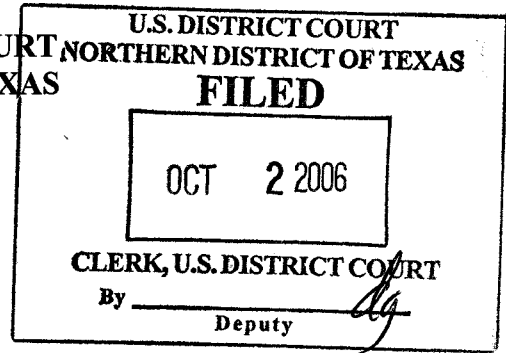


ORIGINAL

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**



SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

Civil Action No.: 3:03-CV-1763-L

UNISTAR FINANCIAL SERVICE CORP.,

a Delaware corporation,

MARC A. SPARKS,

F. JEFFREY NELSON,

PHILLIP H. CLAYTON,

DINO A. ROMANO,

CYNTHIA JACKSON,

INTERMARK INVESTMENTS, INC.,

a Texas corporation,

TURNER HOLDINGS, INC.,

a Texas corporation, and

NICOLE CLAYTON CAVER,

Defendants.

AGREED FINAL JUDGMENT AGAINST F. JEFFREY NELSON

The Securities and Exchange Commission having filed a Complaint and Defendant F. Jeffrey Nelson ("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 and Defendant's agents, servants, employees, attorneys-in-fact, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from aiding and abetting violations of Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and Commission Rules 12b-20 and 13a-13 [17 C.F.R. §§ 240.12b-20, 240.13a-13], by knowingly providing substantial assistance to an issuer that

- (a) fails to file with the Commission:
 - (1) such information and documents as the Commission shall require to keep reasonably current the information and documents required to be included in or filed with an application or registration statement filed pursuant to section 12 of the Exchange Act, 15 U.S.C. §78l, and
 - (2) such annual reports, certified if required by the rules and regulations of the Commission by independent public accountants, and such quarterly reports, as the Commission may prescribe;
- (b) fails to add such further material information, if any, as may be necessary to make required statements in the light of the circumstances under which they are made not misleading, to that information expressly required to be included in a statement or report; or
- (c) fails to make in a timely fashion with the Commission reports on Form 10-Q and 10-QSB as required by Commission Rule 13a-13, 17 C.F.R. § 240.13a-13.

II.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant and Defendant's agents, servants, employees, attorneys-in-fact, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from aiding and abetting violations of sections 13(b)(2) of the Exchange Act [15 U.S.C. §§ 78m(b)(2)] by knowingly providing substantial assistance to an issuer that

- (a) fails to make and keep books, records and accounts which, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the issuer; or
- (b) fails to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that
 - (1) transactions are executed in accordance with management's general or specific authorization;
 - (2) transactions are recorded as necessary (i) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and (ii) to maintain accountability for assets;
 - (3) access to assets is permitted only in accordance with management's general or specific authorization; and
 - (4) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant and Defendant's agents, servants, employees, attorneys-in-fact, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from aiding and abetting violations of Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)] and Commission Rules 15d-1, 15d-11 and 15d-13 [17 C.F.R. §§ 240.15d-1, 240.15d-11, 240.15d-13], by knowingly providing substantial assistance to an issuer

- (a) which has filed a registration statement containing an undertaking which is or becomes operative under Section 15 of the Exchange Act and each issuer which has filed a registration statement which has become effective pursuant to the Securities Act that fails to file with the Commission, in accordance with such rules and regulations as the Commission may prescribe as necessary or appropriate in the public interest or for the protection of investors, such supplementary and periodic information, documents and reports as required by Section 13 of the Exchange Act in respect of a security registered under Section 12 of the Exchange Act;
- (b) that fails to file an annual report, on the appropriate form authorized or prescribed therefore, for the fiscal year in which the registration statement under the Securities Act became effective and for each fiscal year thereafter, unless the issuer is exempt from such filing by Section 15(d) of the Exchange Act or rules thereunder;

- (c) that fails to file current reports on Form 8-K within the period specified in that form unless substantially the same information as that required by Form 8-K has been previously reported by the issuer;
- (d) that fails to file quarterly reports on Form 10-Q and Form 10-QSB as required by Rule 15d-13.

IV.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant shall pay a civil penalty in the amount of \$25,000 pursuant to Section 20 of the Securities Act and Section 21 of the Exchange Act. Defendant shall make \$5,000 of this payment within ten (10) business days after entry of this Final Judgment and the remainder of this amount within 365 days from the entry of this Final Judgment. All payments shall be made by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission. The payments shall be delivered or mailed to the Office of Financial Management, Securities and Exchange Commission, Operations Center, 6432 General Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be accompanied by a letter identifying F. Jeffrey Nelson as a defendant 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. Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

V.

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.

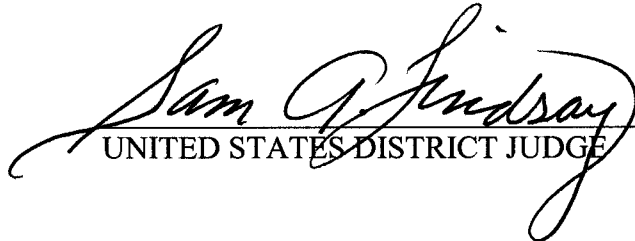
VI.

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.

VII.

There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice.

Dated: October 2, 2006


UNITED STATES DISTRICT JUDGE