

- (a) Unless a registration statement is in effect as to a security, making use of any means or instruments of transportation or communication in interstate commerce or of the mails to sell such security through the use or medium of any prospectus or otherwise;
- (b) Unless a registration statement is in effect as to a security, carrying or causing to be carried through the mails or in interstate commerce, by any means or instruments of transportation, any such security for the purpose of sale or for delivery after sale; or
- (c) Making use of any means or instruments of transportation or communication in interstate commerce or of the mails to offer to sell or offer to buy through the use or medium of any prospectus or otherwise any security, unless a registration statement has been filed with the Commission as to such security, or while the registration statement is the subject of a refusal order or stop order or (prior to the effective date of the registration statement) any public proceeding or examination under Section 8 of the Securities Act [15 U.S.C. § 77h].

3. Advanced Planning shall pay disgorgement in the amount of \$104,450.00, representing Advanced Planning's ill-gotten gains as a result of the conduct alleged in the Commission's complaint and as supported by the additional disgorgement evidence proffered by the Commission in support of its motion, together with prejudgment interest thereon in the amount of \$55,602.00. Advanced Planning shall be held liable for the first \$30,016.00 of that amount jointly and severally with defendant Puttick and shall be credited with \$15,000 towards the total disgorgement and prejudgment interest amount, based on Puttick's prior payment of \$15,000. Advanced Planning shall satisfy

this obligation by paying \$145,052.00 to the Securities and Exchange Commission within 14 days after entry of this Judgment.

4. Advanced Planning shall pay a civil penalty in the amount of \$ 104,450.00 to the Securities and Exchange Commission pursuant to Section 20(d) of the Securities Act [15 U.S.C. § 77t(d)]. Advanced Planning shall satisfy this obligation by paying \$ 104,450.50 to the Securities and Exchange Commission within 14 days after entry of this Judgment.

5. Advanced Planning may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Advanced Planning may also pay by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; Advanced Planning as a defendant in this action; and specifying that payment is made pursuant to this Judgment.

Advanced Planning shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making this payment, Advanced Planning relinquishes all legal and equitable right,

title, and interest in such funds and no part of the funds shall be returned to Advanced Planning.

The Commission may enforce this Judgment by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after 14 days following entry of this Judgment. Advanced Planning shall pay post-judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

6. The Commission shall hold the funds paid by Advanced Planning (collectively, the "Fund") and may propose a plan to distribute the Fund subject to the Court's approval. The Court shall retain jurisdiction over the administration of any distribution of the Fund. If the Commission staff determines that the Fund will not be distributed, the Commission shall send the funds paid pursuant to this Judgment to the United States Treasury.

The Commission may propose a plan to distribute the Fund subject to the Court's approval. Such a plan may provide that the Fund shall be distributed pursuant to the Fair Fund provisions of Section 308(a) of the Sarbanes-Oxley Act of 2002. The Court shall retain jurisdiction over the administration of any distribution of the Fund. If the Commission staff determines that the Fund will not be distributed, the Commission shall send the funds paid pursuant to this Judgment to the United States Treasury.

Regardless of whether any such Fair Fund distribution is made, amounts ordered to be paid as civil penalties pursuant to this Judgment shall be treated as penalties paid to the government for all purposes, including all tax purposes. To preserve the deterrent effect of the civil penalty, Advanced Planning shall not, after offset or reduction of any award of compensatory damages in any Related Investor Action based on Advanced Planning's payment of disgorgement in this action, argue that it is entitled to, nor shall

it further benefit by, offset or reduction of such compensatory damages award by the amount of any part of Advanced Planning's payment of a civil penalty in this action ("Penalty Offset"). If the court in any Related Investor Action grants such a Penalty Offset, Advanced Planning shall, within 30 days after entry of a final order granting the Penalty Offset, notify the Commission's counsel in this action and pay the amount of the Penalty Offset to the United States Treasury or to a Fair Fund, as the Commission directs. Such a payment shall not be deemed an additional civil penalty and shall not be deemed to change the amount of the civil penalty imposed in this Judgment. For purposes of this paragraph, a "Related Investor Action" means a private damages action brought against Advanced Planning by or on behalf of one or more investors based on substantially the same facts as alleged in the Complaint in this action.

7. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk of the Court is ordered to enter this Judgment forthwith and without further notice.

8. This Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Judgment.

Dated: October 17, 2012
Central Islip, New York


HON. LEONARD D. WEXLER
United States District Judge