

IN THE UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF ARKANSAS  
WESTERN DIVISION

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

vs.

No. 4:07cv00537 SWW

HAROLD S. LONGS, and  
YOUR MONEY WORTH, INC.,

Defendants.

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JUDGMENT

The Court having considered Plaintiff Securities and Exchange Commission’s  
*Unopposed Motion for Final Judgment of Disgorgement as to Certain Frozen Assets against  
Defendant Harold S. Longs* [doc.#30]:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant Harold S. Longs (“Longs”) is liable for disgorgement of \$207,732.90 presently frozen in accounts controlled by Longs at PayPal, Inc. (“PayPal”) and at First Arkansas Bank and Trust (“First Arkansas”).

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Longs shall pay the amount in paragraph I, above. Accordingly, PayPal is hereby ordered to remit to the Clerk of this Court \$203,006.62 held by Longs in PayPal account no. 1466058659480716494 and \$2.37 held by Longs in PayPal account no. 1276113456795061837. Likewise, First

Arkansas is hereby ordered to remit to the Clerk of this Court a total of \$4,723.91 held by Longs in three First Arkansas bank accounts identified as follows: (1) Harold S. Longs, account no. 22056051, containing \$3,946.00; (2) Harold S. Longs or Carolyn A. Longs, account no. 81243397, containing \$221.85; and (3) Jaraeya B. Hampton (minor) By Harold S. Longs or Carolyn A. Longs, account no. 507423, containing \$556.06. PayPal and First Arkansas shall remit the above amounts within ten (10) business days after entry of this *Final Judgment* by certified check, bank cashier's check, or United States postal money order payable to the "Clerk of Court – Eastern District of Arkansas" and shall include a letter identifying Defendant Longs as a defendant in this action; setting forth the title and civil action number of this case and the name of this Court; and specifying that payment is made pursuant to this *Final Judgment*. When the Clerk of this Court receives the full amount ordered above, Longs' obligation to pay the disgorgement described herein will be satisfied.

III.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that the Clerk of this Court shall open an interest-bearing account under the name "SEC v. Harold S. Longs Distribution Fund." Upon receipt of the funds described in Section I, the Clerk shall deposit those funds into the aforementioned interest-bearing account, where the funds shall remain until further order of this Court.

IV.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that, within 21 days after the entry of this *Final Judgment*, the Commission shall file a distribution plan. Such plan should provide for the equitable distribution of the funds in the SEC v. Harold S. Longs

Distribution Fund account by the Clerk of Court to the investors who invested through Longs. The distribution plan should further provide for the filing of any tax returns and payment of any taxes, fees, and expenses associated with the administration and distribution of the Distribution Fund assets.

V.

This Court shall retain jurisdiction over this action for all purposes, including for purposes of entertaining any suitable application or application by the Commission for additional relief within the jurisdiction of this Court, including but not limited to the relief requested by the Commission in its Complaint.

VI.

This *Final Judgment* may be served upon Defendant Longs in person or by mail either by the United States Marshal, the Clerk of the Court, or any member of the staff of the Securities and Exchange Commission.

VII.

There being no just reason for delay, the Clerk of this Court is hereby directed to enter this *Final Judgment of Disgorgement as to Certain Frozen Assets against Defendant Harold S. Longs* pursuant to Fed.R.Civ.P. 54, 58, and 79.

IT IS SO ORDERED this 24<sup>th</sup> day of February 2009.

/s/Susan Webber Wright

UNITED STATES DISTRICT JUDGE