



This Court previously entered an Order and Judgment including an injunction, a disgorgement and civil penalty against Carson. (D.E. 70). The Order provides the Court shall determine the amount of civil money penalty Carson shall pay, upon the Commission's motion, pursuant to Section 20(d) of the Securities Act of 1933 ("Securities Act"), 15 U.S.C. § 77t(d).

**UPON CONSIDERATION** of the Commission's Motion and being otherwise fully advised in the premises, it is **ORDERED AND ADJUDGED** that the Motion is **GRANTED**.

**CIVIL PENALTY**

**IT IS FURTHER ORDERED AND ADJUDGED** that, pursuant to Section 20(d) of the Securities Act, Carson is liable for a civil penalty in the amount of \$113,866.00

The total amount, \$113,866.00, shall be due and payable within ten days of entry of the Final Judgment.

Carson 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>. Carson 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; Carson as a defendant in this action; and specifying that payment is made pursuant to this Final Judgment.

Carson shall simultaneously transmit photocopies of such payment and letter to Russell Koonin, Esq., U.S. Securities and Exchange Commission, 801 Brickell Avenue, Suite 1800, Miami, FL 33131. Carson shall pay post-judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961. The Commission shall remit the funds paid pursuant to this paragraph to the United States Treasury.

Carson shall not seek or accept, directly or indirectly, reimbursement or indemnification from any source, including but not limited to payment made pursuant to any insurance policy, with regard to any civil penalty amounts that Carson pays pursuant to the Final Judgment, regardless of whether such penalty amounts or any part thereof are added to a distribution fund or otherwise used for the benefit of investors. Carson further shall not claim, assert, or apply for a tax deduction or tax credit with regard to any federal, state, or local tax for any penalty amounts that Carson pays pursuant to the Final Judgment, regardless of whether such penalty amounts or any part thereof are added to a distribution fund or otherwise used for the benefit of investors.

**DONE AND ORDERED** in Chambers at Las Vegas, Nevada, this 19th day of  
May \_\_\_\_\_, 2014.



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**HON. ANDREW P. GORDON**  
**UNITED STATES DISTRICT JUDGE**

Copies to counsel and parties of record