

240.13a-1, 17 CFR § 240.13a-11, and 17 CFR § 240.13a-13] promulgated thereunder, by knowingly providing substantial assistance to an issuer that:

- (a) fails to file with the SEC the information, documents and reports required under Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)], and Rules 13a-1, 13a-11 and 13a-13 [17 CFR § 240.13a-1, 17 CFR § 240.13a-11 and 17 CFR § 240.13a-13];
- (b) fails to include in the statements or reports filed with the SEC such further material information, if any, as may be necessary to make the required statements, in the light of the circumstances under they are made not misleading, in violation of Rule 12b-20 [17 CFR § 240.12b-20] promulgated under the Exchange Act;
- (c) fails to make and keep books, records, and accounts, which in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the issuer, in violation of Section 13(b)(2)(A) of the Exchange Act [15 U.S.C. § 78m(b)(2)(A)]; or
- (d) fails to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, in violation of Section 13(b)(2)(B)(ii) of the Exchange Act [15 U.S.C. § 78m(b)(2)(B)(ii)].

II.

IT IS FURTHER ORDERED AND DECREED that Defendant acknowledges owing disgorgement of \$29,057, but based on Defendant's sworn representations in her Statement of

Financial Condition dated 3/20/2015, and other documents and information submitted to the Commission, the Court is not ordering Defendant to pay a civil penalty and payment of the disgorgement amount is waived. The determination not to impose a civil penalty and to waive payment of the disgorgement is contingent upon the accuracy and completeness of Defendant's Statement of Financial Condition. If at any time following the entry of this Consent Decree the Commission obtains information indicating that Defendant's representations to the Commission concerning her assets, income, liabilities, or net worth were fraudulent, misleading, inaccurate, or incomplete in any material respect as of the time such representations were made, the Commission may, at its sole discretion and without prior notice to Defendant, petition the Court for an order requiring Defendant to pay the unpaid portion of the disgorgement and the maximum civil penalty allowable under the law. In connection with any such petition, the only issue shall be whether the financial information provided by Defendant was fraudulent, misleading, inaccurate, or incomplete in any material respect as of the time such representations were made. In its petition, the Commission may move this Court to consider all available remedies, including, but not limited to, ordering Defendant to pay funds or assets, directing the forfeiture of any assets, or sanctions for contempt of this Consent Decree. The Commission may also request additional discovery relevant to any such petition. Defendant may not, by way of defense to such petition: (1) challenge the validity of the Consent or this Consent Decree; (2) contest the allegations in the Complaint filed by the Commission; (3) assert that payment of disgorgement, post-judgment interest or a civil penalty should not be ordered; (4) contest the amount of disgorgement and post-judgment interest; (5) contest the imposition of the maximum civil penalty allowable under the law; or (6) assert any defense to liability or remedy, including, but not limited to, any statute of limitations defense. Defendant shall also pay post-judgment

interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

III.

IT IS FURTHER ORDERED AND DECREED that the Consent of Defendant Sandra Miller 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.

IV.

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.

V.

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.

Dated this 26th day of May, 2015.

s/ Christopher A. Boyko

CHRISTOPHER A. BOYKO
UNITED STATES DISTRICT JUDGE