

EXHIBIT C

TROUTMAN SANDERS LLP

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ATTORNEYS AT LAW
A LIMITED LIABILITY PARTNERSHIP
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(404) 885-2508

Hays Financial Consulting, LLC
Attn: Mr. S. Gregory Hays
3343 Peachtree Road, N.E.
Suite 200
Atlanta, GA 30326

Invoice Date	04/21/08
Submitted by	J D Dantzer
Direct Dial	404-885-3314
Invoice No.	908496
File No.	033287.000002

RE: Receiver For Horizon Establishment Et al. - Sec Receivership

Fees for Professional Services Rendered Through 03/31/08	\$9,096.78
Total Amount of This Invoice	\$9,096.78

IN ACCOUNT WITH

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FEES FOR PROFESSIONAL SERVICES RENDERED THROUGH 03/31/08

Date	Init	Description of Work Performed	Hours
03/03/08	MRA	Telephone conference with Wes Pennington and Julie Hentosz regarding [REDACTED] preparation for same; review and revise proposed questions for Element Payment Services; telephone conference with Ken Fry regarding Creative Wealth investment list; email correspondence to David Dantzer regarding [REDACTED]; email conference with Bob Meehan and Scott Askue regarding [REDACTED] review and revise fee application	0.9
03/04/08	MRA	Email correspondence with Mark King regarding [REDACTED] telephone conference with Ken Fry regarding same; telephone conference with Wes Pennington, Scott Askue and Julie Hentosz regarding [REDACTED] email correspondence to Element Payment Services; email correspondence to Krista Marino regarding [REDACTED]	1.2
03/05/08	MRA	Email correspondence to David Dantzer, Scott Askue and Mark King regarding [REDACTED]	0.1
03/05/08	TEB	Review order to show cause why the Hartsochs should not be held in contempt of court; review letter from Correll's criminal lawyer regarding additional documents recovered; review new documents that Correll found concerning Winside, Grand Hills Resort and First Mortgage; draft letter to Scott Askue concerning [REDACTED] call to Bill Watson concerning subpoena response	0.7
03/06/08	MRA	Telephone conference with Scott Ritcheson regarding Sitton tax return; draft letter regarding same	0.2
03/06/08	TEB	Review email from Francine Smith concerning [REDACTED]	0.2
03/06/08	TEB	Review Notice of Rescheduled Status Conference	0.1
03/07/08	TEB	Emails from and to counsel concerning [REDACTED]	0.1
03/07/08	JDD	Telephone conference with C. Will regarding status and recoveries from various Texas defendants; e-mail correspondence with Receiver Team regarding [REDACTED]	0.8
03/10/08	TEB	Email from Rich Douglas concerning Sentinel Litigation	0.1
03/11/08	MRA	Review and revise fee application; email correspondence to receiver team regarding [REDACTED] email correspondence to Scott Askue regarding [REDACTED]; email correspondence to Clark Will regarding fee application	0.9
03/11/08	TEB	Emails from/to counsel concerning [REDACTED]	0.3

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Date	Init	Description of Work Performed	Hours
03/12/08	MRA	Email correspondence to Clark Will regarding February fee application; email correspondence to Receiver team regarding [REDACTED]	0.2
03/12/08	TEB	Emails from and to counsel and client concerning [REDACTED]	0.3
03/12/08	JDD	E-mail correspondence with Receiver Team regarding [REDACTED] telephone conference with M. Gandy regarding status; other related matters	0.8
03/13/08	MRA	Email correspondence to Scott Askue regarding [REDACTED] review and revise correspondence to Sitton's counsel; email correspondence with representative of SunTrust regarding request from Michael D. Clark to send funds from SunTrust Account	0.4
03/13/08	TEB	Emails from G2 and to Travis Correll and client concerning [REDACTED]; emails from and to SunTrust concerning funds transfer	0.3
03/14/08	MRA	Email correspondence with John O'Neal regarding Element Payment Services; email correspondence with Greg Hays and Rich Hunter regarding [REDACTED]; email correspondence from Greg Hays regarding [REDACTED]; email correspondence to Scott Askue regarding [REDACTED]	0.2
03/16/08	TEB	Email from Travis Correll concerning Sentinel litigation; emails from client and counsel concerning [REDACTED]	0.1
03/17/08	MRA	Email correspondence with Greg Hays regarding [REDACTED]; email correspondence with John O'Neal regarding Element Payment Services settlement; email correspondence with Jennifer Duncan and Rich Hunter regarding [REDACTED]; email correspondence with Scott Askue regarding [REDACTED]; email correspondence from Clark Will regarding the Sittons; email correspondence from Mark King regarding [REDACTED]	0.4
03/17/08	TEB	Emails from client and counsel concerning [REDACTED] call from and email to Travis Correll concerning Sentinel litigation; emails from and to client concerning [REDACTED]	0.3
03/17/08	JMD	Review contract for timeshare and note changes to be made; emails to and from Bill Arnold regarding [REDACTED]	0.3
03/18/08	MRA	Review and revise fee application; telephone calls to Kevin Edmundson and Tim McCole regarding same; email correspondence to Tim McCole regarding same	0.2
03/18/08	JDD	Meeting with G. Hays regarding [REDACTED]	0.5
03/18/08	JMD	Telephone call from client regarding [REDACTED]	0.1

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Date	Init	Description of Work Performed	Hours
03/19/08	MRA	Review and revise fee application; email correspondence to Tim McCole regarding same; oversee filing of same	0.2
03/19/08	JMD	Emails and calls to and from client regarding [REDACTED]	0.4
03/20/08	MRA	Draft, review, revise and file proposed orders regarding fee applications; review and analysis of deficiency notice from clerk of court; draft cover letter to Judge Schell; email correspondence with David Dantzler regarding [REDACTED]	0.4
03/20/08	TEB	Emails from and to counsel and court concerning [REDACTED] email from Charlie Gale concerning Bill Clark and JTA; email to counsel concerning [REDACTED] emails from and to and call from counsel concerning [REDACTED]	0.4
03/20/08	JDD	Review status of case; prepare for and attend sentencing hearing; telephone conference with G. Hays; several telephone conferences with S. Askue regarding [REDACTED]	3.5
03/21/08	MRA	Continued review and analysis of deficiency notice from clerk of court; analysis of previous filings for similar treatment; telephone conference to Judge Schell's chambers regarding deficiency in filings; telephone conference to clerk of court regarding same	0.3
03/21/08	TEB	Emails from and to counsel concerning [REDACTED] review notice of designation of new SEC attorney	0.2
03/21/08	JDD	Telephone conference with T. McCole regarding status	0.3
03/24/08	MRA	Multiple telephone calls with Judge's Chambers and Clerk of Court regarding fee applications; multiple telephone calls and emails with Mark King regarding [REDACTED]; conference with David Dantzler regarding [REDACTED]	2.3
03/24/08	TEB	Emails from and to client and counsel concerning [REDACTED]	0.2
03/24/08	JDD	Review status of case; e-mail correspondence with D. McClernan and V. Johnson regarding investor claims schedule; meeting with B. Arnold and H. Cheshire regarding [REDACTED]; telephone conference with T. McCole	2.0
03/25/08	MRA	Telephone calls with Clerk of Court regarding certificate of conference for fee applications; review and revise same; email correspondence and telephone call with Mark King regarding [REDACTED] review and analysis of correspondence from Sitton's attorney regarding tax treatment of refund turned over to receiver	0.6
03/25/08	TEB	Review JTA's attorneys' motion to withdraw	0.1
03/26/08	MRA	Email correspondence with Mark King regarding [REDACTED]	0.1

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Date	Init	Description of Work Performed	Hours
03/28/08	MRA	Email correspondence with Rich Hunter, Mark King and federal authorities in Minnesota regarding [REDACTED] email correspondence with Ken Fry regarding creative wealth investor list; telephone conference regarding same	0.3
03/28/08	JDD	Telephone conference with T. McCole regarding status of case and pending issues	0.8
03/30/08	TEB	Email to Peter Wold concerning status of Correll's criminal case in Minnesota; draft status report for Gillespie action in Minnesota	0.7
03/31/08	MRA	Telephone conference with John O'Neal regarding Element Payment Services Note; email correspondence with Rich Hunter, Mark King and federal authorities in Minnesota regarding [REDACTED]	0.1
03/31/08	TEB	Calls and emails to/from Minnesota U.S. Attorney's office concerning status of Correll criminal matter; call to Peter Wold concerning same; call to Minnesota District Court concerning same; draft letters to Judge Mayeron and the court clerk concerning March 31 status report; draft and revise March 31 status report	1.2
03/31/08	JDD	E-mail correspondence with Receiver Team regarding [REDACTED] e-mail correspondence with C. Will and M. Clark	0.8
Total Hours			24.6
Total Fees			9,096.78

TIMEKEEPER TIME SUMMARY THROUGH 03/31/08

Name	Hours	Amount
M R Arnold	9.0	2,821.50
T E Borton	5.3	1,636.43
J D Dantzer	9.5	4,403.25
J M Duncan	0.8	235.60