

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO

UNITED STATES SECURITIES	:	
AND EXCHANGE COMMISSION,	:	
	:	
	:	
Plaintiff,	:	CASE NO. 5:10-cv-01235
	:	
v.	:	Judge Christopher A. Boyko
	:	
GREGORY GESWEIN,	:	
KEVIN KRAKORA, and	:	
SANDRA MILLER,	:	
	:	
Defendants.	:	

CONSENT DECREE AS TO DEFENDANT KEVIN KRAKORA

The Securities and Exchange Commission (“Commission”) having filed a Complaint and Defendant Kevin Krakora (“Defendant”) 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 Consent Decree without admitting or denying the allegations of the Complaint (except as to jurisdiction, which is admitted); waived findings of fact and conclusions of law; and waived any right to appeal from this Consent Decree:

I.

IT IS ORDERED AND DECREED that, pursuant to Section 21(d)(5) of the Securities Exchange Act of 1934 [15 U.S.C. § 78u(d)(5)], Defendant is prohibited for three years following the date of entry of this Consent Decree, from acting as an officer or director of any issuer that has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or that is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)].

II.

IT IS FURTHER ORDERED AND DECREED that Defendant is prohibited from appearing or practicing before the Commission as an accountant. After three years have elapsed from the date of entry of this Consent Decree, Defendant may submit an application to the Commission for reinstatement to appear and practice before the Commission as an accountant. The Commission shall consider any such application fairly and apply its customary standards. If and when the Commission grants such application of the Defendant, then Defendant may appear and practice before the Commission as an accountant, without the need for modification of this Consent Decree.

III.

IT IS FURTHER ORDERED AND DECREED that Defendant shall pay disgorgement of \$400,000, and a civil penalty in the amount of \$100,000. Defendant shall satisfy this obligation by paying \$500,000 to the Securities and Exchange Commission within 60 days after entry of this Consent Decree.

Defendant may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Defendant may also pay by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

Enterprise Services Center
Accounts Receivable Branch
6500 South MacArthur Boulevard
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; identifying Defendant (by his name) as a defendant in this action; and specifying that payment is made pursuant to this Consent Decree.

Defendant shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making this payment, Defendant relinquishes all legal and equitable right, title, and interest in such funds to the Commission and no part of the funds shall be returned to Defendant by the Commission. The Commission shall send the funds paid pursuant to this Consent Decree to the United States Treasury.

If Defendant fails to pay any amount ordered to be paid by this Consent Decree within 60 days after this Consent Decree is entered, interest shall accrue on any such delinquent amounts pursuant to 28 U.S.C. § 1961.

The Commission may enforce the Court's order that Defendant pay disgorgement by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after 60 days following entry of this Consent Decree, if Defendant has not paid the disgorgement amount set forth above by that time. Additionally, if any amounts for penalties required to be paid hereunder are not paid within 60 days from the date of this Consent Decree, the Commission may collect on such amounts pursuant to the Federal Debt Collection Procedures Act, 28 U.S.C. § 3001 *et seq.*

IV.

IT IS FURTHER ORDERED AND DECREED that the Consent of Defendant 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 AND DECREED that this Consent Decree resolves all claims asserted, or which could have been asserted, by the Commission against Defendant based on the facts alleged in this case only, and that no findings of fact have been entered as to Defendant.

VI.

IT IS FURTHER ORDERED AND DECREED that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Consent Decree.

Entered this 26th day of May, 2015.

s/ Christopher A. Boyko

CHRISTOPHER A. BOYKO
UNITED STATES DISTRICT JUDGE