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SOUTHERN DISTRICT OF CALIFORNIA

BY: *[Signature]*

DEPUTY

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8 UNITED STATES DISTRICT COURT
9 SOUTHERN DISTRICT OF CALIFORNIA

07 CV 2308 L JMA

10 SECURITIES AND EXCHANGE
11 COMMISSION,

12 Plaintiff,

13 vs.

14 THOMAS J. SAIZ, an individual, and
15 CALDERON, JAHAM AND OSBORN, an
accountancy corporation,

16 Defendants.

Case No.

17] FINAL JUDGMENT
AGAINST DEFENDANTS THOMAS J.
SAIZ AND CALDERON, JAHAM AND
OSBORN

18 The Securities and Exchange Commission having filed a Complaint and Defendants
19 Thomas J. Saiz ("Saiz") and Calderon, Jaham and Osborn having entered general appearances;
20 consented to the Court's jurisdiction over them and the subject matter of this action; consented to
21 entry of this Final Judgment without admitting or denying the allegations of the Complaint
22 (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right
23 to appeal from this Final Judgment:

24 I.

25 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendants and
26 Defendants' officers, agents, servants, employees, attorneys, and all persons in active concert or
27 participation with them who receive actual notice of this Final Judgment by personal service or
28 otherwise are permanently restrained and enjoined from violating, directly or indirectly,

1 Section 10(b) of the Securities Exchange Act of 1934 (the "Exchange Act"), 15 U.S.C. § 78j(b),
2 and Rule 10b-5 promulgated thereunder, 17 C.F.R. § 240.10b-5, by using any means or
3 instrumentality of interstate commerce, or of the mails, or of any facility of any national
4 securities exchange, in connection with the purchase or sale of any security:

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

11 **II.**

12 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant and
13 Defendants' officers, agents, servants, employees, attorneys, and all persons in active concert or
14 participation with them who receive actual notice of this Final Judgment by personal service or
15 otherwise are permanently restrained and enjoined from violating Section 17(a) of the Securities
16 Act of 1933 (the "Securities Act"), 15 U.S.C. § 77q(a), in the offer or sale of any security by the
17 use of any means or instruments of transportation or communication in interstate commerce or
18 by use of the mails, directly or indirectly:

- 19 (a) to employ any device, scheme, or artifice to defraud;
- 20 (b) to obtain money or property by means of any untrue statement of a material fact or
21 any omission of a material fact necessary in order to make the statements made, in
22 light of the circumstances under which they were made, not misleading; or
- 23 (c) to engage in any transaction, practice, or course of business which operates or
24 would operate as a fraud or deceit upon the purchaser.

25 **III.**

26 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant Saiz shall
27 pay a civil penalty in the amount of \$15,000 pursuant to Section 20(d) of the Securities Act, 15
28 U.S.C. § 77t(d), and Section 21(d)(3) of the Exchange Act, 15 U.S.C. § 78u(d)(3). Defendant

1 Saiz shall make this payment within ten (10) business days after entry of this Final Judgment by
2 certified check, bank cashier's check, or United States postal money order payable to the
3 Securities and Exchange Commission. The payment shall be delivered or mailed to the Office of
4 Financial Management, Securities and Exchange Commission, Operations Center, 6432 General
5 Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be accompanied by a letter
6 identifying Saiz as a defendant in this action; setting forth the title and civil action number of this
7 action and the name of this Court; and specifying that payment is made pursuant to this Final
8 Judgment. Defendant Saiz shall pay post-judgment interest on any delinquent amounts pursuant
9 to 28 USC § 1961. The Commission shall remit the funds paid pursuant to this paragraph to the
10 United States Treasury.

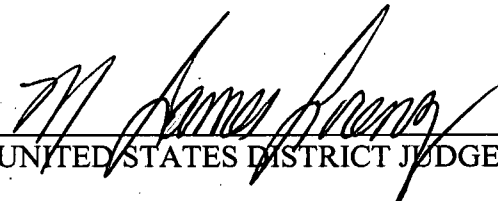
11 IV.

12 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Defendants'
13 Consents are incorporated herein with the same force and effect as if fully set forth herein, and
14 that Defendants shall comply with all of the undertakings and agreements set forth therein.

15 V.

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

18
19
20 Dated: 12/11/07


UNITED STATES DISTRICT JUDGE

21
22 **M. JAMES LORENZ**
23 **U.S. DISTRICT JUDGE**
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