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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES AND EXCHANGE COMMISSION,
Plaintiff,

09 CIVIL 0903 (JSR)

-against-

JUDGMENT

FOREST RESOURCES MANAGEMENT CORP.,
CHAIM JUSTMAN, WILLIAM J. REILLY, and
PINCHUS GOLD,

#10, 0819

Defendants.
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Whereas the above-captioned action having come before this Court, and the matter having come before the Honorable Jed S. Rakoff, United States District Judge, and the Court, on May 18, 2010, having rendered its Memorandum Order directing the Clerk of Court to enter final judgment as follows: Defendant Justman is hereby ordered to pay to the SEC disgorgement in the amount of \$219,199.69, plus prejudgment interest of \$41,919.49, for a total of \$261,119.18; Defendant Gold is hereby ordered to pay to the SEC disgorgement in the amount of \$654,887.93, plus prejudgment interest in the amount of \$127,158.82, for a total of \$782,046.75; Defendant Reilly is hereby ordered to pay to the SEC disgorgement in the amount of \$84,512.73 plus prejudgment interest of \$18,456.62, for a total of \$102,969.35; A civil monetary penalty of \$130,000 per defendant is hereby severally imposed on Justman, Gold, and Reilly individually, it is,

ORDERED, ADJUDGED AND DECREED: That for the reasons stated in the Court's Memorandum Order dated May 18, 2010, the Court enters final judgment is as follows: Defendant Justman is hereby ordered to pay to the SEC disgorgement in the amount of \$219,199.69, plus prejudgment interest of \$41,919.49, for a total of \$261,119.18; Defendant Gold is hereby

ordered to pay to the SEC disgorgement in the amount of \$654,887.93, plus prejudgment interest in the amount of \$127,158.82, for a total of \$782,046.75; Defendant Reilly is hereby ordered to pay to the SEC disgorgement in the amount of \$84,512.73 plus prejudgment interest of \$18,456.62, for a total of \$102,969.35; A civil monetary penalty of \$130,000 per defendant is hereby severally imposed on Justman, Gold, and Reilly individually; the Court will retain jurisdiction over this case for the limited purpose of ensuring compliance with Memorandum Order dated May 18, 2010, and in all other respects, this case is now closed.

Dated: New York, New York
May 19, 2010

RUBY J. KRAJICK

Clerk of Court

BY:



Deputy Clerk

**THIS DOCUMENT WAS ENTERED
ON THE DOCKET ON _____**