

The Securities and Exchange Commission having filed a Complaint and Defendant Estate of the Donald Matthew Greth ("Defendant"), represented by David J. Greth as its Administrator, having entered a general appearance; consented to the Court's jurisdiction over Defendant and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant is liable for disgorgement of \$1,272,874, representing profits gained as a result of the conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of \$105,110, for a total of \$1,377,984. Defendant shall satisfy this obligation by paying \$1,377,984 immediately upon the entry of this Order to the Clerk of this Court, together with a cover letter identifying the "Estate of the Donald Matthew Greth" as a defendant in this action; setting forth the title and civil action number of this action and the name of this Court; and specifying that payment is made pursuant to this Final Judgment. Defendant shall simultaneously transmit photocopies of each such payment and letter to the Commission's counsel in this action: Catherine E. Pappas, Esquire, Senior Trial Counsel, United States Securities and Exchange Commission, 701 Market Street, Suite 2000, Philadelphia, PA 19106.

By making this payment, Defendant relinquishes all legal and equitable right, title, and interest in such payments, and no part of the funds shall be returned to Defendant. The Clerk shall deposit the funds into an interest bearing account with the Court Registry Investment

System ("CRIS") or any other type of interest bearing account that is utilized by the Court. These funds, together with any interest and income earned thereon (collectively, the "Fund"), shall be held in the interest bearing account until further order of the Court. In accordance with 28 U.S.C. § 1914 and the guidelines set by the Director of the Administrative Office of the United States Courts, the Clerk is directed, without further order of this Court, to deduct from the income earned on the money in the Fund a fee equal to ten percent of the income earned on the Fund. Such fee shall not exceed that authorized by the Judicial Conference of the United States. The Commission may propose a plan to distribute the Fund subject to the Court's approval. Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28 USC § 1961.

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED, that:

- A. Any assets, or portion of assets, in the name, possession, custody, and/or control of Donald Matthew Greth at the time of his death, which are determined by this Court to be ill-gotten gains or derived from ill-gotten gains; and
- B. Any disgorgement payments by persons who are currently not parties to this action, but who have made the payments in resolution of potential claims by the Commission against them for their purported receipt of ill-gotten gains from Greth in connection with this action;

that are paid to the CRIS account described in Section I., above, shall be deemed payment(s) by Defendant toward its total liability and shall be offset accordingly.

III.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that this Court's Order dated October 31, 2006, which froze the assets of Donald Matthew Greth (the "Freeze Order"), remains in full effect until all amounts set forth in Section I., above, are paid in full, or until otherwise ordered by the Court.

IV.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that the Order by Consent dated April 17, 2006, including all procedures relating to the release and/or liquidation of assets subject to the Freeze Order, remains in full effect until further order by the Court.

V.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant's Consent to this Final Judgment is incorporated herein with the same force and effect as if fully set forth herein, and that Defendant shall comply with all of the undertakings and agreements set forth therein.

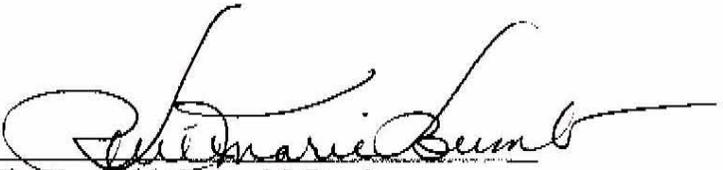
VI.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this matter, to the extent permitted by law, for the purposes of enforcing the terms of this Final Judgment.

VII.

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

Dated: February 23, 2007


The Honorable Renee M. Bumb
United States District Court Judge