

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. 13-80808-CIV-RYSKAMP/HOPKINS

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

SHELDON R. SIMON,

Defendant.

FINAL JUDGMENT AS TO DEFENDANT SHELDON R. SIMON

The Securities and Exchange Commission having filed a complaint, and Defendant Sheldon R. Simon having: entered a general appearance; consented to the Court's jurisdiction over him and the subject matter of this action; consented to entry of this Judgment without admitting or denying the allegations of the complaint (except as to personal and subject matter jurisdiction, which Simon admits); waived findings of fact and conclusions of law; and waived any right to appeal from this Judgment:

CIVIL PENALTY

IT IS ORDERED AND ADJUDGED that Simon is liable for a civil penalty of \$3,000 as a result of the conduct alleged in the Complaint.

Simon 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 or by credit or debit card via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Defendant 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; Sheldon R. Simon as a defendant in this action; and specifying that payment is made pursuant to this Final Judgment.

Simon shall simultaneously transmit photocopies of evidence of payment and case identifying information to: Andrew O. Schiff, Senior Trial Counsel, U.S. Securities & Exchange Commission, 801 Brickell Avenue, Suite 1800, Miami, FL, 33131. By making this payment, Simon relinquishes all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to him.

Simon 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 amount he pays pursuant to this Penalty Judgment, regardless of whether such penalty amounts or any party thereof are added to a distribution fund or otherwise used for the benefit of investors. Simon further shall not claim, assert, or apply for tax deduction or tax credit with regard to any federal, state, or local tax for any penalty amounts he pays pursuant to this Penalty 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.

The Commission may enforce the Court's judgment for civil penalty through collection

procedures authorized by law at any time after 14 days following entry of this Final Judgment.

Simon shall pay post judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

DISGORGEMENT AND PREJUDGMENT INTEREST

The Commission's claim for disgorgement and prejudgment interest against Simon is dismissed.

DONE AND ORDERED at Chambers in West Palm Beach, Florida, this 17th day of March, 2014.

S/Kenneth L. Ryskamp
KENNETH L. RYSKAMP
UNITED STATES DISTRICT JUDGE