

EXHIBIT B

Hays Financial Consulting, LLC3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 30326SEC v. Travis Correll et al
c/o S. Gregory Hays, Receiver
3343 Peachtree Road, N.E.
Suite 200
Atlanta GA 30326**Accountants and Financial Consultants to the Receiver
For the Period from 4/1/2008 to 4/30/2008**

May 14, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
K. Shelby Bao	0.40	60.00
	150.00/hr	
Mark C. King, CTP, CCE	42.60	9,798.00
	230.00/hr	
Richard F. Hunter, CFE	3.40	663.00
	195.00/hr	
Robert E. Meehan, CPA	1.50	375.00
	250.00/hr	
Scott S. Askue, CIRA	35.30	8,472.00
	240.00/hr	
Shuwanda Y. Sloane, CFE	41.80	5,016.00
	120.00/hr	
Trimble Boone	5.00	375.00
	75.00/hr	
For professional services rendered	130.00	\$24,759.00

Additional Charges :

Copying Cost	14.75
Document Storage	455.00
Equipment Storage	138.00
Federal Express	45.98
Lexis	104.89
Pacer Charges	7.28
Postage	23.19
Total costs	\$789.09

Total amount of this bill**\$25,548.09**

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For the Period from 4/1/2008 to 4/30/2008

May 14, 2008

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
4/1/2008	RFH	Reviewed tax documents and emails from the Louisiana Tax Commission regarding the 1746 Cottonwood Road property. Drafted email to James Johnson in the property assessor's office regarding value of the property.	0.30 195.00/hr	58.50
	SSA	Telephone call from Bill Arnold regarding [REDACTED]	0.30	72.00
		[REDACTED] Reviewed letter regarding same.	240.00/hr	
	SSA	Updated recovery analysis with current status of recoveries. Updated cash balances report.	3.10 240.00/hr	744.00
	RFH	Prepared subpoenaed documents for shipment to Minnesota.	0.40 195.00/hr	78.00
4/2/2008	SYS	Telephone calls to and from investors Randy Ashway and Ross Woodard regarding the status of distributions to investors and referred same to the company web site for updates.	0.30 120.00/hr	36.00
	SSA	Prepared for and met with Troutman team regarding [REDACTED] Prepared various reports of claims and recoveries. Teleconference with Clark Will and others regarding Texas recoveries.	3.30 240.00/hr	792.00
	MCK	Telephone call from Sara O'Rielly with attorney general's office in Minnesota regarding Midkiff trial. Considered items and prepared notes for hearing. Researched and reviewed records and files in preparation for hearing. Reviewed and responded to emails regarding same.	1.40 230.00/hr	322.00
4/3/2008	TB	Prepared evidence including two hard-drives for Mark King in preparation for his testimony. Drafted emails to Mr. King regarding same. Telephone calls to and from Mr. King regarding same. Drafted email to Richard Hunter regarding same.	1.00 75.00/hr	75.00
	SSA	Prepared updated recovery analysis. Drafted email to Clark Will and David Dantzler regarding [REDACTED]	1.50 240.00/hr	360.00
	RFH	Reviewed and responded to email from Scott Askue regarding projected net proceeds from the sale of the Panama City timeshare. Discussed same with Mr. Askue.	0.30 195.00/hr	58.50
	RFH	Reviewed and responded to email from Kerry Gutierrez regarding the sale of the Panama City timeshare.	0.20 195.00/hr	39.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/3/2008	RFH	0.60 195.00/hr	117.00
	Researched in the depository for specific computers to be shipped to Mark King for the Midkiff trial. Reviewed and responded to emails from Trimble Boone regarding same.		
	SSA	1.50 240.00/hr	360.00
	Researched and prepared notes on remaining case and recovery issues.		
	SSA	0.60 240.00/hr	144.00
	Telephone call from Mark King regarding Midkiff issues. Reviewed files on same.		
	MCK	7.80 230.00/hr	1,794.00
	Began preparation for Midkiff trial on Monday April 7. Researched records, files, documents, analysis schedules, forensic data to be produced, and related issues. Telephone calls to Trimble Boone, Scott Askue, and Richard Hunter regarding forensic data and depository items. Reviewed forensic materials and findings and prepared notes needed to prepare to testify. Reviewed and responded to emails. Telephone call from Sarah O'Reilly with Attorney General office.		
4/4/2008	RFH	0.60 195.00/hr	117.00
	Telephone conference call from Mark King, Tom Borton and Harrilee Cheshire regarding [REDACTED]. Reviewed documents for those who have accessed the depository and drafted email to Mr. King regarding same. Telephone calls to and from Mr. King regarding same.		
	SSA	1.80 240.00/hr	432.00
	Telephone call from Mark King regarding imaged records. Reviewed issues regarding same. Drafted email regarding same.		
	MCK	6.80 230.00/hr	1,564.00
	Prepared for Midkiff trial. Researched and reviewed files, records, and documents. Considered issues regarding testimony and prepared notes. Researched and examined forensic data requested. Telephone calls to and from Scott Askue, Richard Hunter, Bill Arnold, Tom Borton, Harrilee Cheshire, Rhonda Blair, and Guidance Software regarding [REDACTED].		
	Assembled and organized items for further review and preparation for testimony. Reviewed and responded to emails and attachments regarding same.		
	RFH	0.80 195.00/hr	156.00
	Telephone calls to and from Mark King regarding recovered computer components. Researched the Receiver's offices for same.		
	RFH	0.20 195.00/hr	39.00
	Reviewed and responded to emails from Kerry Gutierrez regarding the sale of the Panama City timeshare.		
	SSA	0.40 240.00/hr	96.00
	Drafted emails to and reviewed emails from Tom Borton regarding [REDACTED].		
	SSA	0.50 240.00/hr	120.00
	Researched and drafted emails to Clark Will regarding Bush Production and Randy Carlisle issues.		
4/5/2008	MCK	4.60 230.00/hr	1,058.00
	Researched and reviewed documents, files and related matters to prepare for Midkiff trial. Examined evidence drives to be submitted, re-verified MD5 hash values, and prepared notes regarding same. Assembled evidence, affidavits, and other items to take to trial on April 7.		
4/7/2008	SSA	0.30 240.00/hr	72.00
	Telephone call from Travis Correll regarding remaining recovery issues.		
	SSA	1.20 240.00/hr	288.00
	Reviewed claim issues for case. Prepared memo on issues for consideration for status hearing on April 11.		

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		<u>Hrs/Rate</u>	<u>Amount</u>
4/7/2008	MCK	Travel from offices to Minneapolis to attend Midkiff trial pursuant to trial subpoena. Reviewed documents and records, and prepared notes.	8.30 230.00/hr 1,909.00
	MCK	Telephone calls to and from the attorney general's office regarding hearing. Met with Tracy Perzel and Brandon Belich to discuss hearing and review issues for testimony. Prepared notes regarding additional items to research.	2.70 230.00/hr 621.00
	SSA	Continued preparing reports and reviewing claim issues for the April 11 status conference.	2.50 240.00/hr 600.00
	SYS	Telephone calls to and from investors inquiring about distributions and referred same to company web for updates.	0.20 120.00/hr 24.00
	SSA	Reviewed claim issues for status conference hearing. Prepared various reports for same. Updated notes on claims review process.	3.00 240.00/hr 720.00
	SYS	Telephone calls to and from Diana Kosak of the IRS regarding tax information for several claimants and referred same to the company web site to review tax memos regarding same.	0.20 120.00/hr 24.00
4/8/2008	SSA	Prepared detailed report of claims filed to date. Prepared summary of same.	1.60 240.00/hr 384.00
	SSA	Reviewed defendants' records of investor accounts. Prepared analysis of same.	1.20 240.00/hr 288.00
	SSA	Reviewed email from and drafted email to Bill Arnold regarding EPS note.	0.30 240.00/hr 72.00
	SSA	Reviewed cash recoveries from Joshua Tree and Neulan Midkiff. Drafted email to Mark King regarding same.	0.50 240.00/hr 120.00
	MCK	Telephone calls to and from the offices of the attorney general regarding hearing and testimony. Met with Tim Rank, Mary Agnew and related parties to discuss hearing and evidence. Return travel to offices from Minnesota. Total hours 13.4, billed 11.	11.00 230.00/hr 2,530.00
4/10/2008	SYS	Reviewed voice mail messages forwarded from investors and followed up as necessary with same.	0.20 120.00/hr 24.00
4/11/2008	SYS	Reviewed email forwarded from the Receiver requesting an address change and followed up as necessary.	0.10 120.00/hr 12.00
4/14/2008	SSA	Reviewed email from investor. Drafted email to Shuwanda Sloane regarding same.	0.30 240.00/hr 72.00
4/15/2008	SSA	Reviewed notice regarding trial in Sentinel case. Drafted email to Tom Borton regarding [REDACTED] Reviewed release letter on Neil Baritz settlement.	0.50 240.00/hr 120.00
	SSA	Telephone call to Dan Erickson regarding EPS note. Drafted email to Bill Arnold regarding [REDACTED]	1.10 240.00/hr 264.00
4/17/2008	SSA	Telephone call from Bill Arnold regarding [REDACTED]	0.20 240.00/hr 48.00
4/21/2008	SSA	Finalized fee invoice for March 2008.	0.50 240.00/hr 120.00
	SSA	Drafted email to Tom Borton regarding [REDACTED]	0.20 240.00/hr 48.00
	SSA	Reviewed select investor files for content and completeness. Drafted notes on claim issues. Designed reports for claims review.	1.80 240.00/hr 432.00
	KSB	Prepared final bills for HFC and the Receiver for March 2008.	0.40 150.00/hr 60.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
4/21/2008	SYS	Reviewed and entered information captured from submitted investor claim forms into the investor database.	2.90 120.00/hr	348.00
	SYS	Reviewed voice mail messages from investors inquiring about distributions and followed up as necessary.	0.20 120.00/hr	24.00
	SYS	Continued to review, organize and enter information captured from submitted investor claim forms into the investor database.	2.90 120.00/hr	348.00
4/22/2008	SSA	Reviewed and forwarded mail as appropriate.	0.30 240.00/hr	72.00
	SYS	Continued to review and organize submitted claim forms and entered information captured from same into the investor database.	3.50 120.00/hr	420.00
	SYS	Continued to review and organize submitted claim forms and entered information captured from same into the investor database.	1.40 120.00/hr	168.00
	SYS	Telephone calls to and from several investors inquiring about distributions and other related issues.	0.20 120.00/hr	24.00
	SYS	Reviewed and organized submitted claim forms and entered information captured from same into the investor database.	2.40 120.00/hr	288.00
	SSA	Reviewed fee application for February 2008. Drafted email to Bill Arnold regarding [REDACTED]	0.50 240.00/hr	120.00
	SSA	Reviewed documents relating to Element Payment Services. Telephone call to Dan Erickson regarding settlement.	0.40 240.00/hr	96.00
	SSA	Finalized fee invoices for March 2008. Drafted email to Bill Arnold regarding [REDACTED]	0.40 240.00/hr	96.00
4/23/2008	SSA	Reviewed available information for claims review meeting. Prepared reports of filed claims and review status.	1.70 240.00/hr	408.00
	REM	Reviewed tax status of case to update attorneys at status meeting.	1.00 250.00/hr	250.00
	SYS	Telephone calls to and from several investors and followed up as necessary.	0.40 120.00/hr	48.00
	SYS	Attended status meeting with Troutman Sanders.	0.70 120.00/hr	84.00
	SSA	Met with David Dantzler, Tom Bosch and Bill Arnold regarding [REDACTED]	0.70 240.00/hr	168.00
	SSA	Reviewed settlement agreement with Earl Martin. Left voice mail message for Clark Will regarding same.	0.40 240.00/hr	96.00
	SYS	Reviewed documents forwarded from Trustee Mary Jo Carter regarding investors Gordon and Phyllis Holtz and drafted letter to Ms. Carter regarding same.	0.20 120.00/hr	24.00
	SYS	Reviewed submitted investor claim forms and entered information captured from same into investor database as necessary.	2.60 120.00/hr	312.00
	SYS	Reviewed and organized submitted investor claim forms and entered information captured from same into the investor database as well.	2.30 120.00/hr	276.00
	SSA	Reviewed transactions and reconciled bank accounts for March 2008.	0.70 240.00/hr	168.00
4/24/2008	SSA	Drafted emails to Tom Borton regarding [REDACTED]	0.20 240.00/hr	48.00
	[REDACTED]	Reviewed emails regarding same.	240.00/hr	
4/25/2008	SSA	Reviewed emails from and drafted email to Tom Borton regarding [REDACTED] Drafted email to G2 regarding same.	0.30 240.00/hr	72.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
4/25/2008	SSA	Reviewed email from Tom Borton regarding [REDACTED]	0.20	48.00
		[REDACTED] Drafted email regarding same.	240.00/hr	
4/28/2008	SYS	Reviewed submitted investor claim forms and updated information in the investor database as necessary.	2.50	300.00
	SSA	Prepared for and met with David Dantzler and Bill Arnold regarding [REDACTED]	1.00	240.00
		[REDACTED] Conference call with Judge Schnell and other professionals regarding fee application issues.	240.00/hr	
	SYS	Continued to review submitted investor claim forms and updated information in the investor database as necessary.	2.90	348.00
			120.00/hr	
	SYS	Continued to review submitted investor claim forms and updated information in the investor database as necessary.	2.00	240.00
			120.00/hr	
	REM	Prepared for and conference call with Judge Schell and David Dantzler.	0.50	125.00
			250.00/hr	
4/29/2008	TB	Created investor files for newly received investor proof of claim forms. Updated in database as necessary.	1.90	142.50
			75.00/hr	
	TB	Continued to create investor files for newly received investor proof of claim forms. Updated in database as necessary.	2.10	157.50
			75.00/hr	
	SSA	Drafted emails to Henry George of G2 regarding release in Sentinel Partners matter.	0.30	72.00
			240.00/hr	
	SYS	Reviewed and organized banking records in preparation of claims review process.	2.90	348.00
			120.00/hr	
	SYS	Reviewed and organized submitted investor claim forms and entered information into the investor database.	1.90	228.00
			120.00/hr	
	SYS	Continued to review and organize banking records in preparation of claims review process.	1.50	180.00
			120.00/hr	
	SYS	Continued to review submitted investor claim forms and entered information from same into the investor database.	1.00	120.00
			120.00/hr	
4/30/2008	SYS	Reviewed and organized banking records forwarded per issued subpoena in preparation of claims review process.	2.60	312.00
			120.00/hr	
	SYS	Continued to review and organize banking records in preparation of claims review process.	2.90	348.00
			120.00/hr	
	SYS	Reviewed submitted investor claim forms and entered information captured from same into the investor database.	0.90	108.00
			120.00/hr	
For professional services rendered			130.00	\$24,759.00
Additional Charges :				
4/3/2008		Document storage/Document Depository - April 2008		455.00
		Equipment storage - April 2008		138.00
4/21/2008		Lexis Nexis fees for period ended 3/31/08		104.89
		FedEx to Neulan Midkiff - 3/12/08		12.86
4/22/2008		FedEx to Mark King - 4/3/08		19.42
		FedEx to Mark King - 4/14/08		13.70
4/30/2008		Copying cost for April 2008.		14.75
		Postage for April 2008.		23.19
		Pacer on-line charges for period ended 3/31/08		7.28
Total costs				\$789.09

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Amount

Total amount of this bill

\$25,548.09