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11 **UNITED STATES DISTRICT COURT**
12 **DISTRICT OF NEVADA**

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14 SECURITIES AND EXCHANGE
COMMISSION,

15 Plaintiff,

16 vs.

17 MICHAEL J. MOORE and MOORE &
18 ASSOCIATES CHARTERED,

19 Defendants.
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Case No. 2:09-cv-1637-LDG-GWF

**FINAL JUDGMENT
OF PERMANENT INJUNCTION
AND OTHER RELIEF AGAINST
DEFENDANTS MICHAEL J.
MOORE AND MOORE &
ASSOCIATES CHARTERED**

1 The Securities and Exchange Commission ("Commission") having filed a
2 Complaint ("Complaint") and Defendants Michael J. Moore and Moore &
3 Associates Chartered ("Defendants") having entered a general appearance;
4 consented to the Court's jurisdiction over Defendants and the subject matter of this
5 action; consented to entry of this Final Judgment without admitting or denying the
6 allegations of the Complaint (except as to jurisdiction); waived findings of fact and
7 conclusions of law; and waived any right to appeal from this Final Judgment:

8 **I.**

9 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that
10 Defendants and Defendants' agents, servants, employees, attorneys, and all persons
11 in active concert or participation with them who receive actual notice of this Final
12 Judgment by personal service or otherwise are permanently restrained and enjoined
13 from violating, directly or indirectly, Section 10(b) of the Securities Exchange Act
14 of 1934 (the "Exchange Act"), 15 U.S.C. § 78j(b), and Rule 10b-5 promulgated
15 thereunder, 17 C.F.R. § 240.10b-5, by using any means or instrumentality of
16 interstate commerce, or of the mails, or of any facility of any national securities
17 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 omit to state a
20 material fact necessary in order to make the statements made, in the
21 light of the circumstances under which they were made, not
22 misleading; or
23 (c) to engage in any act, practice, or course of business which operates or
24 would operate as a fraud or deceit upon any person.

25 **II.**

26 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that
27 Defendants and Defendants' agents, servants, employees, attorneys, and all persons
28 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 Sections 10A(a)(1) and 10A(b)(1) of the Exchange Act, 15 U.S.C. §§ 78j-1(a)(1) and 78j-1(b)(1), by failing, in each audit required by the Exchange Act of the financial statements of an issuer by a registered public accounting firm, in accordance with generally accepted auditing standards, as may be modified or supplemented from time to time by the Commission, to (1) include procedures designed to provide reasonable assurance of detecting illegal acts that would have a direct and material effect on the determination of financial statement amounts; (2) determine whether it is likely that an illegal act has occurred and, if so, determine and consider the possible effect of the illegal act on the financial statements of the issuer, including any contingent monetary effects, such as fines, penalties, and damages; and (3) as soon as practicable, inform the appropriate level of the management of the issuer and assure that the audit committee of the issuer, or the board of directors of the issuer in the absence of such a committee, is adequately informed with respect to the illegal acts that have been detected or have otherwise come to the attention of such firm in the course of the audit, unless the illegal act is clearly inconsequential.

III.

IT IS 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 Regulation S-X Rule 2-02(b)(1), 17 C.F.R. § 210.2-02(b)(1), by misstating as to the audit included in accountants' report, whether the audit was made in accordance with generally accepted auditing standards.

IV.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendants and Defendants' agents, servants, employees, attorneys, and all persons

1 in active concert or participation with them who receive actual notice of this Final
2 Judgment by personal service or otherwise are permanently restrained and enjoined
3 from violating Regulation S-X Rule 2-06, 17 C.F.R. § 210.2-06, by failing, for a
4 period of seven years after concluding an audit or review of an issuer's financial
5 statements to which Section 10A(a) of the Exchange Act, 15 U.S.C. § 78j-1(a)
6 applies, to retain records relevant to the audit or review, including workpapers and
7 other documents that form the basis of the audit or review, and memoranda,
8 correspondence, other documents, and records (including electronic records),
9 which:

- 10 (1) Are created, sent or received in connection with the audit or review,
11 and
12 (2) Contain conclusions, opinions, analyses, or financial data related to
13 the audit or review.

14 V.

15 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that
16 Defendants are joint and severally liable for disgorgement in the amount of
17 \$179,750.00, representing profits gained as a result of the conduct alleged in the
18 Complaint, together with prejudgment interest thereon in the amount of
19 \$10,151.59. Defendants shall satisfy this obligation by paying \$189,901.59 within
20 ten (10) business days after entry of this Final Judgment by certified check, bank
21 cashier's check, or United States postal money order payable to the Securities and
22 Exchange Commission. The payment shall be delivered or mailed to the Office of
23 Financial Management, Securities and Exchange Commission, Operations Center,
24 6432 General Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be
25 accompanied by a letter identifying Michael J. Moore and Moore & Associates
26 Chartered as defendants in this action; setting forth the title and civil action number
27 of this action and the name of this Court; and specifying that payment is made
28 pursuant to this Final Judgment. Defendants shall simultaneously transmit

1 photocopies of such payment and letter to the Commission's counsel in this action.
2 The Commission shall remit the funds paid pursuant to this paragraph to the United
3 States Treasury.

4 **VI.**

5 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that
6 defendant Michael J. Moore shall pay a civil penalty in the amount of \$130,000.00
7 pursuant to Section 20(d) of the Securities Act of 1933, 15 U.S.C. § 77t(d), and
8 Section 21(d)(3) of the Exchange Act, 15 U.S.C. § 78u(d)(3) within ten (10)
9 business days after entry of this Final Judgment by certified check, bank cashier's
10 check, or United States postal money order payable to the Securities and Exchange
11 Commission. The payment shall be delivered or mailed to the Office of Financial
12 Management, Securities and Exchange Commission, Operations Center, 6432
13 General Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be
14 accompanied by a letter identifying Michael J. Moore as defendant in this action;
15 setting forth the title and civil action number of this action and the name of this
16 Court; and specifying that payment is made pursuant to this Final Judgment.
17 Defendant shall simultaneously transmit photocopies of such payment and letter to
18 the Commission's counsel in this action. The Commission shall remit the funds
19 paid pursuant to this paragraph to the United States Treasury.

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21 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the
22 Defendants' Consents are incorporated herein with the same force and effect as if
23 fully set forth herein, and that Defendants shall comply with all of the undertakings
24 and agreements set forth therein.

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VIII.

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.

DATED:

24 Sept 2009


UNITED STATES DISTRICT JUDGE