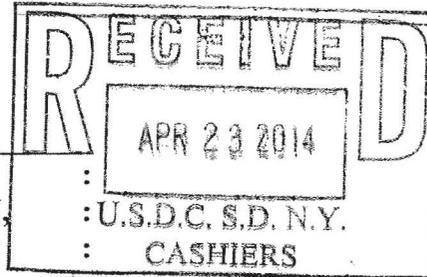


SANJAY WADHWA
Senior Associate Director
Attorney for Plaintiff
SECURITIES AND EXCHANGE COMMISSION
New York Regional Office
200 Vesey Street, Suite 400
New York, NY 10281-1022
(212) 336-0181

14 CV 2879

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK



SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

-against-

CHRIS CHOI,

Defendant.

:
: U.S.D.C. S.D. N.Y.
: CASHIERS

: COMPLAINT

: ECF CASE

Plaintiff Securities and Exchange Commission (“Commission”), for its Complaint against defendant Chris Choi (“Choi”), alleges as follows:

SUMMARY

1. This case concerns insider trading in the securities of Nvidia Corporation (“Nvidia”). During 2009 and 2010, Choi – an accounting manager at Nvidia – obtained material nonpublic information about the contents of Nvidia’s upcoming quarterly earnings announcements and tipped the information to his friend Hyung Lim (“Lim”). After receiving these tips from Choi, Lim passed the information to Danny Kuo (“Kuo”), a hedge fund manager at Whittier Trust Company (“Whittier”), who provided it to his boss and to a group of investment professionals who worked at other hedge funds including Diamondback Capital Management, LLC (“Diamondback”), Level Global

Investors, LP (“Level Global”), and Sigma Capital Management, LLC (“Sigma Capital”).

2. The information that Choi provided to Lim and Lim relayed to Kuo included Nvidia’s highly confidential calculations of its revenues, gross profit margins, and other financial metrics. Kuo and other downstream recipients of Choi’s information used it to trade in advance of Nvidia earnings announcements and reaped illicit trading gains and avoided losses of approximately \$16.5 million for hedge funds managed by Whittier, Diamondback, Level Global, and Sigma Capital.

3. In April and May 2009, Choi provided Lim with material nonpublic information about Nvidia’s financial results for the first quarter of the company’s 2010 fiscal year in advance of the company’s quarterly earnings announcement on May 7, 2009. Lim passed this inside information to Kuo, who – with his supervisor, Victor Dosti (“Dosti”) – used it to make profitable trades for funds managed by Whittier. Kuo also passed Choi’s information to Jesse Tortora (“Tortora”), an analyst at Diamondback, Spyridon “Sam” Adondakis (“Adondakis”), an analyst at Level Global, and Jon Horvath (“Horvath”), an analyst at Sigma Capital. Those analysts relayed Choi’s information to their supervisors, *i.e.*, Diamondback portfolio manager Todd Newman (“Newman”), Level Global founder Anthony Chiasson (“Chiasson”), and Sigma Capital portfolio manager Michael Steinberg (“Steinberg”).

4. By using Choi’s information to trade in advance of Nvidia’s May 7, 2009 earnings announcement, Diamondback hedge funds reaped profits of at least \$73,000, Level Global hedge funds reaped profits and avoided losses of at least \$15.6 million, a Sigma Capital hedge fund reaped profits in excess of \$500,000, and a Whittier hedge fund reaped profits and avoided losses of at least \$144,000.

5. In late 2009 and 2010, Choi tipped material nonpublic information about Nvidia's financial results to Lim and, once again, Lim passed that information to Kuo. Kuo and his supervisor, Dosti, used that information to trade in advance of Nvidia's third quarter 2010 earnings announcement on November 5, 2009, and in advance of Nvidia's third quarter 2011 earnings announcement on November 11, 2010. As a result of those trades, Whittier hedge funds reaped profits of approximately \$44,000 in November 2009 and \$105,000 in November 2010.

NATURE OF THE PROCEEDINGS AND RELIEF SOUGHT

6. The Commission brings this action pursuant to the authority conferred upon it by Section 20(b) of the Securities Act of 1933 ("Securities Act") [15 U.S.C. § 77t(b)] and Section 21(d) of the Securities Exchange Act of 1934 ("Exchange Act") [15 U.S.C. § 78u(d)]. The Commission seeks permanent injunctions against Choi, enjoining him from engaging in the transactions, acts, practices, and courses of business alleged in this Complaint, and disgorgement of ill-gotten gains or losses avoided from the unlawful insider trading activity set forth in this Complaint, together with prejudgment interest. The Commission also seeks civil penalties pursuant to Section 21A of the Exchange Act [15 U.S.C. § 78u-1]. In addition, pursuant to Section 20(e) of the Securities Act [15 U.S.C. § 77t(e)] and Section 21(d)(2) of the Exchange Act [15 U.S.C. § 78u(d)(2)], the Commission seeks an order barring Choi from acting as an officer or director of any issuer that has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or that is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)]. Finally, the Commission seeks any other relief the

Court may deem appropriate pursuant to Section 21(d)(5) of the Exchange Act [15 U.S.C. § 78u(d)(5)].

JURISDICTION AND VENUE

7. This Court has jurisdiction over this action pursuant to Sections 20(b), 20(d), and 22(a) of the Securities Act [15 U.S.C. §§ 77t(b), 77t(d), and 77v(a)] and Sections 21(d), 21(e), and 27 of the Exchange Act [15 U.S.C. §§ 78u(d), 78u(e), and 78aa].

8. Venue lies in this Court pursuant to Sections 20(b) and 22(a) of the Securities Act [15 U.S.C. §§ 77t(b) and 77v(a)], and Sections 21(d), 21A, and 27 of the Exchange Act [15 U.S.C. §§ 78u(d), 78u-1, and 78aa]. Certain of the acts, practices, transactions, and courses of business alleged in this Complaint occurred within the Southern District of New York and elsewhere, and were effected, directly or indirectly, by making the use of means or instrumentalities of transportation or communication in interstate commerce, or the mails, or the facilities of a national securities exchange. During the time of the conduct at issue, shares of Nvidia were traded on the NASDAQ, an electronic stock market with headquarters in the Southern District of New York.

DEFENDANT

9. **Choi**, age 45, resides in San Jose, California. From 2005 to 2012, he held finance-related positions at Nvidia, serving as an accounting manager in several divisions of the company. He is a certified public accountant licensed by the California Board of Accountancy.

RELEVANT PERSONS AND ENTITIES

10. **Adondakis**, age 42, worked as an analyst at Level Global from 2006 to 2010 and resided in New York, New York.
11. **Chiasson**, age 40, resides in New York, New York, and was a founding partner of Level Global. During the relevant time period, he supervised Adondakis and had authority to execute trades on behalf of hedge funds managed by Level Global.
12. **Diamondback** was a registered investment adviser based in Stamford, Connecticut, and managed hedge funds that benefitted from illegal insider trades in Nvidia securities that are set forth in this Complaint. In December 2012, Diamondback announced that it would cease investment operations and return the assets that it managed to its investors.
13. **Dosti**, age 50, resides in San Marino, California. From September 2004 to 2012, Dosti was employed as a fund manager at Whittier. During the relevant period, Dosti supervised Kuo and the two of them managed several investment funds on behalf of Whittier.
14. **Horvath**, age 41, resides in San Francisco, California. From September 2006 to September 2012, Horvath was employed as a research analyst at Sigma Capital.
15. **Kuo**, age 38, resides in Diamond Bar, California. Kuo was a vice-president and fund manager at Whittier from April 2008 until January 2012.
16. **Level Global** was an unregistered investment adviser located in Greenwich, Connecticut, and New York, New York. It managed hedge funds that held approximately \$4 billion worth of assets in 2010 and that benefitted from illegal insider trades in Nvidia securities that are set forth in this Complaint.

17. **Lim**, age 47, resides in Sunnyvale, California. From 2008 to 2012, Lim was employed in a division of Broadcom Corporation responsible for developing and marketing components of satellite set-top boxes.

18. **Newman**, age 49, resides in Needham, Massachusetts, and was a portfolio manager at Diamondback from March 2006 to January 2011. During the relevant period, Newman supervised Tortora and had authority to execute trades on behalf of hedge funds managed by Diamondback.

19. **Nvidia** is a Delaware corporation headquartered in Santa Clara, California. Nvidia develops and sells graphics processors used in smart phones, tablets, video game systems, and other computing devices. Nvidia's securities are registered with the Commission pursuant to Section 12(b) of the Exchange Act and its stock is traded on the NASDAQ under the symbol "NVDA."

20. **Sigma Capital** is a New York limited liability corporation and unregistered investment advisory firm based in New York, New York. During the relevant period, Sigma Capital advised a hedge fund that had approximately \$2 billion worth of assets under management and that benefitted from illegal insider trades in Nvidia securities that are set forth in this Complaint.

21. **Steinberg**, age 42, resides in New York, New York. During the relevant period, Steinberg was employed as a portfolio manager at Sigma Capital and supervised Horvath. Steinberg had authority to execute trades on behalf of a hedge fund managed by Sigma Capital and managed a portfolio worth approximately \$100 million.

22. **Tortora**, age 36, resides in Lake Worth, Florida. From 2007 to 2010, Tortora worked as an analyst at Diamondback.

23. **Whittier** is a trust company headquartered in South Pasadena, California, and registered with the California Department of Financial Institutions. During the relevant period, Whittier had assets under management of approximately \$3 billion and served as the manager and/or administrator of several funds that benefitted from illegal insider trades in Nvidia securities that are set forth in this Complaint.

FACTS

24. During at least 2009 and 2010, Choi provided Lim with material nonpublic information concerning Nvidia's calculation of its revenues, gross profit margins, and other important financial metrics before the company made those figures public in its quarterly earnings announcements. Choi obtained that information through his employment at Nvidia.

25. Choi typically provided Lim with not just one but a series of tips, which grew more accurate and reliable as Nvidia finalized its financial results for a given quarter and prepared to report them to the public. Choi understood that Lim owned or traded Nvidia securities and believed the tips would benefit him financially.

26. Lim relayed Choi's information to his friend Kuo, who traded and/or caused trades to be executed based on the information, and passed it to persons including Dosti, Adondakis, Horvath, and Tortora. Kuo, who became friends with Lim after attending poker parties organized by a mutual friend, paid Lim \$15,000 for the confidential Nvidia information. Kuo also provided Lim with material nonpublic information that Lim used to purchase stock and reap over \$11,000 in trading profits.

27. Trading on the basis of material nonpublic information that Choi relayed to Lim, Choi's downstream tippees at Diamondback, Level Global, Sigma Capital, and

Whittier generated profits and/or avoided losses of about \$16.5 million by buying and selling Nvidia securities in anticipation of the company's quarterly earnings announcements on May 7, 2009, November 5, 2009, and November 11, 2010.

Nvidia's First Quarter 2010 Earnings Announcement

28. In April and May 2009, Choi provided Lim with material nonpublic information about Nvidia's financial performance for the first quarter of the company's 2010 fiscal year – a period running from January 26, 2009 to April 26, 2009 – in advance of the company's earnings announcement on May 7, 2009. Lim gave that information to Kuo, who traded and/or caused trades to be made based on the information. Kuo also forwarded the information to persons including Adondakis, Horvath, and Tortora. Trading on the basis of that inside information, hedge funds managed by Diamondback, Level Global, Sigma Capital, and Whittier realized profits and avoided losses of approximately \$16.3 million.

29. In early April 2009, Choi tipped Lim with material nonpublic information concerning Nvidia's preliminary calculations of its revenue and gross profit margin. These early tips indicated that the company might announce a first quarter gross profit margin that was substantially worse than Wall Street analysts were expecting. After Lim relayed this information to Kuo, a Whittier hedge fund managed by Kuo and Dosti sold 12,000 shares of Nvidia stock on April 15, 2009, and an additional 5,000 shares on April 20, 2009.

30. In late April 2009, Choi provided Lim with updated information concerning Nvidia's first quarter financial results. On the night of Friday, April 24, 2009, Kuo telephoned Lim and spoke to him for approximately two minutes. On Monday,

April 27, 2009, Kuo sent an email to persons including Adondakis, Horvath, and Tortora in which he summarized the inside information he received from Lim. Among other metrics, Kuo reported that Nvidia expected to report a gross profit margin of approximately 30 percent, which was substantially lower than analysts' then-current consensus of approximately 35 percent.

31. Shortly after receiving Kuo's April 27 email, Tortora and Adondakis each passed the inside information to his supervisor (*i.e.*, Newman and Chiasson, respectively). Less than four minutes after Tortora forwarded Kuo's email update to Newman, the Diamondback portfolio that Newman managed initiated a short position in Nvidia stock, betting that the price of the stock would go down.¹ Less than seven minutes after Adondakis advised Chiasson of Nvidia's worse-than-expected first quarter gross margin, Chiasson caused two Level Global hedge funds to start selling Nvidia stock. By the close of trading on April 27, the two Level Global hedge funds had sold all of their Nvidia holdings – this amounted to a sale of more than \$32.7 million worth of Nvidia securities.

32. As Nvidia's quarterly earnings announcement approached, Choi provided additional updates to Lim about the revenue and gross margin numbers the company would report, and Lim relayed that information to Kuo. On Saturday, May 2, 2009, Choi called Lim twice and spoke to him for about three minutes. One minute after the

¹ "Taking a short position," "shorting," or "short selling" is the practice of selling a security that one does not own, but rather has arranged to borrow from a third party, with the intention of purchasing (also called "covering") the security at a later date. A short seller stands to gain if the price of the security declines between the short sale and the purchase because the short seller has sold the security at a price that is greater than the purchase price.

conclusion of the second call, Lim called Kuo and spoke to him for over eight minutes. On Monday, May 4, 2009, Kuo emailed Dosti, Adondakis, Tortora, and Horvath, relaying the information he obtained during his May 2 call with Lim, stating: “NVDA checks over the weekend . . . April quarter revenues around \$668 million . . . April quarter GM 30%.” Horvath relayed this information to Steinberg.

33. On May 5, 2009, Choi called Lim and spoke to him for over a minute. The next morning, May 6, 2009, Kuo telephoned Lim and spoke to him for over 12 minutes. Following that call, Kuo relayed updated Nvidia information to Dosti, Horvath, Adondakis, and Tortora.

34. On May 6, 2009, Kuo also sent an email to other employees of Whittier, conveying the updated information, including that Nvidia expected to report quarterly revenues of \$664 million and a gross margin of 29 percent. The numbers Kuo provided in his May 6 email accurately anticipated the quarterly figures that Nvidia announced to the public the next day.

35. Based on the confidential information that Choi provided to Lim, and Lim relayed to Kuo, a Whittier fund managed by Kuo and Dosti sold approximately 29,000 shares of Nvidia stock between May 5 and May 7, 2009 and established a short position in advance of the quarterly earnings announcement on the evening of May 7.

36. Within 45 minutes of receiving Kuo’s May 4 email, Level Global’s hedge funds initiated a short position in Nvidia stock that grew to approximately 3.9 million shares by the time of Nvidia’s May 7 earnings announcement.

37. On May 6, 2009, Diamondback hedge funds managed by Newman began establishing a short position in Nvidia stock. By the time of the company’s May 7

earnings announcement, Newman had established a short position of approximately 70,000 shares.

38. Based upon confidential Nvidia information that Kuo provided to Horvath, Steinberg began short selling Nvidia stock on behalf of a hedge fund managed by Sigma Capital on May 5, 2009. On the morning of May 7, 2009, Steinberg added to that short position.

39. After the market close on May 7, 2009, Nvidia issued a press release announcing its worse-than-expected financial results for the first quarter of 2010, including revenues of \$664.2 million and a gross profit margin of 28.6 percent. On May 8, 2009, Nvidia stock, which had closed at \$10.73 per share on the previous day, fell as low as \$9.11 per share and closed at \$9.25 per share.

40. By trading on the basis of material nonpublic information that Choi provided to Lim concerning Nvidia's May 7, 2009 earnings announcement, hedge funds at Diamondback, Sigma Capital, Level Global, and Whittier reaped profits and/or avoided losses of approximately \$73,000, \$500,000, \$15.6 million, and \$144,000, respectively.

Nvidia's Third Quarter 2010 Earnings Announcement

41. Choi also provided Lim with material nonpublic information concerning Nvidia's financial performance for the third quarter of the company's 2010 fiscal year – a period running from July 27, 2009 to October 25, 2009 – in advance of the company's earnings announcement on November 5, 2009. Lim again relayed this confidential information to Kuo, and hedge funds that Kuo and Dosti managed on behalf of Whittier engaged in profitable trading based on this information.

42. On November 4, 2009, the day before Nvidia was to announce its third quarter earnings results, Kuo, who was traveling for business, telephoned Lim and spoke to him for less than one minute. Immediately following that call, Lim telephoned Choi and the two spoke for over three minutes. Lim then promptly reached out to Kuo to convey the Nvidia information that Lim had obtained from Choi, and left a voicemail for Kuo. Later that day, after the close of market trading, Kuo returned Lim's call and the two spoke for more than one minute. Less than ten minutes after the conclusion of that call, Kuo telephoned his supervisor Dosti to convey the Nvidia information he had just received.

43. The next day, November 5, 2009, a Whittier hedge fund managed by Kuo and Dosti purchased of 45,800 shares of Nvidia stock.

44. After the market close on November 5, 2009, Nvidia announced third quarter revenues of \$903.2 million and a gross margin of 43.4 percent, exceeding analysts' consensus estimates of \$837.7 million and 37.2 percent. After closing at \$12.27 per share on November 5, Nvidia's stock price climbed in after-hours trading and closed at \$13.16 per share on the following day, up more than seven percent from the previous day's close. As a result of its purchases of Nvidia stock on November 5, a Whittier hedge fund managed by Kuo and Dosti reaped trading profits of more than \$44,000.

Nvidia's Third Quarter 2011 Earnings Announcement

45. In 2010, Choi also provided Lim with inside information about Nvidia's financial performance, including information about the company's results for the third quarter of its 2011 fiscal year – a period running from August 2, 2010 to October 31, 2010. After Lim relayed that information to Kuo, Whittier hedge funds managed by Kuo

and Dosti executed profitable trades based on this inside information, which was ultimately disclosed to the public in a quarterly earnings announcement on November 11, 2010.

46. On the evening of November 2, 2010, nine days before Nvidia's scheduled earnings announcement, Lim telephoned Choi and the two spoke for approximately eleven minutes. Immediately following that call, Lim telephoned Kuo and conveyed the information he had just obtained. The next day, November 3, 2010, a Whittier hedge fund managed by Kuo and Dosti purchased 7,400 shares of Nvidia stock.

47. On November 4, 2010, Kuo sent an email to Adondakis and Tortora relaying the inside information that Choi had provided to Lim. Among other information, Kuo reported that his source believed that Nvidia would project that its quarter-over-quarter revenue number would rise up to five percent during the fourth quarter of fiscal 2011. That same day, a Whittier hedge fund managed by Kuo and Dosti purchased an additional 17,200 shares of Nvidia stock.

48. On the evening of November 9, 2010, two days before Nvidia's scheduled earnings announcement, Lim telephoned Choi and received an update on Nvidia's financial performance. One minute after that call ended, Lim placed a short telephone call to Kuo. About ten minutes later, Kuo returned Lim's call, and, during a five-minute conversation, received updated Nvidia information that Choi had provided to Lim.

49. On November 10, 2010, a Whittier hedge fund managed by Kuo and Dosti purchased 4,000 shares of Nvidia stock and Kuo purchased options to buy Nvidia stock in his personal account. The next day, another Whittier hedge fund that Kuo and Dosti

managed purchased 50,100 additional shares of Nvidia stock and added to its long position by selling short 200 Nvidia put options.²

50. After the close of regular market trading on November 11, 2010, Nvidia announced its third quarter 2011 financial results. As Choi had previously indicated to Lim, and Lim had conveyed to Kuo, the company reported that it expected to achieve sales revenue growth in a range of 2.5 to 5 percent during its next fiscal quarter. As a result of this projection, which was substantially better than analysts' consensus estimate of 1 percent revenue growth, the price of Nvidia stock rose over five percent and closed at \$13.26 per share on November 12, 2010.

51. As a result of its Nvidia stock and options trading in early November, Whittier hedge funds managed by Kuo and Dosti reaped profits in excess of \$105,000. By purchasing Nvidia options on November 10 and selling them two days later, Kuo realized a gain of over \$1,700 in his personal trading account.

² A put option is a financial contract between two parties that gives the buyer the right, but not the obligation, to sell an agreed quantity of stock during a specified time period at a specified price. A buyer pays a premium to purchase this right. A buyer of a put option generally stands to gain if the price of the stock decreases. A trader who short sells a put option generally stands to gain if the price of the stock increases.

CLAIMS FOR RELIEF

CLAIM I

Violations of Section 10(b) of the Exchange Act and Rule 10b-5 Thereunder

52. The Commission realleges and incorporates by reference paragraphs 1 through 51, as though fully set forth herein.

53. The information that defendant Choi provided to Lim was, in each case, material and nonpublic. In addition, the information was, in each case, considered confidential by Nvidia, the company that was the source of the information, and that had policies protecting confidential information.

54. Choi provided the material nonpublic information to Lim in breach of the fiduciary duty that Choi, an employee of Nvidia, owed to Nvidia, and did so with the expectation of receiving a benefit and/or to confer a financial benefit on Lim.

55. Choi is liable for the trading of Diamondback, Level Global, Sigma Capital, and Whittier because he indirectly caused trades in Nvidia securities that were executed on behalf of funds managed by Diamondback, Level Global, Sigma Capital, and Whittier. Choi unlawfully disclosed material nonpublic information concerning Nvidia to Lim, who in turn unlawfully disclosed this material nonpublic information to Kuo, who relayed it to his supervisor at Whittier and to Tortora at Diamondback, Adondakis at Level Global, and Horvath at Sigma Capital.

56. By virtue of the foregoing, Choi, in connection with the purchase or sale of securities, by the use of the means or instrumentalities of interstate commerce, or of the mails, or a facility of a national securities exchange, directly or indirectly: (a) employed devices, schemes or artifices to defraud; (b) made untrue statements of material fact or omitted to state material facts necessary in order to make the statements made, in

the light of the circumstances under which they were made, not misleading; or (c) engaged in acts, practices or courses of business which operated or would have operated as a fraud or deceit upon persons.

57. By virtue of the foregoing, defendant Choi, directly or indirectly, violated, and, unless enjoined, will again violate, Section 10(b) of the Exchange Act [15 U.S.C. § 78j(b)] and Rule 10b-5 thereunder [17 C.F.R. § 240.10b-5].

CLAIM II
Violations of Section 17(a) of the Securities Act

58. The Commission realleges and incorporates by reference paragraphs 1 through 57, as though fully set forth herein.

59. By virtue of the foregoing, in the offer or sale of securities, by the use of means or instruments of transportation or communication in interstate commerce or by the use of the mails, directly or indirectly, defendant Choi: (a) employed devices, schemes or artifices to defraud; (b) obtained money or property by means of an untrue statement of a material fact or omitted to state a material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; and (c) engaged in transactions, practices or courses of business which operate or would operate as a fraud or deceit upon a purchaser.

60. By reason of the conduct described above, Choi, directly or indirectly, violated, and, unless enjoined, will again violate, Section 17(a) of the Securities Act [15 U.S.C. § 77q(a)].

RELIEF SOUGHT

WHEREFORE, the Commission respectfully requests that this Court enter a Final Judgment:

I.

Permanently restraining and enjoining defendant Choi from violating Section 10(b) of the Exchange Act [15 U.S.C. § 78j(b)], and Rule 10b-5 thereunder [17 C.F.R. § 240.10b-5];

II.

Permanently restraining and enjoining defendant Choi from violating Section 17(a) of the Securities Act [15 U.S.C. § 77q(a)];

III.

Ordering defendant Choi to disgorge, with prejudgment interest, all ill-gotten gains received as a result of the conduct alleged in this Complaint, including the illicit trading profits, other ill-gotten gains, and/or losses avoided of his direct and downstream tippees;

IV.

Ordering defendant Choi to pay civil monetary penalties pursuant to Section 21A of the Exchange Act [15 U.S.C. § 78u-1];

V.

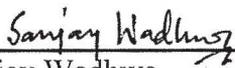
Barring defendant Choi, pursuant to Section 20(e) of the Securities Act [15 U.S.C. § 77t(e)] and Section 21(d)(2) of the Exchange Act [15 U.S.C. § 78u(d)(2)], from acting as an officer or director of any issuer that has a class of securities registered pursuant to

Section 12 of the Exchange Act [15 U.S.C. § 781] or that is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)]; and

VI.

Granting such other and further relief as this Court may deem just and proper.

Dated: New York, New York
April 23, 2014



Sanjay Wadhwa
Senior Associate Director
Attorney for Plaintiff
SECURITIES AND EXCHANGE
COMMISSION
New York Regional Office
200 Vesey Street, Suite 400
New York, New York 10281-1022
(212) 336-0181
WadhwaS@sec.gov

Of Counsel:

Joseph G. Sansone (SansoneJ@sec.gov)
Daniel R. Marcus (MarcusD@sec.gov)
Stephen A. Larson (LarsonSt@sec.gov)
Matthew J. Watkins (WatkinsMa@sec.gov)