

UNITED STATES DISTRICT COURT
DISTRICT OF ARIZONA

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,
vs.

MARTIN G. FRASER; DON W.
WATSON; EDWARD W. O'BRIEN; and
GARY M. OPPER,

Defendants.

Case No. CV 09-443-PHX-DGC

JUDGMENT AS TO GARY OPPER

The Securities and Exchange Commission having filed a Complaint and Defendant Gary Oppen 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 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 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 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:

- 1 (a) to employ any device, scheme, or artifice to defraud;
- 2 (b) to obtain money or property by means of any untrue statement of a
- 3 material fact or any omission of a material fact necessary in order to make the
- 4 statements made, in light of the circumstances under which they were made, not
- 5 misleading; or
- 6 (c) to engage in any transaction, practice, or course of business which
- 7 operates or would operate as a fraud or deceit upon the purchaser.

8 II.

9 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that

10 Defendant and Defendant's agents, servants, employees, attorneys, and all persons in

11 active concert or participation with them who receive actual notice of this Judgment by

12 personal service or otherwise are permanently restrained and enjoined from violating,

13 directly or indirectly, and from aiding and abetting violations of, Section 10(b) of the

14 Securities Exchange Act of 1934 (the "Exchange Act") [15 U.S.C. § 78j(b)] and Rule

15 10b-5 promulgated thereunder [17 C.F.R. § 240.10b-5], by using any means or

16 instrumentality of interstate commerce, or of the mails, or of any facility of any national

17 securities exchange, in connection with the purchase or sale of any security:

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

24 III.

25 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that

26 Defendant and Defendant's agents, servants, employees, attorneys, and all persons in

27 active concert or participation with them who receive actual notice of this Judgment by

28 personal service or otherwise are permanently restrained and enjoined from aiding and

1 abetting any violation of Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)], and
2 Rules 12b-20 and 13a-1 thereunder, [17 C.F.R. §§ 240.12b-20 and 240.13a-1] by
3 knowingly providing substantial assistance to an issuer that files annual and/or periodic
4 reports with the Commission that are materially false or that fail to include information
5 necessary to make required statements, in light of the circumstances under which they are
6 made, not misleading.

7 IV.

8 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that
9 Defendant and Defendant's agents, servants, employees, attorneys, and all persons in
10 active concert or participation with them who receive actual notice of this Judgment by
11 personal service or otherwise are permanently restrained and enjoined from aiding and
12 abetting any violation of Section 13(b)(2)(A) of the Exchange Act [15 U.S.C.
13 § 78m(b)(2)(A)] by knowingly providing substantial assistance to an issuer that fails to
14 make or keep books, records, and accounts, which, in reasonable detail accurately and
15 fairly reflect its transactions and disposition of assets, or files annual and/or periodic
16 reports with the Commission that are materially false or that fail to include information
17 necessary to make required statements, in light of the circumstances under which they are
18 made, not misleading.

19 V.

20 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that
21 Defendant and Defendant's agents, servants, employees, attorneys, and all persons in
22 active concert or participation with them who receive actual notice of this Judgment by
23 personal service or otherwise are permanently restrained and enjoined from aiding and
24 abetting any violation of Section 13(b)(2)(B) of the Exchange Act [15 U.S.C.
25 § 78m(b)(2)(B)], by knowingly providing substantial assistance to an issuer that fails to
26 devise and maintain a system of internal accounting controls sufficient to provide
27 reasonable assurances that transactions were recorded as necessary to permit preparation
28 of financial statements in accordance with GAAP and to maintain the accountability of

1 assets.

2 VI.

3 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that
4 Defendant and Defendant's agents, servants, employees, attorneys, and all persons in
5 active concert or participation with them who receive actual notice of this Judgment by
6 personal service or otherwise are permanently restrained and enjoined from any violation
7 of Section 13(b)(5) of the Exchange Act [15 U.S.C. § 78m(b)(5)], by knowingly
8 circumventing or failing to implement a system of internal accounting controls or,
9 directly or indirectly, by knowingly falsifying or causing to be falsified any CSK books,
10 records, or accounts described in Section 13(b)(2) of the Exchange Act [15 U.S.C.
11 § 78m(b)(2)]

12 VII.

13 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that
14 Defendant is liable for disgorgement of \$7,953.66, representing profits gained as a
15 result of the conduct alleged in the Complaint, together with prejudgment interest thereon
16 in the amount of \$2,952.79. Defendant shall satisfy this obligation by paying \$10,906.45
17 within 30 days after entry of this Final Judgment by certified check, bank cashier's check,
18 or United States postal money order payable to the Securities and Exchange Commission.
19 The payment shall be delivered or mailed to the Office of Financial Management,
20 Securities and Exchange Commission, 100 F Street, NE, Stop 6042, Washington DC
21 20549, and shall be accompanied by a letter identifying Gary Oppen as a defendant in this
22 action; setting forth the title and civil action number of this action and the name of this
23 Court; and specifying that payment is made pursuant to this Final Judgment. Defendant
24 shall pay post-judgment interest on any delinquent amounts pursuant to 28 USC § 1961.
25 The Commission shall remit the funds paid pursuant to this paragraph to the United
26 States Treasury.

27 VIII.

28 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is

1 incorporated herein with the same force and effect as if fully set forth herein.

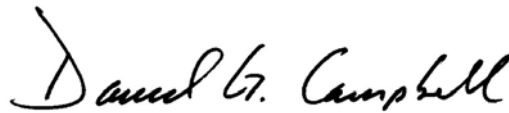
2 IX.

3 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court
4 shall retain jurisdiction of this matter for the purposes of enforcing the terms of this
5 Judgment.

6 X.

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

10 Dated this 18th day of April. 2012.

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14 David G. Campbell
15 United States District Judge
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