

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 2/1/2009 to 2/28/2009

March 11, 2009

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Fred Tulley	7.10	1,065.00
	150.00/hr	
J. Colt Conner, CFE	0.20	22.00
	110.00/hr	
Julie N. Hentosz, CFE	3.70	407.00
	110.00/hr	
Kathryn A. Malek, PHR	0.30	51.00
	170.00/hr	
M. Eileen Castle, CPA	2.00	500.00
	250.00/hr	
Mark C. King, CTP, CCE	18.60	4,650.00
	250.00/hr	
Richard F. Hunter, CFE	0.40	84.00
	210.00/hr	
Robert E. Meehan, CPA	0.30	75.00
	250.00/hr	
Scott S. Askue, CIRA	77.40	21,285.00
	275.00/hr	
Shuwanda Y. Sloane, CFE	130.20	16,926.00
	130.00/hr	
For professional services rendered	240.20	\$45,065.00

Additional Charges :

Copying Cost	270.30
Document Storage	455.00
Fax	0.50
Federal Express	32.45
Miscellaneous	60.00
Pacer Charges	56.88
Postage	64.13
Total costs	\$939.26

Total amount of this bill **\$46,004.26**

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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For the Period from 2/1/2009 to 2/28/2009

March 11, 2009

Professional Services

	<u>Hours</u>	<u>Amount</u>
Accounting	1.80	430.50
Asset Analysis & Recovery	0.20	42.00
Case Administration	0.20	22.00
Claims Administration & Objections	206.40	37,663.00
Data Analysis	18.60	4,650.00
Fee / Employment Applications	1.00	275.00
Investor Communications and Reporting	8.80	1,173.00
Litigation Consulting	0.70	192.50
Tax Issues	2.50	617.00
For professional services rendered	240.20	\$45,065.00

Additional Charges :

Copying Cost	270.30
Document Storage	455.00
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For the Period from 2/1/2009 to 2/28/2009

March 11, 2009

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>	
<u>Accounting</u>				
2/2/2009	SSA	Reviewed emails from and drafted emails to Ralph Freeman and Clark Will regarding [REDACTED]	0.30 275.00/hr	82.50
2/11/2009	JNH	Reviewed and reconciled bank statement and documents for January 2009.	0.20 110.00/hr	22.00
2/13/2009	SSA	Reviewed accounting prepared by Dwight Johnson. Updated spreadsheet regarding same.	0.50 275.00/hr	137.50
2/17/2009	SSA	Telephone call to Clark Will and Ralph Freeman regarding [REDACTED] Telephone call to Scott Baker regarding [REDACTED]	0.50 275.00/hr	137.50
2/27/2009	KAM	Prepared 1096 form and sent with 2008 Forms 1099 to the Internal Revenue Service.	0.30 170.00/hr	51.00
	Subtotal		1.80	430.50
<u>Asset Analysis & Recovery</u>				
2/2/2009	RFH	Reviewed and responded to emails from the Receiver and Scott Askue regarding [REDACTED]	0.20 210.00/hr	42.00
	Subtotal		0.20	42.00
<u>Case Administration</u>				
2/26/2009	JCC	Prepared and forwarded documents to website manager for addition to website.	0.20 110.00/hr	22.00
	Subtotal		0.20	22.00
<u>Claims Administration & Objections</u>				
2/2/2009	SSA	Continued researched of difficult claim issues.	1.10 275.00/hr	302.50
	SSA	Telephone call from Bill Arnold regarding [REDACTED]	0.30 275.00/hr	82.50

		<u>Hrs/Rate</u>	<u>Amount</u>
2/2/2009	SSA	3.00 275.00/hr	825.00
2/3/2009	SSA	2.50 275.00/hr	687.50
	SSA	3.20 275.00/hr	880.00
	SYS	3.00 130.00/hr	390.00
	SYS	3.00 130.00/hr	390.00
2/4/2009	SYS	3.00 130.00/hr	390.00
	SYS	1.30 130.00/hr	169.00
	SSA	2.50 275.00/hr	687.50
	SSA	0.50 275.00/hr	137.50
	SSA	2.90 275.00/hr	797.50
2/5/2009	SYS	1.30 130.00/hr	169.00
	SSA	2.80 275.00/hr	770.00
	SYS	2.50 130.00/hr	325.00
	SYS	3.00 130.00/hr	390.00
2/6/2009	SSA	2.20 275.00/hr	605.00
	SYS	0.50 130.00/hr	65.00

			<u>Hrs/Rate</u>	<u>Amount</u>
2/6/2009	SYS	Reviewed forwarded defendant accounting records and the investor database for accurate allowed names and updated same as necessary.	1.50 130.00/hr	195.00
	SYS	Reviewed and organized recently submitted investor claim forms and entered information captured from same into the investor database.	0.70 130.00/hr	91.00
	SYS	Continued to review submitted investor claim forms and entered information captured from same into the investor database and requested additional accounting information as necessary and reviewed allowed names as well in order to complete submitted claim files and calculate allowed claim amounts.	2.40 130.00/hr	312.00
2/7/2009	SYS	Reviewed over 600 allowed names for accuracy and updated the investor database as necessary with same.	2.00 130.00/hr	260.00
	SYS	Continued to review allowed name listing for accuracy and updated the investor database as necessary with same.	1.50 130.00/hr	195.00
2/9/2009	SYS	Reviewed and prepared sub-investor declarations to be mailed to various investors to request permission for the primary investor to act as the representative of submitted claim and followed up as necessary.	1.00 130.00/hr	130.00
	SSA	Updated claims review database with objection and allowance comments.	2.20 275.00/hr	605.00
	SYS	Continued to review listing of allowed names for accuracy and updated the investor database as necessary.	2.50 130.00/hr	325.00
	SYS	Continued to review listing of allowed names for accuracy and updated the investor database as necessary.	1.50 130.00/hr	195.00
	SSA	Addressed issues with Steve Cunningham's claim.	0.20 275.00/hr	55.00
	SYS	Reviewed allowed name listing to ensure accuracy and updated the investor database as necessary.	3.00 130.00/hr	390.00
2/10/2009	SYS	Continued to review listing of allowed names for accuracy and updated the investor database as necessary.	2.50 130.00/hr	325.00
	SSA	Reviewed investor files, funds tracing database and other documents. Verified information in claims database.	3.20 275.00/hr	880.00
	SYS	Continued to review listing of allowed names for accuracy and updated the investor database as necessary.	1.40 130.00/hr	182.00
	FT	Prepared proofs of claim for investors who did not sign original claim form.	2.40 150.00/hr	360.00
	SYS	Reviewed listing of allowed names for accuracy and updated the investor database as necessary.	2.90 130.00/hr	377.00
2/11/2009	FT	Continued preparing proofs of claim for investors who did not sign original claim forms.	3.50 150.00/hr	525.00
	SYS	Continued to review listing of allowed names regarding submitted claims to ensure accuracy and updated the investor database as necessary.	3.00 130.00/hr	390.00
	SSA	Updated claims review database with additional objection comments and verified consistency of objections.	3.00 275.00/hr	825.00
	SSA	Continued review of claim objections. Updated as necessary and verified calculations.	2.80 275.00/hr	770.00

		<u>Hrs/Rate</u>	<u>Amount</u>	
2/11/2009	SYS	Reviewed listing of allowed names regarding submitted claims to ensure accuracy and updated the investor database as necessary.	3.00 130.00/hr	390.00
	SYS	Reviewed previously submitted investor claim forms and entered information captured from same into the investor database.	0.40 130.00/hr	52.00
2/12/2009	SYS	Continued to review listing of allowed names regarding submitted claims to ensure accuracy and updated the investor database as necessary.	0.50 130.00/hr	65.00
	SSA	Updated objection comments for claims determination notice.	2.50 275.00/hr	687.50
	SYS	Reviewed allowed name listing to ensure accuracy and updated the investor database as necessary.	2.00 130.00/hr	260.00
	JNH	Reviewed investor files for 1099's for name verification. Updated the database with same.	1.60 110.00/hr	176.00
	SYS	Continued to review listing of allowed names for submitted claims to ensure accuracy and updated the investor database as necessary.	3.00 130.00/hr	390.00
2/13/2009	SYS	Reviewed and prepared declarations to be forwarded to investors to be completed and returned to the Receiver's office prior to the release of distributions.	1.50 130.00/hr	195.00
	SYS	Continued to review listing of allowed names to ensure accuracy and updated the investor database as necessary.	2.90 130.00/hr	377.00
	SSA	Updated claim objections and verified calculations in investor database.	2.30 275.00/hr	632.50
	SSA	Prepared report of claims requiring declarations.	0.40 275.00/hr	110.00
	SSA	Reviewed claim issues and confirmed information objection information.	2.90 275.00/hr	797.50
	SYS	Reviewed listing of allowed names to ensure accuracy and updated the investor database as necessary.	2.00 130.00/hr	260.00
2/16/2009	SYS	Continued to review listing of allowed names to ensure accuracy and updated the investor database as necessary.	1.50 130.00/hr	195.00
	JNH	Reviewed investor files for 1099's for name verification. Updated the database with same.	1.90 110.00/hr	209.00
	SSA	Continued review of claim issues.	2.70 275.00/hr	742.50
	SYS	Reviewed listing of allowed names to ensure accuracy and updated the investor database as necessary.	2.00 130.00/hr	260.00
	SYS	Continued to review listing of allowed names to ensure accuracy and updated the investor database as necessary.	3.00 130.00/hr	390.00
2/17/2009	FT	Researched for claims forms for investors that did not sign their original filed proof of claim.	1.20 150.00/hr	180.00
	SYS	Continued to review listing of allowed names to ensure accuracy and updated the investor database as necessary.	3.00 130.00/hr	390.00
	SYS	Reviewed and prepared investor declarations to be forwarded to several investors regarding various name issues.	2.40 130.00/hr	312.00
2/18/2009	SYS	Continued to review and prepare declarations to be forwarded and completed by investors prior to the release of distributions as well as reviewed and organized declarations returned by sub-investors as necessary.	2.40 130.00/hr	312.00

			<u>Hrs/Rate</u>	<u>Amount</u>
2/18/2009	SSA	Reviewed claim issues with declarations. Prepared report for same.	1.20 275.00/hr	330.00
	SYS	Reviewed and prepared investor declarations to be forwarded and completed by several investors prior to the completion of their allowed claims.	2.00 130.00/hr	260.00
	SYS	Continued to review and prepare declarations to be forwarded and completed by investors prior to the release of distributions as well as reviewed and organized declarations returned by sub-investors as necessary.	2.00 130.00/hr	260.00
2/19/2009	SSA	Prepared report of claims with remaining issues for further discussion and review.	0.40 275.00/hr	110.00
	SSA	Reviewed claims to determine necessary declarations from investors.	0.50 275.00/hr	137.50
	SSA	Continued researched on remaining unresolved claims.	1.50 275.00/hr	412.50
	SYS	Reviewed listing of allowed names to ensure accuracy and updated the investor database as necessary.	3.00 130.00/hr	390.00
	SYS	Continued to review allowed name listing and updated the investor database as necessary.	3.00 130.00/hr	390.00
	SYS	Reviewed submitted investor claim forms and prepared declarations to be forwarded to investors where submitted claim forms were not signed.	2.80 130.00/hr	364.00
2/20/2009	SSA	Telephone call to Steve Cunningham regarding [REDACTED]	0.10 275.00/hr	27.50
	SSA	Telephone call to Bill Arnold regarding [REDACTED] Discussed [REDACTED] with Shuwanda Sloane. Prepared various reports of same.	1.80 275.00/hr	495.00
	SYS	Continued to review allowed name listing and updated the investor database as necessary.	3.00 130.00/hr	390.00
	SYS	Reviewed listing of allowed names to ensure accuracy and updated the investor database and prepared investor declarations to be forwarded to investors as necessary.	3.00 130.00/hr	390.00
2/23/2009	SYS	Continued to review submitted claim form information and prepared declarations to be forwarded to investors as necessary.	2.40 130.00/hr	312.00
	SYS	Reviewed allowed names in the database and prepared declarations as necessary and processed Declarations previously forwarded to investors as well.	2.70 130.00/hr	351.00
	SSA	Reviewed claims issues and prepared various reports in preparation for meeting with Bill Arnold regarding [REDACTED]	2.70 275.00/hr	742.50
	SSA	Traveled to and from offices of Troutman Sanders. Met with Bill Arnold regarding [REDACTED]	2.30 275.00/hr	632.50
2/24/2009	SSA	Continued review of entire population of filed claims and corresponding objections. Drafted notes for follow up and confirmation.	2.00 275.00/hr	550.00
	SYS	Telephone calls to and from several investors inquiring about the status of Claim Determination Notices and followed up with same.	1.00 130.00/hr	130.00
	SYS	Reviewed returned investor declarations and updated the investor as necessary with current information and prepared Declarations to be mailed with Claim Determination notices as well.	3.00 130.00/hr	390.00
	SSA	Drafted email to Ralph Freeman regarding [REDACTED]	0.20 275.00/hr	55.00

		<u>Hrs/Rate</u>	<u>Amount</u>
2/24/2009	SSA	0.30	82.50
		275.00/hr	
	SSA	2.80	770.00
		275.00/hr	
	SYS	2.00	260.00
		130.00/hr	
2/25/2009	SYS	3.00	390.00
		130.00/hr	
	SYS	0.10	13.00
		130.00/hr	
	SYS	0.10	13.00
		130.00/hr	
	SSA	2.00	550.00
		275.00/hr	
	SYS	1.80	234.00
		130.00/hr	
2/26/2009	SSA	0.30	82.50
		275.00/hr	
	SYS	1.70	221.00
		130.00/hr	
	SSA	1.10	302.50
		275.00/hr	
	SSA	3.00	825.00
		275.00/hr	
	SSA	3.50	962.50
		275.00/hr	
	SYS	2.50	325.00
		130.00/hr	
	SYS	3.00	390.00
		130.00/hr	
2/27/2009	SSA	0.20	55.00
		275.00/hr	
	SSA	2.60	715.00
		275.00/hr	
	SSA	2.00	550.00
		275.00/hr	
	SSA	0.50	137.50
		275.00/hr	
	SYS	2.50	325.00
		130.00/hr	
	SYS	3.00	390.00
		130.00/hr	
	SYS	0.90	117.00
		130.00/hr	
	Subtotal	206.40	37,663.00

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Data Analysis</u>			
2/9/2009	MCK	Reviewed and responded to emails regarding ██████████ ██████████ Telephone call to Clark Will regarding ██████████	0.40 250.00/hr 100.00
2/11/2009	MCK	Prepared media and acquired forensic image of Robby Gowdey desktop drive. Prepared notes regarding process and verified MD5 value.	1.80 250.00/hr 450.00
2/12/2009	MCK	Prepared forensic image and mounted using forensic software for further review and examination. Monitored process and prepared notes.	2.20 250.00/hr 550.00
2/16/2009	MCK	Reviewed and researched forensic data recovered from Gowdey hard drive. Identified, indexed, and bookmarked relevant files per counsel's request.	3.40 250.00/hr 850.00
	MCK	Continued to review and research forensic data per counsel's request. Identified relevant files and indexed and bookmarked for further review.	2.90 250.00/hr 725.00
2/17/2009	MCK	Reviewed and examined forensic data recovered from hard drive. Identified, indexed, and bookmarked relevant files per counsel's request. Considered additional items for review and prepared notes.	3.80 250.00/hr 950.00
2/24/2009	MCK	Prepared media and mounted image using updated version of forensic software for further analysis and investigation.	2.20 250.00/hr 550.00
2/25/2009	MCK	Reviewed and examined new data recovered from Gowdey drive. Indexed and identified relevant files for further review by counsel and interested parties.	1.90 250.00/hr 475.00
		Subtotal	18.60 4,650.00
<u>Fee / Employment Applications</u>			
2/11/2009	SSA	Reviewed and edited fee invoice for January 2009.	1.00 275.00/hr 275.00
		Subtotal	1.00 275.00
<u>Investor Communications and Reporting</u>			
2/3/2009	SYS	Telephone calls from several sub-investors in response to recently forwarded investor declarations to same and followed up as necessary.	1.00 130.00/hr 130.00
2/4/2009	SSA	Reviewed and responded to investor question regarding SIPC payments.	0.20 275.00/hr 55.00
	SYS	Telephone calls from several sub-investors in response to recently forwarded investor declarations to same and followed up as necessary.	0.70 130.00/hr 91.00
2/5/2009	SYS	Telephone calls from several sub-investors in response to recently forwarded investor declarations to same and followed up as necessary.	0.70 130.00/hr 91.00
2/6/2009	SYS	Telephone calls to and from several investors inquiring about the forwarding of claim determination notices and followed up with same as necessary.	0.90 130.00/hr 117.00
	SYS	Reviewed forwarded defendant accounting records and the investor database for accurate allowed names and updated same as necessary.	2.00 130.00/hr 260.00

		<u>Hrs/Rate</u>	<u>Amount</u>
2/11/2009	SYS Telephone calls to and from several investors inquiring about the status of distributions and followed up as necessary.	0.50 130.00/hr	65.00
2/17/2009	SYS Telephone calls to and from investors inquiring about the status of distributions and followed up as necessary.	0.50 130.00/hr	65.00
	SYS Reviewed voice mail messages from several investors inquiring about the forwarding of claim determination notices as well as distributions and referred same to company web site for information as necessary.	0.50 130.00/hr	65.00
2/25/2009	SYS Telephone calls to and from investors inquiring about the status of Claim Determination Notices and followed up as necessary.	0.70 130.00/hr	91.00
	SYS Telephone calls from several investors inquiring about the status of Claim Determination Notices and followed up with same as necessary.	0.60 130.00/hr	78.00
2/26/2009	SYS Telephone calls to and from investors inquiring about the status of Claim Determination Notices and followed up as necessary.	0.50 130.00/hr	65.00
	Subtotal	<hr/> 8.80	<hr/> 1,173.00
<u>Litigation Consulting</u>			
2/9/2009	SSA Reviewed letter from Clark Will regarding [REDACTED] [REDACTED]. Drafted email to Mark King regarding [REDACTED].	0.30 275.00/hr	82.50
2/27/2009	SSA Reviewed various emails regarding Sentinel Partners litigation.	0.40 275.00/hr	110.00
	Subtotal	<hr/> 0.70	<hr/> 192.50
<u>Tax Issues</u>			
2/4/2009	REM Researched and reviewed IRS agent information request with Eileen Castle.	0.30 250.00/hr	75.00
	MEC Read and responded to emails regarding amended 1099's prepared for TNT. Telephone call from IRS agent requesting supporting documentation. Researched issue, forwarded response to agent and followed up with a telephone call to ensure resolution.	1.70 250.00/hr	425.00
2/19/2009	RFH Researched Lexis-Nexis regarding whereabouts of specific company for delivery of tax documents.	0.20 210.00/hr	42.00
2/27/2009	MEC Researched and answered questions from Kathy Malek regarding [REDACTED]	0.30 250.00/hr	75.00
	Subtotal	<hr/> 2.50	<hr/> 617.00
For professional services rendered		<hr/> 240.20	<hr/> \$45,065.00

Additional Charges :

	<u>Amount</u>
<u>Expenses</u>	
2/4/2009 Document storage/Document Depository per court order - February 2009	455.00
2/9/2009 FedEx to Quilling Selander Cumiskey 1/13/09	16.06
2/12/2009 Pacer on-line charges for period 10/1/08 - 12/31/08	56.88
2/23/2009 FedEx to Mark King 2/9/09	16.39
2/25/2009 Website update maintenance	60.00
2/28/2009 Copying cost for February 2009 (1802 copies at \$0.15 per copy)	270.30
Postage charges for February 2009.	64.13
Fax charges for February 2009.	0.50
Subtotal	<hr/> 939.26
Total costs	<hr/> \$939.26
Total amount of this bill	<hr/> \$46,004.26 <hr/>