

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

SECURITIES AND EXCHANGE	§	
COMMISSION,	§	
	§	
Plaintiff,	§	
	§	
v.	§	CIVIL ACTION NO. 3:09-CV-1669-D
	§	
JEFF L. SOISSON and KAREN	§	
KAYE WALKER,	§	
	§	
Defendants.	§	

**FINAL JUDGMENT AS TO DEFENDANTS JEFF L. SOISSON
AND KAREN KAYE WALKER**

The Securities and Exchange Commission, having filed a Complaint, and Defendants Jeff L. Soisson and Karen Kaye Walker (collectively "Defendants"), having entered general appearances; consented to the Court's jurisdiction over them; consented to the Court's jurisdiction over the subject matter of this action; consented to entry of this Final 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 Final Judgment:

I.

IT IS HEREBY 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, directly or indirectly, Section 10(b) of the Securities Exchange Act of 1934 (the "Exchange Act") [15 U.S.C. § 78j(b)] and Rule 10b-5

promulgated thereunder [17 C.F.R. § 240.10b-5], by using any means or instrumentality of interstate commerce, or of the mails, or of any facility of any national securities exchange, in connection with the purchase or sale of any security:

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

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendants are jointly and severally liable for disgorgement of \$163,224, representing losses avoided as a result of the conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of \$3,973.89 and a civil penalty in the amount of \$163,224, pursuant to Section 21A of the Exchange Act [15 U.S.C. § 78u-1], for a total of \$330,421.89. Defendants shall satisfy this obligation by paying \$330,421.89 by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission according the following schedule: \$82,605.48 within 10 days of the entry of the Final Judgment; \$82,605.47, plus post-judgment interest at the statutory rate pursuant to 28 U.S.C. § 1961, within three months of entry of the Final Judgment; \$82,605.47, plus post-judgment interest at the statutory rate pursuant to 28 U.S.C. § 1961, within six months of entry of the Final Judgment; and \$82,605.47, plus post-judgment interest at the statutory rate pursuant to 28 U.S.C. § 1961, within nine months of entry of the Final Judgment. Each payment shall be delivered or mailed to the Office of Financial **Final Judgment**

Management, Securities and Exchange Commission, Operations Center, 6432 General Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be accompanied by a letter identifying Jeff Soisson and Karen Kaye Walker as the defendants in this action; setting forth the title and civil action number of this action and the name of this Court; and specifying that payment is made pursuant to this Final Judgment. If Defendants fail to make any payment according to the schedule set forth above, all outstanding payments under this Final Judgment, including post-judgment interest, shall become due and payable immediately. The Commission shall remit the funds paid pursuant to this paragraph to the United States Treasury.


IV.

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.

V.

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.

SIGNED September 9, 2009.


SIDNEY A. FITZWATER
CHIEF JUDGE

Approved as to Form and Substance:

s/ _____
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