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UNITED STATES DISTRICT COURT  
DISTRICT OF ARIZONA

SECURITIES AND EXCHANGE  
COMMISSION,  
  
Plaintiff,  
  
vs.  
  
ROBERT CHIU (a/k/a CHI HUNG CHIU)  
  
Defendant.

Civil Action No. 2:12-CV-00200-JWS  
  
**FINAL JUDGMENT AS TO ROBERT  
CHIU**

The Securities and Exchange Commission having filed a Complaint and Defendant Robert Chiu 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 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 Defendant and Defendant's agents, servants, employees, attorneys, and all persons in active concert or

1 participation with them who receive actual notice of this Final Judgment by personal service or  
2 otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section  
3 10(b) of the Securities Exchange Act of 1934 (the “Exchange Act”) [15 U.S.C. § 78j(b)] and Rule  
4 10b-5 promulgated thereunder [17 C.F.R. § 240.10b-5], by using any means or instrumentality of  
5 interstate commerce, or of the mails, or of any facility of any national securities exchange, in  
6 connection with the purchase or sale of any security:  
7

- 8 (a) to employ any device, scheme, or artifice to defraud;  
9 (b) to make any untrue statement of a material fact or to omit to state a material fact  
10 necessary in order to make the statements made, in the light of the circumstances  
11 under which they were made, not misleading; or  
12 (c) to engage in any act, practice, or course of business which operates or would  
13 operate as a fraud or deceit upon any person.  
14

15 **II.**

16 **IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED** that  
17 Defendant and Defendant’s agents, servants, employees, attorneys, and all persons in active  
18 concert or participation with them who receive actual notice of this Final Judgment by personal  
19 service or otherwise are permanently restrained and enjoined from aiding and abetting any  
20 violation of Sections 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act [15 U.S.C. §§  
21 78m(b)(2)(A) and 78m(b)(2)(B)] by knowingly providing substantial assistance to an issuer  
22 having a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. §  
23 78I] or that is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. §  
24 78o(d)] who fails to:  
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- 1 (a) make and keep books, records and accounts, which, in reasonable detail,  
2 accurately and fairly reflect the transactions and disposition of the assets of the  
3 issuer; and  
4  
5 (b) devise and maintain a system of internal accounting controls sufficient to provide  
6 reasonable assurances that (i) transactions are executed in accordance with  
7 management's general or specific authorization; (ii) transactions are recorded as  
8 necessary (A) to permit the preparation of financial statements in conformity with  
9 generally accepted accounting principles or any other criteria applicable to such  
10 statements, and (B) to maintain accountability for assets; (iii) access to assets is  
11 permitted only in accordance with management's general or specific authorization;  
12 and (iv) the recorded accountability for assets is compared with existing assets at  
13 reasonable intervals and appropriate action is taken with respect to any differences.  
14

15 **III.**

16 **IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED** that

17 Defendant and Defendant's agents, servants, employees, attorneys, and all persons in active  
18 concert or participation with them who receive actual notice of this Final Judgment by personal  
19 service or otherwise are permanently restrained and enjoined from aiding and abetting any  
20 violation of Section 13(b)(5) of the Exchange Act [15 U.S.C. § 78m(b)(5)] by knowingly  
21 providing substantial assistance to an issuer that knowingly circumvents or knowingly fails to  
22 implement a system of internal accounting controls or knowingly falsifies any book, record, or  
23 account described in Sections 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act [15 U.S.C. §§  
24 78m(b)(2)(A) and 78(m)(b)(B)].  
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**IV.**

**IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED** that Defendant 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 aiding and abetting any violation of Rule 13b2-1 of the Exchange Act [17 C.F.R. § 240.13b2-1] by knowingly providing substantial assistance to an issuer that falsifies, or causes to be falsified, any book, record, or account described in Section 13(b)(2)(A) of the Exchange Act [15 U.S.C § 78m(b)(2)(A)].

**V.**

**IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED** that Defendant, 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 violations of Rule 13b2-2 of the Exchange Act [17 C.F.R. § 240.13b2-2] by knowingly providing substantial assistance to an officer or director of an issuer that:

- (a) makes or causes to be made a materially false or misleading statement, or
- (b) omits to state, or causes another person to omit to state, any material fact necessary in order to make statements made, in light of the circumstances under which such statements were made, not misleading,

to an accountant in connection with (i) any audit, review or examination of the financial statements of the issuer required to be made pursuant to the rules and regulations of the Exchange Act, 17 C.F.R. §§ 240.0-1 et seq., or (ii) the preparation or filing of any document or report required to be filed with the Commission.

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**VI.**

**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.

**VII.**

**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.

**VIII.**

There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice.

Dated: February 20, 2012

/s/ JOHN W. SEDWICK  
UNITED STATES DISTRICT JUDGE