



knowingly providing substantial assistance to an issuer that, with regard to reports that the issuer is required to file with the Commission pursuant to Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and Exchange Act Rule 13a-13 [17 C.F.R. § 240.13a-13], fails to include such material information as may be necessary to make such required statements, in light of the circumstances under which they are made, not misleading.

II.

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.

III.

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.

IV.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this final judgment resolves all of the SEC's claims that were filed in this case against Defendant.

Dated: May 31, 2011

  
UNITED STATES DISTRICT JUDGE