

# EXHIBIT B

**Hays Financial Consulting, LLC**

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

**SEC 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 4/1/2010 to 4/30/2010**

May 10, 2010

Professional Services

|   | <u>Hrs/Rate</u>   | <u>Amount</u>         |
|---|-------------------|-----------------------|
| Fred Tulley                               | 4.70<br>175.00/hr | 822.50                |
| J. Colt Conner, CFE                       | 0.20<br>150.00/hr | 30.00                 |
| K. Shelby Bao                             | 0.40<br>170.00/hr | 68.00                 |
| Kathryn A. Malek, PHR                     | 0.40<br>180.00/hr | 72.00                 |
| Scott S. Askue, CIRA                      | 9.40<br>300.00/hr | 2,820.00              |
| Trimble Boone                             | 0.30<br>125.00/hr | 37.50                 |
| <b>For professional services rendered</b> | <b>15.40</b>      | <b>\$3,850.00</b>     |
| <br>Additional Charges :                  |                   |                       |
| Copying Cost                              |                   | 0.45                  |
| Document Storage                          |                   | 455.00                |
| Federal Express                           |                   | 17.14                 |
| Miscellaneous                             |                   | 56.25                 |
| Pacer Charges                             |                   | 34.64                 |
| Postage                                   |                   | 0.44                  |
| <b>Total costs</b>                        |                   | <b>\$563.92</b>       |
| <br><b>Total amount of this bill</b>      |                   | <br><b>\$4,413.92</b> |

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May 10, 2010

Professional Services

|   | <u>Hours</u> | <u>Amount</u>     |
|---|--------------|-------------------|
| Asset Analysis & Recovery                 | 1.40         | 420.00            |
| Claims Administration & Objections        | 1.50         | 397.50            |
| Fee / Employment Applications             | 1.40         | 368.00            |
| Investor Communications and Reporting     | 8.10         | 1,812.50          |
| Litigation Consulting                     | 2.60         | 780.00            |
| Tax Issues                                | 0.40         | 72.00             |
| <b>For professional services rendered</b> | <b>15.40</b> | <b>\$3,850.00</b> |

Additional Charges :

|                    |                 |
|--------------------|-----------------|
| Copying Cost       | 0.45            |
| Document Storage   | 455.00          |
| Federal Express    | 17.14           |
| Miscellaneous      | 56.25           |
| Pacer Charges      | 34.64           |
| Postage            | 0.44            |
| <b>Total costs</b> | <b>\$563.92</b> |

|                                  |                   |
|----------------------------------|-------------------|
| <b>Total amount of this bill</b> | <b>\$4,413.92</b> |
|----------------------------------|-------------------|

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**For the Period from 4/1/2010 to 4/30/2010**

May 10, 2010

Professional Services

|  |     |   | <u>Hrs/Rate</u> | <u>Amount</u> |
|--|-----|---|-----------------|---------------|
| <b><u>Asset Analysis &amp; Recovery</u></b>          |     |   |                 |               |
| 4/22/2010  | SSA | Reviewed email from Clark Will regarding [REDACTED]   | 0.40            | 120.00        |
|  |     | [REDACTED] Drafted email to Mr. Will and Tim McCole regarding [REDACTED]  | 300.00/hr       |               |
| 4/28/2010  | SSA | Telephone call from John Shepard regarding lease interests of Gregory Thompson. Telephone call to Clark Will regarding [REDACTED] | 0.50            | 150.00        |
|  |     |   | 300.00/hr       |               |
| 4/29/2010  | SSA | Telephone call from Clark Will regarding [REDACTED]   | 0.20            | 60.00         |
|  |     |   | 300.00/hr       |               |
|  | SSA | Reviewed email from and drafted email to Clark Will regarding [REDACTED]  | 0.30            | 90.00         |
|  |     |   | 300.00/hr       |               |
|  |     | Subtotal  | 1.40            | 420.00        |
| <b><u>Claims Administration &amp; Objections</u></b> |     |   |                 |               |
| 4/2/2010   | SSA | Researched for status of investor check and arranged for reissuing of same.   | 0.30            | 90.00         |
|  |     |   | 300.00/hr       |               |
| 4/5/2010   | TB  | Telephone call from [REDACTED] regarding distribution check to wife [REDACTED].   | 0.30            | 37.50         |
|  |     |   | 125.00/hr       |               |
| 4/12/2010  | SSA | Reviewed for status of distribution check to [REDACTED]   | 0.20            | 60.00         |
|  |     |   | 300.00/hr       |               |
| 4/13/2010  | SSA | Telephone call from Charles Burnett regarding [REDACTED]  | 0.50            | 150.00        |
|  |     | [REDACTED] Drafted email to Mr. Burnett regarding [REDACTED]  | 300.00/hr       |               |
|  |     | [REDACTED] Reviewed letter to same.   |                 |               |
| 4/16/2010  | SSA | Telephone call to [REDACTED] regarding distribution check to [REDACTED]   | 0.20            | 60.00         |
|  |     |   | 300.00/hr       |               |
|  |     | Subtotal  | 1.50            | 397.50        |
| <b><u>Fee / Employment Applications</u></b>          |     |   |                 |               |
| 4/12/2010  | SSA | Reviewed fee invoice of Quilling Selander. Drafted email to Clark Will regarding [REDACTED]                                       | 0.30            | 90.00         |
|  |     |   | 300.00/hr       |               |
| 4/13/2010  | SSA | Reviewed and edited fee invoice for March 2010.   | 0.50            | 150.00        |
|  |     |   | 300.00/hr       |               |
| 4/14/2010  | KSB | Prepared draft of final invoice for HFC and final invoice for Receiver for March 2010.  | 0.40            | 68.00         |
|  |     |   | 170.00/hr       |               |

SEC v. Travis Correll et al

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|   |   | <u>Hrs/Rate</u>   | <u>Amount</u> |
|---|---|-------------------|---------------|
| 4/20/2010   | SSA Reviewed fee invoice for Troutman Sanders for March 2010.   | 0.20<br>300.00/hr | 60.00         |
|   | Subtotal  | 1.40              | 368.00        |
| <b><u>Investor Communications and Reporting</u></b> |   |                   |               |
| 4/1/2010  | SSA Telephone call to various investors regarding status of case and other issues.  | 0.60<br>300.00/hr | 180.00        |
| 4/2/2010  | SSA Prepared update for posting of Receiver website.  | 0.30<br>300.00/hr | 90.00         |
|   | SSA Telephone call to investor regarding status of case and distribution. Drafted email to investors regarding same. Researched and drafted email to investor regarding prior distribution amounts. | 0.50<br>300.00/hr | 150.00        |
|   | JCC Reviewed and responded to emails from Scott Askue regarding addition to website. Drafted email to website manager regarding same.   | 0.20<br>150.00/hr | 30.00         |
|   | FT Reviewed voice mail messages from and telephone calls to investors.  | 0.50<br>175.00/hr | 87.50         |
| 4/12/2010   | FT Reviewed voice mail messages from and telephone calls to investors.  | 0.60<br>175.00/hr | 105.00        |
|   | SSA Telephone call to the ██████████ regarding nature of their investment.  | 0.20<br>300.00/hr | 60.00         |
| 4/13/2010   | SSA Telephone call from ██████████ regarding status of distribution.  | 0.20<br>300.00/hr | 60.00         |
|   | SSA Reviewed email from investor and updated contact information.   | 0.20<br>300.00/hr | 60.00         |
| 4/14/2010   | SSA Telephone call to and drafted emails to investors regarding status of distributions.  | 0.50<br>300.00/hr | 150.00        |
| 4/20/2010   | SSA Drafted email to investor regarding status of distribution and case.  | 0.20<br>300.00/hr | 60.00         |
| 4/21/2010   | FT Telephone call from investors regarding status of case and future distributions.   | 0.70<br>175.00/hr | 122.50        |
| 4/22/2010   | FT Telephone call from investors regarding status of case and future distributions.   | 0.30<br>175.00/hr | 52.50         |
| 4/23/2010   | FT Responded to investor questions and sent them to the appropriate party.  | 0.30<br>175.00/hr | 52.50         |
| 4/26/2010   | SSA Reviewed email from and drafted email to Stephen Beckstoffer regarding recovery in the Sentinel Funds matter.   | 0.20<br>300.00/hr | 60.00         |
|   | FT Responded to investor questions concerning their claims.   | 0.40<br>175.00/hr | 70.00         |
| 4/27/2010   | FT Responded to investor questions concerning their claims.   | 0.40<br>175.00/hr | 70.00         |
|   | FT Responded to investor questions concerning their claims.   | 0.40<br>175.00/hr | 70.00         |
| 4/28/2010   | SSA Telephone call from ██████████ regarding status of her distribution check. Researched for same.   | 0.30<br>300.00/hr | 90.00         |
|   | FT Responded to investor questions concerning their claims.   | 0.40<br>175.00/hr | 70.00         |
| 4/29/2010   | FT Responded to investor questions concerning their claims.   | 0.40<br>175.00/hr | 70.00         |
| 4/30/2010   | FT Responded to investor questions concerning their claims.   | 0.30<br>175.00/hr | 52.50         |

SEC v. Travis Correll et al

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|  | <u>Hrs/Rate</u>   | <u>Amount</u>     |
|--|-------------------|-------------------|
| Subtotal   | 8.10              | 1,812.50          |
| <br><b><u>Litigation Consulting</u></b>  |                   |                   |
| 4/2/2010 SSA Researched and drafted email to Tim McCole regarding assets of Dwight Johnson and Gregory Thompson.                       | 0.70<br>300.00/hr | 210.00            |
| 4/12/2010 SSA Drafted email to Clark Will regarding [REDACTED]<br>[REDACTED] Reviewed various emails regarding same.                   | 0.60<br>300.00/hr | 180.00            |
| 4/26/2010 SSA Reviewed docket and pleadings of Sentinel Funds bankruptcy. Drafted email to Charles Burnett regarding [REDACTED]        | 1.00<br>300.00/hr | 300.00            |
| 4/29/2010 SSA Drafted email to Charles Burnett regarding [REDACTED]<br>[REDACTED] Telephone call from Mr. Burnett regarding [REDACTED] | 0.30<br>300.00/hr | 90.00             |
| Subtotal   | 2.60              | 780.00            |
| <br><b><u>Tax Issues</u></b>   |                   |                   |
| 4/24/2010 KAM Prepared 1st quarter 2010 Form 941.  | 0.40<br>180.00/hr | 72.00             |
| Subtotal   | 0.40              | 72.00             |
| <b>For professional services rendered</b>  | <b>15.40</b>      | <b>\$3,850.00</b> |
| Additional Charges :   |                   |                   |
| <br><b><u>Expenses</u></b>   |                   |                   |
| 4/1/2010 Document storage - April 2010   |                   | 455.00            |
| 4/10/2010 FedEx to Quilling, Selander Cummiskey 3/25/10  |                   | 17.14             |
| 4/19/2010 Website maintenance 2/15/10 - 3/15/10  |                   | 56.25             |
| 4/23/2010 Pacer on-line charges for period ended 3/31/10   |                   | 34.64             |
| 4/30/2010 Postage for April 2010.  |                   | 0.44              |
| Copying cost for April 2010.   |                   | 0.45              |
| Subtotal   |                   | 563.92            |
| <b>Total costs</b>   |                   | <b>\$563.92</b>   |
| <b>Total amount of this bill</b>   |                   | <b>\$4,413.92</b> |

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**For the Period from 5/1/2010 to 5/31/2010**

June 16, 2010

Professional Services

|   | <u>Hrs/Rate</u>    | <u>Amount</u>     |
|---|--------------------|-------------------|
| Dick Atcheson                             | 4.10<br>250.00/hr  | 1,025.00          |
| Fred Tulley                               | 0.50<br>175.00/hr  | 87.50             |
| K. Shelby Bao                             | 0.60<br>170.00/hr  | 102.00            |
| Kathryn A. Malek, PHR                     | 0.50<br>180.00/hr  | 90.00             |
| Scott S. Askue, CIRA                      | 13.00<br>300.00/hr | 3,900.00          |
| <b>For professional services rendered</b> | <b>18.70</b>       | <b>\$5,204.50</b> |

Additional Charges :

|                    |                 |
|--------------------|-----------------|
| Copying Cost       | 1.50            |
| Document Storage   | 455.00          |
| Fax                | 0.25            |
| Federal Express    | 54.77           |
| Miscellaneous      | 36.00           |
| Postage            | 1.76            |
| <b>Total costs</b> | <b>\$549.28</b> |

|                                  |                   |
|----------------------------------|-------------------|
| <b>Total amount of this bill</b> | <b>\$5,753.78</b> |
|----------------------------------|-------------------|

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**For the Period from 5/1/2010 to 5/31/2010**

June 16, 2010

Professional Services

|   | <u>Hours</u> | <u>Amount</u>     |
|---|--------------|-------------------|
| Accounting                                | 2.90         | 770.00            |
| Asset Analysis & Recovery                 | 1.10         | 330.00            |
| Claims Administration & Objections        | 3.30         | 990.00            |
| Fee / Employment Applications             | 1.10         | 252.00            |
| Investor Communications and Reporting     | 2.40         | 657.50            |
| Litigation Consulting                     | 5.10         | 1,530.00          |
| Tax Issues                                | 2.80         | 675.00            |
| <b>For professional services rendered</b> | <b>18.70</b> | <b>\$5,204.50</b> |

Additional Charges :

|                    |                 |
|--------------------|-----------------|
| Copying Cost       | 1.50            |
| Document Storage   | 455.00          |
| Fax                | 0.25            |
| Federal Express    | 54.77           |
| Miscellaneous      | 36.00           |
| Postage            | 1.76            |
| <b>Total costs</b> | <b>\$549.28</b> |

|                                  |                   |
|----------------------------------|-------------------|
| <b>Total amount of this bill</b> | <b>\$5,753.78</b> |
|----------------------------------|-------------------|



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**For the Period from 5/1/2010 to 5/31/2010**

June 16, 2010

Professional Services

|  |     | <u>Hrs/Rate</u>  | <u>Amount</u>     |
|--|-----|--|-------------------|
| <b><u>Accounting</u></b>                             |     |  |                   |
| 5/17/2010  | DA  | Reviewed cash reports to develop a set of financial to prepare the tax return.   | 2.00<br>250.00/hr |
| 5/24/2010  | SSA | Drafted email to Clark Will regarding [REDACTED]   | 0.20<br>300.00/hr |
| 5/25/2010  | SSA | Coordinated the move of case funds for each defendant to a single bank account.  | 0.30<br>300.00/hr |
| 5/27/2010  | SSA | Researched flow of funds between SSFCU bank accounts.  | 0.40<br>300.00/hr |
|  |     | Subtotal   | 2.90<br>770.00    |
| <b><u>Asset Analysis &amp; Recovery</u></b>          |     |  |                   |
| 5/6/2010   | SSA | Drafted email to and reviewed email from Clark Will regarding [REDACTED]   | 0.20<br>300.00/hr |
| 5/25/2010  | SSA | Telephone call from John Shepard regarding an interested purchaser in the well interests. Drafted email to Clark Will regarding [REDACTED] | 0.50<br>300.00/hr |
|  | SSA | Reviewed the lease assignment agreement relating to the oil and gas rights. Drafted email to Clark Will regarding [REDACTED]               | 0.40<br>300.00/hr |
|  |     | Subtotal   | 1.10<br>330.00    |
| <b><u>Claims Administration &amp; Objections</u></b> |     |  |                   |
| 5/12/2010  | SSA | Reviewed claim filed by [REDACTED]. Prepared analysis of same.   | 1.30<br>300.00/hr |
| 5/13/2010  | SSA | Completed review of [REDACTED] late filed claim.   | 1.00<br>300.00/hr |
| 5/17/2010  | SSA | Telephone call from representative of [REDACTED] regarding payment of his claim.   | 0.20<br>300.00/hr |
| 5/21/2010  | SSA | Reviewed letter and drafted email to Charles Burnett regarding [REDACTED]  | 0.30<br>300.00/hr |
|  | SSA | Reviewed email from and telephone call to Charles Burnett regarding [REDACTED]   | 0.30<br>300.00/hr |

**SEC v. Travis Correll et al**

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|  | <u>Hrs/Rate</u>   | <u>Amount</u> |
|--|-------------------|---------------|
| 5/25/2010 SSA Reviewed for the status of the distribution check to [REDACTED] Left message for same. | 0.20<br>300.00/hr | 60.00         |
| Subtotal   | 3.30              | 990.00        |

**Fee / Employment Applications**

|  |                   |        |
|--|-------------------|--------|
| 5/4/2010 KSB Prepared final invoice for HFC for March 2010.                            | 0.20<br>170.00/hr | 34.00  |
| 5/7/2010 SSA Reviewed and edited fee invoice for April 2010.                           | 0.20<br>300.00/hr | 60.00  |
| 5/10/2010 KSB Prepared final invoices for HFC and Receiver for April 2010.             | 0.40<br>170.00/hr | 68.00  |
| 5/26/2010 SSA Reviewed and responded to emails regarding payment of professional fees. | 0.30<br>300.00/hr | 90.00  |
| Subtotal   | 1.10              | 252.00 |

**Investor Communications and Reporting**

|   |                   |        |
|---|-------------------|--------|
| 5/3/2010 SSA Drafted emails to investors and responded to questions from investors regarding case and future distributions. | 0.50<br>300.00/hr | 150.00 |
| 5/10/2010 SSA Formatted fee applications for posting on the Receiver's website.   | 0.30<br>300.00/hr | 90.00  |
| 5/12/2010 FT Responded to investor inquiries regarding the claims process and updated them with case status.                | 0.50<br>175.00/hr | 87.50  |
| 5/14/2010 SSA Drafted email to investors regarding status of distribution and case.   | 0.20<br>300.00/hr | 60.00  |
| 5/18/2010 SSA Drafted emails to investors regarding status of the case and future distributions.                            | 0.30<br>300.00/hr | 90.00  |
| 5/20/2010 SSA Telephone call from investors regarding status of case.   | 0.20<br>300.00/hr | 60.00  |
| 5/21/2010 SSA Telephone call from investor regarding chance of address.   | 0.20<br>300.00/hr | 60.00  |
| 5/28/2010 SSA Drafted email to investors regarding status of case.  | 0.20<br>300.00/hr | 60.00  |
| Subtotal  | 2.40              | 657.50 |

**Litigation Consulting**

|  |                   |        |
|--|-------------------|--------|
| 5/4/2010 SSA Reviewed letters to Five Star counsel. Telephone call from Charles Burnett regarding [REDACTED] Reviewed file regarding same.                                 | 1.50<br>300.00/hr | 450.00 |
| 5/21/2010 SSA Telephone call from Charles Burnett regarding [REDACTED]   | 0.20<br>300.00/hr | 60.00  |
| 5/25/2010 SSA Telephone call from Charles Burnett regarding [REDACTED] Reviewed and responded to email recommendation on same.   | 0.50<br>300.00/hr | 150.00 |
| 5/27/2010 SSA Researched, reviewed emails, and drafted emails to Charles Burnett regarding [REDACTED]  | 1.20<br>300.00/hr | 360.00 |
| SSA Reviewed issues with continued pursuit of the Five Star litigation.  | 0.30<br>300.00/hr | 90.00  |
| 5/28/2010 SSA Reviewed recent developments in the Sentinel Funds bankruptcy. Researched case activity and impact on the [REDACTED] claim filed by the Receivership estate. | 1.40<br>300.00/hr | 420.00 |

SEC v. Travis Correll et al

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|   |     | <u>Hrs/Rate</u>   | <u>Amount</u>     |        |
|---|-----|---|-------------------|--------|
| Subtotal                                  |     | 5.10  | 1,530.00          |        |
| <br>                                      |     |   |                   |        |
| <b><u>Tax Issues</u></b>                  |     |   |                   |        |
| 5/20/2010                                 | SSA | Drafted email to Clark Will regarding [REDACTED]  | 0.20              | 60.00  |
|   |     | [REDACTED]  | 300.00/hr         |        |
| 5/21/2010                                 | DA  | Prepared a cash flow statement for 2009. Discussed [REDACTED] with Scott Askue [REDACTED]   | 0.80              | 200.00 |
|   |     | [REDACTED]  | 250.00/hr         |        |
| 5/26/2010                                 | DA  | Continued preparation of the 2009 Financial's for use with the 2009 tax return. Discussed [REDACTED] with Scott Askue.                                  | 0.60              | 150.00 |
|   |     |   | 250.00/hr         |        |
| 5/27/2010                                 | KAM | Drafted letter to the IRS regarding penalty notice for Form 940 for period ended 12/31/09. Researched and sent copy of cancelled check proving payment. | 0.50              | 90.00  |
|   |     |   | 180.00/hr         |        |
|   | DA  | Reviewed and adjusted the 2009 financials for use in the tax return.  | 0.40              | 100.00 |
|   |     |   | 250.00/hr         |        |
|   | DA  | Met with Scott Askue and Kathy Malek regarding [REDACTED]   | 0.30              | 75.00  |
|   |     | [REDACTED]  | 250.00/hr         |        |
| Subtotal                                  |     | 2.80  | 675.00            |        |
| <br>                                      |     |   |                   |        |
| <b>For professional services rendered</b> |     | <b>18.70</b>  | <b>\$5,204.50</b> |        |

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June 16, 2010

|  | <u>Amount</u>   |
|--|-----------------|
| <b><u>Expenses</u></b>                         |                 |
| 5/1/2010 May 2010 Document Storage             | 455.00          |
| 5/10/2010 Website maintenance - April 2010     | 36.00           |
| 5/11/2010 FedEx to Quilling Selander Cummiskey | 17.29           |
| 5/12/2010 FedEx to William Carter 4/16/10      | 37.48           |
| 5/31/2010 Copying cost for the month of May.   | 1.50            |
| Postage for the month of May.                  | 1.76            |
| Fax for the month of May.                      | 0.25            |
| Subtotal                                       | 549.28          |
| <b>Total costs</b>                             | <b>\$549.28</b> |