

UNITED STATES DISTRICT COURT
DISTRICT OF NEW HAMPSHIRE

US Securities and Exchange Commission

v.

Civil No. 07-cv-39-SM

Piyush G. Patel, et al

J U D G M E N T
AS TO BRUCE D. KAY

In accordance with the Order for Permanent Injunction Against Defendant Bruce D. Kay dated August 1, 2008 by Chief Judge McAuliffe, judgment is hereby entered.

By the Court,

/s/ Daniel J. Lynch

Daniel J. Lynch
Chief Deputy Clerk

September 3, 2008

cc: Counsel of Record