Counsel of Record:
Andrew M. Calamari
Celeste A. Chase
Howard A. Fischer
Daniel Michael
Attorneys for the Plaintiff
SECURITIES AND EXCHANGE COMMISSION
New York Regional Office
3 World Financial Center, Room 400
New York, New York 10281

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION,	:	
	:	COMPLAINT
Plaintiff,	:	
-against-	:	12 Civ. _____ (____)
	:	
RONALD FELDSTEIN,	:	ECF Case
	:	
Defendant.	:	

Plaintiff Securities and Exchange Commission (the "Commission") for its Complaint against defendant Ronald Feldstein ("Feldstein" or "Defendant"), alleges as follows:

SUMMARY OF ALLEGATIONS

1. This action concerns the role played by Ronald Feldstein ("Feldstein") in the disclosure of materially misleading information by Interlink-US-Network, Ltd. ("Interlink") and its officers concerning a purported $6 million investment in Interlink, a publicly-traded company with no business operations and liabilities that exceeded assets by over $2 million. The investment, if real, would have provided the struggling company with a much-needed capital infusion.

2. In October 2010, Interlink's management recruited Feldstein to act as the investor. Feldstein, pretending to be the President of LED Capital Corp., a privately-held

company with no business operations and no assets, entered into an agreement with Interlink concerning the purported investment. Feldstein, however, had no position at, or affiliation with, LED Capital Corp.

3. In this agreement, Feldstein purported to commit LED Capital Corp. to purchase 1.2 million shares of Interlink common stock for $6 million. At the time, however, Interlink shares traded just below $1 per share, and 1.2 million shares were worth approximately $1.1 million, or approximately $4.9 million less than the contract price.

4. Although Feldstein was in regular contact with the owner of LED Capital Corp., he did not inform the owner of the purported contract committing LED Capital Corp. to pay more than a 500% premium for a minority block of shares in a company that had liabilities exceeding its assets seven times over.

5. When Interlink sought to inform the market of this remarkable news, Feldstein again offered crucial assistance by reviewing and contributing to a draft Form 8-K of Interlink's that disclosed the purported agreement with LED Capital Corp.

6. On December 14, 2010, Interlink filed a version of the Form 8-K that reflected Feldstein's comments.

7. For his performance as the President of LED Capital Corp., Interlink awarded Feldstein shares of its common stock that, at the time, had a market value of over $400,000.

SECURITIES LAWS VIOLATIONS

8. By virtue of the conduct alleged herein, Feldstein is liable, pursuant to Section 20(e) of the Securities Exchange Act of 1934 (the "Exchange Act"), 15 U.S.C.A. § 78t(e), as an aider and abettor of certain violations by Interlink and Robert Kondratick of Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Rule 10b-5(b) thereunder, 17 C.F.R. § 240.10b-5(b), and

certain violations by Interlink of Section 13(a) of the Exchange Act, 15 U.S.C. § 78m(a), and Rules 12b-20 and 13a-11 thereunder, 17 C.F.R. §§ 240.12b-20 & 240.13a-11;

9. Unless Feldstein is permanently enjoined, he will continue to engage in the acts, practices, and courses of business set forth in this Complaint and in acts, practices, and courses of business of similar type and object.

NATURE OF THE PROCEEDINGS AND RELIEF SOUGHT

10. The Commission brings this action pursuant to the authority conferred upon it by Section 21(d)(1) of the Exchange Act, 15 U.S.C. § 78u(d)(1), seeking a final judgment: (a) permanently enjoining Feldstein from engaging in the acts, practices, and courses of business alleged herein; (b) requiring Feldstein to disgorge the ill-gotten gains he received, if any, as a result of his violations, and to pay prejudgment interest thereon; and (c) imposing civil monetary penalties upon Feldstein pursuant to Section 21(d)(3) of the Exchange Act, 15 U.S.C. § 78u(d)(3).

JURISDICTION AND VENUE

11. This Court has jurisdiction over this action pursuant to Sections 21(d), 21(e), and 27 of the Exchange Act, 15 U.S.C. §§ 78u(d), 78u(e), and 78aa.

12. Venue lies in this District pursuant to Section 27 of the Exchange Act, 15 U.S.C. § 78aa, because Feldstein resides in the Southern District of New York and because certain of the transactions, acts, practices, and courses of business constituting the violations alleged herein occurred within the Southern District of New York.

13. Feldstein has made use of the means or instruments of transportation or communication in interstate commerce, or of the mails, in connection with the transactions, acts, practices, and courses of business alleged in this Complaint.

DEFENDANT

14. **Ronald Feldstein**, age 65, is a resident of New York, New York. Feldstein purported to be the President of both LED Capital Corp. and LED Capital, LLC and, in these capacities, entered into agreements with Interlink.

OTHER RELEVENT PERSONS AND ENTITIES

15. **LED Capital Corp.** is a New York corporation with a principal place of business at 555 Broadhollow Road, Melville, New York.

16. **LED Capital, LLC** is a fictitious company.

17. **Interlink-US-Network, Ltd.** is a California corporation, with its last known principal place of business at 10390 Wilshire Boulevard, Penthouse 20, Los Angeles, CA 90024. In 2010, Interlink filed periodic reports, including Forms 10-Q and 10-K, with the Commission, and its common stock was registered with the Commission pursuant to Section 12(g) of the Exchange Act.

18. **The Verigreen Group, LLC** ("Verigreen Group") is a Nevada corporation, with its last known principal place of business at 575 Underhill Boulevard, Suite 125, Syosset, NY 11791. On or about June 28, 2010, the Verigreen Group acquired 72% of the outstanding shares of Interlink common stock.

19. **Eric J. Aronson**, age 44, is a resident of Syosset, New York. Aronson was ostensibly the Senior Vice President of Sales and Marketing for both the Verigreen Group and Interlink but, as a practical matter, exercised ultimate authority with respect to business decisions relating to these two companies.

20. **Robert Kondratick**, age 41, is a resident of Syosset, New York. Kondratick has been a 99% owner of the Verigreen Group since it was established in December 2009 and was

the Manager of the Verigreen Group from December 2009 to approximately February 2011. From June 2010 to February 2011, Kondratick was also the President and Chairman of the Board of Directors of Interlink.

21. **Fredric Aaron**, age 47, is a resident of Port Washington, New York. He has been a member of the bar of the state of New York since 1990. Aaron was an attorney for Aronson, the Verigreen Group, and its affiliates from approximately November 2008 to at least February 2011. From June 2010 to February 2011, Aaron was also the Secretary and a director of Interlink. He also has been a 1% owner of the Verigreen Group since it was established in December 2009.

22. **LED Principal**, age 65, is a resident of Roslyn Heights, New York. He is the sole officer and shareholder of LED Capital Corp. and the only person authorized to act on behalf of LED Capital Corp.

FACTS

23. From 2006 to 2010, the Verigreen Group and its affiliates, PermaPave Industries, LLC, PermaPave USA Corp., PermaPave Distributions, Inc., Permeable Solutions, Inc. ("Permeable Solutions"), and Verigreen, LLC (collectively and with the Verigreen Group, the "PermaPave Entities") raised over $26 million from approximately 140 investors through the sale of promissory notes, use of funds agreements, convertible debentures, and stock.

24. The management of the PermaPave Entities consisted of Eric Aronson ("Aronson"), Robert Kondratick ("Kondratick"), and Fredric Aaron ("Aaron").

25. Aronson and others told investors in the PermaPave Entities that the funds they invested would be used exclusively to purchase PermaPave pavers, which are pavers comprised of small rocks glued together, for resale. According to Aronson and others, the tremendous

backlog of orders for this product as well as its substantial mark-up allowed the PermaPave Entities to pay monthly returns to investors of 7.8% to 33%.

26. There was actually little demand for the product, and the cost of the pavers far exceeded the revenue from sales. Consequently, most of the investors in the PermaPave Entities never received the interest payments they were promised or the return of their principal.

27. From 2008 to 2010, certain investors or groups of investors commenced approximately nine lawsuits against Aronson and various PermaPave Entities in which they asserted, among other things, fraud and contract claims.

28. In January and February of 2009, Aronson and Aaron persuaded approximately 80 of the investors who held promissory notes and use of funds agreements to exchange these notes and agreements for convertible debentures issued by one of the Verigreen Group's affiliates, Permeable Solutions. The debenture agreements stated that investors would be repaid all principal and interest payments owed to them in January 2010 and also stated that investors could convert their debentures into shares of Permeable Solutions common stock.

29. In the summer of 2009, Aronson and Aaron persuaded approximately 53 of the debenture holders to convert their debentures into shares of Permeable Solutions common stock. Permeable Solutions never issued or delivered shares of its common stock to the investors who converted their debentures.

30. In the summer of 2010, Aronson negotiated a reverse merger with Interlink on behalf of the Verigreen Group. During this time, Interlink purported to manufacture and sell 'FRED,' an electronic device that links a customer's television to data services over wired or wireless links; however, it has never sold any of these purported devices.

31. On or around July 28, 2010, Aronson completed these negotiations and the

Verigreen Group acquired 72% of all outstanding Interlink shares on a fully diluted basis.

32. Pursuant to the terms of the merger, Interlink's Board of Directors appointed Kondratick as the President and Chairman of the Board and appointed Aaron as the Secretary and as a director. Two persons who held positions as directors prior to the reverse merger remained on the Board of Directors. In addition, Aronson assumed the title of Senior Vice President of Sales and Marketing but, as a practical matter, held ultimate authority with respect to most business decisions relating to Interlink.

33. In September 2010, Permeable Solutions sent investors who had purchased shares of its common stock a letter stating that the number of shares owed to them had been drastically reduced, or "recalculated," and that they would receive Interlink common stock, not Permeable Solutions common stock as originally agreed. The September letter further advised investors that they would receive Interlink common stock based upon "a valuation of five shares of Permeable Solutions for one share of Interlink."

34. Upon receiving this letter notifying them of unauthorized changes to their investment, many investors demanded that Aronson return the principal they had invested. To assuage these investors, Aronson told them that Interlink shares, which at the time were trading at approximately $1 per share, were really worth $5 per share, and the market price soon would reflect their true value.

35. In October 2010, a group of investors, who previously had initiated a lawsuit against several of the PermaPave Entities and Aronson, obtained an order freezing the bank accounts of the PermaPave Entities.

36. In an effort to persuade these investors to release the restraints on the PermaPave Entities' bank accounts, Aronson and Aaron told an attorney representing these investors that

Interlink was finalizing a deal with a company called LED Capital Corp. that would provide the PermaPave Entities with funds sufficient to repay the investors represented by the attorney.

37. Aronson recruited one of his long-time associates, Feldstein, to act as the President of LED Capital Corp.

38. Feldstein has never held a position at, or had any interest in, LED Capital Corp.

39. Aronson and Aaron set up a conference call between themselves, the investors' attorney, and Feldstein. During the conference call, Aronson stated that Feldstein would be investing $6 million, and that $1.8 million to $1.9 million would be allocated to the investors who obtained the asset freeze. After Aronson summarized the terms of the purported investment, Feldstein confirmed to the investors' attorney that "the conditions are done and this deal is getting done." Feldstein further stated that he was "100% committed" to Aronson's companies, and, with this purported investment, Aronson "is going to have what's necessary to take this company to what [sic] I believe it should be." Before Aronson could do that, however, Feldstein stated that it was important to "get [the investors] done, cleared up, and this aggravation to be done for all parties."

40. After the call, Aronson requested that the investors' attorney agree to lift the asset freeze in light of the impending investment by Feldstein. The investors' attorney told Aronson that he would not release the restraints on the accounts unless and until he received a written assurance that the investors he represented would be repaid through this transaction.

41. On or about October 20, 2010, Kondratick signed a purported "Investment Agreement" on behalf of Interlink and the Verigreen Group, and Feldstein signed as President of LED Capital Corp. The agreement stated that LED Capital Corp. "desires to purchase [1,200,000 shares of Interlink common stock] from [the Verigreen Group] in exchange for Six

Million ($6,000,000.00) Dollars (the 'Purchase Price'), pursuant to the terms of this Agreement."

42. On the day that Feldstein and Kondratick signed the Investment Agreement, the Over the Counter Bulletin Board ("OTCBB") quoted $0.95 as the closing price for shares of Interlink common stock. Around this time, Interlink was authorized to issue 100,000,000 shares of common stock, of which 11,170,987 shares were issued and outstanding. Therefore, the 1.2 million shares that Feldstein was purporting to purchase on behalf of LED Capital Corp. for $6 million constituted a minority block of shares that, at the time, was worth $1,140,000.

43. Section 1 of the Investment Agreement stated that "[u]pon notice from [LED Capital Corp.] and [the Verigreen Group] that the conditions to Closing . . . have been satisfied, the Shares will be released from escrow to [LED Capital Corp.] and the Purchase Price will be paid from [LED Capital Corp.] to [the Verigreen Group] by wire transfer of available funds, subject to the Creditor Payments pursuant to Section 8(e)."

44. Section 8(e) and Exhibit C to the Investment Agreement stated that "$1,900,000 shall be deposited by [LED Capital Corp.] at least three business days prior to the closing in an attorney trust account." These provisions further stated that this $1,900,000 would be wired to the attorney representing the investors who obtained the asset freeze "[a]t the closing, and prior to [LED Capital Corp.] releasing any of the Purchase Price in connection with the transfer contemplated by the [Investment] Agreement."

45. The Investment Agreement contained six "Conditions to Closing." The first was that "[t]his agreement shall be approved by the respective Boards of Directors of Managers of each of the parties."

46. Around the time that Feldstein signed the Investment Agreement, Feldstein was in regular contact with the sole officer and shareholder of LED Capital Corp. ("LED Principal").

Feldstein, however, never disclosed that he was entering, or had entered, into this agreement purportedly on behalf of LED Capital Corp. And, to further hide Feldstein's efforts to purportedly bind the company from LED Principal, the Investment Agreement stated that "[a]ll notices, requests, demands, and other communications under this Agreement" sent to LED Capital Corp. should be mailed to Feldstein's personal residence, rather than the business address of LED Capital Corp.

47. After Aaron obtained the signatures of Kondratick and Feldstein on the Investment Agreement, he forwarded a copy of it to the investors' attorney and requested that the attorney agree to release the restraints on the PermaPave Entities' accounts.

48. To compensate Feldstein for playing the role of LED Capital Corp. President and keeping angry investors at bay, Interlink, on November 14, 2010, issued share certificates for 575,000 shares of its common stock to a company that Feldstein owns and controls in whole or in part, Westhampton Capital Management, LLC. Based on the OTCBB market price for that day's close, these shares were worth $431,250.

49. Around this time, several investors who no longer believed Aronson's claim that Interlink shares would be worth $5 per share advised Aronson that they would complain to law enforcement authorities.

50. Desperate to obtain positive movement in Interlink's share price, Aronson, Aaron, and Kondratick decided to publicly disclose the purported $6 million investment by LED Capital Corp. To that end, Interlink's CFO drafted text to be disclosed in a Form 8-K which stated that Interlink and LED Capital Corp. "entered into a [sic] investment agreement, whereby [LED Capital Corp.] committed $6,000,000 in exchange for 1,200,000 shares of stock, subject to certain conditions and obligations of each party."

51. On December 1, 2010, Interlink's CFO emailed Feldstein this draft Form 8-K for his review.

52. The same day, Feldstein sent an email in response which stated, "Not good." He thereafter discussed his comments with Interlink's CFO.

53. Based upon Feldstein's comments, Interlink's CFO circulated a revised draft Form 8-K later that day which referred to the agreement between LED Capital Corp. and Interlink as a memorandum of understanding, not an investment agreement.

54. Then, on December 10, 2010, Feldstein and Kondratick signed a Memorandum of Understanding ("MOU"). Feldstein signed on behalf of LED Capital, LLC, which is a company that is similar in name to LED Capital Corp. but does not exist, and Kondratick signed on behalf of the Verigreen Group.

55. The MOU stated that LED Capital, LLC would provide financing of $6,000,000 to the Verigreen Group, not Interlink.

56. The MOU further stated that "[b]oth parties agree that the agreement executed October 20, 2010 is hereby null and void."

57. The MOU did not reference Interlink.

58. On December 14, 2010, Interlink filed a Form 8-K that reflected Feldstein's comments. It stated that, "[o]n December 10, 2010, Interlink-US-Network, Ltd. (the 'Company', 'Interlink', 'we' and 'us') and LED Capital Corp, [sic] entered into a Memorandum of Understanding, whereby LED intends to invest $6,000,000, subject to certain conditions and obligations of each party. There can be no assurance that that [sic] a definitive agreement will be entered into." There was no mention of LED Capital, LLC, the fake company that was the actual party to the Memorandum of Understanding. Kondratick signed the Form 8-K in his capacity as

Interlink's President and Chairman of the Board.

59. Although Feldstein and Aronson both knew LED Principal, neither of them informed him of the Investment Agreement, the MOU, or the Form 8-K. After learning of the Form 8-K during a telephone conversation with the Commission staff in February 2011, LED Principal sent a letter to the staff which stated:

> I am the sole officer-stockholder of LED Capital Corp. No other person has any authority or permission to act on behalf of the company. LED Capital Corp. has never had any contact, correspondence or communication with Interlink or PermaPave Industries. No transactions were contemplated between LED Capital and Interlink. . . . I looked up Interlink on the internet and saw the letter [i.e., the agreement referenced in the Form 8-K] you referred to. That funding letter from LED is a complete fraud. I never had any knowledge of it before your call.

60. On March 28, 2011, LED Principal testified in connection with the Commission's investigation of the facts alleged herein. During his testimony, LED Principal repeated the assertions contained in his letter, dated February 28, 2011, and further testified that Feldstein had "absolutely no[]" authority to act on behalf of LED Capital Corp. and that LED Capital Corp. "never had [and] probably never will have" $6 million available to it.

61. Because the Form 8-K disclosed that Interlink entered into an MOU with LED Capital Corp., which was a party to the Investment Agreement and not the MOU, it is unclear whether this Form 8-K refers to the MOU with LED Capital, LLC or the Investment Agreement with LED Capital Corp. Under either possibility, however, it was false and misleading.

62. If the Form 8-K disclosed the Investment Agreement, dated October 20, 2010, then the Form 8-K was false and misleading for the following reasons:

a. LED Capital Corp. had not entered into any agreement with Interlink. Feldstein was not the President of LED Capital Corp. and was not authorized to bind the company;

b. The claim that LED Capital Corp. could invest $6 million was false because it did not have $6 million or access to $6 million; and

c. The MOU signed by Kondratick and Feldstein stated that "both parties agree that the agreement executed October 20, 2010 is hereby null and void."

63. If the Form 8-K disclosed the MOU, dated December 10, 2010 , then the Form 8-K was false and misleading for the following reasons:

a. LED Capital, LLC is a fictitious company;

b. As a fictitious company, LED Capital, LLC did not have $6 million available to it; and

c. The MOU did not state that an investment would be made in Interlink or even reference Interlink in any way.

64. Interlink's disclosure of a purported $6 million investment was material. The last Form 10-Q filed for Interlink disclosed that, as of September 30, 2010, the company's total assets were $304,330 and its total current liabilities were $2,325,231. The purported $6 million investment would have been equivalent to approximately 2,000% of Interlink's total assets and therefore would have been an extremely significant capital infusion.

65. Interlink's management knew the information contained in the Form 8-K was false or was reckless in not knowing it was false. Aronson, for example, knew LED Principal was the sole owner of LED Capital Corp. In addition, Kondratick was aware of the fact that he signed an MOU with Feldstein declaring the Investment Agreement "null and void." As to the MOU, Kondratick signed this two-page memorandum and could clearly see that Interlink was not a party to it. Furthermore, Kondratick either knew or was reckless in not knowing that Feldstein had no role at LED Capital Corp. and that LED Capital, LLC did not exist.

66. Interlink's management also had a very strong motive to inflate Interlink's share price by publicly disclosing a significant investment in Interlink. As stated above, Aronson assured irate investors – who were by this time threatening to go to law enforcement authorities – that the Interlink shares these investors held were worth five times their market value.

67. Feldstein knew or was reckless in not knowing that the information contained in the Form 8-K was false and misleading. As to the Investment Agreement, Feldstein had signed it pretending to be the President of LED Capital Corp. but knew that he had no authority to bind LED Capital Corp. Furthermore, he had no knowledge about the finances of LED Capital Corp. or its ability to obtain $6 million. As to the MOU, Feldstein knew this memorandum between LED Capital, LLC and the Verigreen Group did not present any possibility for an investment in Interlink because he signed the MOU on behalf of a company that he knew did not exist. Feldstein also knew from the terms of the MOU that LED Capital, LLC was to make an investment in the Verigreen Group, not Interlink.

68. Feldstein had a strong motive to enter into a sham agreement for which he was compensated with Interlink shares worth approximately $431,250.

69. On December 18, 2010, Feldstein, purportedly on behalf of LED Capital Corp., and Aaron, on behalf of Interlink, agreed to cancel – apparently for the second time – the Investment Agreement. No public statement was ever issued disclosing this cancellation or otherwise correcting the information disclosed four days prior in the Form 8-K.

70. Interlink's auditor, Sherb & Co., LLP, resigned on February 14, 2012 because it was unable to verify the information contained in Interlink's financial records. Around this time, the Commission staff notified Interlink's management of an investigation concerning the Form 8-K, dated December 14, 2010. In response, every officer and director resigned. Interlink

disclosed the resignations of its auditors, officers, and directors in a series of Forms 8-K filed between February 18, 2011 and March 15, 2011. These disclosures caused, at least in part, Interlink's share price to fall from $.020 on February 17, 2011 to $0.13 on March 15, 2011.

FIRST CLAIM FOR RELIEF

Aiding and Abetting Violations by Interlink and Kondratick of Section 10(b) of the Exchange Act and Rule 10b-5(b) thereunder

71. The Commission realleges and incorporates paragraphs 1 through 70 by reference as if fully set forth herein.

72. Kondratick and Interlink, directly or indirectly, singly or in concert, in connection with the purchase and sale of securities by use of the means or instrumentalities of interstate commerce, or of the mails, or of the facilities of a national securities exchange, have made untrue statements of material fact, or have omitted to state material facts necessary in order to make statements made, in light of the circumstances under which they were made, not misleading. Accordingly, Interlink and Kondratick violated Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Rule l0b-5(b) thereunder, 17 C.F.R. § 240.10b-5(b).

73. As set forth above, Feldstein knew of these violations and substantially assisted Interlink and Kondratick in the achievement of these violations.

74. By reason of the foregoing and Section 20(e) of the Exchange Act, 15 U.S.C. § 78t(e), Feldstein aided and abetted violations of, and unless enjoined will continue to aid and abet violations of, Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Rule l0b-5(b) thereunder, 17 C.F.R. § 240.10b-5(b).

SECOND CLAIM FOR RELIEF

Aiding and Abetting Violations by Interlink of Section 13(a) of the Exchange Act and Rules 12b-20 and 13a-11 Thereunder

75. The Commission realleges and incorporates paragraphs 1 through 70 by reference as if fully set forth herein.

76. At all relevant times, Interlink was a reporting company and subject to the provisions of Section 13(a) of the Exchange Act, 15 U.S.C. § 78m(a).

77. Interlink directly or indirectly, singly or in concert:

a. failed to include in a statement or report filed with the Commission, in addition to the information expressly required to be included in such statement or report, further material information, if any, as may be necessary to make the required statements, in the light of the circumstances under which they are made not misleading; or

b. failed to file a current report on Form 8-K within the period specified in that form unless substantially the same information as that required by Form 8-K has been previously reported by the registrant.

78. Accordingly, Interlink violated Section 13(a) of the Exchange Act, 15 U.S.C. § 78m(a), and Rules 12b-20 and 13a-11 thereunder, 17 C.F.R. §§ 240.12b-20 & 240.13a-11.

79. As set forth above, Feldstein knew of these violations and substantially assisted Interlink in the achievement of these violations.

80. By reason of the foregoing and Section 20(e) of the Exchange Act, 15 U.S.C. § 78t(e), Feldstein aided and abetted violations of, and unless enjoined will continue to aid and abet violations of, Section 13(a) of the Exchange Act, 15 U.S.C. §78m(a), and Rules 12b-20 and 13a-11 thereunder, 17 C.F.R. §§ 240.12b-20 & 240.13a-11.

PRAYER FOR RELIEF

WHEREFORE, the Commission respectfully requests that the Court grant the following relief:

I.

An Order permanently enjoining Feldstein from future violations of the Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Rule 10b-5 thereunder, 17 C.F.R. § 240.l0b-5, and from aiding and abetting future violations of Section 13(a) of the Exchange Act, 15 U.S.C. §78m(a), and Rules 12b-20 and 13a-11 thereunder, 17 C.F.R. §§ 240.12b-20 & 240.13a-11.

II.

An Order directing Feldstein to disgorge his ill-gotten gains, plus prejudgment interest, and such other and further amount as the Court may find appropriate.

III.

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

IV.

Such other and further relief as this Court deems just and proper.

Dated: July 25, 2012
New York, New York

SECURITIES AND EXCHANGE COMMISSION

By: 
Andrew M. Calamari

Acting Regional Director
SECURITIES AND EXCHANGE COMMISSION
New York Regional Office
3 World Financial Center, Room 400
New York, New York 10281
(212) 336-0589 (Fischer)
Email: FischerH@SEC.gov

Of Counsel:

Celeste A. Chase
Howard A. Fischer
Daniel Michael