller	\$11.69
7/31/2009 Pacer on-line charges for period ended 6/30/09	8.96
Copying cost for July 2009.	10.95
Postage charges for July 2009.	6.16
	<hr/>
Subtotal	662.34
	<hr/>
Total costs	\$662.34
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Total amount of this bill	\$3,321.84
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