UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

U.S. SECURITIES AND EXCHANGE COMMISSION,	:	
PLAINTIFF,	:	
v.	:	**Civil Action No. 05-207 (RWR)**
MORGAN COOPER, ET AL.	:	
DEFENDANTS.	:	

FINAL JUDGMENT AGAINST

MORGAN COOPER

WHEREAS, Plaintiff, the U.S. Securities and Exchange Commission (Commission) filed this action on January 28, 2005 (Docket No. 1), and on March 31, 2005, it filed the Waiver of Service executed by Defendant Mr. Morgan Cooper (Defendant Cooper) with the Clerk of this Court (Docket No. 6);

WHEREAS, Defendant Cooper has not answered the Complaint and his time to answer has passed;

WHEREAS, on June 16, 2005, the Commission filed its Motion for Default against Defendant Cooper (Docket No. 10) and on June 21, 2005, it filed its counsel's Affidavits in support of its Motion for Default as to Defendant Cooper (Docket Nos. 12 and 13); and

WHEREAS, the Clerk filed an Entry of Default against Defendant Cooper on June 21, 2004 (Docket No. 14).

Now, therefore,

I.

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that Plaintiff Commission shall have judgment against Defendant Cooper.

II.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendant Cooper and all persons in active concert or participation with him who receive actual notice of this Final Judgment by personal service or otherwise, including his agents, servants, employees, and attorneys, and each of them, be and hereby are permanently restrained and enjoined from violating, directly or indirectly, Section 5(a) and (c) of the Securities Act of 1933 (Securities Act) [15 U.S.C. § 77e(a) and (c)] by, directly or indirectly, in the absence of any applicable exemption:

(1) making use of any means or instruments of transportation or communication in interstate commerce or of the mails to sell the securities of any issuer, through the use or medium of any prospectus or otherwise, unless and until a registration statement is in effect as to such securities;

(2) carrying or causing to be carried through the mails or in interstate commerce, by any means or instruments of transportation, for the purpose of sale or for delivery after sale, the securities of any issuer, unless and until a registration statement is in effect as to such securities; or

(3) 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 the securities of any issuer, unless

and until a registration statement has been filed with the Commission as to such securities, or while a registration statement as to such securities 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].

III.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendant Cooper and all persons in active concert or participation with him who receive actual notice of this Final Judgment by personal service or otherwise, including his agents, servants, employees, and attorneys, and each of them, be and they hereby are permanently restrained and enjoined from violating Section 10(b) of the Securities Exchange Act of 1934 (Exchange Act) [15 U.S.C. § 78j(b)] and Rule 10b-5 promulgated thereunder [17 C.F.R. § 240.10b-5], directly or indirectly, through the use of any means or instrumentality of interstate commerce or of the mails, or of the facilities of a national securities exchange, by:

(1) employing any device, scheme, or artifice to defraud;

(2) making any untrue statement of a material fact or omitting to state a material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; or

(3) engaging in any transaction, act, practice, or course of business which operates or would operate as a fraud or deceit on any person, in connection with the purchase or sale of any security.

IV.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendant Cooper and all persons in active concert or participation with him who receive actual notice of this Final Judgment by personal service or otherwise, including his agents, servants, employees, and attorneys, and each of them, be and they hereby are permanently restrained and enjoined from violating Section 13(d) of the Exchange Act of 1934 [15 U.S.C. § 78m (d)], and Rules 13d-1 and 13d-2 thereunder [17 C.F.R. §§ 240.13d-1 and 240.13d-2]. To wit: whenever Defendant Cooper or any such person, described above, who, after acquiring directly or indirectly the beneficial ownership of any equity security of a class, which is registered pursuant to section 12 of the Securities Exchange Act of 1934 [15 U.S.C. §78*l*], is directly or indirectly the beneficial owner of more than five (5) percent of the class shall, within 10 days after the acquisition, file with the Commission, a statement containing the information required by Schedule 13D (17 C.F.R. § 240.13d-101).

V.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendant Cooper and all persons in active concert or participation with him who receive actual notice of this Final Judgment by personal service or otherwise, including his agents, servants, employees, and attorneys, and each of them, be and they hereby are permanently restrained and enjoined from violating Section 16(a) of the Exchange Act of 1934 [15 U.S.C. § 78p(a)] and Rules 16a-2 and 16a-3 promulgated thereunder [17 C.F.R.

§§ 240.16a-2 and 16a-3]. To wit: whenever Defendant Cooper or any such person described above, who

(1) with respect to any class of any equity security that is registered pursuant to section 12 of the Securities Exchange Act of 1934 [15 U.S.C. §78*l*] of which Cooper or any such person is the beneficial owner of more than 10 per cent of the class or is an officer or director of the issuer, shall file with the Commission and with any national securities exchange on which such security is registered, within ten days after Cooper or any such person becomes such a beneficial owner, officer, or director, a statement on Form 3 [17 C.F..R. § 249.103] of the amount of all equity securities of such issuer of which he, she, or they hold a beneficial ownership interest; or

(2) with respect to any class of any equity security that is registered pursuant to Section 12 of the Exchange Act [15 U.S.C. §78l] of which Cooper or any such person is the beneficial owner of more than 10 per cent of the class or is an officer or director of the issuer, shall file with the Commission and with any national securities exchange on which such security is registered, within ten days after the close of any calendar month in which there was any change in his beneficial ownership of such securities, a statement on Form 4 [17 C.F.R. § 249.104] indicating his ownership of such securities at the close of the calendar month and such changes in his ownership as have occurred during such month.

VI.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that, within 15 days of entry of this Final Judgment, Defendant Cooper shall pay $110,000.00, which

represents a penalty pursuant to Section 20(d)(2)(C) of the Securities Act of 1933, [15 U.S.C. §77t (d)(2) (C)] predicated on the acts alleged in the Complaint, to the Office of Financial Management, U.S. Securities and Exchange Commission, which will forward that amount to the United States Treasury. Defendant Cooper shall make such payment by certified check or money order made to the order of "Office of Financial Management, U.S. Securities and Exchange Commission," accompanied by a letter explaining that the deposit is made in partial satisfaction of this judgment and noting that the payment pertains to this action, Civil Action No., 05CV0207 to which the Commission has assigned its internal case number HO-09014. Defendant Cooper shall send this payment to the following address:

Office of Financial Management
U.S. Securities and Exchange Commission
6432 General Green Way, Mail Stop 0-3
Alexandria, VA 22312

At the same time he remits this payment, Defendant Cooper shall send a photocopy of his check or money order and this letter to the Commission's counsel of record:

James M. McHale, Esq.
Assistant Chief Litigation Counsel, Enforcement Division
U.S. Securities and Exchange Commission
100 F Street, N.E., Mail Stop 4631
Washington, D.C. 20549-4361

VII.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that, pursuant to Section 20(e) of the Securities Act [15 U.S.C. § 77t(e)] and Section 21(d)(2) of the Exchange Act [15 U.S.C. § 78u(d)(2)], Defendant Cooper shall be permanently barred

from acting as an officer or director of any issuer that has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or that is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)].

VIII.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that this Court shall retain jurisdiction of this action for all purposes, including the implementation and enforcement of this Final Judgment.

IX.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that, because it finds no reason for delay, the Court directs the Clerk to enter this Final Judgment forthwith.

Dated: Washington, DC

January 6, 2006

HON. RICHARD W. ROBERTS

UNITED STATES DISTRICT JUDGE