

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

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<b>SECURITIES AND EXCHANGE COMMISSION</b>	:	
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<b>Plaintiff,</b>	:	<b>Civil Action</b>
	:	<b>No. H-02-2908</b>
<b>v.</b>	:	
	:	<b>Hon. Lynn N. Hughes</b>
<b>DOUGLAS A. MURPHY, DAVID G. KAY,</b>	:	
<b>and LAWRENCE H. THERIOT,</b>	:	
	:	
<b>Defendants.</b>	:	

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**FINAL JUDGMENT AS TO DEFENDANT DAVID G. KAY**

The Securities and Exchange Commission having filed a Complaint and Defendant David G. Kay 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** that David G. Kay is permanently enjoined from making use of the mails or instrumentalities of commerce in order to offer, promise, pay, or give something of value to: (a) foreign officials; (b) foreign political parties, their officials, or candidates; or (c) people who may pass items of value on to officials, parties, or candidates, in order to affect their decisions, acts, or omissions or cause them to influence a government, in violation of Section 30A(a) of the Securities Exchange Act of 1934 [15 U.S.C. § 78dd-1(a)].

Kay may pay foreign officials or parties to expedite or secure routine government action.

**II.**

**IT IS FURTHER ORDERED** that Kay is permanently enjoined from, directly or indirectly, circumventing or failing to implement a system of internal accounting controls or falsifying any book, record, or account subject to Section 13(b)(2) of the Exchange Act [15 U.S.C. §78m(b)(2)] in violation of Section 13(b)(5) of the Exchange Act [15 U.S.C. §78m(b)(5)].

**III.**

**IT IS FURTHER ORDERED** that Kay is permanently enjoined from, directly or indirectly, falsifying or causing to be falsified, any book, record or account subject to Section 13(b)(2) of the Exchange Act [15 U.S.C. §78m(b)(2)] in violation of Rule 13b2-1 promulgated thereunder [17 C.F.R. §240.13b2-1].

**VI.**

**IT IS FURTHER ORDERED** that Kay is permanently enjoined from aiding and abetting any violation of Section 13(b)(2)(A) of the Exchange Act [15 U.S.C. §78m(b)(2)(A)] by knowingly providing substantial assistance to an issuer which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. §781] or any issuer which is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. §78o(d)], that failed to make and keep books, records, or accounts, which, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the issuer's assets.

V.

**IT IS FURTHER ORDERED** that Kay is permanently enjoined from aiding and abetting any violation of Section 13(b)(2)(B) of the Exchange Act [15 U.S.C. §78m(b)(2)(B)] by knowingly providing substantial assistance to an issuer which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. §781] or any issuer which is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. 78o(d)] that failed to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that: (A) transactions are executed in accordance with management's general or specific authorization; (B) transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and to maintain accountability for assets; (C) access to assets is permitted only in accordance with management's general or specific authorization; and (D) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

VI.

This judgment applies to Kay's agents, employees, attorneys, relatives, and others in active concert or participation with them who receive actual notice of this judgment.

VII.

**IT IS FURTHER ORDERED** that the Commission's claims for civil penalties or other monetary relief are dismissed with prejudice and all other relief not expressly granted herein is denied.

Dated: May 3, 2010

  
UNITED STATES DISTRICT JUDGE