UNITED STATES DISTRICT COURT DISTRICT OF RHODE ISLAND

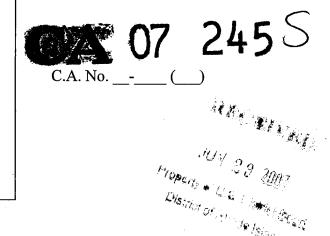
SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

PHILIP C. GALBO and LARRY SOLBERG,

Defendants.



FINAL JUDGMENT AS TO DEFENDANT PHILIP C. GALBO

The Securities and Exchange Commission having filed a Complaint and Defendant Philip C. Galbo ("Defendant") 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 ORDERED, ADJUDGED, AND DECREED that Defendant shall pay a civil penalty in the amount of \$30,000 pursuant to Section 20(d) of the Securities Act of 1933 [15 U.S.C. § 77t(d)]. 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 Philip C. Galbo 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. A copy of the letter and accompanying payment shall be delivered or mailed to Scott D. Pomfret, Branch Chief, Boston Regional Office, United States Securities and Exchange Commission, 33 Arch Street, 23rd Floor, Boston MA 02110. Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28 USC § 1961. The Commission shall remit the funds paid pursuant to this paragraph to the United States Treasury.

II.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent of Defendant Philip C. Galbo 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.

III.

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: 7/06/07

UNITED STATES DISTRICT JUDGE