IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF ARIZONA

Securities and Exchange Commission Plaintiff, vs. Howard R. Baer and Kevin C. Baer, Defendant.	)	No. CV 06-2792-PHX-FJM **ORDER APPROVING AMENDED DISTRIBUTION PLAN**

The plaintiff Securities and Exchange Commission (the "Commission") having moved for an order approving the Amended Distribution Plan in the above matter, and it appearing to the Court that such Motion should be granted, no objection having been filed, it is hereby ORDERED,

1. The Amended Distribution Plan proposed by the Commission be and the same is hereby approved by the Court, and the Commission shall implement the same as provided therein.

2. The Commission shall provide notice of the entry of this Order to all persons and entities who received notice of this Motion or who have filed an objection within 14 days of the entry of this Order.

DATED this 15th day of March, 2012.

/s/ Frederick J. Martone
Frederick J. Martone
United States District Judge