

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF MISSOURI  
EASTERN DIVISION**

<b>Securities and Exchange Commission,</b>	)	
	)	
<b>Plaintiff,</b>	)	
	)	
<b>vs.</b>	)	<b>Case No. 4:07 CV 00379 RWS</b>
	)	
<b>Matthew E. Kopsky and Ronald W.,</b>	)	
<b>Davis,</b>	)	
	)	
<b>Defendant.</b>	)	

**FINAL JUDGMENT AS TO DEFENDANT MATTHEW E. KOPSKY**

The United States Securities and Exchange Commission (“the Commission”) having filed a Complaint and Defendant Matthew E. Kopsky (“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 HEREBY 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 violating, directly or indirectly, Section 10(b) of the Securities Exchange Act of 1934 (“Exchange Act”) [15 U.S.C. § 78j(b)] and Rule 10b-5 promulgated thereunder [17 C.F.R. § 240.10b-5], by using any means or instrumentalities of interstate commerce or the mails, or any facility of any national securities exchange, in connection with the purchase or sale of any security:

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

II.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant is liable for disgorgement of \$276,259, representing profits gained as a result of the conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of \$ 105,331, and a civil penalty in the amount of \$276,259 pursuant to Section 21A of the Exchange Act [15 U.S.C. § 78u-1]. Defendant shall satisfy this obligation by making payments on the schedule provided in paragraph III, below, by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission. The payments 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 each be accompanied by a letter identifying Matthew E. Kopsky 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 pay post-judgment interest, including interest on any delinquent amounts, pursuant to 28 USC § 1961. The Commission shall remit all funds paid to the United States Treasury.

III.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that the Defendant shall pay \$ 657,849 in 4 installments according to the following schedule: (1) \$164,462.25, within 10 days of entry of this Final Judgment plus post-judgment interest pursuant to 28 U.S.C. § 1961; (2) \$164,462.25, within 120 days of the entry of this Final Judgment plus post-judgment interest pursuant to 28 U.S.C. § 1961; (3) \$164,462.25, within 240 days of the entry of this Final Judgment plus post-judgment interest pursuant to 28 U.S.C. § 1961; and (4) \$164,462.25, within 360 days of the entry of this Final Judgment plus post-judgment interest pursuant to 28 U.S.C. § 1961.

Defendant shall send a copy of the letter accompanying each payment to counsel for the Commission.

If Defendant fails to make any payment by the date agreed and/or in the amount agreed according to the schedule set forth above, all outstanding payments under this Final Judgment, including post-judgment interest, minus any payments made, shall become due and payable immediately without further application to the Court.

IV.

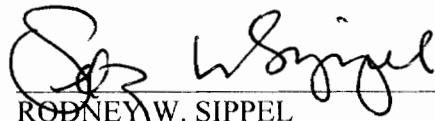
IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated herein with the same force and effect as if fully set forth herein, and that Defendant shall comply with all of the undertakings and agreements set forth therein.

V.

IT IS HEREBY 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: February 24, 2009

A handwritten signature in black ink, appearing to read "Rodney W. Sippe", written over a horizontal line.

RODNEY W. SIPPEL  
UNITED STATES DISTRICT JUDGE