

The final payments were issued on or about August 31, 2011, and the distribution has been completed. The Plan Administrator submitted a final accounting of the Disgorgement Fund pursuant to Rule 1105(f) of the Commission’s Rules on Fair Fund and Disgorgement Plans. The
final accounting was approved by the Commission. After all disbursements have been made and all liabilities have been satisfied pursuant to the plan, $3,838,484.53 remains.

Accordingly, IT IS ORDERED that:

1. The $3,838,484.53 remaining balance in the Disgorgement Fund and any future funds returned to the Disgorgement Fund shall be transferred to the United States Treasury;
2. The Disgorgement Fund is terminated; and
3. The Plan Administrator, Rust Consulting, Inc., is discharged.

By the Commission.

Elizabeth M. Murphy
Secretary