

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

- against -

AAMER ABDULLAH,

Defendant.

No. 10 Civ. 4957 (LAK)
ECF Case

**FINAL JUDGMENT OF DISGORGEMENT, PREJUDGMENT INTEREST,
AND PENALTY AS TO DEFENDANT AAMER ABDULLAH**

The Securities and Exchange Commission ("Commission") having filed a Complaint; and Defendant Aamer Abdullah ("Abdullah") having consented to entry of this Final Judgment, 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 Abdullah is liable for disgorgement in the amount of \$175,000, prejudgment interest in the amount of \$32,320, and a civil penalty in the amount of \$100,000 pursuant to Section 20(d) of the Securities Act of 1933 [15 U.S.C. § 77t(d)], Section 21(d) of the Securities Exchange Act of 1934 [15 U.S.C. § 78u(d)], and Section 209(e) of the Investment Advisers Act of 1940 [15 U.S.C. § 80b-9(e)]. Defendant Abdullah shall satisfy this obligation by paying pursuant to the terms of the payment schedule set forth in paragraph II below. Defendant Abdullah 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>. Defendant Abdullah 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; Amer Abdullah as a defendant in this action; and specifying that payment is made pursuant to this Final Judgment. Defendant Abdullah shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making this payment, Defendant Abdullah relinquishes all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to him. The Commission may enforce the Court's judgment for disgorgement and prejudgment interest by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after 14 days following the deadlines for payment of disgorgement and prejudgment interest set forth in paragraph II below. Defendant Abdullah shall pay postjudgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

II.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant Abdullah shall pay the total amount due of \$307,320 in two installments to the Commission according to the following schedule: (1) \$102,440 within 30 days of entry of this Final Judgment plus postjudgment interest of \$8; and (2) \$204,880 plus postjudgment interest of \$91 within 120 days of entry of this Final Judgment. Payments shall be deemed made on the date they are received by the Commission and shall be applied first to postjudgment interest, which

accrues pursuant to 28 U.S.C. § 1961 on any unpaid amounts due under this Final Judgment. All payments made by Defendant Abdullah under this judgment (in excess of postjudgment interest due) shall be credited first against the \$100,000 civil money penalty until paid in full, thereafter against the \$32,320 in prejudgment interest until paid in full, and thereafter against the \$175,000 in disgorgement. Prior to making the final payment set forth herein, Defendant Abdullah shall contact the staff of the Commission for the amount due for the final payment.

If Defendant Abdullah fails to make any payment by the date agreed and/or in the amount agreed according to the schedule set forth above, all outstanding payments under this Final Judgment, including postjudgment interest, minus any payments made, shall become due and payable immediately at the discretion of the staff of the Commission without further application to the Court.

III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Commission shall hold the funds paid pursuant to paragraphs I and II above, together with any interest and income earned thereon (collectively, the "Fund"), pending further order of the Court. 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 Final 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 Final 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, Defendant Abdullah shall not, after offset or reduction of any award of compensatory damages in any Related Investor Action based on Defendants' payment of disgorgement in this action, argue that he is entitled to, nor shall he further benefit by, offset or reduction of such compensatory damages award by the amount of any part of his payment of a civil penalty in this action ("Penalty Offset"). If the court in any Related Investor Action grants such a Penalty Offset, Defendant Abdullah 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 Final Judgment. For purposes of this paragraph, a "Related Investor Action" means a private damages action brought against Defendant Abdullah by or on behalf of one or more investors based on substantially the same facts as alleged in the Complaint in this action.

IV.

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

V.

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

CONSENT OF DEFENDANT AAMER ABDULLAH

1. Defendants Aamer Abdullah (“Abdullah”) hereby consents to the entry of the final Judgment in the form annexed hereto (the “Final Judgment”) and incorporated by reference herein, which, among other things:

- (a) orders Abdullah to pay disgorgement in the amount of \$175,000 and prejudgment interest of \$32,320; and
- (b) orders Abdullah to pay a civil penalty in the amount of \$100,000 pursuant to Section 20(d) of the Securities Act of 1933, Section 21(d) of the Securities Exchange Act of 1934, and Section 209(e) of the Investment Advisers Act of 1940.

3. Defendant Abdullah acknowledges that the civil penalty paid pursuant to the Final Judgment may be distributed pursuant to the Fair Fund provisions of Section 308(a) of the Sarbanes-Oxley Act of 2002. Regardless of whether any such Fair Fund distribution is made, the civil penalty shall be treated as a penalty paid to the government for all purposes, including all tax purposes. To preserve the deterrent effect of the civil penalty, Defendant Abdullah agrees that he shall not, after offset or reduction of any award of compensatory damages in any Related Investor Action based on his payment of disgorgement in this action, argue that he is entitled to, nor shall he further benefit by, offset or reduction of such compensatory damages award by the amount of any part of his payment of a civil penalty in this action (“Penalty Offset”). If the court in any Related Investor Action grants such a Penalty Offset, Defendant Abdullah agrees that he 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

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4. Defendant Abdullah agrees that he shall not seek or accept, directly or indirectly, reimbursement or indemnification from any source, including but not limited to payment made pursuant to any insurance policy, with regard to any civil penalty amounts that he pays pursuant to the Final Judgment, regardless of whether such penalty amounts or any part thereof are added to a distribution fund or otherwise used for the benefit of investors. Defendant Abdullah further agrees that he shall not claim, assert, or apply for a tax deduction or tax credit with regard to any federal, state, or local tax for any penalty amounts that he pays pursuant to the Final Judgment, regardless of whether such penalty amounts or any part thereof are added to a distribution fund or otherwise used for the benefit of investors.

5. Defendant Abdullah waives the entry of findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure.

6. Defendant Abdullah waives the right, if any, to a jury trial and to appeal from the entry of the Final Judgment.

7. Defendant Abdullah enters into this Consent voluntarily and represents that no threats, offers, promises, or inducements of any kind have been made by the Commission or any member, officer, employee, agent, or representative of the Commission to induce him to enter into this Consent.

8. Defendant Abdullah agrees that this Consent shall be incorporated into the Final Judgment with the same force and effect as if fully set forth therein.

9. Defendant Abdullah will not oppose the enforcement of the Final Judgment on the ground, if any exists, that it fails to comply with Rule 65(d) of the Federal Rules of Civil Procedure, and hereby waives any objection based thereon.

10. Defendant Abdullah waives service of the Final Judgment and agrees that entry of the Final Judgment by the Court and filing with the Clerk of the Court will constitute notice to him of its terms and conditions. Defendant Abdullah further agrees to provide counsel for the Commission, within thirty days after the Final Judgment is filed with the Clerk of the Court, with an affidavit or declaration stating that he has received and read a copy of the Final Judgment.

11. Consistent with 17 C.F.R. 202.5(f), this Consent resolves only the claims asserted against Defendant Abdullah in this civil proceeding. Defendant Abdullah acknowledges that no promise or representation has been made by the Commission or any member, officer, employee, agent, or representative of the Commission with regard to any criminal liability that may have arisen or may arise from the facts underlying this action or immunity from any such criminal liability. Defendant Abdullah waives any claim of Double Jeopardy based upon the settlement of this proceeding, including the imposition of any remedy or civil penalty herein.

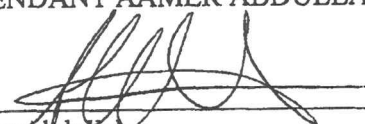
12. Defendant Abdullah hereby waives any rights under the Equal Access to Justice Act, the Small Business Regulatory Enforcement Fairness Act of 1996, or any other provision of law to seek from the United States, or any agency, or any official of the United States acting in his or her official capacity, directly or indirectly, reimbursement of attorney's fees or other fees, expenses, or costs expended by him to defend against this action. For these purposes, Defendant Abdullah agrees that he is not the prevailing party in this action since the parties have reached a good faith settlement.

14. Defendant Abdullah agrees that the Commission may present the Final Judgment to the Court for signature and entry without further notice.


15. Defendant Abdullah agrees that this Court shall retain jurisdiction over this matter for the purpose of enforcing the terms of the Final Judgment.

DEFENDANT AAMER ABDULLAH

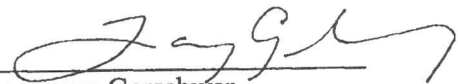
Dated: 10/19/, 2012

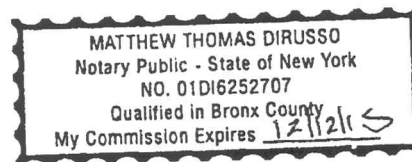

Aamer Abdullah

On October 19th, 2012, Aamer Abdullah, a person known to me, personally appeared before me and acknowledged executing the foregoing Consent.

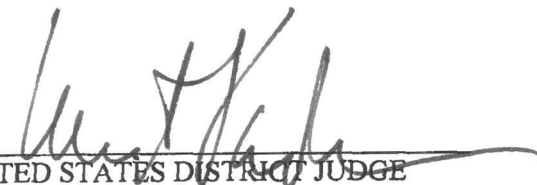

Notary Public
Commission expires: 12/12/15

Approved as to form:


Lawrence Gerschwer
Morrison Foerster LLP
1290 Avenue of the Americas
New York, NY 10104
Tel: (212) 468-8000
Attorneys for Defendant Aamer Abdullah



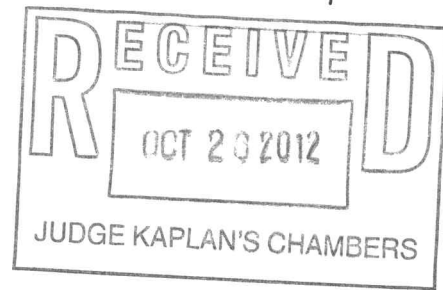
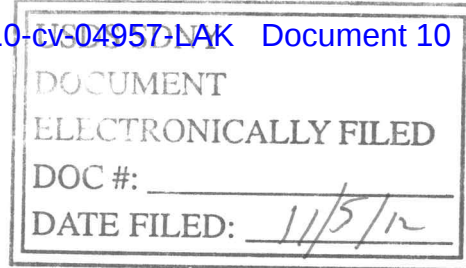
Dated: October 19, 2012
New York, NY


UNITED STATES DISTRICT JUDGE

11/5/12



THIS DOCUMENT WAS ENTERED
ON THE DOCKET ON _____



UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

- against -

AAMER ABDULLAH,

Defendant.

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I.

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account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Defendant Abdullah 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; Amer Abdullah as a defendant in this action; and specifying that payment is made pursuant to this Final Judgment. Defendant Abdullah shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making this payment, Defendant Abdullah relinquishes all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to him. The Commission may enforce the Court's judgment for disgorgement and prejudgment interest by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after 14 days following the deadlines for payment of disgorgement and prejudgment interest set forth in paragraph II below. Defendant Abdullah shall pay postjudgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

II.

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accrues pursuant to 28 U.S.C. § 1961 on any unpaid amounts due under this Final Judgment. All payments made by Defendant Abdullah under this judgment (in excess of postjudgment interest due) shall be credited first against the \$100,000 civil money penalty until paid in full, thereafter against the \$32,320 in prejudgment interest until paid in full, and thereafter against the \$175,000 in disgorgement. Prior to making the final payment set forth herein, Defendant Abdullah shall contact the staff of the Commission for the amount due for the final payment.

If Defendant Abdullah fails to make any payment by the date agreed and/or in the amount agreed according to the schedule set forth above, all outstanding payments under this Final Judgment, including postjudgment interest, minus any payments made, shall become due and payable immediately at the discretion of the staff of the Commission without further application to the Court.

III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Commission shall hold the funds paid pursuant to paragraphs I and II above, together with any interest and income earned thereon (collectively, the "Fund"), pending further order of the Court. 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 Final 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 Final Judgment shall be treated as penalties paid to the government for all purposes, including all tax purposes. To preserve the

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10. Defendant Abdullah waives service of the Final Judgment and agrees that entry of the Final Judgment by the Court and filing with the Clerk of the Court will constitute notice to him of its terms and conditions. Defendant Abdullah further agrees to provide counsel for the Commission, within thirty days after the Final Judgment is filed with the Clerk of the Court, with an affidavit or declaration stating that he has received and read a copy of the Final Judgment.

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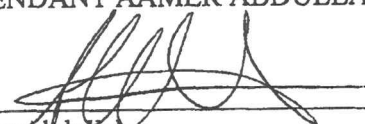
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DEFENDANT AAMER ABDULLAH

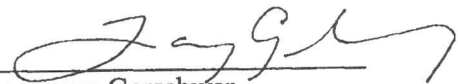
Dated: 10/19/, 2012

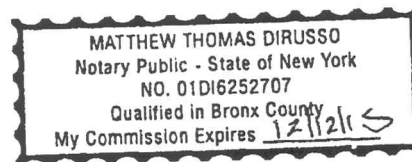

Aamer Abdullah

On October 19th, 2012, Aamer Abdullah, a person known to me, personally appeared before me and acknowledged executing the foregoing Consent.

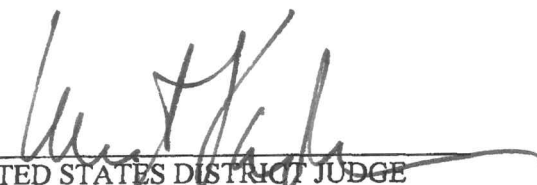

Notary Public
Commission expires: 12/12/15

Approved as to form:


Lawrence Gerschwer
Morrison Foerster LLP
1290 Avenue of the Americas
New York, NY 10104
Tel: (212) 468-8000
Attorneys for Defendant Aamer Abdullah



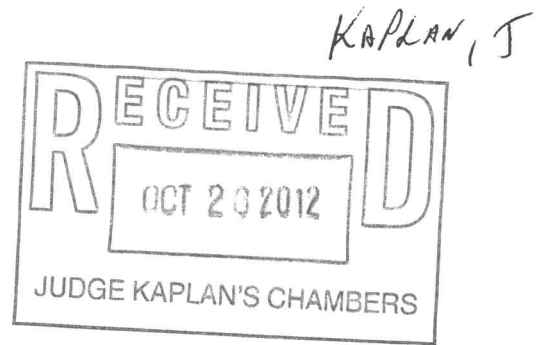
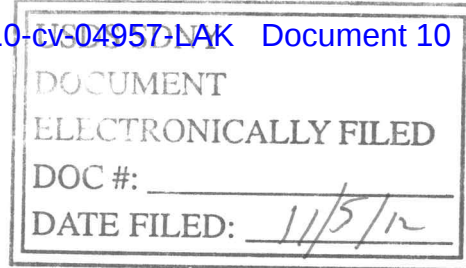
Dated: October 19, 2012
New York, NY


UNITED STATES DISTRICT JUDGE

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III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Commission shall hold the funds paid pursuant to paragraphs I and II above, together with any interest and income earned thereon (collectively, the “Fund”), pending further order of the Court. 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 Final 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 Final 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, Defendant Abdullah shall not, after offset or reduction of any award of compensatory damages in any Related Investor Action based on Defendants' payment of disgorgement in this action, argue that he is entitled to, nor shall he further benefit by, offset or reduction of such compensatory damages award by the amount of any part of his payment of a civil penalty in this action ("Penalty Offset"). If the court in any Related Investor Action grants such a Penalty Offset, Defendant Abdullah 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 Final Judgment. For purposes of this paragraph, a "Related Investor Action" means a private damages action brought against Defendant Abdullah by or on behalf of one or more investors based on substantially the same facts as alleged in the Complaint in this action.

IV.

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

V.

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

CONSENT OF DEFENDANT AAMER ABDULLAH

1. Defendants Aamer Abdullah (“Abdullah”) hereby consents to the entry of the final Judgment in the form annexed hereto (the “Final Judgment”) and incorporated by reference herein, which, among other things:

- (a) orders Abdullah to pay disgorgement in the amount of \$175,000 and prejudgment interest of \$32,320; and
- (b) orders Abdullah to pay a civil penalty in the amount of \$100,000 pursuant to Section 20(d) of the Securities Act of 1933, Section 21(d) of the Securities Exchange Act of 1934, and Section 209(e) of the Investment Advisers Act of 1940.

3. Defendant Abdullah acknowledges that the civil penalty paid pursuant to the Final Judgment may be distributed pursuant to the Fair Fund provisions of Section 308(a) of the Sarbanes-Oxley Act of 2002. Regardless of whether any such Fair Fund distribution is made, the civil penalty shall be treated as a penalty paid to the government for all purposes, including all tax purposes. To preserve the deterrent effect of the civil penalty, Defendant Abdullah agrees that he shall not, after offset or reduction of any award of compensatory damages in any Related Investor Action based on his payment of disgorgement in this action, argue that he is entitled to, nor shall he further benefit by, offset or reduction of such compensatory damages award by the amount of any part of his payment of a civil penalty in this action (“Penalty Offset”). If the court in any Related Investor Action grants such a Penalty Offset, Defendant Abdullah agrees that he 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 action. For purposes of this paragraph, a "Related Investor Action" means a private damages action brought against Defendant Abdullah by or on behalf of one or more investors based on substantially the same facts as alleged in the Complaint in this action.

4. Defendant Abdullah agrees that he shall not seek or accept, directly or indirectly, reimbursement or indemnification from any source, including but not limited to payment made pursuant to any insurance policy, with regard to any civil penalty amounts that he pays pursuant to the Final Judgment, regardless of whether such penalty amounts or any part thereof are added to a distribution fund or otherwise used for the benefit of investors. Defendant Abdullah further agrees that he shall not claim, assert, or apply for a tax deduction or tax credit with regard to any federal, state, or local tax for any penalty amounts that he pays pursuant to the Final Judgment, regardless of whether such penalty amounts or any part thereof are added to a distribution fund or otherwise used for the benefit of investors.

5. Defendant Abdullah waives the entry of findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure.

6. Defendant Abdullah waives the right, if any, to a jury trial and to appeal from the entry of the Final Judgment.

7. Defendant Abdullah enters into this Consent voluntarily and represents that no threats, offers, promises, or inducements of any kind have been made by the Commission or any member, officer, employee, agent, or representative of the Commission to induce him to enter into this Consent.

8. Defendant Abdullah agrees that this Consent shall be incorporated into the Final Judgment with the same force and effect as if fully set forth therein.

9. Defendant Abdullah will not oppose the enforcement of the Final Judgment on the ground, if any exists, that it fails to comply with Rule 65(d) of the Federal Rules of Civil Procedure, and hereby waives any objection based thereon.

10. Defendant Abdullah waives service of the Final Judgment and agrees that entry of the Final Judgment by the Court and filing with the Clerk of the Court will constitute notice to him of its terms and conditions. Defendant Abdullah further agrees to provide counsel for the Commission, within thirty days after the Final Judgment is filed with the Clerk of the Court, with an affidavit or declaration stating that he has received and read a copy of the Final Judgment.

11. Consistent with 17 C.F.R. 202.5(f), this Consent resolves only the claims asserted against Defendant Abdullah in this civil proceeding. Defendant Abdullah acknowledges that no promise or representation has been made by the Commission or any member, officer, employee, agent, or representative of the Commission with regard to any criminal liability that may have arisen or may arise from the facts underlying this action or immunity from any such criminal liability. Defendant Abdullah waives any claim of Double Jeopardy based upon the settlement of this proceeding, including the imposition of any remedy or civil penalty herein.

12. Defendant Abdullah hereby waives any rights under the Equal Access to Justice Act, the Small Business Regulatory Enforcement Fairness Act of 1996, or any other provision of law to seek from the United States, or any agency, or any official of the United States acting in his or her official capacity, directly or indirectly, reimbursement of attorney's fees or other fees, expenses, or costs expended by him to defend against this action. For these purposes, Defendant Abdullah agrees that he is not the prevailing party in this action since the parties have reached a good faith settlement.

14. Defendant Abdullah agrees that the Commission may present the Final Judgment to the Court for signature and entry without further notice.


15. Defendant Abdullah agrees that this Court shall retain jurisdiction over this matter for the purpose of enforcing the terms of the Final Judgment.

DEFENDANT AAMER ABDULLAH

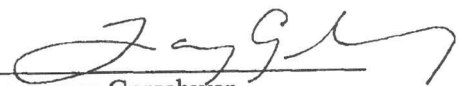
Dated: 10/19/, 2012

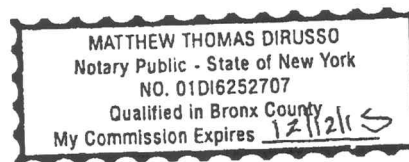

Aamer Abdullah

On October 19th, 2012, Aamer Abdullah, a person known to me, personally appeared before me and acknowledged executing the foregoing Consent.

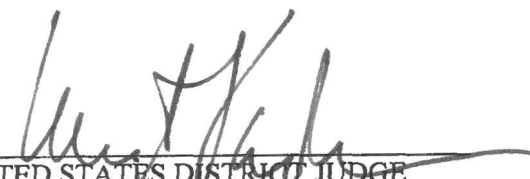


Notary Public
Commission expires: 12/12/15

Approved as to form:


Lawrence Gerschwer
Morrison Foerster LLP
1290 Avenue of the Americas
New York, NY 10104
Tel: (212) 468-8000
Attorneys for Defendant Aamer Abdullah



Dated: October 19, 2012
New York, NY


UNITED STATES DISTRICT JUDGE
11/5/12 

THIS DOCUMENT WAS ENTERED
ON THE DOCKET ON _____