

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

SECURITIES AND EXCHANGE	)	
COMMISSION,	)	
	)	
Plaintiff,	)	
v.	)	CIVIL ACTION
	)	NO. 06-10012-JGD
ALAN C. GOLDSWORTHY and )		
WALTER T. HILGER,	)	
	)	
Defendants.	)	

**FINAL JUDGMENT**

In accordance with this court's February 12, 2008 order allowing the defendants' motion for judgment as a matter of law on the Eleventh Claim of the complaint, the jury's answers to Special Questions dated February 15, 2008 (Docket No. 226), this court's Memorandum of Decision and Order on Walter Hilger's Renewed Motion for Judgment as a Matter of Law dated June 11, 2008 (Docket No. 243), and this court's Memorandum of Decision and Order on the SEC's Motion for Entry of Final Judgment Against Defendant Walter Hilger dated October 28, 2008 (Docket No. 258), this court enters final judgment as follows:

1. In favor of defendant Alan C. Goldsworthy on all claims alleged against him by the plaintiff SEC, including the First, Second, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, Tenth and Eleventh Claims of the complaint (Docket No. 1);

2. In favor of defendant Walter T. Hilger on the Second, Third, Fifth, Sixth, Seventh, Eighth, Ninth, Tenth and Eleventh Claims of the complaint;

3. In favor of defendant Walter T. Hilger on the SEC's claims under Sections 17(a)(1) and 17(a)(2) of the Securities Act of 1933, 15 U.S.C. §§ 77q(a)(1), 77q(a)(2), alleged in the First Claim of the complaint;

4. In favor of plaintiff SEC and against defendant Walter T. Hilger on the SEC's claim under Section 17(a)(3) of the Securities Act of 1933, 15 U.S.C. § 77q(a)(3), alleged in the First Claim of the complaint; and

5. In favor of plaintiff SEC and against defendant Walter T. Hilger on the SEC's claim under Rule 13b2-1 promulgated under the Securities and Exchange Act of 1934, 17 C.F.R. § 240.13b2-1, alleged in the Fourth Claim of the complaint.

6. The defendant, Walter T. Hilger, shall be liable for the payment of a civil penalty in the amount of \$5,000.

SARAH THORNTON  
CLERK OF COURT

/ s / Jolyne D'Ambrosio

By: Deputy Clerk

APPROVED:

/ s / Judith Gail Dein

Judith Gail Dein  
U.S. Magistrate Judge

DATED: November 13, 2008