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9 **UNITED STATES DISTRICT COURT**
10 **SOUTHERN DISTRICT OF CALIFORNIA**

11 SECURITIES AND EXCHANGE
12 COMMISSION,

13 Plaintiff,

14 vs.

15 TAHER SUTERWALLA,

16 Defendant.

Case No. 06 CV 1446 DMS (LSP)

**FINAL JUDGMENT AS TO
DEFENDANT TAHER SUTERWALLA**

1 The Securities and Exchange Commission having filed a Second Amended Complaint
2 (“Complaint”) and Defendant Taher Suterwalla having entered a general appearance; consented
3 to the Court’s jurisdiction over Defendant and the subject matter of this action; consented to
4 entry of this Final Judgment without admitting or denying the allegations of the Complaint
5 (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right
6 to appeal from this Final Judgment:

7 **I.**

8 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant and
9 Defendant’s agents, servants, employees, attorneys, and all persons in active concert or
10 participation with them who receive actual notice of this Final Judgment by personal service or
11 otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section
12 10(b) of the Securities Exchange Act of 1934 (the “Exchange Act”), 15 U.S.C. § 78j(b), and
13 Rule 10b-5 promulgated thereunder, 17 C.F.R. § 240.10b-5, by using any means or
14 instrumentality of interstate commerce, or of the mails, or of any facility of any national
15 securities exchange, in connection with the purchase or sale of any security:

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

22 **II.**

23 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant is liable
24 for disgorgement of \$3,082,520.00, representing profits gained as a result of the conduct alleged
25 in the Complaint, together with prejudgment interest thereon in the amount of \$327,367.90, for a
26 total of \$3,409,887.90. Defendant shall satisfy this obligation by paying \$3,409,887.90 within
27 ten (10) business days after entry of this Final Judgment by certified check, bank cashier’s check,
28 or United States postal money order payable to the Securities and Exchange Commission. The

1 payment shall be delivered or mailed to the Office of Financial Management, Securities and
2 Exchange Commission, Operations Center, 6432 General Green Way, Mail Stop 0-3,
3 Alexandria, Virginia 22312, and shall be accompanied by a letter identifying Taher Suterwalla as
4 the defendant in this action; setting forth the title and civil action number of this action and the
5 name of this Court; and specifying that payment is made pursuant to this Final Judgment.
6 Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28 U.S.C. §
7 1961. The Commission shall remit the funds paid pursuant to this paragraph to the United States
8 Treasury.

9 **III.**

10 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant shall pay a
11 civil penalty in the amount of \$484,100.00 pursuant to Section 21A of the Exchange Act, 15
12 U.S.C. § 78u-1. Defendant's civil penalty obligation shall be satisfied by payment to the
13 Commission of \$484,100.00 frozen by this Court's Order: (1) Granting Temporary Restraining
14 Order; (2) Freezing Certain Assets; (3) Prohibiting The Destruction Of Documents; (4) Granting
15 Expedited Discovery; And (5) Setting Briefing Schedule, issued July 18, 2006, and its Amended
16 Preliminary Injunction Order: (1) Extending Freeze Of Certain Assets; (2) Prohibiting The
17 Destruction Of Documents; And (3) Granting Expedited Discovery, entered August 4, 2006,
18 which amount is currently held at Citibank N.A. Citibank N.A. is ordered to pay the
19 \$484,100.00 in frozen funds to the Commission within ten (10) business days after entry of this
20 Final Judgment by certified check, bank cashier's check, or United States postal money order
21 payable to the Securities and Exchange Commission. The payment shall be delivered or mailed
22 to the Office of Financial Management, Securities and Exchange Commission, Operations
23 Center, 6432 General Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be
24 accompanied by a letter identifying Taher Suterwalla as the defendant in this action; setting forth
25 the title and civil action number of this action and the name of this Court; and specifying that
26 payment is made pursuant to this Final Judgment. The Commission shall remit the funds paid
27 pursuant to this paragraph to the United States Treasury.

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1 IV.

2 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is
3 incorporated herein with the same force and effect as if fully set forth herein, and that Defendant
4 shall comply with all of the undertakings and agreements set forth therein.

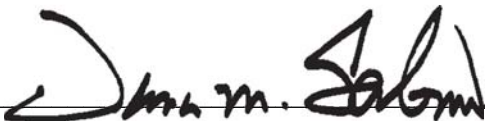
5 V.

6 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain
7 jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

8 VI.

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

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12 Dated: September 11, 2008

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14 HONORABLE DANA M. SABRAW
15 UNITED STATES DISTRICT JUDGE
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