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DISTRICT OF UTAH

BY: _____
DEPUTY CLERK

IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

SECURITIES AND EXCHANGE COMMISSION,

PLAINTIFF,

v.

CALYPSO FINANCIAL, LLC, a Utah limited liability company, CALYPSO FINANCIAL ONE, LLC, a Utah limited liability company, CALYPSO FINANCIAL TWO, LLC, a Utah limited liability company, CALYPSO FINANCIAL THREE, LLC, a Utah limited liability company, CALYPSO FINANCIAL FOUR, LLC, a Utah limited liability company, CALYPSO FINANCIAL FIVE, LLC, a Utah limited liability company, CALYPSO FINANCIAL SIX, LLC, a Utah limited liability company, and EMILEE PETERSEN GOLDING, an individual.

Civil No. 2:07CV00807

Judge: Dee Benson

DEFENDANTS,

and

SIREN NETWORK, LLC, a Utah limited liability company, CAPRI DEVELOPMENT, LLC, a United States Virgin Islands limited liability company, and WTG DEVELOPMENT GATEWAY, LLC, a Utah limited liability company.

RELIEF DEFENDANTS.

**FINAL JUDGMENT AS TO DEFENDANTS EMILEE PETERSEN GOLDING,
CALYPSO FINANCIAL, LLC, CALYPSO FINANCIAL ONE, LLC, CALYPSO
FINANCIAL TWO, LLC, CALYPSO FINANCIAL THREE, LLC, CALYPSO**

**FINANCIAL FOUR, LLC, CALYPSO FINANCIAL FIVE, LLC, AND CALYPSO
FINANCIAL SIX, LLC**

The Securities and Exchange Commission (the “Commission”) filed a motion for entry of final judgment against Defendants Emilee Peterson Golding, n/k/a Emilee Petersen Buckley (“Golding”), Calypso Financial, LLC, Calypso Financial One, LLC, Calypso Financial Two, LLC, Calypso Financial Three, LLC, Calypso Financial Four, LLC, Calypso Financial Five, LLC and Calypso Financial Six, LLC, (collectively the “Defendants”). The Court has already entered a Judgment imposing injunctive relief against the defendants on August 2, 2010. (Docket No. 53).

On October 19, 2012 Golding pled guilty to criminal charges and agreed to pay restitution in the amount of \$11,272,908.74, in the related criminal matter, USA v. Buckley, 2:10-cr-01112-DB. In light of Golding’s plea, the Commission has informed the Court it believes it appropriate to deem satisfied its claims for disgorgement and prejudgment interest against Golding. In addition, the Commission requests that the Court forego the Commission’s claims for disgorgement and prejudgment interest, against the Calypso entity defendants and the Commission’s claims for civil penalties against Golding and the Calypso entities.

Having reviewed the Commission’s Motion and for good cause appearing, the Court enters judgment as follows:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendants and Defendants’ 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 (the "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 instrumentality of interstate commerce, or of the mails, or of 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 HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendants and Defendants' 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 Section 17(a) of the Securities Act of 1933 (the "Securities Act") [15 U.S.C. § 77q(a)] in the offer or sale of any security by the use of any means or instruments of transportation or communication in interstate commerce or by use of the mails, directly or indirectly:

- (a) to employ any device, scheme, or artifice to defraud;
- (b) to obtain money or property by means of any untrue statement of a material fact or any omission of a material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; or

(c) to engage in any transaction, practice, or course of business which operates or would operate as a fraud or deceit upon the purchaser.

III.

IT IS HEREBY FURTHER, ORDERED, ADJUDGED, AND DECREED that the Commission's claims for disgorgement and prejudgment interest against Golding are deemed satisfied based on the criminal judgment to be entered against Golding in the related criminal matter, USA v. Buckley, 2:10-cr-01112-DB.

IV.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that any funds collected pursuant to the Stipulated Asset Management Order, Docket no. 27, be immediately turned over to the Court in partial satisfaction of the criminal restitution order, USA v. Buckley, 2:10-cr-01112-DB.

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.

VI.

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

Dated: 2/28/13



UNITED STATES DISTRICT JUDGE