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UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 SAN JOSE DIVISION

SECURITIES AND EXCHANGE	:	Case Number C-05-3843 RMW
COMMISSION,	:	
Plaintiff,	:	FINAL JUDGMENT
	:	AS TO DEFENDANT
v.	:	RICHARD D. NYE
	:	
KEITH G. BAXTER,	:	
RONALD J. GOEDDE,	:	
RICHARD D. NYE,	:	
ROBERT E. ELLINGTON,	:	
ANTHONY W. O'DELL	:	
Defendants.	:	

The Securities and Exchange Commission having filed a Complaint and Defendant Richard D. Nye, 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, Defendant's agents, servants, employees, attorneys, assigns, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or

1 otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section
 2 10(b) of the Securities Exchange Act of 1934 (the "Exchange Act") [15 U.S.C. § 78j(b)] and
 3 Rule 10b-5 promulgated thereunder [17 C.F.R. § 240.10b-5], by using any means or
 4 instrumentality of interstate commerce, or of the mails, or of any facility of any national
 5 securities exchange, in connection with the purchase or sale of any security:
 6

- 7 (a) to employ any device, scheme, or artifice to defraud;
- 8 (b) to make any untrue statement of a material fact or to omit to state a material fact
 9 necessary in order to make the statements made, in the light of the circumstances
 10 under which they were made, not misleading; or
- 11 (c) to engage in any act, practice, or course of business which operates or
 12 would operate as a fraud or deceit upon any person.
 13

14 II.

15 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant and
 16 Defendant's agents, servants, employees, attorneys, and all persons in active concert or
 17 participation with them who receive actual notice of this Final Judgment by personal service or
 18 otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section
 19 13(b)(5) of the Exchange Act [15 U.S.C. § 78m(b)(5)] and Rule 13b2-1 promulgated thereunder
 20 [17 C.F.R. § 240.13b2-1] by:
 21

- 22 (a) falsifying or causing to be falsified any book, record or account subject to Section
 23 13(b)(2)(A) of the Exchange Act; or
- 24 (b) knowingly circumventing or knowingly failing to implement a system of internal
 25 accounting controls.
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 27
 28

III.

IT IS HEREBY 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 aiding and abetting any violations of Sections 13(a) and 13(b)(2) of the Exchange Act [15 U.S.C. §§ 78m(a), and 78m(b)(2)] and Rules 12b-20, 13a-1 and 13a-13 thereunder [17 C.F.R. §§ 240.12b-20 and 240.13a-13], by knowingly providing substantial assistance to an issuer that:

- (a) fails to file with the Commission any report or statement required to be filed with the Commission pursuant to Section 13(a) of the Exchange Act and the rules and regulations promulgated thereunder, or information and documents required by the Commission 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;
- (b) fails, in addition to the information expressly required to be included in a statement or report, to add such further material information as is necessary to make the required statements, in the light of the circumstances under which they were made not misleading;
- (c) fails to make and keep books, records, and accounts, which, in reasonable detail, accurately and fairly reflect the transactions and dispositions of assets of the issuer.

IV.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant shall pay a civil penalty in the amount of \$25,000 pursuant to Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)]. 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 Richard D. Nye 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 also mail a copy of the letter and check to counsel for plaintiff at 1801 California Street, Suite 1500, Denver, Colorado, 80202. Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28 USC § 1961.

V.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, pursuant to Section 21(d)(2) of the Exchange Act [15 U.S.C. § 78u(d)(2)], Defendant is prohibited 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)] for a period of three years from the date of entry of this order.

VI.

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.

VII.

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.

Dated: 2/22, 2008


UNITED STATES DISTRICT JUDGE