

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

FILED
UNITED STATES DISTRICT COURT
DENVER, COLORADO
JUL 18 2007
GREGORY C. LANGHAM
CLERK

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

ROBERT ALLEN DIEHL,

Defendant.

07 - CV - 01507 -
Civil Action No.
RPM
CBS

FINAL JUDGMENT AS TO DEFENDANT ROBERT ALLEN DIEHL

The Securities and Exchange Commission having filed a Complaint and Defendant Robert Allen Diehl ("Diehl") having entered a general appearance; consented to the Court's jurisdiction over Diehl and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Diehl and his agents, servants, employees, attorneys, and all persons in active concert or participation with him who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from violating, directly or indirectly, or aiding and abetting violations of Section 10(b) of the Securities Exchange Act of 1934 (the "Exchange Act") [15 U.S.C. § 78j(b)] and Rule 10b-5 promulgated thereunder [17 C.F.R. § 240.10b-5], by using any means or instrumentality of interstate commerce,

or of the mails, or of any facility of any national securities exchange, in connection with the purchase or sale of any security:

- (a) to employ any device, scheme, or artifice to defraud;
- (b) to make any untrue statement of a material fact or to omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading; or
- (c) to engage in any act, practice, or course of business which operates or would operate as a fraud or deceit upon any person.

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Diehl and his agents, servants, employees, attorneys, and all persons in active concert or participation with him who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from aiding and abetting any violation of Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and Rules 12b-20, 13a-11 and 13a-13 [17 C.F.R. §§240.12b-20, 240.13a-11 and 240.13a-13] thereunder by knowingly providing substantial assistance to an issuer that files materially false or misleading statements with the Commission in information or documents required to be filed with the Commission pursuant to Section 12 of the Exchange Act.

III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Diehl is liable for disgorgement of \$10,000, representing profits gained as a result of the conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of \$962.79, for a total of \$10,962.79. Diehl shall satisfy this obligation in payments of three

installments: \$3,500 due within five (5) business days after entry of this Final Judgment; \$3,500 due sixty (60) calendar days (not excluding holidays) after entry of the Final Judgment; and \$3,962.79 due ninety (90) calendar days (not excluding holidays) after entry of the Final Judgment. Payments shall be by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission. The payment shall be delivered or mailed to the Office of Financial Management, Securities and Exchange Commission, Operations Center, 6432 General Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be accompanied by a letter identifying "Robert Allen Diehl" 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. Diehl shall pay post-judgment interest on any delinquent amounts pursuant to 28 USC § 1961. The Commission shall remit the funds paid pursuant to this paragraph to the United States Treasury.

IV.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that based on Diehl's sworn representations in his Statement of Financial Condition dated December 5, 2005, as updated by his sworn statement dated October 9, 2006, and other documents and information submitted to the Commission, however, the Court is not ordering Diehl to pay a civil penalty. The determination not to impose a civil penalty is contingent upon the accuracy and completeness of Diehl's Statement of Financial Condition dated December 5, 2005, as updated by his sworn statement dated October 9, 2006. If at any time following the entry of this Final Judgment the Commission obtains information indicating that Diehl's representations to the Commission concerning his

assets, income, liabilities, or net worth were fraudulent, misleading, inaccurate, or incomplete in any material respect as of the time such representations were made, the Commission may, at its sole discretion and without prior notice to Diehl, petition the Court for an order requiring Diehl to pay the maximum civil penalty allowable under the law. In connection with any such petition, the only issue shall be whether the financial information provided by Diehl was fraudulent, misleading, inaccurate, or incomplete in any material respect as of the time such representations were made. In its petition, the Commission may move this Court to consider all available remedies, including, but not limited to, ordering Diehl to pay funds or assets, directing the forfeiture of any assets, or sanctions for contempt of this Final Judgment. The Commission may also request additional discovery. Diehl may not, by way of defense to such petition: (1) challenge the validity of the Consent or this Final Judgment; (2) contest the allegations in the Complaint filed by the Commission; (3) assert that payment of a civil penalty should not be ordered; (4) contest the imposition of the maximum civil penalty allowable under the law; or (5) assert any defense to liability or remedy, including, but not limited to, any statute of limitations defense.

V.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent of Robert Allen Diehl dated October 27, 2006 is incorporated herein with the same force and effect as if fully set forth herein, and that Diehl shall comply with all of the undertakings and agreements set forth therein.

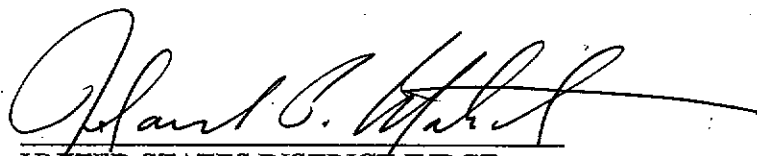
VI.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

VII.

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 Final Judgment forthwith and without further notice.

Dated: July 18, 2007


UNITED STATES DISTRICT JUDGE