UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

SECURITIES AND EXCHANGE COMMISSION,

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Vs. Case No.10-cv-11891
HON. GEORGE CARAM STEEH

MATTHEW J. GAGNON,

Defendant.

JUDGMENT

The above entitled matter has come before the court, and in accordance with the Order entered on this date;

IT IS HEREBY ORDERED AND ADJUDGED that judgment is hereby entered in favor of plaintiff and against defendant.

IT IS HEREBY ORDERED AND ADJUDGED that defendant is liable for \$3,613,259.00 in disgorgement, \$488,570.47 in prejudgment interest, and \$100,000.00 in civil penalties.

SO ORDERED.

DAVID J. WEAVER CLERK OF THE COURT

BY: s/Josephine Chaffee
DEPUTY COURT CLERK

Dated: March 22, 2012