

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 12-CV-21962-UNGARO/TORRES

SECURITIES AND EXCHANGE COMMISSION,)
)
Plaintiff,)
)
v.)
)
)
JORGE GOMEZ)
and)
ROBERTO ALEPH ESPINOSA,)
)
Defendants.)
_____)

FINAL JUDGMENT AS TO
DEFENDANT JORGE GOMEZ

THIS MATTER is before the Court on Plaintiff Securities and Exchange Commission's Motion to Set Civil Penalty Amount against Defendant Jorge Gomez. Having considered the motion, the Court's previous Order imposing a Default Judgment of Permanent Injunction and Other Relief against Gomez (D.E. 29), and the entire record, the Court enters the following order granting the Plaintiff's motion, and imposing a civil penalty of \$5,575,000 against Gomez:

CIVIL PENALTY

IT IS ORDERED AND ADJUDGED that Gomez shall pay a civil penalty in the amount of \$5,575,000 to the Securities and Exchange Commission pursuant to Section 21(d) of the Securities Exchange Act of 1934 ("Exchange Act"), 15 U.S.C. § 78u(d), and Section 209(e) of the Investment Advisers Act of 1940 ("Advisers Act"), 15 U.S.C. § 80b-9(e) . Gomez shall make this payment within 14 days after entry of this Final Judgment.

Gomez 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 this civil penalty amount, regardless of whether such penalty amount or any part thereof is added to a distribution fund or otherwise used for the benefit of investors. Gomez 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 she 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.

Gomez may transmit the amount described above 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>. Gomez 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; Gomez as a defendant in this action; and specifying that payment is made pursuant to this Final Judgment. Gomez shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action – Adam L. Schwartz, U.S. Securities & Exchange Commission, 801 Brickell Avenue, Suite 1800, Miami, FL, 33131. By making this payment, Gomez relinquishes all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to Gomez. The Commission may

enforce the Court's judgment for disgorgement and prejudgment interest by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after 14 days following entry of this Final Judgment. The Commission shall send the funds paid pursuant to this Final Judgment to the United States Treasury. Gomez shall pay post judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

DONE AND ORDERED in Chambers at Miami, Florida, this 13 day of May, 2013.


HON. URSULA UNGARO
UNITED STATES DISTRICT JUDGE

Copies to counsel and parties of record