

# EXHIBIT B

# Hays Financial Consulting, LLC

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

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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 7/1/2008 to 7/31/2008**

August 11, 2008

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
K. Shelby Bao	0.40	60.00
	150.00/hr	
M. Eileen Castle, CPA	0.40	100.00
	250.00/hr	
Scott S. Askue, CIRA	14.20	3,408.00
	240.00/hr	
Shuwanda Y. Sloane, CFE	0.40	48.00
	120.00/hr	
<b>For professional services rendered</b>	<b>15.40</b>	<b>\$3,616.00</b>
Additional Charges :		
Copying Cost		2.70
Postage		1.84
<b>Total costs</b>		<b>\$4.54</b>
<b>Total amount of this bill</b>		<b>\$3,620.54</b>

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August 11, 2008

#### Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	6.30	1,512.00
Asset Analysis & Recovery	2.60	624.00
Case Administration	1.00	240.00
Claims Administration & Objections	2.60	576.00
Fee / Employment Applications	1.70	372.00
Litigation Consulting	0.50	120.00
Tax Issues	0.70	172.00
<b>For professional services rendered</b>	<b>15.40</b>	<b>\$3,616.00</b>

#### Additional Charges :

Copying Cost	2.70
Postage	1.84
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For the Period from 7/1/2008 to 7/31/2008

August 11, 2008

#### Professional Services

			<u>Hrs/Rate</u>	<u>Amount</u>
<u>Accounting</u>				
7/14/2008	SSA	Telephone call from Nicole Crupp regarding Texas Bank records.	0.10 240.00/hr	24.00
7/15/2008	SSA	Continued review of transactions and coded of the ultimate recipient of funds.	1.50 240.00/hr	360.00
	SSA	Reviewed and researched nature of various transactions. Coded payments to the final payee and transfers between related parties.	3.20 240.00/hr	768.00
7/16/2008	SSA	Exported and formatted transaction data from Level Par escrow account in QuickBooks for funds tracing and claims review.	1.50 240.00/hr	360.00
		Subtotal	6.30	1,512.00
<u>Asset Analysis &amp; Recovery</u>				
7/2/2008	SSA	Reviewed property documents for 16 Beech Place. Prepared summary of same. Researched for funding of mortgages.	1.00 240.00/hr	240.00
7/3/2008	SSA	Reviewed notice regarding foreclosure action on property owned by different Charles Davis where the Receiver was named as a defendant. Drafted email to the Receiver regarding same.	0.60 240.00/hr	144.00
	SSA	Reviewed foreclosure notice relating to Charles Davis. Left voice mail for Goldbeck, McCafferty & McKeever regarding same. Drafted email to Bill Arnold regarding [REDACTED]	0.50 240.00/hr	120.00
7/16/2008	SSA	Telephone call to law firm handling NJ foreclosure. Reviewed notice of dismissal of the Receiver. Drafted email to Bill Arnold regarding [REDACTED].	0.50 240.00/hr	120.00
		Subtotal	2.60	624.00
<u>Case Administration</u>				
7/7/2008	SSA	Reviewed list of items for completion. Drafted email to Bill Arnold regarding [REDACTED]	0.60 240.00/hr	144.00

		<u>Hrs/Rate</u>	<u>Amount</u>
7/7/2008	SSA Telephone call from Lance Rust regarding distribution in case.	0.20 240.00/hr	48.00
7/9/2008	SSA Drafted email to Erik Gardner regarding case status and issues.	0.20 240.00/hr	48.00
	Subtotal	1.00	240.00
<b><u>Claims Administration &amp; Objections</u></b>			
7/14/2008	SSA Drafted case status letter to investors.	0.90 240.00/hr	216.00
7/16/2008	SYS Reviewed the Receiver's update letter and forwarded same to investors as requested.	0.40 120.00/hr	48.00
7/31/2008	SSA Reviewed proof of claim filed by Dennis Dvorin. Researched and noted discrepancies. Left voice mail message for Mr. Dvorin. Telephone call from Mr. Dvorin regarding claim calculation. Drafted email to same.	1.30 240.00/hr	312.00
	Subtotal	2.60	576.00
<b><u>Fee / Employment Applications</u></b>			
7/7/2008	SSA Reviewed Troutman Sanders invoice for May 2008.	0.30 240.00/hr	72.00
7/8/2008	SSA Reviewed and edited invoice for June 2008.	0.70 240.00/hr	168.00
	KSB Prepared final bills for HFC and Receiver for June 2008.	0.40 150.00/hr	60.00
7/10/2008	SSA Drafted email to Bill Arnold regarding ██████████ ██████████.	0.10 240.00/hr	24.00
7/29/2008	SSA Reviewed Troutman Sanders invoice for June 2008.	0.20 240.00/hr	48.00
	Subtotal	1.70	372.00
<b><u>Litigation Consulting</u></b>			
7/30/2008	SSA Reviewed Business Records Affidavit and signed.	0.50 240.00/hr	120.00
	Subtotal	0.50	120.00
<b><u>Tax Issues</u></b>			
7/3/2008	MEC Reviewed records to determine tax filing responsibilities and discussed filing tax returns with Scott Askue.	0.40 250.00/hr	100.00
	SSA Discussed tax issues with Eileen Castle.	0.30 240.00/hr	72.00
	Subtotal	0.70	172.00
	<b>For professional services rendered</b>	<b>15.40</b>	<b>\$3,616.00</b>

Additional Charges :

	<u>Amount</u>
<b><u>Expenses</u></b>	
7/31/2008 Copying cost for July 2008.	2.70
Postage costs for July 2008.	1.84
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Subtotal	4.54
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<b>Total costs</b>	<b>\$4.54</b>
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<b>Total amount of this bill</b>	<b>\$3,620.54</b>
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