

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLUMBIA

U.S. Securities and Exchange Commission,
100 F Street, N.E.
Washington, DC 20549

Plaintiff,

v.

James K. McKillop,
Los Angeles, CA
(310) 888-1870

Defendant.

Civil Action No. 19-cv-852

COMPLAINT FOR INJUNCTIVE AND OTHER RELIEF

Plaintiff, the United States Securities and Exchange Commission (“Commission” or “SEC”) alleges as follows:

INTRODUCTION AND SUMMARY

1. This matter involves unregistered broker activity by James K. McKillop and related failures to file required beneficial ownership disclosure forms by McKillop.
2. Tiber Creek Corp. (“Tiber Creek”) was a business operated by McKillop and his business associate James M. Cassidy that assisted private companies in going public.¹ As part of that business, Tiber Creek created and maintained an inventory of corporations, for which McKillop and Cassidy served as the officers, directors, and fifty percent shareholders. Tiber Creek registered those corporations with the Commission and thereby created public shell

¹ The Commission has entered a settled cease-and-desist order against Tiber Creek and Cassidy charging them with violations of Exchange Act Section 15(a) and charging Cassidy with violations of Exchange Act Sections 13(d) and 16(a), and Rules 13d-1, 16a-2, and 16a-3 thereunder. *See In the Matter of Tiber Creek Corp. and James M. Cassidy, Order Instituting Administrative and Cease-and-Desist Proceedings, Pursuant to Sections 4C, 15(B), and 21C of the Securities Exchange Act of 1934, and Rule 102(e) of the Commission’s Rules of Practice, Making Findings, and Imposing Remedial Sanctions and a Cease-And-Desist Order (March 26, 2019).*

companies. Tiber Creek, through McKillop, solicited private operating companies and charged them a fee for providing services that, in most instances, resulted in the private company gaining control of one of Tiber Creek's public shells. In these instances, Tiber Creek customers often were able to take their private companies public without conducting a traditional initial public offering. Since July 2012,² McKillop, along with Cassidy and Tiber Creek, effected securities transactions for more than one hundred public shell companies.

3. By engaging in this activity, McKillop acted as a broker and consequently was required to register with the Commission. However, since at least July 2012, McKillop was not registered with the Commission as a broker.

4. In addition, on more than 45 occasions, McKillop failed to file timely reports on Schedule 13G as required to disclose his fifty-percent ownership of each Tiber Creek public shell. It was not until September 2015, when McKillop became aware of the investigation by the Commission's staff, that he filed more than 45 delinquent reports on Schedule 13G. Those filings contain admissions that they were past due. In at least 40 instances, McKillop's ownership disclosure reports on Schedule 13G were more than one year late.

5. As McKillop jointly owned the public shell companies with Cassidy, and because they were coordinating their actions, McKillop was required to properly disclose this group participation in reports on Schedule 13G. However, he failed to do so. When McKillop ultimately filed his delinquent reports, they lacked the appropriate disclosure of his participation in a group.

6. Furthermore, McKillop failed to timely file, and failed to file at all, numerous reports on Form 4 reflecting changes in his ownership of the Tiber Creek public shells.

² McKillop entered into a series of tolling agreements that extend the statute of limitations for these violations to cover conduct that has occurred since July 17, 2012.

McKillop was required to make timely filings on Form 4 as an officer, director, and greater than 10 percent shareholder of the public shells.

PARTIES

7. **The Commission** is an agency of the United States Government. The Commission's principal office is located at 100 F Street, N.E., Washington, DC 20549.

8. **McKillop**, age 59, resides in Los Angeles, California. In 1994, McKillop (then known as James Maserati) pled guilty to one count of conspiracy to commit mail fraud related to a debt consolidation solicitation fraud.³

OTHER RELEVANT PERSONS

9. **Tiber Creek Corp.** ("Tiber Creek"), a Delaware corporation with its principal place of business in Beverly Hills, California, assists companies in going public. Tiber Creek has never been registered with the Commission in any capacity.

10. **James Cassidy**, age 83, resides in Newport Beach, California. He is the president, director, and sole shareholder of Tiber Creek. Cassidy is licensed as an attorney in the District of Columbia and New York. In 2001, he consented to the issuance of a Commission order for false statements made on behalf of "blank check" companies to avoid reporting obligations.⁴

JURISDICTION AND VENUE

11. This Court has jurisdiction over this action pursuant to Section 27(a) of the Exchange Act, 15 U.S.C. § 78aa(a).

12. Venue lies in this Court pursuant to Section 27 of the Exchange Act, 15 U.S.C. §

³ *U.S. v. James Maserati*, 2:94-cr-809 (C.D. Cal. 1994).

⁴ *James M. Cassidy and TPG Capital Corp.*, Exch. Act Rel. No. 44388 (June 4, 2001).

78aa, because certain of the acts and transactions alleged in this Complaint occurred within the District of Columbia and were effected, directly or indirectly, by making the use of means or instrumentalities of transportation or communication in interstate commerce, or the mails. Specifically, filings for the public shells of which McKillop was a director, officer, and fifty per cent shareholder were electronically filed with the Commission, which is headquartered in the District of Columbia.

13. McKillop, directly and indirectly, made use of the mails and of the means and instrumentalities of interstate commerce in connection with the acts, practices, and courses of business described in this Complaint.

FACTUAL ALLEGATIONS

McKillop Acted as an Unregistered Broker

14. Tiber Creek was created to provide services to assist private companies in going public. As part of the services it offered, Tiber Creek, by and through McKillop, created and maintained an inventory of public shell companies that it made available to its customers. McKillop, on behalf of Tiber Creek, solicited potential customers through an advertising program including search engine optimization and ads, a collection of websites,⁵ videos, written solicitations, classified advertisements, and a paid referral network.

15. To engage Tiber Creek, and take advantage of its services, private operating companies paid a per-transaction fee. In exchange for this fee, McKillop and Cassidy effected securities transactions between one of its public shells and the private operating company, in a process referred to by Tiber Creek as a transfer of control. Tiber Creek's fee, usually \$100,000,

⁵ Tiber Creek owned and maintained numerous websites, such as publicshell-publicshells.com, that solicited contact information which Tiber Creek used for sales leads.

was not eligible for payment, under its standard agreement, unless it completed the transfer of a public shell to a customer.

16. McKillop's compensation was drawn exclusively from the proceeds of Tiber Creek. When McKillop redeemed his shares in the public shell during the sale transaction, he received no consideration except for the customer's fee paid to Tiber Creek.

17. Tiber Creek provided certain advice as to the merits of potential customers' investment in a public shell. For example, it was routinely recommended to Tiber Creek customers that they recapitalize as Delaware public reporting shells and recommended that customers issue themselves five million shares of the public shell to maintain a minimum share price. McKillop, on behalf of Tiber Creek, discussed with customers their respective needs, such as anticipated accounting and investor relation services. McKillop did not perform any substantial duties on behalf of any particular public shell. His position with the public shells was exclusively in connection with services rendered by Tiber Creek.

18. After the customer took control of the public shell, Tiber Creek, for at least certain clients, provided investor relations services and introductions to investment bankers and broker-dealers. Tiber Creek assisted customers with, among other things, filing registration statements, obtaining and preparing filings for a market maker, and fulfilling other financial reporting requirements to comply with rules established by the Commission and the Public Company Accounting Oversight Board.

19. During this time, McKillop was not, and is not currently, registered with the Commission as a broker or in any other capacity.

Failure to File Timely Schedules 13G

20. Pursuant to Section 13(d) of the Exchange Act, 15 U.S.C. § 78m(g), and the

regulations thereunder, any person who has acquired, directly or indirectly, beneficial ownership of more than five percent of a voting class of an Exchange Act Section 12-registered class of equity securities, 15 U.S.C. § 78l, must file a statement with the Commission reporting his or her ownership. Individuals or entities may comply with this requirement by filing a Schedule 13G with the Commission within forty-five days after the end of the calendar year in which the person became obligated to report their beneficial ownership.

21. For nearly nine years, McKillop failed to timely file Schedules 13G disclosing his beneficial ownership in various public shells. On at least 46 occasions, McKillop and Cassidy each acquired approximately 10 million shares of common stock in a Section 10-12G registered public shell incorporated in Delaware. As a result of these acquisitions, McKillop beneficially owned 50% of the public shells' outstanding shares.

22. Together, McKillop and Cassidy agreed to act together for the purpose of acquiring, holding, voting, and disposing of the outstanding shares of the public shells. McKillop was therefore required to, but failed to, file Schedules 13G within 45 days after the end of the calendar year of the effectiveness of the Form 10-12G for each public shell. McKillop did not file the required Schedules 13G until September 2015 when he became aware of the SEC's investigation.

23. The below chart summarizes McKillop's failure to timely file Schedules 13G.

	Entity	Public Shell Form 10-12G Filed	Public Shell Form 10-12G Effective	McKillop Schedule 13G Due	McKillop's Delinquent 13G Filed
1	Adelman Enterprises, Inc.	5/23/2008	7/22/2008	2/14/2009	9/22/2015
2	Console Acquisition Corp	5/23/2008	7/22/2008	2/14/2009	9/22/2015
3	Opera Jet International Ltd	5/23/2008	7/22/2008	2/14/2009	9/22/2015
4	Powerdyne International, Inc.	5/23/2008	7/22/2008	2/14/2009	9/22/2015
5	Vanholt Group Ltd	5/23/2008	7/22/2008	2/14/2009	9/22/2015
6	Pixtel Group Ltd.	10/7/2010	12/6/2010	2/14/2011	9/21/2015

7	Bristol Rhace Natural Resource Corp	10/7/2010	12/6/2010	2/14/2011	9/21/2015
8	Sherwood Acquisition Corp	10/7/2010	12/6/2010	2/14/2011	9/21/2015
9	Led Lighting Co	10/7/2010	12/6/2010	2/14/2011	9/21/2015
10	Pivotal Group Inc.	6/2/2011	8/1/2011	2/14/2012	9/21/2015
11	First Rate Staffing Corp	6/2/2011	8/1/2011	2/14/2012	9/21/2015
12	Ipsidy Inc	11/9/2011	1/8/2012	2/14/2013	9/18/2015
13	Woodgate Energy Corp	10/10/2012	12/9/2012	2/14/2013	9/15/2015
14	1701 Productions, Inc.	10/10/2012	12/9/2012	2/14/2013	9/16/2015
15	Upod Inc	10/10/2012	12/9/2012	2/14/2013	9/16/2015
16	Jmjp Partners, Inc.	10/10/2012	12/9/2012	2/14/2013	9/16/2015
17	Essential Telecommunications, Inc.	10/10/2012	12/9/2012	2/14/2013	9/16/2015
18	Fordgate Acquisition Corp	10/10/2012	12/9/2012	2/14/2013	9/16/2015
19	Live Brands, Inc.	10/10/2012	12/9/2012	2/14/2013	9/16/2015
20	Solis Pharma Us, Inc.	10/10/2012	12/9/2012	2/14/2013	9/16/2015
21	Percipience Global Corp	10/10/2012	12/9/2012	2/14/2013	9/15/2015
22	Sunstock, Inc.	10/10/2012	12/9/2012	2/14/2013	9/18/2015
23	Engage Eco Solutions, Inc.	6/21/2013	8/20/2013	2/14/2014	9/15/2015
24	Gold Mountain, Inc.	9/30/2013	11/29/2013	2/14/2014	9/15/2015
25	Aquarius Cannabis Inc.	9/30/2013	11/29/2013	2/14/2014	9/14/2015
26	Hoverink International Holdings Inc.	9/30/2013	11/29/2013	2/14/2014	9/14/2015
27	Blow & Drive Interlock Corp	9/30/2013	11/29/2013	2/14/2014	9/15/2015
28	Lightstone Technologies Inc.	9/30/2013	11/29/2013	2/14/2014	9/15/2015
29	Rs Soda Holdings Inc.	9/30/2013	11/29/2013	2/14/2014	9/15/2015
30	Fig Run Acquisition Corp	9/30/2013	11/29/2013	2/14/2014	9/15/2015
31	Natural Resources Corp	9/30/2013	11/29/2013	2/14/2014	9/15/2015
32	Alife Air Inc.	9/30/2013	11/29/2013	2/14/2014	9/14/2015
33	Trail Run Acquisition Corp	9/30/2013	11/29/2013	2/14/2014	9/14/2015
34	Sgrep Inc.	9/30/2013	11/29/2013	2/14/2014	9/14/2015
35	Chess Supersite Corp	9/30/2013	11/29/2013	2/14/2014	9/14/2015
36	Southern Labs Inc.	9/30/2013	11/29/2013	2/14/2014	9/15/2015
37	Heyu Leisure Holidays Corp	9/30/2013	11/29/2013	2/14/2014	9/14/2015
38	Eco Integrated Technologies, Inc.	9/30/2013	11/29/2013	2/14/2014	9/14/2015
39	Smarter App World International Corp	9/30/2013	11/29/2013	2/14/2014	9/14/2015
40	American-Swiss Capital, Inc.	9/30/2013	11/29/2013	2/14/2014	9/14/2015

41	Amchi Gendynamy Science Corp	6/18/2014	8/17/2014	2/14/2015	9/8/2015
42	T.A.G. Acquisitions Ltd.	6/18/2014	8/17/2014	2/14/2015	9/8/2015
43	Green Field Energy, Inc.	6/18/2014	8/17/2014	2/14/2015	9/8/2015
44	Broadstreet Power, Inc.	6/18/2014	8/17/2014	2/14/2015	9/8/2015
45	Crane Global Energy Co	6/18/2014	8/17/2014	2/14/2015	9/8/2015
46	Skywolf Wind Turbine Corp	10/31/2014	12/30/2014	2/14/2015	9/16/2015

Failure to Disclose Group Status on Schedules 13G

24. McKillop and Cassidy agreed to act together in acquiring, holding, voting or disposing of their shares in the Tiber Creek public shells.

25. Accordingly, McKillop was required to disclose his inclusion in such a group in Schedule 13G filings. However, on the 46 delinquent Schedules 13G filed in September 2015, McKillop omitted to disclose his participation in a group or to identify Cassidy.

Failure to Timely File Forms 4 or 5

26. As an officer, director, and beneficial owner of more than 10% of a public shell's outstanding shares, McKillop was required by Section 16(a) of the Exchange Act and the rules thereunder to file a Form 4 with the SEC by the end of the second business day after any change in his beneficial ownership.

27. On 69 occasions between 2012 and 2017, McKillop disposed of shares—typically 48.75% of the total shares of a public shell—without timely filing a Form 4 within two business days disclosing the transaction. On at least six occasions, McKillop never filed a Form 4.

28. Pursuant to Exchange Act Section 16(a), 15 U.S.C. § 78p(a), and the rules thereunder, McKillop was required to file a Form 5 by the end of any fiscal year in which his beneficial ownership in a public shell had changed, but the transactions resulting in that change had not previously been reported.

29. McKillop also failed to file a Form 5 as required after the close of the fiscal years of at least six public shells from 2012 to 2015. These filings were required because McKillop—an officer, director, and greater than 10% shareholder—had failed to file a Form 4 within two business days of the disposition of shares.

30. The below chart summarizes McKillop’s failure to timely file Forms 4 and failure to file Forms 4 and 5.

	Entity	Shares in Public Shell Disposed	McKillop’s Form 4 Due	Date McKillop Filed Form 4
1	Rosewood Acquisition Corp	4/3/2012	4/5/2012	7/31/2012
2	American Laser Healthcare Corp	4/5/2012	4/7/2012	7/31/2012
3	Ameri Metro, Inc. (Formerly Yellowwood)	4/17/2012	4/19/2012	7/31/2012
4	Xtreme Healthcare Corp	5/1/2012	5/3/2012	7/31/2012
5	Ifu Acquisition Corp	5/15/2012	5/17/2012	7/31/2012
6	First Rate Staffing Corp	5/23/2012	5/25/2012	7/31/2012
7	Bio Oil National Corp	6/15/2012	6/17/2012	7/31/2012
8	Rezilient Direct Corp	7/17/2012	7/19/2012	7/31/2012
9	Hauge Technology, Inc.	10/3/2012	10/5/2012	No Form 4 ever filed
10	Moxian Corp	10/5/2012	10/7/2012	9/22/2015
11	Greenpro Resources Corp	10/16/2012	10/18/2012	9/22/2015
12	Go Green Smokeless Oil International Inc.	11/2/2012	11/4/2012	No Form 4 ever filed
13	Whoopass Poker Corp	11/2/2012	11/4/2012	No Form 4 ever filed
14	Id Global Solutions Corp	1/4/2013	1/6/2013	No Form 4 ever filed
15	Jmjp Partners, Inc.	2/26/2013	2/28/2013	6/24/2013
16	Essential Telecommunications, Inc.	3/28/2013	3/30/2013	6/26/2013
17	Woodgate Energy Corp	5/21/2013	5/23/2013	6/26/2013
18	Percipience Global Corp	5/24/2013	5/26/2013	6/26/2013
19	Fordgate Acquisition Corp	7/1/2013	7/3/2013	2/20/2014
20	Live Brands, Inc.	7/19/2013	7/21/2013	2/20/2014
21	Sunstock, Inc.	7/22/2013	7/24/2013	2/20/2014
22	1701 Productions, Inc.	9/13/2013	9/15/2013	2/20/2014
23	Delverton Resorts International Inc.	9/25/2013	9/27/2013	2/20/2014
24	Upod Inc	9/30/2013	10/2/2013	2/20/2014
25	Solis Pharma Us, Inc.	10/1/2013	10/3/2013	2/20/2014

26	Wholelife Companies, Inc.	10/15/2013	10/17/2013	2/20/2014
27	Nexus Data Technologies Corp	11/21/2013	11/23/2013	2/19/2014
28	Corvus Technologies Corp.	12/16/2013	12/18/2013	2/20/2014
29	Questrust Ventures Inc.	12/19/2013	12/21/2013	2/20/2014
30	Nexus Data Security Corp	12/20/2013	12/22/2013	2/19/2014
31	Nexus Resources Corp	12/20/2013	12/22/2013	2/19/2014
32	Heyu Leisure Holidays Corp	1/14/2014	1/16/2014	2/19/2014
33	Alife Air Inc.	1/27/2014	1/29/2014	2/19/2014
34	Engage Eco Solutions, Inc.	1/27/2014	1/29/2014	2/20/2014
35	Blow & Drive Interlock Corp	2/10/2014	2/12/2014	2/19/2014
36	Fig Run Acquisition Corp	3/13/2014	3/15/2014	6/5/2014
37	Natural Resources Corp	3/19/2014	3/21/2014	6/5/2014
38	Rs Soda Holdings Inc.	4/1/2014	4/3/2014	6/5/2014
39	Sgrep Inc.	4/23/2014	4/25/2014	6/5/2014
40	Trail Run Acquisition Corp	5/8/2014	5/10/2014	6/5/2014
41	Chess Supersite Corp	5/13/2014	5/15/2014	6/5/2014
42	Aquarius Cannabis Inc.	6/20/2014	6/22/2014	6/23/2014
43	Lightstone Technologies Inc.	7/8/2014	7/10/2014	No Form 4 ever filed
44	Eco Integrated Technologies, Inc.	8/29/2014	8/31/2014	Form 5 filed 1/8/2015
45	Heyu Development & Management Corp	9/18/2014	9/20/2014	No Form 4 ever filed
46	Sea Valley Acquisition Corp	11/24/2014	11/26/2014	1/20/2015
47	Greys Corp	12/15/2014	12/17/2014	1/20/2015
48	T.A.G. Acquisitions Ltd.	12/31/2014	1/2/2015	1/20/2015
49	Crane Global Energy Co	1/15/2015	1/17/2015	1/20/2015
50	Hoverink International Holdings Inc.	2/17/2015	2/19/2015	8/26/2015
51	Montbriar, Inc.	2/18/2015	2/20/2015	6/3/2015
52	Broadstreet Power, Inc.	3/24/2015	3/26/2015	6/3/2015
53	American-Swiss Capital, Inc.	3/30/2015	4/1/2015	8/26/2015
54	Aquilarts, Inc.	4/27/2015	4/29/2015	6/2/2015
55	Usa Capital Management Inc.	5/11/2015	5/13/2015	6/3/2015
56	Axis Research & Technologies, Inc. (Delaware)	5/27/2015	5/29/2015	6/1/2015
57	Nextglass Technologies Corp.	6/8/2015	6/10/2015	7/14/2015
58	Elm Valley Acquisition Corp	7/2/2015	7/4/2015	8/5/2015
59	Eci Canada, Inc.	7/24/2015	7/26/2015	8/5/2015
60	South West Coast Senior Living Corp	8/10/2015	8/12/2015	8/26/2015
61	Global Regenerative Technologies & Therapies Inc.	11/23/2015	11/25/2015	11/30/2015
62	Lepora Holdings, Inc.	5/27/2016	5/29/2016	5/31/2016
63	Unity Global Holdings Ltd.	6/30/2016	7/2/2016	7/14/2016

64	Geo Reserve Corp	7/6/2016	7/8/2016	7/14/2016
65	Premier Hopkins International Corp	8/16/2016	8/18/2016	8/25/2016
66	La Carte Charts Corp	12/19/2016	12/21/2016	1/6/2017
67	Diverse Development Group Inc.	12/22/2016	12/24/2016	1/6/2017
68	Anvia Holdings Corp	1/13/2017	1/15/2017	1/23/2017
69	Golden Rush, Inc.	5/17/2017	5/19/2017	5/22/2017

CLAIMS FOR RELIEF

FIRST CLAIM FOR RELIEF

McKillop Failed to Register as a Broker in Violation of Exchange Act Section 15(a)(1)

31. The Commission realleges and incorporates by reference paragraphs 1 through 33 above.

32. Defendant, by engaging in the conduct described above in paragraphs 14 through 19, made use of the mails or means or instrumentalities of interstate commerce to effect transactions in, or to induce or attempt to induce the purchase or sale of securities, for the accounts of others without being registered as a broker in accordance with Section 15(a)(1) of the Exchange Act, 15 U.S.C. § 78o(a)(1).

33. By engaging in the conduct described above, Defendant violated, and unless restrained and enjoined will continue to violate, Section 15(a)(1) of the Exchange Act.

SECOND CLAIM FOR RELIEF

McKillop Failed to Report His Beneficial Ownership on Schedule 13D in Violation of Exchange Act Section 13(d) and Rule 13d-1(d)

34. The Commission realleges and incorporates by reference paragraphs 1 through 33 above.

35. As the beneficial owner of more than 5% of at least 46 public shell companies' common stock, McKillop was required by Section 13(d) of the Exchange Act, 15 U.S.C. §

78m(d), and Rule 13d-1(d) thereunder, 17 C.F.R. § 240.13d-1(d), to file a Schedule 13G within 45 days after the calendar year-end in which the public shell registered its securities on a Form 10-12G with the Commission.

36. As described in Paragraphs 20 - 25 above, McKillop failed throughout the time period from May 2008 through October 2014 to disclose his beneficial ownership, or the changes thereto, by filing a Schedule 13G, within 45 days after the calendar year-end in which the public shell registered its securities with the Commission, on at least 46 occasions. McKillop did not file a Schedule 13G for any entity listed in Paragraph 26 until September 2015 and thereby violated, and, unless enjoined, is likely to continue to violate, Section 13(d) of the Exchange Act and Rule 13d-1(d) thereunder.

THIRD CLAIM FOR RELIEF

McKillop Failed to Disclose His Group Status on Schedules 13G in Violation of Exchange Act Section 13(d) and Rule 13d-1(k)(2)

37. The Commission realleges and incorporates by reference paragraphs 1 through 36 above.

38. As the beneficial owner of more than 5% of at least 46 public shell companies' common stock, McKillop was required to file Schedules 13G on at least 46 occasions by Section 13(d) of the Exchange Act, 15 U.S.C. § 78m(d), and Rule 13d-1(d) thereunder, 17 C.F.R. § 240.13d-1(d). As McKillop had agreed with Cassidy to act together in acquiring, holding, voting, or disposing of their shares in Tiber Creek's public shells, McKillop was a member of a group as defined in Exchange Act Rule 13d-5, 17 C.F.R. § 240.13d-5. As a member of a group, McKillop was required to disclose Cassidy's identity in his Schedule 13G filings pursuant to Exchange Act Rule 13d-1(k)(2), 17 C.F.R. § 240.13d-1(k)(2).

39. McKillop delinquently filed at least 46 Schedules 13G in September 2015, as

enumerated in Paragraph 23, without disclosing his membership in a group or identifying Cassidy, and thereby violated, and, unless enjoined, is likely to continue to violate, Section 13(d) of the Exchange Act and Rule 13d-1(k)(2) thereunder.

FOURTH CLAIM FOR RELIEF

McKillop Failed to File Forms 4 and 5 in Violation of Exchange Act Section 16(a), and Rules 16a-2 and 16a-3

40. The Commission realleges and incorporates by reference paragraphs 1 through 39 above.

41. As an officer, director, and beneficial owner of at least 69 public shell companies' common stock, McKillop was required to file a Form 4 within two business days after any change in his beneficial ownership. McKillop was also required to file a Form 5 by the end of any fiscal year in which his beneficial ownership in a public shell had changed but that change had not previously been reported.

42. As described in Paragraphs 25 - 30 above, beginning in April 2012 and continuing into May 2017, McKillop on 69 occasions disposed of shares in a Tiber Creek-created public shell company, thereby changing his beneficial ownership. However, he failed to report any of those transactions within two business days on Form 4. On at least six occasions, McKillop never filed a Form 4 and also failed to report the transactions on Form 5 after the close of the fiscal year.

43. By reason of the foregoing, McKillop violated, and, unless enjoined, is likely to continue to violate, Exchange Act Section 16(a), 15 U.S.C. § 78p(a), and Rules 16a-2 and 16a-3, 17 C.F.R. §§ 240.16a-2, 240.16a-3.

WHEREFORE, the Commission respectfully requests that the Court:

A. Injunctive Relief

Permanently enjoin McKillop from (i) violating Exchange Act Sections 13(d), 15(a), or 16(a) or (ii) violating any other statutory provision or regulation that McKillop is found to have violated;

B. Disgorgement

Order McKillop to disgorge the ill-gotten gains obtained as a result of his violations, with prejudgment interest, pursuant to Section 21(d)(5) of the Exchange Act, 15 U.S.C. § 78u(d)(5);

C. Civil Penalties

Order McKillop to pay civil money penalties pursuant to Section 21(d)(3) of the Exchange Act, 15 U.S.C. § 78u(d)(3);

D. Penny Stock Bar

Bar McKillop pursuant to Section 21(d)(6) of the Exchange Act, 15 U.S.C. § 78u(d)(6) from participating in any offering of any penny stock; and

E. Grant such further relief as the Court may deem just and appropriate.

Dated: March 26, 2019

Respectfully Submitted,

/s Cheryl Crumpton
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