

ORIGINAL

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

<p align="center">U.S. DISTRICT COURT NORTHERN DISTRICT OF TEXAS FILED</p> <p align="center">OCT 2 2006</p> <p align="center">CLERK, U.S. DISTRICT COURT By _____ Deputy</p>

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 MARC A. SPARKS

The Securities and Exchange Commission having filed a Complaint and Defendant Marc A. Sparks ("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 ORDERED, ADJUDGED, AND DECREED that Defendant and Defendant's agents, servants, employees, attorneys, 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 violating Section 5 of the Securities Act of 1933 (“Securities Act”) [15 U.S.C. § 77e] by, directly or indirectly, in the absence of any applicable exemption:

- (a) unless a registration statement is in effect as to a security, making use of any means or instruments of transportation or communication in interstate commerce or of the mails to sell such security through the use or medium of any prospectus or otherwise;
- (b) unless a registration statement is in effect as to a security, carrying or causing to be carried through the mails or in interstate commerce, by any means or instruments of transportation, any such security for the purpose of sale or for delivery after sale; or
- (c) making use of any means or instruments of transportation or communication in interstate commerce or of the mails to offer to sell or offer to buy through the use or medium of any prospectus or otherwise any security, unless a registration statement has been filed with the Commission as to such security, or while the registration statement is the subject of a refusal order or stop order or (prior to the effective date of the registration statement) any public proceeding or examination under Section 8 of the Securities Act [15 U.S.C. § 77h].

II.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant and Defendant’s agents, servants, employees, attorneys, 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 violating Section 17(a)(3) of the Securities Act [15 U.S.C. § 77q(a)] in the offer or sale of any security by the use of any means or instruments of transportation or communication in interstate commerce or by use of the mails, directly or indirectly to engage in any transaction, practice, or course of business which operates or would operate as a fraud or deceit upon the purchaser.

III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant and Defendant's agents, servants, employees, attorneys, 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 violating, directly or indirectly, Section 13(b)(5) of the Exchange Act [15 U.S.C. § 78m(b)(5)] and Rules 13b2-1 and 13b2-2 promulgated thereunder [17 C.F.R. §§ 240.13b2-1, 13b2-2], by

- (a) knowingly circumventing or knowingly failing to implement any issuer's system of internal accounting controls or knowingly falsifying any issuer's book, record, or account described in Section 13(b)(2) of the Exchange Act;
- (b) as an officer or director of an issuer directly or indirectly making or causing to be made a materially false or misleading statement to an accountant in connection with the preparation of reports and documents required to be made or kept under the federal securities laws;
- (c) as an officer or director of an issuer directly or indirectly omitting to state or causing another person to omit to state any material fact necessary in order to make statements made, in light of the circumstances under which such statements were made, not misleading, to an accountant in connection with:

- i) any audit, review or examination of the financial statements of the issuer required to be made pursuant to Regulation 13A as adopted by the Commission; or
 - ii) the preparation or filing of any document or report required to be filed with the Commission pursuant to Regulation 13A or otherwise;
- (d) directly or indirectly taking any action to coerce, manipulate, mislead or fraudulently influence any independent public or certified public accountant engaged in the performance of an audit or review of the financial statements of an issuer that are required to be filed with the Commission pursuant to Regulation 13A or otherwise.

IV.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant and Defendant's agents, servants, employees, attorneys, 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 violating, directly or indirectly, Section 13(d) of the Exchange Act [15 U.S.C. § 78m(d)] and Rule 13d-1 promulgated thereunder [17 C.F.R. § 240.13d-1], by failing to timely and accurately file the reports required under Section 13(d) or Rule 13d-1 with the Commission or otherwise.

V.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant and Defendant's agents, servants, employees, attorneys, 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 violating, directly or indirectly, Section

14(a) of the Exchange Act [15 U.S.C. § 78n(a)] and Rules 14a-3 and 14a-9 [17 C.F.R. §§ 240.14a-3, 14a-9] by using the mails or any means or instrumentality of interstate commerce or any facility of a national securities exchange or otherwise, to

- (a) solicit any proxy or consent or authorization in respect of any security (other than an exempted security) registered pursuant to Section 12 of the Exchange Act in contravention of such rules and regulations as the Commission has prescribed as necessary or appropriate in the public interest or for the protection of investors;
- (b) engage in any solicitation subject to Regulation 14A unless each person solicited is concurrently furnished or has previously been furnished with a written proxy statement containing the information specified in Schedule 14A or with a written proxy statement included in a registration statement filed under the Securities Act on Form S-4 or F-4 or Form N-14 and containing the information specified in such Form;
- (c) engage in any solicitation subject to Regulation 14A by means of a proxy statement, notice of meeting or other communication, written or oral, containing any statement which, at the time and in the light of the circumstances under which it is made, is false or misleading with respect to any material fact, or which omits to state any material fact necessary in order to make the statements therein not false or misleading or necessary to correct any statement in any earlier communication with respect to the solicitation of a proxy for the same meeting or subject matter which has become false or misleading.

VI.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant and Defendant's agents, servants, employees, attorneys, 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 violating, directly or indirectly, Section 16(a) of the Exchange Act [15 U.S.C. § 78p(a)] and Rule 16a-3 [17 C.F.R. §§ 240.16a-3] by

- (a) failing to timely and accurately file the statements required under Section 16(a) of the Exchange Act with the Commission (and, if such security is registered on a national securities exchange, also with the exchange) as a person who is directly or indirectly the beneficial owner of more than 10 percent of any class of any equity security (other than an exempted security) which is registered pursuant to Section 12 of the Exchange Act or as an officer or director of the issuer of such security;
- (b) failing to timely and accurately file Form 3, Form 4 or Form 5 as required under Rule 16a-3.

VII.

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 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.

VIII.

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.

IX.

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.

X.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant shall pay a civil penalty in the amount of \$100,000 pursuant to Section 20 of the Securities Act and Section 21 of the Exchange Act. Defendant shall make this payment within ten (10) business days after entry of this Final Judgment by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission. The payment 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 Marc A. Sparks 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.

XI.

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.

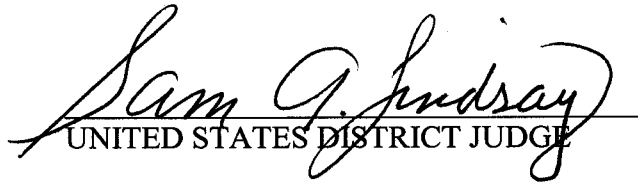
XII.

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.

XIII.

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