



1 C.F.R. § 240.10b-5 by using any means or instrumentality of interstate commerce, or  
2 of the mails, or of any facility of any national securities exchange, in connection with  
3 the purchase or sale of any security:

4 (a) to employ any device, scheme, or artifice to defraud;

5 (b) to make any untrue statement of a material fact or to omit to state a  
6 material fact necessary in order to make the statements made, in the light  
7 of the circumstances under which they were made, not misleading; or

8 (c) to engage in any act, practice, or course of business which operates or  
9 would operate as a fraud or deceit upon any person.

10 **II.**

11 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant  
12 is liable for disgorgement of \$41,622.78, representing profits gained as a result of the  
13 conduct alleged in the Complaint, together with prejudgment interest thereon in the  
14 amount of \$4,321.66, and a civil penalty of \$41,622.78 pursuant to Section 21A(a) of  
15 the Exchange Act, 15 U.S.C. § 78u-1(a). Defendant shall satisfy this obligation by  
16 paying \$87,567.22 within ten business days after entry of this Final Judgment by  
17 certified check, bank cashier's check, or United States postal money order payable to  
18 the Securities and Exchange Commission. The payment shall be delivered or mailed  
19 to the Office of Financial Management, Securities and Exchange Commission,  
20 Operations Center, 6432 General Green Way, Mail Stop 0-3, Alexandria, Virginia  
21 22312, and shall be accompanied by a letter identifying Gordon C. Bigler as a defendant  
22 in this action; setting forth the title and civil action number of this action and the name  
23 of this Court; and specifying that payment is made pursuant to this Final Judgment.  
24 Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28  
25 U.S.C. § 1961. The Commission shall remit the funds paid pursuant to this paragraph  
26 to the United States Treasury.

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**III.**

IT IS 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.

**IV.**

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.

IT IS SO ORDERED.

DATED: May 21, 2008

  
MARILYN L. HUFF, District Judge  
UNITED STATES DISTRICT COURT

COPIES TO:  
All parties of record.