

Defendants Barrett N. Wissman and Flandana Holdings Ltd. ("Partial Final Judgment"), without further notice:

I.

IT IS ORDERED, ADJUDGED, AND DECREED that defendants Wissman and Flandana and their agents, servants, employees, attorneys and all persons in active concert or participation with them who receive actual notice of this Partial Final Judgment by personal service or otherwise are permanently enjoined and restrained from, directly or indirectly, in the offer or sale of any security, by the use of any means or instruments of transportation or communication in interstate commerce or by use of the mails:

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

in violation of Section 17(a) of the Securities Act [15 U.S.C. § 77q(a)].

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that defendants Wissman and Flandana and their agents, servants, employees, attorneys and all persons in active concert or participation with them who receive actual notice of this Partial Final Judgment by personal service or otherwise are permanently restrained and enjoined from,

directly or indirectly, in connection with the purchase or sale of any security, by the use of any means or instrumentality of interstate commerce, or of the mails, or of any facility of any national securities exchange:

- (a) employing any device, scheme, or artifice to defraud;
- (b) making 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) engaging in any act, practice, or course of business which operates or would operate as a fraud or deceit upon any person,

in violation of Section 10(b) of the Exchange Act [15 U.S.C. § 78j(b)] and Rule 10b-5 promulgated thereunder [17 C.F.R. § 240.10b-5].

III.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that defendants Wissman and Flandana and their agents, servants, employees, attorneys and all persons in active concert or participation with them who receive actual notice of this Partial Final Judgment by personal service or otherwise are permanently enjoined and restrained from, directly or indirectly, by use of the mails or any means or instrumentality of interstate commerce:

- (a) employing any device, scheme or artifice to defraud any client or prospective client;
- (b) engaging in any transaction, practice or course of business which operates as a fraud or deceit upon any client or prospective client; or

- (c) engaging in any act, practice or course of business which is fraudulent, deceptive or manipulative,

in violation of Sections 206(1) or 206(2) of the Advisers Act [15 U.S.C. § 80b-6(1) and (2)].

IV.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that absent further agreement between the parties, the Court shall determine, upon motion of the Commission, whether to order disgorgement and/or impose a civil penalty against defendants Wissman and Flandana, and, if so, the amount of any disgorgement and/or civil penalty and, if necessary, the terms on which such amount(s) shall be paid. In connection with the Commission's motion for disgorgement and/or a civil penalty, and at any oral argument held on such a motion: (a) defendants Wissman and Flandana will be precluded from arguing that they did not violate, or aid and abet violations of, the federal securities laws as alleged in the Complaint; (b) defendants Wissman and Flandana may not challenge the validity of the Consent or this Partial Final Judgment, but shall not be precluded from presenting other arguments; (c) solely for the purposes of such motion, the allegations of the Complaint shall be accepted as and deemed true by the Court; and (d) the Court may, in its discretion, determine the issues raised in the motion on the basis of affidavits, declarations, excerpts of sworn deposition or investigative testimony, and documentary evidence, without regard to the standards for summary judgment contained in Rule 56(c) of the Federal Rules of Civil Procedure and without conducting an evidentiary hearing.

V.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, pursuant to Rule

65(d) of the Federal Rules of Civil Procedure, this Partial Final Judgment shall be binding upon defendants Wissman and Flandana and their agents, servants, employees and attorneys, and upon those persons in active concert or participation with them who receive actual notice of this Partial Final Judgment by personal service or otherwise.

VI.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the provisions of the annexed Consent be, and the same hereby are, incorporated in this Partial Final Judgment with the same force and effect as if fully set forth herein.

VII.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this matter for all purposes, including, but not limited to, implementing and enforcing the terms and conditions of this Partial Final Judgment.

VIII.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that 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 Partial Final Judgment forthwith and without further notice.

**CONSENT OF DEFENDANTS
BARRETT N. WISSMAN AND FLANDANA HOLDINGS LTD.**

1. Defendants Barrett N. Wissman and Flandana Holdings Ltd. (collectively the “Defendants”), being fully apprised of their rights, having had the opportunity to confer with legal counsel, having read and understood the terms of the annexed Partial Final Consent Judgment As To Defendants Barrett N. Wissman and Flandana Holdings Ltd. (“Partial Final Judgment”), enter a general appearance and admit to the jurisdiction of this Court over them and over the subject matter of this action.

2. Without admitting or denying the allegations of the Complaint filed by plaintiff Securities and Exchange Commission (“Commission”), except as to jurisdiction and subject matter, which are admitted, the Defendants hereby consent to the entry of the Partial Final Judgment in the form attached hereto and incorporated by reference herein, which among other things permanently restrains and enjoins the Defendants from violating Section 17(a) of the Securities Act [15 U.S.C. § 77q(a)]; Section 10(b) of the Securities Exchange Act of 1934 (the “Exchange Act”) [15 U.S.C. § 78j(b)], Rule 10b-5 promulgated thereunder [17 C.F.R. § 240.10b-5]; and Sections 206(1) or 206(2) of the Advisers Act [15 U.S.C. §§ 80b-6(1) and 80b-6(2)].

3. The Defendants waive the entry of findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure.

4. The Defendants waive the right, if any, to a jury trial and to appeal from the entry of the Partial Final Judgment.

5. The Defendants acknowledge that any violation of any of the terms of the Partial Final Judgment may place them in contempt of this Court and subject them to civil or criminal

sanctions.

6. The Defendants enter into this Consent voluntarily and represent that no threats, offers, promises, or inducements of any kind have been made by the Commission or any member, officer, agent, or representative of the Commission to induce the Defendants to enter into this Consent.

7. The Defendants acknowledge that they have been informed and understand that the Commission, at its sole and exclusive discretion, may refer, or grant access to, this matter or any information or evidence gathered in connection therewith or derived therefrom, to any person or entity having appropriate administrative, civil, or criminal jurisdiction, if the Commission has not already done so.

8. The Defendants agree that this Consent shall be incorporated into the Partial Final Judgment with the same force and effect as if fully set forth therein.

9. The Defendants will not oppose the enforcement of the Partial Final Judgment on the ground, if any exists, that it fails to comply with Rule 65(d) of the Federal Rules of Civil Procedure, and hereby waive any objection based thereon.

10. The Defendants waive service of the Partial Final Judgment and agree that entry of the Partial Final Judgment by the Court and filing with the Clerk of the Court will constitute notice to them of its terms and conditions. The Defendants agree to execute and provide to the Commission a written declaration pursuant to 28 U.S.C. § 1746 acknowledging their receipt of the Partial Final Judgment no later than twenty (20) days after a copy of the Partial Final Judgment has been delivered to their counsel, Martin R. Pollner, Esq., Loeb & Loeb LLP, 345 Park Avenue, New York, New York 10154.

12. Consistent with 17 C.F.R. § 202.5(f), this Consent resolves only the claims asserted against the Defendants in this civil proceeding. The Defendants acknowledge that no promise or representation has been made by the Commission or any member, officer, employee, agent, or representative of the Commission with regard to any criminal liability that may have arisen or may arise from the facts underlying this action or immunity from any such criminal liability. The Defendants waive any claim of Double Jeopardy based upon the settlement of this proceeding, including the imposition of any remedy or civil penalty herein. The Defendants further acknowledge that the Court's entry of a permanent injunction may have collateral consequences under federal or state law and the rules and regulations of self-regulatory organizations, licensing boards, and other regulatory organizations. Such collateral consequences include, but are not limited to, a statutory disqualification with respect to membership or participation in, or association with a member of, a self-regulatory organization. This statutory disqualification has consequences that are separate from any sanction imposed in an administrative proceeding. In addition, in any disciplinary proceeding before the Commission based on the entry of the injunction in this action, the Defendants understand that they shall not be permitted to contest the factual allegations of the Complaint in this action.

13. The Defendants understand and agree to comply with the Commission's policy "not to permit a defendant or respondent to consent to a judgment or order that imposes a sanction while denying the allegation in the complaint or order for proceedings." 17 C.F.R. § 202.5. In compliance with this policy, the Defendants agree: (i) not to take any action or to make or permit to be made any public statement denying, directly or indirectly, any allegation in the Complaint or creating the impression that the Complaint is without factual basis; and (ii) that

upon the filing of this Consent, the Defendants hereby withdraw any papers filed in this action to the extent that they deny any allegation in the Complaint. If the Defendants breach this agreement, the Commission may petition the Court to vacate the Partial Final Judgment and restore this action to its active docket. Nothing in this paragraph affects Defendants': (i) testimonial obligations; or (ii) right to take legal or factual positions in litigation or other legal proceedings in which the Commission is not a party.

14. The Defendants hereby waive any rights under the Equal Access to Justice Act, the Small Business Regulatory Enforcement Fairness Act of 1996, or any other provision of law to seek from the United States, or any agency, or any official of the United States acting in his or her official capacity, directly or indirectly, reimbursement of attorney's fees or other fees, expenses, or costs expended by him to defend against this action. For these purposes, the Defendants agree that they are not the prevailing party in this action since the parties have reached a good faith settlement.

15. In connection with this action and any related judicial or administrative proceeding or investigation commenced by the Commission or to which the Commission is a party, the Defendants shall (i) at the Commission staff's request upon reasonable notice, and without service of a subpoena, produce documents and appear, or make its directors, officers, partners, members and employees available, for deposition, testimony, or interviews relating to the subject matter of any such proceeding or investigation at such times and places as the Commission staff designates; (ii) accept service by mail, private delivery service, email or facsimile transmission of notices or subpoenas issued by the Commission for documents or testimony at depositions, hearings, or trials, or in connection with any related investigation by

the Commission; (iii) appoint their attorney, Martin R. Pollner, Esq., as agents to receive service of such notices and subpoenas; (iv) with respect to such notices and subpoenas, waive the territorial limits on service contained in Rule 45 of the Federal Rules of Civil Procedure and any applicable local rules, provided that the party requesting the testimony reimburses the Defendants' travel, lodging, and subsistence expenses at the then-prevailing U.S. Government per diem rates; and (v) consent to personal jurisdiction over them in any United States District Court for purposes of enforcing any such subpoena.

16. The Defendants agree that the Commission may present the Partial Final Judgment to the Court for signature and entry without further notice.

17. The Defendants agrees that this Court shall retain jurisdiction over this matter for the purpose of enforcing the terms of the Partial Final Judgment.

Dated: 7 APR 2009, 2009

United Arab Emirates
Emirate of Abu Dhabi
City of Abu Dhabi
Embassy of the United
States of America

SS:


Barrett N. Wissman

On 7 APR 2009, 2009, Barrett N. Wissman, a person known to me, personally appeared before me and acknowledged executing the foregoing Consent.

INDEFINITELY


Notary Public

Christy M.W. Stoner
Vice Consul of the
United States of America

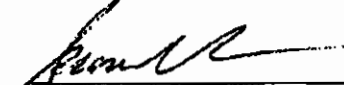
Commission expires:

Flandana Holdings Ltd.

United Arab Emirates
Emirate of Abu Dhabi
City of Abu Dhabi
Embassy of the United
States of America

SS:

By:


Barrett N. Wissman, Director

On - 2 APR 2009, 2009, Barrett N. Wissman a person known to me, personally appeared before me and acknowledged executing the foregoing Consent with full authority to do so on behalf of Flandana Holdings Ltd. as its director.


Christy M.W. Stoner
Vice Consul of the
United States of America
Notary Public
Commission expires: **INDEFINITELY**

SO ORDERED:


UNITED STATES DISTRICT JUDGE

4-15-09

**United States District Court
Southern District of New York
Office of the Clerk
U.S. Courthouse
500 Pearl Street, New York, N.Y. 10007-1213**

Date:

In Re:

-v-

Case #: ()

Dear Litigant,

Enclosed is a copy of the judgment entered in your case.

Your attention is directed to Rule 4(a)(1) of the Federal Rules of Appellate Procedure, which requires that if you wish to appeal the judgment in your case, you must file a notice of appeal within 30 days of the date of entry of the judgment (60 days if the United States or an officer or agency of the United States is a party).

If you wish to appeal the judgment but for any reason you are unable to file your notice of appeal within the required time, you may make a motion for an extension of time in accordance with the provision of Fed. R. App. P. 4(a)(5). That rule requires you to show "excusable neglect" or "good cause" for your failure to file your notice of appeal within the time allowed. Any such motion must first be served upon the other parties and then filed with the Pro Se Office no later than 60 days from the date of entry of the judgment (90 days if the United States or an officer or agency of the United States is a party).

The enclosed Forms 1, 2 and 3 cover some common situations, and you may choose to use one of them if appropriate to your circumstances.

The Filing fee for a notice of appeal is \$5.00 and the appellate docketing fee is \$450.00 payable to the "Clerk of the Court, USDC, SDNY" by certified check, money order or cash. **No personal checks are accepted.**

J. Michael McMahon, Clerk of Court

by: _____

, Deputy Clerk

APPEAL FORMS

**United States District Court
Southern District of New York
Office of the Clerk
U.S. Courthouse
500 Pearl Street, New York, N.Y. 10007-1213**

-----X
-V-
-----X

NOTICE OF APPEAL

civ. ()

Notice is hereby given that _____
(party)
hereby appeals to the United States Court of Appeals for the Second Circuit from the Judgment [describe it]

entered in this action on the _____ day of _____, _____.
(day) (month) (year)

(Signature)

(Address)

(City, State and Zip Code)

Date: _____ () _____ - _____
(Telephone Number)

Note: You may use this form to take an appeal provided that it is received by the office of the Clerk of the District Court within 30 days of the date on which the judgment was entered (60 days if the United States or an officer or agency of the United States is a party).

FORM 1

United States District Court
Southern District of New York
Office of the Clerk
U.S. Courthouse
500 Pearl Street, New York, N.Y. 10007-1213

-----X
|
-V- |
|
-----X

**MOTION FOR EXTENSION OF TIME
TO FILE A NOTICE OF APPEAL**

civ. ()

Pursuant to Fed. R. App. P. 4(a)(5), _____ respectfully
(party)
requests leave to file the within notice of appeal out of time. _____
(party)
desires to appeal the judgment in this action entered on _____ but failed to file a
(day)
notice of appeal within the required number of days because:

[Explain here the "excusable neglect" or "good cause" which led to your failure to file a notice of appeal within the required number of days.]

(Signature)

(Address)

(City, State and Zip Code)

Date: _____ () _____ - _____
(Telephone Number)

Note: You may use this form, together with a copy of Form 1, if you are seeking to appeal a judgment and did not file a copy of Form 1 within the required time. If you follow this procedure, these forms must be received in the office of the Clerk of the District Court no later than 60 days of the date which the judgment was entered (90 days if the United States or an officer or agency of the United States is a party).

FORM 2

United States District Court
Southern District of New York
Office of the Clerk
U.S. Courthouse
500 Pearl Street, New York, N.Y. 10007-1213

-----X
-V-
-----X

NOTICE OF APPEAL
AND
MOTION FOR EXTENSION OF TIME

civ. ()

1. Notice is hereby given that _____ hereby appeals to
(party)
the United States Court of Appeals for the Second Circuit from the judgment entered on _____.
[Give a description of the judgment]

2. In the event that this form was not received in the Clerk's office within the required time
_____ respectfully requests the court to grant an extension of time in
(party)
accordance with Fed. R. App. P. 4(a)(5).

a. In support of this request, _____ states that
(party)
this Court's judgment was received on _____ and that this form was mailed to the
(date)
court on _____.
(date)

(Signature)

(Address)

(City, State and Zip Code)

Date: _____ () _____ - _____
(Telephone Number)

Note: You may use this form if you are mailing your notice of appeal and are not sure the Clerk of the District Court will receive it within the 30 days of the date on which the judgment was entered (60 days if the United States or an officer or agency of the United States is a party).

FORM 3

**United States District Court
Southern District of New York
Office of the Clerk
U.S. Courthouse
500 Pearl Street, New York, N.Y. 10007-1213**

-----X
-V-
-----X

AFFIRMATION OF SERVICE

civ. ()

I, _____, declare under penalty of perjury that I have
served a copy of the attached _____

_____ upon _____

whose address is: _____

Date: _____
New York, New York

(Signature)

(Address)

(City, State and Zip Code)