

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No. 17-24624-Civ-COOKE/GOODMAN

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

ROBERT H. SHAPIRO, *et al.*,

Defendants.

**FINAL JUDGMENT AGAINST RELIEF DEFENDANT
WFS HOLDING CO., LLC**

The Securities and Exchange Commission having filed an Amended Complaint and Relief Defendant WFS Holding Co., LLC a/k/a WFS Holding Company, LLC, (“Relief Defendant” or “WFS”) having entered a general appearance; consented to the Court’s jurisdiction over Relief Defendant and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Amended Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

I. DISGORGEMENT AND PREJUDGMENT INTEREST

It is hereby **ORDERED and ADJUDGED** that Woodbridge Luxury Homes of CA is liable to the Commission for disgorgement of \$175,000, representing profits gained as a result of the conduct alleged in the Amended Complaint, together with prejudgment interest on disgorgement in the amount of \$3,202.78, for a total of \$178,202.78. Relief Defendant shall satisfy this obligation by paying \$178,202.78, to the Securities and Exchange Commission within 14 days after entry of this Final Judgment.

Relief 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>. Relief 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; WFS as a relief defendant in this action; and specifying that payment is made pursuant to this Final Judgment.

Relief 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, Relief Defendant relinquishes all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to Relief Defendant.

The Commission may enforce the Court's judgment for disgorgement and prejudgment interest by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after 14 days following entry of this Final Judgment. Defendant shall pay post judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961. The Commission shall hold the funds, together with any interest and income earned thereon (collectively, the "Fund"), pending further order of the Court.

The Commission may propose a plan to distribute the Fund subject to the Court's approval. Such a plan may provide that the Fund shall be distributed pursuant to the Fair Fund provisions of Section 308(a) of the Sarbanes-Oxley Act of 2002. The Court shall retain jurisdiction over the administration of any distribution of the Fund. If the Commission staff determines that the Fund will not be distributed, the Commission shall send the funds paid pursuant to this Final Judgment to the United States Treasury.

II. COLLECTING AGAINST FROZEN ASSETS

It is further **ORDERED and ADJUDGED** that Orders that within 3 days after being served with a copy of the Final Judgment, Comerica Bank shall transfer the entire balance of the following bank account which was frozen pursuant to an Order of this Court to the Commission:

Account Owner	Acct. Ending in:
WFS Holding Co., LLC	*44141

Comerica Bank 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>. Comerica Bank also may transfer these funds 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

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and shall be accompanied by a letter identifying the case title, civil action number, and name of this Court; and specifying that payment is made pursuant to this Final Judgment.

III. REDUCTION OF DISGORGEMENT AND PREJUDGMENT INTEREST

It is further **ORDERED and ADJUDGED** that the funds transferred by Comerica Bank to the Commission shall be applied to reduce WFS's obligation of disgorgement and prejudgment interest by such amount transferred.

IV. INCORPORATION OF CONSENT

It is further **ORDERED and ADJUDGED** that the Consent is incorporated herein with the same force and effect as if fully set forth herein, and that WFS shall comply with all of the undertakings and agreements set forth therein.

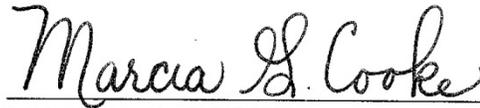
V. RETENTION OF JURISDICTION

It is further **ORDERED and ADJUDGED** that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

VI. RULE 54(b) CERTIFICATION

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

DONE and ORDERED in chambers, at Miami, Florida, this 27th day of December 2018.



MARCIA G. COOKE
United States District Judge

Copies furnished to:
Jonathan Goodman, Magistrate Judge
Counsel of record