

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 2/1/2008 to 2/29/2008**

March 18, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
K. Shelby Bao	4.90	735.00
M. Lindsay Dukes	150.00/hr 14.90	1,117.50
Scott S. Askue, CIRA	75.00/hr 27.70	6,648.00
Shuwanda Y. Sloane, CFE	240.00/hr 1.90	228.00
Trimble Boone	120.00/hr 9.50	712.50
	<u>75.00/hr</u>	
For professional services rendered	58.90	\$9,441.00
Additional Charges :		
Postage		22.10
Total costs		<u>\$22.10</u>
Total amount of this bill		<u><u>\$9,463.10</u></u>

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March 18, 2008

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
2/1/2008	MLD	Updated investor database with submitted investor claim form information.	3.20 75.00/hr	240.00
	SYS	Reviewed submitted claim forms and entered information from same into investor database and discussed same Lindsay Dukes.	1.20 120.00/hr	144.00
2/4/2008	MLD	Reviewed and entered investor claim forms into investor database.	3.50 75.00/hr	262.50
	MLD	Prepared files for submitted investor claims.	2.00 75.00/hr	150.00
2/5/2008	SSA	Drafted emails in response to status inquiry from investor.	0.20 240.00/hr	48.00
	SSA	Reviewed documents relating to Timothy Dixon. Drafted email to Melissa Lu regarding [REDACTED]	0.50 240.00/hr	120.00
	MLD	Updated investor database with investor claim information.	2.00 75.00/hr	150.00
	MLD	Prepared investor files for submitted investor claim forms.	1.20 75.00/hr	90.00
2/6/2008	SSA	Telephone call to Harrilee Cheshire regarding [REDACTED] Reviewed Concordance database for information on same. Updated funds tracing records. Reviewed status of filed claims.	1.50 240.00/hr	360.00
	KSB	Reviewed and edited January 2008 fee invoice for HFC and Receiver.	0.90 150.00/hr	135.00
	MLD	Prepared files for investor claim forms.	0.40 75.00/hr	30.00
2/7/2008	MLD	Entered information onto the investor database from submitted investor claim forms.	1.00 75.00/hr	75.00
	MLD	Continued entering information from submitted claim forms into the investor database.	1.40 75.00/hr	105.00
2/8/2008	SSA	Telephone call from Thomas Sakuma regarding investment with CR Davis. Drafted email to same.	0.40 240.00/hr	96.00
2/11/2008	SSA	Reviewed and edited fee invoice for January.	0.80 240.00/hr	192.00
2/13/2008	SSA	Drafted email to Melissa Lu regarding [REDACTED]	0.20 240.00/hr	48.00
	SSA	Reviewed bank records for payments to HOPR and other transactions.	0.80 240.00/hr	192.00

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REDACTED

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			<u>Hrs/Rate</u>	<u>Amount</u>
2/14/2008	SSA	Reviewed transactions involving Paymaster account.	0.60	144.00
			240.00/hr	
	SSA	Prepared listing of additional documents required from Washington Mutual.	0.50	120.00
			240.00/hr	
	SSA	Reviewed documents produced by Sterling Meridian. Drafted email to Bob Meehan regarding Sterling Meridian tax returns.	0.50	120.00
			240.00/hr	
	SSA	Reviewed various bank records for additional information needed and for specific transactions.	2.50	600.00
			240.00/hr	
	KSB	Reviewed bank statements and documents for account #335-646590-2 for 2006 provided by Washington Mutual in response to request for banking information. Prepared spreadsheet of same. Discussed issues with Scott Askue regarding same.	1.60	240.00
			150.00/hr	
2/15/2008	KSB	Reviewed bank statements and documents for account #335-646590-2 for 2006 provided by Washington Mutual in response to request for banking information. Prepared spreadsheet of same.	2.00	300.00
			150.00/hr	
2/18/2008	TB	Entered claim form information into investor database, prepared files for each individual investor, and prepared mailing labels for postcards being sent to the investors.	1.80	135.00
			75.00/hr	
	TB	Continued to enter claim form information into investor database, prepared files for each individual investor, and prepared mailing labels for postcards being sent to the investors.	2.40	180.00
			75.00/hr	
	SSA	Exported Level Par transaction data from Quickbooks. Formatted for review and reconciliation.	2.50	600.00
			240.00/hr	
	SSA	Reviewed funds tracing database and banking records. Updated as necessary. Researched for missing information.	3.50	840.00
			240.00/hr	
	TB	Continued to enter claim form information into investor database, prepared files for each individual investor, and prepared mailing labels for postcards being sent to the investors.	1.30	97.50
			75.00/hr	
	SSA	Began coding pre-receiver transactions by transaction type.	2.00	480.00
			240.00/hr	
2/19/2008	TB	Continued to enter claim form information into investor database, prepared files for each individual investor, and prepared mailing labels for postcards being sent to the investors. Met with Scott Askue about how the files should be stored once prepared.	0.80	60.00
			75.00/hr	
	MLD	Prepared files for submitted investor claim forms.	0.20	15.00
			75.00/hr	
	TB	Updated investor database. Entered claim information for newly received claims. Prepared files for each individual investor and prepared mailing labels for notices to inform investors of the receipt of their claim forms.	0.50	37.50
			75.00/hr	
	SSA	Reviewed bank transactions and available information and researched for additional information needed. [REDACTED] to Bill Arnold regarding [REDACTED]	2.70	648.00
			240.00/hr	
2/20/2008	TB	Researched for Neal Brown's investor file.	0.10	7.50
			75.00/hr	
2/21/2008	TB	Updated investor database with newly filed investor claims.	0.40	30.00
			75.00/hr	

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		<u>Hrs/Rate</u>	<u>Amount</u>
2/21/2008	SSA Continued review of records and issues for follow up. Coded transactions by type. Reviewed defendant's records to identify investors for coding.	2.50 240.00/hr	600.00
2/22/2008	TB Continued to populate investor database with investor contact and claim information. Prepared files for each claimant, and prepared postcard notices to be sent informing the investors of the receipt of their proof of claim forms.	1.80 75.00/hr	135.00
2/25/2008	TB Updated investor database with new claim information. Prepared investor notices of receipt of claim to be sent out. Prepared files for each individual investor.	0.40 75.00/hr	30.00
2/27/2008	KSB Prepared final bills for HFC and the Receiver for January 2008.	0.40 150.00/hr	60.00
	SYS Reviewed voice mail messages from investors inquiring about the receipt of submitted investor claim forms and followed up with same as necessary.	0.40 120.00/hr	48.00
	SYS Reviewed email from investor Mark Moody and followed up as necessary.	0.10 120.00/hr	12.00
	SSA Reviewed transactions and updated database with coding. Reviewed fund flow between entities.	2.80 240.00/hr	672.00
	SSA Researched for service address and information regarding Peter Massmann, [REDACTED] to Bill Arnold regarding [REDACTED]	1.00 240.00/hr	240.00
	SSA Reviewed and scheduled transactions for additional paymaster accounts for funds tracing database.	2.20 240.00/hr	528.00
2/28/2008	SYS Reviewed email from Nancy Chupp regarding the request for their contact at Bank of America to request additional banking documents as necessary. Telephone call to Nancy regarding same.	0.20 120.00/hr	24.00
	For professional services rendered	<hr/> 58.90	<hr/> \$9,441.00
	Additional Charges :		
2/29/2008	Postage charges for February 2008.		22.10
	Total costs		<hr/> \$22.10
	Total amount of this bill		<hr/> <hr/> \$9,463.10

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For the Period from 3/1/2008 to 3/31/2008

April 21, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
K. Shelby Bao	0.40	60.00
	150.00/hr	
Kathryn A. Malek, PHR	0.20	34.00
	170.00/hr	
Scott S. Askue, CIRA	28.00	6,720.00
	240.00/hr	
Shuwanda Y. Sloane, CFE	0.80	96.00
	120.00/hr	
For professional services rendered	29.40	\$6,910.00
Additional Charges :		
Copying Cost		0.25
Fax		3.25
Lexis		8.44
Miscellaneous		36.00
Postage		0.58
Total costs		\$48.52
Total amount of this bill		\$6,958.52

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April 21, 2008

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
3/3/2008	SSA	Reviewed Kelly Rogers judgment and drafted email to David Dantzer regarding [REDACTED]	0.40 240.00/hr	96.00
3/4/2008	SYS	Reviewed [REDACTED] from Scott Askue and prepared same for sending to the custodian of records at Bank of America. Telephone call to legal order processing department regarding same.	0.30 120.00/hr	36.00
	SSA	Investigated nature of select transactions. Research defendants records and online for information regarding same.	2.50 240.00/hr	600.00
3/11/2008	SSA	Reviewed status of payment from Kelly Rogers. Drafted email to David Dantzer regarding [REDACTED]	0.30 240.00/hr	72.00
	SSA	Telephone call from Bill Arnold regarding [REDACTED] Researched for information on same.	0.40 240.00/hr	96.00
3/12/2008	SSA	Reviewed and edited fee invoice for January and February 2008 for content.	1.10 240.00/hr	264.00
3/14/2008	SSA	Reviewed and approved fee application for December and January 2008.	0.40 240.00/hr	96.00
3/17/2008	KSB	Prepared final bills for HFC and Receiver for February 2008.	0.40 150.00/hr	60.00
3/18/2008	SSA	Drafted emails to Bill Arnold regarding [REDACTED] [REDACTED] Telephone call to Mr. Arnold regarding [REDACTED] Updated case management software.	0.50 240.00/hr	120.00
3/24/2008	SSA	Telephone call from Bill Arnold regarding [REDACTED] [REDACTED]	0.10 240.00/hr	24.00
	SSA	Reviewed documents relating to judgment against William Dippolito. Drafted email regarding paying funds into the registry of the court.	0.50 240.00/hr	120.00
	SSA	Reviewed issues with Timothy Dixon transfers. Drafted email to Bill Arnold regarding [REDACTED]	0.30 240.00/hr	72.00
	SSA	Reviewed for cash balances in case. Calculated total filed claim amount. Drafted email to Bill Arnold regarding [REDACTED]	0.60 240.00/hr	144.00
3/25/2008	SSA	Prepared report of additional transaction details to be requested from Bank of America.	1.50 240.00/hr	360.00
	SYS	Telephone call to Antoinette Green of Bank of America regarding requested banking documents related to a \$500k transaction.	0.20 120.00/hr	24.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
3/25/2008	SSA Reviewed various transactions and details relating to same. Prepared reports of additional transaction details required.	2.80 240.00/hr	672.00
	KAM Prepared payment to Clerk of the US District Court of Eastern Texas per order regarding Dippolito judgment.	0.20 170.00/hr	34.00
3/26/2008	SSA Drafted letter to investors on status of case issues.	1.50 240.00/hr	360.00
	SYS Reviewed and prepared request to be forwarded to Antoinette Greene of Bank of America and followed up as necessary. Reviewed email from Scott Askue regarding same.	0.30 120.00/hr	36.00
	SSA Reviewed various bank records and coded transaction as appropriate.	3.50 240.00/hr	840.00
	SSA Reviewed for transfers between defendant and related entities. Coded transactions as transfers and inter-defendant transfers.	2.20 240.00/hr	528.00
	SSA Reviewed records and drafted emails to Bill Arnold regarding ██████████. Prepared report of payments to same.	0.50 240.00/hr	120.00
	SSA Reviewed for information regarding Protective Mining. Drafted email to Bill Arnold regarding ██████████	0.50 240.00/hr	120.00
3/28/2008	SSA Reviewed filed claims and updated funds tracing database with information from investor claims.	2.50 240.00/hr	600.00
	SSA Drafted email to Bill Arnold regarding ██████████	0.30 240.00/hr	72.00
3/31/2008	SSA Telephone call from Bill Arnold regarding ██████████	0.20 240.00/hr	48.00
	SSA Reviewed Level Par Quickbooks for money invested and returned from Global Finance and Hubman investment.	0.60 240.00/hr	144.00
	SSA Prepared listing of additional bank records to request.	1.00 240.00/hr	240.00
	SSA Updated coding of transactions by transaction type. Researched for additional information on same.	2.40 240.00/hr	576.00
	SSA Updated funds tracing database with transactions to and from attorney accounts.	1.40 240.00/hr	336.00
For professional services rendered		29.40	\$6,910.00
Additional Charges :			
3/10/2008	Website amendment and update		36.00
3/26/2008	Lexis Nexis fees for period ended 2/29/08		8.44
3/31/2008	Copying cost for March 2008.		0.25
	Fax charges for March 2008.		3.25
	Postage charges for March 2008.		0.58
Total costs			\$48.52
Total amount of this bill			\$6,958.52