

EXHIBIT B

Hays Financial Consulting, LLC

3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 3032

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 8/1/2008 to 8/31/2008

September 10, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
J. Colt Conner, CFE	9.50 100.00/hr	950.00
K. Shelby Bao	0.40 150.00/hr	60.00
M. Eileen Castle, CPA	8.10 250.00/hr	2,025.00
M. Lindsay Dukes	0.20 75.00/hr	15.00
Scott S. Askue, CIRA	17.70 240.00/hr	4,248.00
Shuwanda Y. Sloane, CFE	0.80 120.00/hr	96.00
For professional services rendered	36.70	\$7,394.00
Additional Charges :		
Copying Cost		0.75
Expense Reports		20.00
Total costs		\$20.75
Total amount of this bill		\$7,414.75

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Accountants and Financial Consultants to the Receiver

For the Period from 8/1/2008 to 8/31/2008

September 10, 2008

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	3.40	816.00
Case Administration	0.70	168.00
Claims Administration & Objections	21.30	3,653.00
Fee / Employment Applications	1.00	204.00
Litigation Consulting	0.20	48.00
Tax Issues	10.10	2,505.00
For professional services rendered	36.70	\$7,394.00

Additional Charges :

Copying Cost	0.75
Expense Reports	20.00
Total costs	\$20.75

Total amount of this bill	\$7,414.75
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For the Period from 8/1/2008 to 8/31/2008

September 10, 2008

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>				
8/22/2008	SSA	Drafted email to David Dantzler regarding [REDACTED]	0.20	48.00
		[REDACTED]	240.00/hr	
	SSA	Updated transactions with addition transaction details.	0.50	120.00
			240.00/hr	
	SSA	Reviewed transaction ledger and updated as necessary.	0.50	120.00
		Prepared report of estate sources and uses of funds.	240.00/hr	
	SSA	Researched and drafted email to David Dantzler regarding [REDACTED]	0.20	48.00
			240.00/hr	
8/25/2008	SSA	Reviewed documents produced by Texas Bank.	2.00	480.00
		Updated funds tracing database. Prepared report of additional transaction information needed.	240.00/hr	
		Subtotal	3.40	816.00
<u>Case Administration</u>				
8/4/2008	SSA	Drafted emails to and reviewed emails from Harrilee Cheshire and Lance Alford regarding [REDACTED]	0.30	72.00
		[REDACTED]	240.00/hr	
8/11/2008	SSA	Reviewed letter from Neal Brown to the Receiver regarding distributions in the case.	0.20	48.00
			240.00/hr	
8/12/2008	SSA	Telephone call from Bill Arnold regarding [REDACTED]	0.20	48.00
		[REDACTED]	240.00/hr	
		Subtotal	0.70	168.00
<u>Claims Administration & Objections</u>				
8/4/2008	SSA	Reviewed Platinum Finance records for information regarding creditors.	0.70	168.00
			240.00/hr	
	SSA	Reviewed documents provided by Dennis Dvorin regarding his claim. Reviewed for additional information regarding same. Drafted email to Mr. Dvorin regarding same. Telephone call from Mr. Dvorin. Drafted email to David Dantzler regarding [REDACTED]	0.60	144.00
			240.00/hr	

		<u>Hrs/Rate</u>	<u>Amount</u>
8/5/2008	SSA Reviewed Platinum Finance records for information regarding creditors. Drafted email to John McDuff regarding same.	0.50 240.00/hr	120.00
8/6/2008	SSA Drafted email to Dennis Dvorin and David Dantzler regarding [REDACTED]	0.50 240.00/hr	120.00
8/7/2008	JCC Reviewed claims and updated database accordingly.	2.00 100.00/hr	200.00
	JCC Reviewed claims and updated database accordingly.	2.00 100.00/hr	200.00
8/11/2008	JCC Reviewed claims and updated database accordingly.	1.50 100.00/hr	150.00
	SYS Telephone call to investor Neal Brown in response to the recent letter forwarded to Rhonda Blair of the SEC and followed up with Ms. Blair as necessary.	0.40 120.00/hr	48.00
	JCC Reviewed claims and updated database accordingly.	2.00 100.00/hr	200.00
8/12/2008	JCC Reviewed claims and updated database accordingly.	2.00 100.00/hr	200.00
8/13/2008	SSA Telephone calls from Tom Bosch regarding [REDACTED]. Reviewed email regarding [REDACTED].	0.20 240.00/hr	48.00
	SSA Reviewed claim files and prepared objection comments or allowed claim as filed.	1.50 240.00/hr	360.00
8/14/2008	SSA Prepared various claims reports. Met with David Dantzler, Bill Arnold, Tom Bosch and the Receiver regarding [REDACTED].	1.50 240.00/hr	360.00
	SSA Reviewed payments to and payments from investors. Drafted notes on claim issues and allowed claims.	1.50 240.00/hr	360.00
8/18/2008	SSA Telephone call to Kevin Edmundson regarding Dennis Dvorin request for payment. Telephone call from Mr. Dvorin regarding same.	0.40 240.00/hr	96.00
8/20/2008	SYS Reviewed email from Nicole Chupp regarding banking documents received from Washington Mutual as requested per issued subpoena.	0.20 120.00/hr	24.00
	SYS Reviewed email from Bill Arnold regarding [REDACTED] [REDACTED] [REDACTED]	0.20 120.00/hr	24.00
8/22/2008	SSA Reviewed bar date motion. Researched for information for completion of same.	2.00 240.00/hr	480.00
	SSA Telephone call from Tom Bosch regarding [REDACTED] [REDACTED]	0.20 240.00/hr	48.00
8/25/2008	SSA Prepared non-investor proof of claim form.	0.80 240.00/hr	192.00
8/26/2008	SSA Telephone call from Tom Bosch regarding [REDACTED]. Discussed same with Eileen Castle.	0.20 240.00/hr	48.00
8/27/2008	MLD Drafted an email to Michael Garner, web site manager, regarding the addition of documents to the Global Finance web page.	0.20 75.00/hr	15.00
8/28/2008	SSA Reviewed letter to Mr. Dvorin regarding distribution.	0.20 240.00/hr	48.00
	Subtotal	21.30	3,653.00

Fee / Employment Applications

8/8/2008	SSA Reviewed and edited fee invoice for July 2008.	0.50 240.00/hr	120.00
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		<u>Hrs/Rate</u>	<u>Amount</u>
8/11/2008	KSB Prepared final bills for HFC and Receiver for July 2008.	0.40	60.00
8/12/2008	SSA Drafted email to Bill Arnold regarding [REDACTED]	150.00/hr 0.10	24.00
		240.00/hr	
	Subtotal	1.00	204.00
<u>Litigation Consulting</u>			
8/12/2008	SSA Telephone call from Bill Arnold regarding [REDACTED] [REDACTED]	0.20 240.00/hr	48.00
	Subtotal	0.20	48.00
<u>Tax Issues</u>			
8/25/2008	SSA Telephone call from Eileen Castle regarding taxing agencies and the bar date notice. Researched for tax id and other information.	1.00 240.00/hr	240.00
	MEC Reviewed and responded to emails regarding the tax status of Global and related entities. Telephone call from Tom Bosch discussing [REDACTED] [REDACTED] Reviewed court documents on the network to familiarize myself with the case. Telephone call to prior Tax Director for any additional information. Telephone calls and emails to case manager to determine his knowledge on the case.	1.30 250.00/hr	325.00
8/26/2008	MEC Reviewed email from Receiver regarding tax issues on case. Discussed with prior Tax Director and addressed Receiver with response.	0.40 250.00/hr	100.00
8/27/2008	MEC Reviewed listing of tax authorities to serve in bankruptcy to identify duplicates. Updated listing with new state tax authorities not previously on list, made notes on the listing to identify effective date for future use, and determined additional states needed.	1.30 250.00/hr	325.00
	MEC Prepared summary of research findings and forwarded in email correspondence to Receiver. This serves to identify steps taken to comply with tax laws federally and on the local level.	0.80 250.00/hr	200.00
	MEC Telephone correspondence with NJ, NV, and MI to ensure proper addresses on file for notification of a debtor in bankruptcy or receivership.	0.60 250.00/hr	150.00
	MEC Reviewed listing of tax entities received from case manager. Researched state web sites to determine home state and other states that have activity by the receiver entities.	2.40 250.00/hr	600.00
8/28/2008	MEC Researched last state address and telephoned state to verify. Prepared response to case manager and provide update on status of tax addresses.	0.70 250.00/hr	175.00
	SSA Reviewed emails from and drafted emails to the Receiver regarding tax and bar date issues.	1.00 240.00/hr	240.00
	MEC Reviewed additional correspondence from receiver and team members regarding tax issues on case. Replied as needed.	0.60 250.00/hr	150.00
	Subtotal	10.10	2,505.00

	<u>Hours</u>	<u>Amount</u>
For professional services rendered	36.70	\$7,394.00
Additional Charges :		
<u>Expenses</u>		
8/27/2008 Expense Report - Eileen Castle NJ Business Status Reports		20.00
8/31/2008 Copying cost for August 2008.		0.75
Subtotal		<u>20.75</u>
Total costs		\$20.75
Total amount of this bill		<u>\$7,414.75</u>

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Accountants and Financial Consultants to the Receiver

For the Period from 9/1/2008 to 9/30/2008

October 13, 2008

Professional Services

	<u>Hours</u>	<u>Amount</u>
Case Administration	0.40	68.00
Claims Administration & Objections	2.30	432.00
Fee / Employment Applications	1.30	276.00
Tax Issues	10.70	2,668.00
For professional services rendered	14.70	\$3,444.00

Additional Charges :

Copying Cost	54.30
Postage	70.50
Total costs	\$124.80

Total amount of this bill	\$3,568.80
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Accountants and Financial Consultants to the Receiver
For the Period from 9/1/2008 to 9/30/2008

October 13, 2008

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Case Administration</u>				
9/12/2008	SSA	Drafted email to Harrilee Cheshire regarding [REDACTED]	0.20	48.00
		[REDACTED]	240.00/hr	
9/29/2008	JCC	Prepared documents to be added to webpage.	0.20	20.00
			100.00/hr	
		Subtotal	0.40	68.00
<u>Claims Administration & Objections</u>				
9/4/2008	SSA	Reviewed motion for bar date. Drafted email to have posted on website.	0.30	72.00
			240.00/hr	
9/26/2008	SYS	Reviewed and prepared copy of Motion to forwarded to various investors that to date have not submitted a claim form with the Receiver's office and mailed same as necessary.	1.00	120.00
			120.00/hr	
	SSA	Drafted letter to investors who have not filed proofs of claim with the Receiver. Prepared report of investors who have not filed claims.	1.00	240.00
			240.00/hr	
		Subtotal	2.30	432.00
<u>Fee / Employment Applications</u>				
9/9/2008	SSA	Reviewed and edited invoice for August 2008.	0.90	216.00
			240.00/hr	
9/10/2008	KSB	Prepared final bills for HFC and Receiver for August 2008.	0.40	60.00
			150.00/hr	
		Subtotal	1.30	276.00
<u>Tax Issues</u>				
9/3/2008	SSA	Reviewed email from Tom Bosch regarding [REDACTED]	0.40	96.00
		[REDACTED] Telephone call to Eileen Castle regarding same.	240.00/hr	

			<u>Hrs/Rate</u>	<u>Amount</u>
9/3/2008	MEC	Reviewed email regarding bar date for tax authorities. Reviewed information from case manager on EIN numbers and states of activity to try and determine applicable filing requirements for tax returns.	0.80 250.00/hr	200.00
9/4/2008	MEC	Reviewed and sorted Sterling Meridian and Wells Ventures funds tracing files for tax return information.	1.30 250.00/hr	325.00
	MEC	Reviewed files on the network drive to identify information available to help prepare tax returns for applicable entities. Reviewed funds tracing files for multiple accounts and entities.	2.70 250.00/hr	675.00
	SSA	Reviewed email from and drafted emails to Eileen Castle regarding tax matters.	0.30 240.00/hr	72.00
9/17/2008	MEC	Prepared correspondence to tax authorities for GA, NV, NJ, and IRS. Reviewed and printed Amended Order for Receiver and Motion to Set Bar Date Order.	2.30 250.00/hr	575.00
9/19/2008	MEC	Prepared additional letters to tax authorities notifying of the bar date and close of case. Signed and mailed.	2.20 250.00/hr	550.00
9/29/2008	MEC	Reviewed Bar Date Order received from attorney and responded.	0.30 250.00/hr	75.00
9/30/2008	MEC	Telephone call to Texas to try and determine address for mailing Bar Date Notification.	0.40 250.00/hr	100.00
Subtotal			10.70	2,668.00
For professional services rendered			14.70	\$3,444.00
Additional Charges :				
<u>Expenses</u>				
9/30/2008		Postage charges for September 2008.		70.50
		Copying cost for September 2008.		54.30
Subtotal				124.80
Total costs				\$124.80
Total amount of this bill				\$3,568.80

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November 07, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
K. Shelby Bao	0.40	60.00
	150.00/hr	
M. Eileen Castle, CPA	1.20	300.00
	250.00/hr	
Scott S. Askue, CIRA	44.00	10,560.00
	240.00/hr	
Shuwanda Y. Sloane, CFE	11.40	1,368.00
	120.00/hr	
For professional services rendered	57.00	\$12,288.00
Additional Charges :		
Copying Cost		31.50
Miscellaneous		100.00
Pacer Charges		2.40
Postage		10.86
Total costs		\$144.76
Total amount of this bill		\$12,432.76

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For the Period from 10/1/2008 to 10/31/2008

November 07, 2008

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	1.70	408.00
Case Administration	1.90	456.00
Claims Administration & Objections	48.40	10,248.00
Data Analysis	0.80	192.00
Fee / Employment Applications	1.50	324.00
Investor Communications and Reporting	1.00	240.00
Litigation Consulting	0.50	120.00
Tax Issues	1.20	300.00
For professional services rendered	57.00	\$12,288.00
Additional Charges :		
Copying Cost		31.50
Miscellaneous		100.00
Pacer Charges		2.40
Postage		10.86
Total costs		\$144.76
Total amount of this bill		\$12,432.76

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November 07, 2008

Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>				
10/6/2008	SSA	Drafted email to Bill Arnold regarding [REDACTED]	0.20	48.00
		[REDACTED]	240.00/hr	
10/8/2008	SSA	Reviewed Level Par documents and files relating to the Hubman investment and Global Finance Investment.	1.00	240.00
			240.00/hr	
10/21/2008	SSA	Reviewed account reconciliations for September 2008.	0.30	72.00
		Reviewed receipts and disbursements during period.	240.00/hr	
10/28/2008	SSA	Reviewed and replied to email from Bill Arnold regarding [REDACTED]	0.20	48.00
		[REDACTED]	240.00/hr	
		Subtotal	1.70	408.00
<u>Case Administration</u>				
10/15/2008	SSA	Reviewed imaged case documents relating to claims and various other issues. Drafted email to Bill Arnold regarding [REDACTED]	0.70	168.00
			240.00/hr	
10/29/2008	SSA	Prepared for and met with Bill Arnold, David Dantzler and Tom Bosch regarding [REDACTED]	1.20	288.00
			240.00/hr	
		Subtotal	1.90	456.00
<u>Claims Administration & Objections</u>				
10/2/2008	SYS	Reviewed claim form submitted from investor Lance Rust regarding his \$50k investment and entered information captured from same into the investor database. Drafted email to Mr. Rust to follow up as necessary.	0.20	24.00
			120.00/hr	
	SYS	Continued telephone calls to and from several investors in response to recent notices advising of the recent bar date to file claims with the Receiver's office and followed up as necessary.	0.50	60.00
			120.00/hr	
10/3/2008	SYS	Telephone calls to and from investors in response to recent notices forwarded to same advising of the bar date and the submission of claim forms to the Receiver's office and followed up with same.	0.50	60.00
			120.00/hr	

			<u>Hrs/Rate</u>	<u>Amount</u>
10/6/2008	SYS	Telephone calls to and from investors regarding the recent notice to investors advising of the bar date to submit claim form to the Receiver's office and forwarded claim forms to same as requested.	0.50 120.00/hr	60.00
	SSA	Reviewed submitted claims. Reconciled proof of claim to defendants' records. Drafted detailed objections and issues for review.	3.50 240.00/hr	840.00
10/7/2008	SYS	Reviewed voice mail messages from investors in response to recent letters forwarded to same advising that a claim form has not been submitted to the Receiver's office and followed up with necessary instructions regarding same.	0.50 120.00/hr	60.00
	SSA	Reviewed submitted proof of claim forms. Reconciled proof of claim to defendants' records. Drafted detailed objections and issues for review.	2.90 240.00/hr	696.00
10/8/2008	SYS	Reviewed submitted investor claim forms and updated information in the database as necessary.	0.50 120.00/hr	60.00
	SSA	Reviewed claims submitted by Level Par investors and compared to Level Par records and funds tracing database. Drafted objection notes. Prepared analyses for more complicated claims.	4.00 240.00/hr	960.00
	SSA	Continued review and reconciliation of submitted claims.	1.00 240.00/hr	240.00
10/9/2008	SSA	Reviewed filed claims. Reconciled to funds tracing database and defendant's records. Prepared detailed analyses to separate Horizon investment from Global investment. Drafted detailed objections and notes.	3.40 240.00/hr	816.00
	SYS	Reviewed voice mail messages from investors in response to recent notices forwarded to investors that did not previously submit a claim with the Receiver's office and followed up as necessary.	0.40 120.00/hr	48.00
10/10/2008	SYS	Reviewed and prepared letters and claim forms for mailing to investors that have not previously submitted claim forms with the Receiver's office and followed up as necessary.	1.20 120.00/hr	144.00
	SYS	Reviewed voice mail messages forwarded from investors in response to recent notices forwarded to same advising of the bar date and that a claim form was not previously submitted on their behalf and followed up with same.	0.50 120.00/hr	60.00
	SSA	Continued review and detailed reconciliation of investor claims to funds tracing and other records.	3.00 240.00/hr	720.00
10/13/2008	SSA	Continued reviewed of proofs of claim, comparison to defendant records and drafted objection and other notes on claim.	3.40 240.00/hr	816.00
	SYS	Telephone calls to and from several investors in response to recent notices forwarded to investors advising that a claim form has not been previously submitted with the Receiver's office and of the set bar date.	0.40 120.00/hr	48.00
10/14/2008	SYS	Reviewed voice mail messages from investors in response to recently forwarded notices advising of the set bar date and to allow the opportunity to file a claim with the Receiver's office as necessary.	0.40 120.00/hr	48.00
	SSA	Reconciled claims to defendants' records and funds tracing database. Drafted detailed objections and prepared report of claims reconciliation.	4.00 240.00/hr	960.00

		<u>Hrs/Rate</u>	<u>Amount</u>
10/15/2008	SYS	0.90 120.00/hr	108.00
	SYS	1.00 120.00/hr	120.00
	SYS	1.80 120.00/hr	216.00
10/17/2008	SYS	0.70 120.00/hr	84.00
10/20/2008	SYS	1.00 120.00/hr	120.00
10/22/2008	SSA	0.20 240.00/hr	48.00
	SSA	0.20 240.00/hr	48.00
	SYS	0.40 120.00/hr	48.00
	SSA	2.80 240.00/hr	672.00
10/28/2008	SSA	2.50 240.00/hr	600.00
10/29/2008	SSA	1.00 240.00/hr	240.00
	SSA	2.30 240.00/hr	552.00
10/31/2008	SSA	2.80 240.00/hr	672.00
	Subtotal	48.40	10,248.00

Data Analysis

10/21/2008	SSA	0.80 240.00/hr	192.00
	Subtotal	0.80	192.00

Fee / Employment Applications

10/7/2008	SSA	0.40 240.00/hr	96.00
10/10/2008	SSA	0.50 240.00/hr	120.00
10/13/2008	KSB	0.40 150.00/hr	60.00

	<u>Hrs/Rate</u>	<u>Amount</u>
10/20/2008 SSA Drafted email to Bill Arnold regarding f [REDACTED] [REDACTED]	0.20 240.00/hr	48.00
Subtotal	1.50	324.00
<u>Investor Communications and Reporting</u>		
10/22/2008 SSA Drafted status letter to investors.	1.00 240.00/hr	240.00
Subtotal	1.00	240.00
<u>Litigation Consulting</u>		
10/9/2008 SSA Researched for settlement payments and drafted email to Tim McCole regarding same.	0.50 240.00/hr	120.00
Subtotal	0.50	120.00
<u>Tax Issues</u>		
10/2/2008 MEC Prepared tax letter to Texas regarding bar date notification.	0.60 250.00/hr	150.00
10/10/2008 MEC Filed correspondence and mailed Bar Date notice to Texas. Retrieved all mail correspondence and reviewed for tax notices.	0.60 250.00/hr	150.00
Subtotal	1.20	300.00
For professional services rendered	57.00	\$12,288.00
Additional Charges :		
<u>Expenses</u>		
10/17/2008 Update information published on website		100.00
10/31/2008 Postage charges for October 2008.		10.86
Copying cost for October 2008.		31.50
Pacer on-line charges for period ended 9/30/08		2.40
Subtotal		144.76
Total costs		\$144.76
Total amount of this bill		\$12,432.76