

SCANNED

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO: 04-80153-CIV-COHN

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

DARREN SILVERMAN and
MATTHEW BRENNER,

Defendants.

**FINAL JUDGMENT SETTING DISGORGEMENT, PREJUDGMENT INTEREST, AND
CIVIL PENALTIES AGAINST DEFENDANTS**

THIS CAUSE is before the Court upon the Order Granting In Part Motion for Disgorgement. Accordingly, it is **ORDERED AND ADJUDGED** as follows:

I. DISGORGEMENT, PREJUDGMENT INTEREST AND CIVIL PENALTIES

Defendants Darren Silverman ("Silverman") and Matthew Brenner ("Brenner") are jointly and severally liable for the disgorgement amount of \$8,117,527, together with prejudgment interest at the delinquent tax rate established by the Internal Revenue Service, IRC § 6621(a)(2), from February 19, 2004 to May 7, 2004.

Pursuant to Section 20(d) of the Securities Act of 1933, 15 U.S.C. § 77t(d), and Section 21(d) of the Securities Exchange Act of 1924, 15 U.S.C. § 78u(d)(3), Defendant Silverman is hereby ordered to pay the civil penalty amount of \$100,000 and Brenner is ordered to pay the civil penalty amount of \$100,000.

II. PAYMENT INSTRUCTIONS

Silverman and Brenner's respective payments of disgorgement, prejudgment

interest, and civil penalty shall be due and payable within thirty (30) days from the date of this Final Judgment. Payments shall be made to the Clerk of this Court together with a cover letter identifying Silverman or Brenner as a defendant in this action, setting forth the title and civil action number of this action and the name of this Court, and specifying that payment is made pursuant to this Final Judgment. Silverman and Brenner shall simultaneously transmit photocopies of such payment and letter to : Scott A. Masel, Senior Trial Counsel, U.S. Securities & Exchange Commission, 801 Brickell, Ave., Ste. 1800, Miami, FL, 33131. By making this payment, Silverman and Brenner relinquish all legal and equitable right, title and interest in such funds, and no part of the funds shall be returned to Silverman and Brenner. Silverman and Brenner shall pay post-judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

III. RETENTION OF JURISDICTION

This Court shall retain jurisdiction over this matter and Silverman and Brenner in order to implement and carry out the terms of all Orders and Decrees that may be entered or to entertain any suitable application or motion for additional relief within the jurisdiction of this Court, and will order other relief that this Court deems appropriate under the circumstances.

DONE AND ORDERED in Chambers at Fort Lauderdale, Broward County, Florida, this 27TH day of October, 2008.



JAMES I. COHN
United States District Court

Copies to All counsel of record on CM\ECF.