

("Securities Act") [15 U.S.C. § 77q(a)] by obtaining money or property by means of untrue statements of material fact or by omitting to state a material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; or engaging in any transaction, practice, or course of business which operates or would operate as a fraud or deceit upon the purchaser in the offer or sale of any securities by the use of any means or instrumentality of interstate commerce, or of the mails.

II.

IT IS FURTHER 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 Final Judgment by personal service or otherwise are permanently restrained and enjoined from violating Section 13(b)(5) of the Securities Exchange Act of 1934 (the "Exchange Act") [15 U.S.C. § 78m(b)(5)] and Rule 13b2-1 thereunder [17 C.F.R. 240.13b2-1] by knowingly circumventing or failing to implement a system of internal accounting controls of any issue which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or any company which is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o].

· III.

IT IS FURTHER 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 Final Judgment by personal service or otherwise are permanently restrained and enjoined from aiding and abetting any violation of Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and Rules 12b-20, 13a-1, 13a-11, and 13a-13 promulgated thereunder [17 C.F.R. §§ 240.12b-20, 240.13a-1, 240.13a-11, 240.13a-13] by knowingly providing substantial assistance to an issuer which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or Section 15(d) of the Exchange Act [15 U.S.C. § 78o] in failing to file with the Commission such accurate and complete information, reports, and documents as are required to be filed with the Commission pursuant to Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and the Commission's Rules thereunder, including but not limited to, annual reports on Form

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10-K [17 C.F.R. § 249.308] as prescribed by Commission Rule 13a-1 [17 C.F.R. § 240.13a-1], quarterly reports on Form 10-Q [17 C.F.R. § 249.308a] as prescribed by Commission Rule 13a-13 [17 C.F.R. § 240.13a-13], and current reports on Form 8-K [17 C.F.R. § 249.308] as prescribed by Commission Rule 13a-11 [17 C.F.R. § 240.13a-11], such information and documents to contain, in addition to such information as is expressly required to be included in a statement or report to the Commission, such further material information, if any, as may be necessary to make the required statements, in the light of the circumstances under which they are made, not misleading, as prescribed by Commission Rule 12b-20 [17 C.F.R. § 240.12b-20].

IV.

IT IS HEREBY FURTHER 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 Final Judgment by personal service or otherwise are permanently restrained and enjoined from signing false certifications in violation of Rule 13a-14 under the Exchange Act [17 C.F.R. § 240.13a-14].

V.

IT IS FURTHER 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 Final Judgment by personal service or otherwise are permanently restrained and enjoined from aiding and abetting any violation of Section 13(b)(2)(A) of the Exchange Act [15 U.S.C. § 78m(b)(2)(A)] by causing any issuer which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 781] or Section 15(d) of the Exchange Act [15 U.S.C. § 780] to fail to make or keep books, records or accounts, which, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the issuer.

VI.

IT IS FURTHER 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 Final Judgment by personal service or otherwise are

permanently restrained and enjoined from aiding and abetting any violation of Section 13(b)(2)(B) of the Exchange Act [15 U.S.C. § 78m(b)(2)(B)] by causing any issuer which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or Section 15(d) of the Exchange Act [15 U.S.C. § 78o] to fail to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that:

- A. transactions are executed in accordance with management's general or specific authorization:
- B. transactions are recorded as necessary (i) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and (ii) to maintain accountability for assets;
- access to assets is permitted only in accordance with management's general or specific authorization; and
- D. the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

VII.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant shall pay a civil penalty in the amount of \$20,000.00 pursuant to Section 20(d) of the Securities Act [15 U.S.C. § 77t(d)] and Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)]. Defendant shall make this payment pursuant to the terms of the payment schedule set forth in paragraph VIII below after entry of this Final Judgment by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission. The payment shall be delivered or mailed to the Office of Financial 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 Diane Bjorkstrom as a defendant 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. Defendant shall simultaneously transmit photocopies of such payment and letter

to the attention of Marc J. Fagel, Regional Director, at the Commission's San Francisco Regional 1 Office, 44 Montgomery Street, Suite 2600, San Francisco, California 94104. Defendant shall pay 3 post-judgment interest on any delinquent amounts pursuant to 28 USC § 1961. The Commission 4 shall remit the funds paid pursuant to this paragraph to the United States Treasury. 5 VIII. 6 Bjorkstrom shall pay a civil penalty in the amount of \$20,000.00 in four (4) installments 7 according to the following schedule: (1) \$5,000.00 within ninety (90) days of entry of this Final 8 Judgment; (2) an additional \$5,000.00 within 180 days of entry of this Final Judgment; (3) a further 9 additional \$5,000.00 within 270 days of the entry of this Final Judgment; and (4) the remaining \$5,000.00 within 360 days of the entry of this Final Judgment. If Bjorkstrom fails to make any 10 payment by the date agreed and/or in the amount agreed according to the schedule set forth above, all 11 12 outstanding payments under this Final Judgment, including post-judgment interest, minus any payments made, shall become due and payable immediately without further application to the Court. 13 14 IX. IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent of Defendant 15 Diane Bjorkstrom To Entry Of Final Judgment is incorporated herein with the same force and effect 16 17 as if fully set forth herein, and that Defendant shall comply with all of the undertakings and agreements set forth therein. 18 19 /// 20 /// /// 22 26 27 28

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X. 1 2 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain 3 jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment. 4 XI. There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil 5 6 Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice. The Clerk shall close this file. 7 Dated: January 6, 2010 8 9 Unted States District Judge 10 APPROVED AS TO FORM: 11 12 Susan D. Resley, Esq. 13 Orrick, Herrington & Sutcliffe LLA 1000 Marsh Road 14 Menlo Park, CA 94025 (650) 614-7400 15 Attorney for Defendant DIANE BJORKSTROM 16 17 18 19 Marc J. Fagel 20 Robert L. Mitchell Sahil W. Desai 21 Attorneys for Plaintiff 22 SECURITIES AND EXCHANGE COMMISSION 23 24 25 26 27

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