UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MISSOURI EASTERN DIVISION

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)	No. 4:05CV371-DJS
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JUDGMENT

Pursuant to the memorandum opinion entered herein this day,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that judgment is entered in favor of defendant Craig N. Cohen and against plaintiff Securities and Exchange Commission on Counts 1, 2, 3, 5, 6, and 7 of plaintiff's first amended complaint.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that judgment is entered in favor of plaintiff Securities and Exchange Commission and against defendant Craig N. Cohen on Count 4 of plaintiff's first amended complaint, and defendant Craig N. Cohen shall pay a civil penalty in the amount of \$5,000.00 to the Treasury of the United States, plus such post-judgment interest as is allowed by law at the applicable rate of 4.94%.

Dated this ____19th__ day of April, 2007.

/s/Donald J. Stohr
UNITED STATES DISTRICT JUDGE