

UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF FLORIDA
Miami Division

Case Number: 07-22570-CIV-MARTINEZ-BROWN

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

vs.

U.S. PENSION TRUST CORP., U.S.
COLLEGE TRUST CORP., ILIANA
MACEIRAS, LEONARDO MACEIRAS JR.,
NILDO VERDEJA,

Defendants.

FINAL JUDGMENT

Pursuant to Federal Rule of Civil Procedure 52 and 58, and for the reasons stated in this Court's Findings of Fact and Conclusions of Law, judgment is entered in favor of the Plaintiff Securities and Exchange Commission and against all Defendants on Counts I, II, and III; judgement is entered in favor of the Plaintiff and against Corporate Defendants U.S. Pension Trust Corp. and U.S. College Trust Corp. on Count IV; and judgment is entered in favor of Plaintiff and against Individual Defendants Iliana Maceiras, Leonardo Maceiras Jr., and Nildo Verdeja on Count V.

The Defendants and their agents, sales agents, servants, employees, attorneys, and all persons in active concert or participation with them are permanently enjoined from violating Section 17(a) of the Securities Act, 15 U.S.C. § 77q(a), Sections 10(b) and 15(a) of the Exchange Act, 15 U.S.C. §§ 78j(b) and 78o(a), and Rule 10b-5, 17 C.F.R. § 240.10b-5.

The Corporate Defendants shall disgorge \$62,600,000. Of that amount, Defendant Iliana

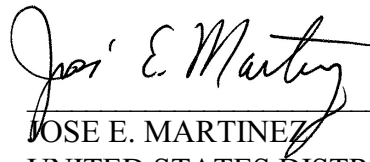
Macieras is jointly and severally liable for \$1,093,364, Defendant Leonardo Maceiras Jr. is jointly and severally liable for \$674,567, and Defendant Nildo Verdeja is jointly and severally liable for \$993,515. Prejudgment interest from September 28, 2007 through January 29, 2010 will be calculated in accordance with the delinquent tax rate as established by the Internal Revenue Service, IRC § 6621(a)(2), and assessed on a quarterly basis.

The Corporate Defendants must pay civil penalties in the amount of \$50,000,000 and the Individual Defendants must pay civil penalties in the amount of \$200,000.

Post-judgment interest shall accrue on this judgment pursuant to 28 U.S.C. § 1961. For which sums let execution issue. Accordingly it is

ADJUDGED that this case is **CLOSED** and all pending motions are **DENIED as MOOT**.

DONE AND ORDERED in Open Court at Miami, Florida, this 30th day of September, 2010.



JOSE E. MARTINEZ
UNITED STATES DISTRICT JUDGE

Copies provided to:
Magistrate Judge Brown
All Counsel of Record