

\$19,881,966.09. The Kiselak Defendants are also liable for a civil penalty in the amount of \$150,000.00 under Section 20(d)(2) of the Securities Act of 1933 and Section 21(d)(3) of the Securities Exchange Act of 1934. The disgorgement amount of \$19,027,914.55 for Defendants includes credits of \$7,190,000.00 that have been given for monies paid to investors that invested through the Kiselak Defendants. In accordance with 28 U.S.C. § 1961, the Kiselak Defendants are ordered to pay post-judgment interest on any unpaid amounts according to the weekly average 1-year constant maturity Treasury yield, as published by the Board of Governors of the Federal Reserve System. Thus, the total amount of joint and several liability of the Kiselak Defendants is \$20,031,966.09.

II.

In addition to the disgorgement amount specified in Paragraph I, Sykes and Gemstar are jointly and severally liable for disgorgement of an additional \$6,127,484.45, for a total disgorgement amount of \$25,155,399.00, representing benefits received as a result of the conduct alleged in the Complaint, together with prejudgment interest on the additional disgorgement amount of \$149,206.81, for a total of \$26,158,657.35, and a civil penalty in the amount of \$150,000.00 under Section 20(d)(2) of the Securities Act of 1933 and Section 21(d)(3) of the Securities Exchange Act of 1934. The disgorgement amount of \$25,155,399.00 for Sykes and Gemstar includes credits of \$11,481,581.00 that have been given for monies paid to investors by Sykes and Gemstar. In accordance with 28 U.S.C. § 1961, Sykes and Gemstar are ordered to pay post-judgment interest on any unpaid amounts according to the weekly average 1-year constant maturity Treasury yield, as published by the Board of Governors of the Federal Reserve System. Thus, the total amount of joint and several liability of Sykes and Gemstar is \$26,308,657.35.

III.

The disgorgement, pre- and post-judgment interest and civil penalty referenced in Paragraphs I and II above shall be paid by Defendants to the Receiver, Lars L. Berg, Esq., Kelly Hart & Hallman LLP, Wells Fargo Tower, 201 Main Street, Suite 2500, Fort Worth, Texas 76102 for disposition by the Receiver pursuant to further Order of the Court.

IV.

Defendants Sykes and Gemstar shall be given an offset and credit to the disgorgement amounts specified in Paragraphs I and II above for all monies distributed by the Receiver to investors.

V.

The Kiselak Defendants shall be given an offset and credit to the disgorgement amounts specified in Paragraph I above for all monies distributed by the Receiver to investors that invested through the Kiselak Defendants.

VI.

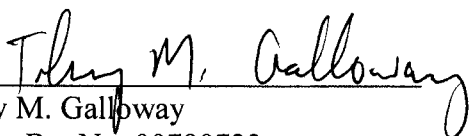
To effectuate this order, Citizens Business Bank of California, WBB Securities LLC, Bank of New York, Pershing, LLC, JP Morgan Chase Bank, N.A. and any other financial institutions or securities brokerages holding funds belonging to or in the name of any of the Defendants are hereby directed to forward all such funds to the Receiver at the address listed in Paragraph III of this Judgment.

SIGNED this 15 day of Oct, 2009.



HONORABLE JOHN H. MCBRYDE
UNITED STATES DISTRICT JUDGE

AGREED:



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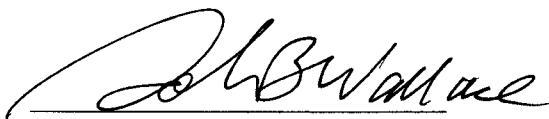
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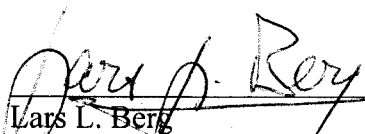
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