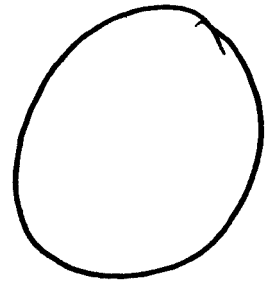


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UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF PENNSYLVANIA



SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

Civil Action No. 95-cv-7237

SMARTBOX SYSTEMS GROUP, INC. and  
THEODORE K. FLOWERS,

Defendants,

and

KYMBERLY OGBURN,

Relief Defendant.

FILED

JUN - 4 2012

MICHAEL J. HUNZ, Clerk  
By JL Dep. Clerk

FINAL JUDGMENT AS TO DEFENDANT THEODORE K. FLOWERS

The Securities and Exchange Commission having filed a Complaint and Defendant Theodore K. Flowers ("Defendant") 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, jointly and severally with defendant Smartbox Systems Group, Inc., in the amount of \$17,268.70, which represents profits gained as a result of the conduct alleged in the Complaint. The Defendant's disgorgement debt shall be satisfied

when these funds, together with any interest and income earned thereon, less any fees assessed by Wachovia Bank, are transferred to the Clerk of Court for the United States District Court for the Eastern District of Pennsylvania as a restitution payment in the matter known as United States v. Theodore Flowers, 96-CR-0525-1, which is the parallel criminal proceeding associated with this civil action.

Defendant hereby relinquishes all ownership, control and beneficial interest in the \$17,268.70, which is on deposit in an account at Wachovia Bank, account numbers XXXXXXXXXXXXXXXX and XXXXXXXXXXXXXXXX, reference number LLG XXXXXXXX, titled initially as "Smartbox Systems Group, Inc., Escrow Beneficiary, Theodore Flowers, Agent" or "Smartbox Systems Group, Inc.", and currently frozen and restrained pursuant to the Court Order dated February 22, 1996. Upon receipt of this Final Judgment, to be provided by counsel to the Commission, Wachovia Bank shall pay \$17,268.70, together with any interest and income earned thereon, less any fees assessed by Wachovia Bank, from these accounts by check payable to the Honorable Michael E. Kunz, Clerk of Court, United States District Court for the Eastern District of Pennsylvania.

The payment shall be delivered or mailed to the Office of the Clerk, U.S. District Court, Eastern District of Pennsylvania, 2609 U.S. Courthouse, 601 Market Street, Philadelphia, PA 19106-1797, and shall be accompanied by a letter identifying Theodore K. Flowers and Smartbox Systems Group, Inc. as defendants 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. A copy of the foregoing letter, with a copy of the check, shall be simultaneously transmitted to the Commission's counsel in this matter, Nuriye C. Uygur, Senior Trial Counsel, Securities and Exchange

Commission, 701 Market Street, Suite 2000, Philadelphia, PA 19106. The Clerk of Court shall remit these funds as a restitution payment in the matter known as United States v. Theodore Flowers, 96-CR-0525-1, which is the parallel criminal proceeding associated with this civil action.

Any funds in the Wachovia Bank accounts in excess of \$17,268.70 shall be remitted by Wachovia to Michael E. Kunz, Clerk of Court, as a restitution payment in the matter described in this paragraph. No part of these accounts at Wachovia Bank shall be returned to Defendant, his heirs, successors or assigns.

II.

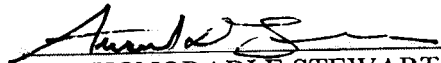
IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that the February 22, 1996 Order of this Court enjoining Defendant from violations of Section 17(a) of the Securities Act of 1933 ("Securities Act"), Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act"), and Rule 10b-5 thereunder will remain in full force and effect.

III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent 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.

IV.

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.

  
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THE HONORABLE STEWART DALZELL  
UNITED STATES DISTRICT JUDGE

May 31, 2012

tdy/12 mail:  
Kelton

**ENTERED**  
JUN - 4 2012  
CLERK OF COURT