

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 9/1/2008 to 9/30/2008

October 13, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	0.80	80.00
	100.00/hr	
J. Colt Conner, CFE	0.20	20.00
	100.00/hr	
Julie N. Hentosz, CFE	35.10	3,510.00
	100.00/hr	
K. Shelby Bao	0.40	60.00
	150.00/hr	
M. Eileen Castle, CPA	1.40	350.00
	250.00/hr	
Mark C. King, CTP, CCE	2.40	552.00
	230.00/hr	
Richard F. Hunter, CFE	0.60	117.00
	195.00/hr	
Scott S. Askue, CIRA	98.80	23,712.00
	240.00/hr	
Shuwanda Y. Sloane, CFE	158.00	18,960.00
	120.00/hr	
For professional services rendered	297.70	\$47,361.00

Additional Charges :

Copying Cost	11.85
Document Storage	455.00
Fax	2.00
Federal Express	47.30
Postage	9.99
Total costs	\$526.14

Total amount of this bill

\$47,887.14

CCE - Certified Computer Examiner
CFE - Certified Fraud Examiner
CIRA - Certified Insolvency and Restructuring Advisor

CPA - Certified Public Accountant
CTP - Certified Turnaround Professional
PHR - Professional in Human Resources

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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>
Accounting	15.00	3,572.00
Asset Disposition	0.80	127.00
Case Administration	3.60	780.00
Claims Administration & Objections	254.40	37,588.00
Data Analysis	13.80	3,312.00
Fee / Employment Applications	2.20	492.00
Investor Communications and Reporting	3.50	444.00
Litigation Consulting	3.00	696.00
Tax Issues	1.40	350.00
For professional services rendered	297.70	\$47,361.00

Additional Charges :

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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>Accounting</u>				
9/10/2008	SSA	Drafted email to Clark Will regarding accounting of transactions between Dwight Johnson, Robbie Gowdey and Greg Thompson and TNT/Horizon.	0.20 240.00/hr	48.00
9/12/2008	JNH	Reviewed and reconciled bank statement and documents for August 2008.	0.20 100.00/hr	20.00
9/19/2008	SSA	Drafted email to David Dantzler regarding [REDACTED]	0.30 240.00/hr	72.00
9/22/2008	SSA	Reviewed funds tracing database, TNT accounting records and other documents relating to transactions involving Robbie Gowdey and related entities.	3.00 240.00/hr	720.00
9/25/2008	SSA	Reviewed transactions and began work on accounting of funds received from and paid to Greg Thompson.	2.30 240.00/hr	552.00
	SSA	Continued work on accounting of funds received from and paid to Robbie Gowdey and related entities.	1.30 240.00/hr	312.00
	SSA	Telephone call from John Petteway of Catalina Petroleum regarding tax id for account. Drafted email to Clark Will regarding same and sale of same.	0.30 240.00/hr	72.00
9/29/2008	SSA	Reviewed transactions and defendants' files and began compiling funds tracing for Dwight Johnson.	2.30 240.00/hr	552.00
9/30/2008	SSA	Prepared final accountings for Johnson and Gowdey. Drafted email to Clark Will regarding issues with same.	3.10 240.00/hr	744.00
	SSA	Reviewed transactions and debtor files relating to transactions with Gregory Thompson. Began compiling data and records for accounting of transaction with same.	2.00 240.00/hr	480.00
		Subtotal	15.00	3,572.00
<u>Asset Disposition</u>				
9/13/2008	DAB	Reviewed and responded to email from Scott Askue regarding equipment and records at warehouse.	0.20 100.00/hr	20.00
9/15/2008	DAB	Reviewed and responded to emails from Scott Askue regarding inventory and records. Reviewed warehouse for information related to inventory.	0.20 100.00/hr	20.00
9/26/2008	SSA	Drafted email to Stacey Hentzler regarding his guaranty of copier lease.	0.20 240.00/hr	48.00

		<u>Hrs/Rate</u>	<u>Amount</u>	
9/29/2008	RFH	Reviewed and responded to email from Scott Askue regarding the status of specific assets located in the Correll offices. Discussed same with Mr. Askue.	0.20 195.00/hr	39.00
	Subtotal		0.80	127.00
<u>Case Administration</u>				
9/29/2008	JCC	Prepared documents to be added to webpage.	0.20 100.00/hr	20.00
	DAB	Met with Scott Askue at warehouse for retrieval and review of records.	0.40 100.00/hr	40.00
9/30/2008	SSA	Traveled to and from Troutman Sanders and met with Bill Arnold, Tom Bosch and David Dantzler regarding [REDACTED]	3.00 240.00/hr	720.00
	Subtotal		3.60	780.00
<u>Claims Administration & Objections</u>				
9/2/2008	SYS	Reviewed submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	2.50 120.00/hr	300.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	2.00 120.00/hr	240.00
9/3/2008	SYS	Continued to organize and review submitted investor claim forms and calculated allowed claim amounts for same and entered same into the investor database in preparation of distributions.	3.00 120.00/hr	360.00
	SYS	Reviewed and organized submitted investor claim forms.	2.90 120.00/hr	348.00
	JNH	Continued reviewing investor files and updated the database with the correct claim information.	3.00 100.00/hr	300.00
	SSA	Prepared various status report of claims for additional review. Discussed same with staff.	1.00 240.00/hr	240.00
	JNH	Continued reviewing investor files and updated the database with the correct claim information.	1.60 100.00/hr	160.00
	SYS	Continued to research submitted investor claim forms and updated information into the investor database as necessary.	1.70 120.00/hr	204.00
	SYS	Reviewed voice mail messages from several investors inquiring about the status of the upcoming distribution and the percentage for same.	0.50 120.00/hr	60.00
9/4/2008	JNH	Continued reviewing investor files and updated the database with the correct claim information.	0.90 100.00/hr	90.00
	SSA	Reviewed and reconciled of proofs of claims and comparison to defendants' records.	3.00 240.00/hr	720.00
	SSA	Updated database with investments per Network Group records. Updated funds tracing database with same.	1.00 240.00/hr	240.00
	SSA	Telephone call to Brandon Bellick regarding analysis of Joshua Tree investors.	0.20 240.00/hr	48.00
	SSA	Designed and prepared various reports of claims status and allowed claims to date.	0.80 240.00/hr	192.00
	SYS	Reviewed submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	2.50 120.00/hr	300.00

		<u>Hrs/Rate</u>	<u>Amount</u>
9/4/2008	SYS	1.70 120.00/hr	204.00
	SYS	3.00 120.00/hr	360.00
9/5/2008	SYS	3.00 120.00/hr	360.00
	SSA	3.70 240.00/hr	888.00
	SSA	4.20 240.00/hr	1,008.00
	SSA	0.20 240.00/hr	48.00
	SYS	3.00 120.00/hr	360.00
9/8/2008	SSA	3.00 240.00/hr	720.00
	SSA	3.50 240.00/hr	840.00
	SYS	1.30 120.00/hr	156.00
	SYS	3.00 120.00/hr	360.00
	SYS	3.00 120.00/hr	360.00
9/9/2008	SYS	0.20 120.00/hr	24.00
	SYS	3.00 120.00/hr	360.00

		<u>Hrs/Rate</u>	<u>Amount</u>
9/9/2008	SYS	3.00 120.00/hr	360.00
	SSA	3.50 240.00/hr	840.00
	SSA	3.50 240.00/hr	840.00
	SYS	2.00 120.00/hr	240.00
9/10/2008	SSA	3.00 240.00/hr	720.00
	SSA	3.30 240.00/hr	792.00
	SSA	1.50 240.00/hr	360.00
	SYS	1.30 120.00/hr	156.00
	SYS	3.00 120.00/hr	360.00
	SYS	3.00 120.00/hr	360.00
9/11/2008	SYS	0.30 120.00/hr	36.00
	SYS	3.00 120.00/hr	360.00
	SYS	1.50 120.00/hr	180.00
	SYS	3.00 120.00/hr	360.00
9/12/2008	SSA	3.00 240.00/hr	720.00
	SSA	0.90 240.00/hr	216.00
	SYS	2.60 120.00/hr	312.00

		<u>Hrs/Rate</u>	<u>Amount</u>
9/12/2008	SYS	1.90 120.00/hr	228.00
	SYS	2.90 120.00/hr	348.00
9/15/2008	SYS	3.00 120.00/hr	360.00
	SYS	1.90 120.00/hr	228.00
	SYS	2.40 120.00/hr	288.00
	SSA	3.00 240.00/hr	720.00
9/16/2008	SYS	2.40 120.00/hr	288.00
	SSA	3.00 240.00/hr	720.00
	SSA	2.40 240.00/hr	576.00
	SSA	2.00 240.00/hr	480.00
	SYS	2.60 120.00/hr	312.00
	SYS	3.00 120.00/hr	360.00
	JNH	2.00 100.00/hr	200.00
9/17/2008	SSA	2.80 240.00/hr	672.00
	SSA	0.70 240.00/hr	168.00
	SYS	2.30 120.00/hr	276.00
	JNH	2.60 100.00/hr	260.00
	SYS	2.90 120.00/hr	348.00
	SYS	2.00 120.00/hr	240.00
	JNH	3.00 100.00/hr	300.00

		<u>Hrs/Rate</u>	<u>Amount</u>	
9/18/2008	SYS	Continued to review submitted investor claims and accounting records to calculate allowed claim amounts and entered claim amount into the investor database.	1.50 120.00/hr	180.00
	SYS	Continued to review submitted investor claims and accounting records to calculate allowed claim amounts and entered claim amount into the investor database.	1.50 120.00/hr	180.00
	SSA	Continued review of filed claims.	0.70 240.00/hr	168.00
	JNH	Continued review of submitted investor claim forms.	2.30 100.00/hr	230.00
	SSA	Reviewed claims filed by K.G. Sitton and Company investors. Compared POC to records of KG Sitton and bank records.	3.30 240.00/hr	792.00
	SSA	Reviewed and responded to email from Tom Bosch regarding [REDACTED]. Prepared report of issues with each facilitator.	1.20 240.00/hr	288.00
	JNH	Reviewed submitted investor claim forms.	3.00 100.00/hr	300.00
	SYS	Reviewed submitted investor claim forms and accounting records to calculate allowed claim amounts and entered same into the investor database as necessary.	2.50 120.00/hr	300.00
	SYS	Reviewed submitted investor claims and accounting records to calculate allowed claim amounts and entered claim amount into the investor database.	2.00 120.00/hr	240.00
	SSA	Telephone call from Tom Bosch regarding [REDACTED].	0.50 240.00/hr	120.00
9/19/2008	SSA	Telephone call from Tom Bosch regarding [REDACTED].	0.30 240.00/hr	72.00
	SSA	[REDACTED] Reviewed email from Tom Bosch and David Dantzler regarding [REDACTED].	2.90 120.00/hr	348.00
	SYS	Continued to review submitted investor claims and accounting records to calculate allowed claim amounts and entered claim amount into the investor database.	3.00 100.00/hr	300.00
	JNH	Reviewed submitted investor claim forms.	3.00 120.00/hr	360.00
	SYS	Reviewed submitted investor claim forms and accounting records to calculate allowed claim amounts and entered same into the investor database as necessary.	1.50 120.00/hr	180.00
	SYS	Continued to review submitted investor claims and accounting records to calculate allowed claim amounts and entered claim amount into the investor database.	1.00 240.00/hr	240.00
	SSA	Reviewed investor files and defendant records relating to complicated claims.	3.00 120.00/hr	360.00
9/22/2008	SYS	Reviewed submitted investor claim forms and accounting records to calculate allowed claim amounts and entered same into the investor database as necessary.	1.80 120.00/hr	216.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	2.80 120.00/hr	336.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	3.00 100.00/hr	300.00
	JNH	Reviewed submitted investor claim forms.		

			<u>Hrs/Rate</u>	<u>Amount</u>
9/22/2008	JNH	Reviewed submitted investor claim forms.	1.00 100.00/hr	100.00
9/23/2008	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	1.00 120.00/hr	120.00
	SYS	Reviewed submitted investor claim forms and accounting records to calculate allowed claim amounts and entered same into the investor database as necessary.	2.90 120.00/hr	348.00
	SYS	Reviewed voice mail messages from investors inquiring about a recently received notice and the date of distribution and followed up with same as necessary.	0.40 120.00/hr	48.00
	JNH	Reviewed submitted investor claim forms.	2.00 100.00/hr	200.00
9/24/2008	JNH	Reviewed submitted investor claim forms.	3.00 100.00/hr	300.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	2.50 120.00/hr	300.00
	SYS	Reviewed submitted investor claim forms and accounting records to calculate allowed claim amounts and entered same into the investor database as necessary.	3.00 120.00/hr	360.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	2.30 120.00/hr	276.00
9/25/2008	JNH	Reviewed submitted investor claim forms.	1.50 100.00/hr	150.00
	SYS	Reviewed submitted investor claim forms and accounting records to calculate allowed claim amounts and entered same into the investor database as necessary.	2.50 120.00/hr	300.00
	SSA	Reviewed claim files and reconciled to accounting records and records per defendants.	1.20 240.00/hr	288.00
	SYS	Reviewed submitted investor claim forms and accounting records to calculate allowed claim amounts and entered same into the investor database as necessary.	3.00 120.00/hr	360.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	2.80 120.00/hr	336.00
9/26/2008	SSA	Reviewed claim issues with select investor groups and interrelated proofs of claim. Drafted email to David Dantzler regarding [REDACTED]	1.00 240.00/hr	240.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database. Telephone calls to and from several investors to request additional accounting information as necessary.	2.00 120.00/hr	240.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	2.80 120.00/hr	336.00
	SYS	Reviewed submitted investor claim forms and accounting records to calculate allowed claim amounts and entered same into the investor database as necessary.	3.00 120.00/hr	360.00

		<u>Hrs/Rate</u>	<u>Amount</u>	
9/26/2008	JNH	Reviewed submitted investor claim forms.	3.00 100.00/hr	300.00
9/29/2008	SSA	Traveled to and from storage facility to review records related to claims review.	2.00 240.00/hr	480.00
	RFH	Researched the warehouse for investor claims information.	0.40 195.00/hr	78.00
	SYS	Reviewed submitted investor claim forms and accounting records to calculate allowed claim amounts and entered same into the investor database as necessary.	2.90 120.00/hr	348.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	3.00 120.00/hr	360.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	2.70 120.00/hr	324.00
	SYS	Reviewed voice mail messages from investors inquiring about the status of the investigation and distributions and followed up with same.	0.30 120.00/hr	36.00
9/30/2008	SYS	Reviewed submitted investor claim forms and defendant accounting records to calculate allowed claim amounts and entered same into the investor database as necessary.	3.00 120.00/hr	360.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	1.80 120.00/hr	216.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	3.00 120.00/hr	360.00
	SYS	Continued to review submitted investor claim forms and calculated allowed claim amounts and entered same into the investor database.	1.00 120.00/hr	120.00
		Subtotal	254.40	37,588.00

Data Analysis

9/4/2008	SSA	Formatted Horizon investor data and prepared report of money invested and money returned.	2.20 240.00/hr	528.00
9/5/2008	SSA	Drafted email to Bill Arnold regarding [REDACTED]	0.30 240.00/hr	72.00
		[REDACTED] Drafted email to Clark Will regarding Sitton Quickbooks.		
9/12/2008	SSA	Reviewed documents produced by DM Marketing. Formatted data for production of report of money-in and money out for the claims review process.	2.70 240.00/hr	648.00
9/15/2008	SSA	Prepared report of investment per HCSR records and integrated payments to investors from bank records into single report.	2.00 240.00/hr	480.00
	SSA	Updated report of payments to Horizon Central States Region from subpoenaed records.	2.20 240.00/hr	528.00
9/17/2008	SSA	Prepared report of investments per the KG Sitton's records and returns per the funds tracing database.	3.30 240.00/hr	792.00
9/25/2008	SSA	Prepared concordance disk for production to Scott Baker. Drafted letter to same.	1.10 240.00/hr	264.00
		Subtotal	13.80	3,312.00

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Fee / Employment Applications</u>				
9/9/2008	SSA	Reviewed and edited invoice for August 2008.	1.40 240.00/hr	336.00
9/10/2008	KSB	Prepared final bills for HFC and the Receiver for August 2008.	0.40 150.00/hr	60.00
9/17/2008	SSA	Telephone call from Bill Arnold regarding [REDACTED]	0.20	48.00
		[REDACTED] Drafted email to same with [REDACTED]	240.00/hr	
	SSA	Drafted email to Bill Arnold regarding [REDACTED]	0.20 240.00/hr	48.00
		Subtotal	2.20	492.00
<u>Investor Communications and Reporting</u>				
9/8/2008	SYS	Reviewed voice mail messages from investors regarding notices received from the Justice Dept. and followed up as necessary.	0.20 120.00/hr	24.00
9/12/2008	SYS	Reviewed voice mail messages from investors inquiring about the status of the investigation and the possibility of distributions.	0.30 120.00/hr	36.00
9/15/2008	SYS	Telephone calls to and from investor Stephen Beckstoffer regarding his investment and followed up with same as necessary.	0.30 120.00/hr	36.00
9/16/2008	SYS	Reviewed emails forwarded from investor Steve Beckstoffer regarding his \$895k investment and followed up as necessary.	0.20 120.00/hr	24.00
9/17/2008	SYS	Reviewed email messages from investor Stephen Beckstoffer regarding his submitted claim form and followed up with same.	0.20 120.00/hr	24.00
9/18/2008	SSA	Telephone call from Steve Beckstoffer regarding his filed claim.	0.20 240.00/hr	48.00
9/19/2008	SYS	Reviewed voice mail messages from investors inquiring about the status of the investigation and the possibility of a distribution to investors and followed up as necessary.	0.40 120.00/hr	48.00
9/22/2008	SYS	Reviewed voice and emails messages from investor Rick Morris regarding his \$80k investment and followed up as necessary.	0.20 120.00/hr	24.00
9/24/2008	SYS	Reviewed voice mail messages from investors inquiring about the status of the investigation and drafted emails to several investors forwarding copies of the Receiver's update letter as requested	0.50 120.00/hr	60.00
9/25/2008	SYS	Reviewed voice mail messages from various investor inquiring about the status of distributions and followed up with same as necessary.	0.50 120.00/hr	60.00
9/30/2008	SYS	Telephone calls to and from several investors to request additional accounting information in order to consider submitted investor claim forms and followed up as necessary.	0.50 120.00/hr	60.00
		Subtotal	3.50	444.00
<u>Litigation Consulting</u>				
9/2/2008	MCK	Reviewed and responded to emails regarding pending subpoena and litigation.	0.20 230.00/hr	46.00

		<u>Hrs/Rate</u>	<u>Amount</u>
9/11/2008	SSA Left voice mail message for Tim Rank regarding case issues. Telephone call to Bill Arnold regarding [REDACTED]	0.30 240.00/hr	72.00
9/17/2008	MCK Reviewed emails and documents regarding subpoena from IRS. Reviewed and researched documents and records. Telephone calls from and to Bill Arnold and Ken Fry [REDACTED] Extracted and compiled data per subpoena, and forwarded to Mr. Fry.	2.20 230.00/hr	506.00
9/19/2008	SSA Reviewed memorandum in the Sentinel litigation matter.	0.30 240.00/hr	72.00
Subtotal		3.00	696.00

Tax Issues

9/26/2008	MEC Received telephone call from the CPA of one of the investors in TNT Office Supply requesting additional information on 1099's filed for 2003 and 2004. Researched request and prepared faxed response and sent to CPA.	1.20 250.00/hr	300.00
9/29/2008	MEC Prepared letter to CPA responding to questions on corrected 1099's for 2003 and 2004 for his client.	0.20 250.00/hr	50.00
Subtotal		1.40	350.00

For professional services rendered

297.70 \$47,361.00

Additional Charges :

Expenses

9/1/2008	Document storage/Document Depository - September 2008	455.00
9/11/2008	FedEx to Quilling Selander Cumiskey	18.12
9/22/2008	FedEx to Neulan Midkiff 8/25/08	14.59
	FedEx to Neulan Midkiff 8/5/08	14.59
9/30/2008	Postage charges for September 2008.	9.99
	Fax charges for September 2008.	2.00
	Copying cost for September 2008.	11.85
Subtotal		526.14

Total costs

\$526.14

Total amount of this bill

\$47,887.14