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2 **UNITED STATES DISTRICT COURT**  
3 **CENTRAL DISTRICT OF CALIFORNIA**  
4 **Western Division**

5 **SECURITIES AND EXCHANGE**  
6 **COMMISSION,**

7 Plaintiff,

8 vs.

9 **LFS FUNDING LIMITED**  
10 **PARTNERSHIP, a private Wyoming**  
11 **Limited Partnership; STEPHEN MICHAEL**  
12 **THOMPSON; STEVEN ROBERT**  
13 **COMISAR; DALE JAY ENGELHARDT;**  
14 **and, ROSS GREGORY ERSKINE,**

15 Defendants,

16 and

17 **BROOKDALE CONSULTING LLC, a**  
18 **private California Limited Liability**  
19 **Company; EXECUTIVE PERFORMANCE**  
20 **GROUP, INC., a private California**  
21 **corporation; MERIDIAN POINT, LLC, a**  
22 **private Nevada Limited Liability Company;**  
23 **and PERSONAL GROUP, LLC, a private**  
24 **Nevada Limited Liability Company,**

25 Relief Defendants.

Case No. 2:21-cv-04211-DSF-MAR

**FINAL JUDGMENT**  
**AS TO**  
**STEVEN ROBERT COMISAR**

26 The Securities and Exchange Commission having filed a Complaint and  
27 Defendant Steven Robert Comisar having entered a general appearance; consented to  
28 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 and except as otherwise  
provided herein in paragraph VII); 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 is permanently restrained and enjoined from violating, directly or indirectly, Section 10(b) of the Securities Exchange Act of 1934 (the “Exchange Act”) [15 U.S.C. § 78j(b)] and Rule 10b–5 promulgated thereunder [17 C.F.R. § 240.10b–5], by using any means or instrumentality of interstate commerce, or of the mails, or of any facility of any national securities exchange, in connection with the purchase or sale of any security:

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

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as provided in Federal Rule of Civil Procedure 65(d)(2), the foregoing paragraph also binds the following who receive actual notice of this Final Judgment by personal service or otherwise: (a) Defendant’s officers, agents, servants, employees, and attorneys; and (b) other persons in active concert or participation with Defendant or with anyone described in (a).

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant is permanently restrained and enjoined from violating Section 17(a) of the Securities Act of 1933 (the “Securities Act”) [15 U.S.C. § 77q(a)] in the offer or sale of any security by the use of any means or instruments of transportation or communication in interstate commerce or by use of the mails, directly or indirectly:

- (a) to employ any device, scheme, or artifice to defraud;

1 (b) to obtain money or property by means of any untrue statement of a  
2 material fact or any omission of a material fact necessary in order to make  
3 the statements made, in light of the circumstances under which they were  
4 made, not misleading; or

5 (c) to engage in any transaction, practice, or course of business which  
6 operates or would operate as a fraud or deceit upon the purchaser.

7 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as provided  
8 in Federal Rule of Civil Procedure 65(d)(2), the foregoing paragraph also binds the  
9 following who receive actual notice of this Final Judgment by personal service or  
10 otherwise: (a) Defendant's officers, agents, servants, employees, and attorneys; and (b)  
11 other persons in active concert or participation with Defendant or with anyone  
12 described in (a).

13 III.

14 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that  
15 Defendant is permanently restrained and enjoined from violating Section 5 of the  
16 Securities Act [15 U.S.C. § 77e] by, directly or indirectly, in the absence of any  
17 applicable exemption:

18 (a) unless a registration statement is in effect as to a security, making use of  
19 any means or instruments of transportation or communication in interstate  
20 commerce or of the mails to sell such security through the use or medium  
21 of any prospectus or otherwise;

22 (b) unless a registration statement is in effect as to a security, carrying or  
23 causing to be carried through the mails or in interstate commerce, by any  
24 means or instruments of transportation, any such security for the purpose  
25 of sale or for delivery after sale; or

26 (c) making use of any means or instruments of transportation or  
27 communication in interstate commerce or of the mails to offer to sell or  
28 offer to buy through the use or medium of any prospectus or otherwise

1 any security, unless a registration statement has been filed with the  
2 Commission as to such security, or while the registration statement is the  
3 subject of a refusal order or stop order or (prior to the effective date of the  
4 registration statement) any public proceeding or examination under  
5 Section 8 of the Securities Act [15 U.S.C. § 77h].

6 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as provided  
7 in Federal Rule of Civil Procedure 65(d)(2), the foregoing paragraph also binds the  
8 following who receive actual notice of this Final Judgment by personal service or  
9 otherwise: (a) Defendant's officers, agents, servants, employees, and attorneys; and (b)  
10 other persons in active concert or participation with Defendant or with anyone  
11 described in (a).

12 IV.

13 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that  
14 Defendant is permanently restrained and enjoined from violating, directly or indirectly,  
15 Section 15(a)(1) of the Exchange Act [15 U.S.C. § 78o(a)(1)] by making use of the  
16 mails or any means or instrumentality of interstate commerce, to effect any transactions  
17 in, or to induce or attempt to induce the purchase or sale of any security (other than an  
18 exempt security or commercial paper, bankers' acceptance, or commercial bills) unless  
19 Defendant is registered in accordance with Section 15(b) of the Exchange Act [15  
20 U.S.C. § 78o(b)].

21 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as provided  
22 in Federal Rule of Civil Procedure 65(d)(2), the foregoing paragraph also binds the  
23 following who receive actual notice of this Final Judgment by personal service or  
24 otherwise: (a) Defendant's officers, agents, servants, employees, and attorneys; and (b)  
25 other persons in active concert or participation with Defendant or with anyone  
26 described in (a).

V.

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2 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that,  
3 pursuant to Section 21(d)(5) of the Exchange Act [15 U.S.C. § 78u(d)(5)], Defendant  
4 is permanently restrained and enjoined from, directly or indirectly, including, but not  
5 limited to, through any entity owned or controlled by Defendant, soliciting any person  
6 or entity to purchase or sell any security.

7 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as provided  
8 in Federal Rule of Civil Procedure 65(d)(2), the foregoing paragraph also binds the  
9 following who receive actual notice of this Final Judgment by personal service or  
10 otherwise: (a) Defendant’s officers, agents, servants, employees, and attorneys; and (b)  
11 other persons in active concert or participation with Defendant or with anyone  
12 described in (a).

13 VI.

14 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that,  
15 pursuant to Section 21(d)(5) of the Exchange Act [15 U.S.C. § 78u(d)(5)], Defendant  
16 is permanently restrained and enjoined from, directly or indirectly, including, but not  
17 limited to, through any entity owned or controlled by Defendant, participating in the  
18 issuance, purchase, offer, or sale of any security, provided, however, that such  
19 injunction shall not prevent Defendant from purchasing or selling securities for  
20 Defendant’s own personal account.

21 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as provided  
22 in Federal Rule of Civil Procedure 65(d)(2), the foregoing paragraph also binds the  
23 following who receive actual notice of this Final Judgment by personal service or  
24 otherwise: (a) Defendant’s officers, agents, servants, employees, and attorneys; and (b)  
25 other persons in active concert or participation with Defendant or with anyone  
26 described in (a).

VII.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant is liable for disgorgement of \$6000, representing net profits gained as a result of the conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of \$611.15, and/or a civil penalty in the amount of \$6000 pursuant to Section 20(d) of the Securities Act [15 U.S.C. § 77t(d)] and Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)]. Defendant shall satisfy this obligation by paying \$12,611.15 to the Securities and Exchange Commission pursuant to the terms of the payment schedule set forth in paragraph VIII below after entry of this Final Judgment.

Defendant 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>. 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; Defendant's name as a defendant in this action; and specifying that payment is made pursuant to this Final Judgment.

Defendant shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making this payment, Defendant relinquishes all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to Defendant.

The Commission may enforce the Court's judgment for disgorgement and

1 prejudgment interest by using all collection procedures authorized by law, including,  
2 but not limited to, moving for civil contempt at any time after 30 days following entry  
3 of this Final Judgment.

4       The Commission may enforce the Court’s judgment for penalties by the use of  
5 all collection procedures authorized by law, including the Federal Debt Collection  
6 Procedures Act, 28 U.S.C. § 3001 *et seq.*, and moving for civil contempt for the  
7 violation of any Court orders issued in this action. Defendant shall pay post-judgment  
8 interest on any amounts due after 30 days of the entry of this Final Judgment pursuant  
9 to 28 U.S.C. § 1961. The Commission shall hold the funds, together with any interest  
10 and income earned thereon (collectively, the “Fund”), pending further order of the  
11 Court.

12       The Commission may propose a plan to distribute the Fund subject to the Court’s  
13 approval. Such a plan may provide that the Fund shall be distributed pursuant to the  
14 Fair Fund provisions of Section 308(a) of the Sarbanes-Oxley Act of 2002. The Court  
15 shall retain jurisdiction over the administration of any distribution of the Fund, and the  
16 Fund may only be disbursed pursuant to an Order of the Court.

17       Regardless of whether any such Fair Fund distribution is made, amounts ordered  
18 to be paid as civil penalties pursuant to this Judgment shall be treated as penalties paid  
19 to the government for all purposes, including all tax purposes. To preserve the deterrent  
20 effect of the civil penalty, Defendant shall not, after offset or reduction of any award  
21 of compensatory damages in any Related Investor Action based on Defendant’s  
22 payment of disgorgement in this action (if any), argue that Defendant is entitled to, nor  
23 shall Defendant further benefit by, offset or reduction of such compensatory damages  
24 award by the amount of any part of Defendant’s payment of a civil penalty in this action  
25 (“Penalty Offset”). If the court in any Related Investor Action grants such a Penalty  
26 Offset, Defendant shall, within 30 days after entry of a final order granting the Penalty  
27 Offset, notify the Commission’s counsel in this action and pay the amount of the  
28 Penalty Offset to the United States Treasury or to a Fair Fund, as the Commission

1 directs. Such a payment shall not be deemed an additional civil penalty and shall not  
2 be deemed to change the amount of the civil penalty imposed in this Final Judgment.  
3 For purposes of this paragraph, a “Related Investor Action” means a private damages  
4 action brought against Defendant by or on behalf of one or more investors based on  
5 substantially the same facts as alleged in the Complaint in this action.

6 VIII.

7 Defendant shall pay the total of disgorgement, prejudgment interest, and  
8 penalty due of \$12,611.15 in 4 installments to the Commission according to the  
9 following schedule: (1) \$3,152.80, within 90 days of entry of this Final Judgment;  
10 (2) \$3,152.80, within 180 days of entry of this Final Judgment; (3) \$3,152.80, within  
11 270 days of entry of this Final Judgment; (4) \$3,152.75, within 360 days of entry of  
12 this Final Judgment. Payments shall be deemed made on the date they are received  
13 by the Commission and shall be applied first to post judgment interest, which accrues  
14 pursuant to 28 U.S.C. § 1961 on any unpaid amounts due after 30 days of the entry of  
15 Final Judgment. Prior to making the final payment set forth herein, Defendant shall  
16 contact the staff of the Commission for the amount due for the final payment.

17 If Defendant fails to make any payment by the date agreed and/or in the  
18 amount agreed according to the schedule set forth above, all outstanding payments  
19 under this Final Judgment, including post-judgment interest, minus any payments  
20 made, shall become due and payable immediately at the discretion of the staff of the  
21 Commission without further application to the Court.

22 IX.

23 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that,  
24 solely for purposes of exceptions to discharge set forth in Section 523 of the  
25 Bankruptcy Code [11 U.S.C. § 523], the allegations in the complaint are true and  
26 admitted by Defendant, and further, any debt for disgorgement, prejudgment interest,  
27 civil penalty, or other amounts due by Defendant under this Final Judgment or any  
28 other judgment, order, consent order, decree, or settlement agreement entered in



1 connection with this proceeding, is a debt for the violation by Defendant of the federal  
2 securities laws or any regulation or order issued under such laws, as set forth in Section  
3 523(a)(19) of the Bankruptcy Code [11 U.S.C. § 523(a)(19)].

4 X.

5 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court  
6 shall retain jurisdiction of this matter for the purposes of enforcing the terms of this  
7 Final Judgment.

8 XI.

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

12 IT IS SO ORDERED.

13 DATED: November 3, 2021

14   
15 Honorable Dale S. Fischer  
16 UNITED STATES DISTRICT JUDGE  
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