

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO.:

SECURITIES AND EXCHANGE COMMISSION,)
)
Plaintiff,)
)
v.)
)
ANDRES L. PIMSTEIN and THE BOTTOM LINE OF)
SOUTH FLORIDA, INC.)
)
Defendants.)
)
)
_____)

08-23024
CIV-GRAHAM
/TORRES

**JUDGMENT OF PERMANENT INJUNCTION AND OTHER RELIEF AS TO
DEFENDANTS ANDRES L. PIMSTEIN AND THE BOTTOM LINE OF SOUTH
FLORIDA, INC.**

Plaintiff Securities and Exchange Commission commenced this action by filing its Complaint against, among others, Defendants Andres L. Pimstein and The Bottom Line of South Florida, Inc. (collectively "Defendants"). In its Complaint, the Commission sought, among other relief, a permanent injunction to prohibit any violation by the Defendants of Section 17(a) of the Securities Act of 1933 ("Securities Act") [15 U.S.C. § 77q(a)] and Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act") [15 U.S.C. § 78j(b)] and Rule 10b-5 thereunder [17 C.F.R. § 240.10b-5].

Defendants, by the attached Consent, having entered a general appearance, without admitting or denying any of the allegations in the Commission's Complaint or any other paper filed herein, except as to the jurisdiction of this Court over them, waiving findings of fact and conclusions of law, and waiving any right to appeal from this Judgment has agreed to the entry of this Judgment of Permanent Injunction and Other Relief as to Defendants Andres L. Pimstein and The Bottom Line of South Florida, Inc. ("Judgment"). This Court having accepted such

Consent and having jurisdiction over Defendants and the subject matter of this action, and the Court being fully advised in the premises, orders as follows:

I.

**FRAUD IN VIOLATION OF SECTION 10(b) OF THE EXCHANGE ACT AND RULE
10b-5 THEREUNDER**

IT IS ORDERED, ADJUDGED, AND DECREED that Defendants, their officers, agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Judgment by personal service or otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section 10(b) of the Exchange Act [15 U.S.C. § 78j(b)] and Rule 10b-5 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.

FRAUD IN VIOLATION OF SECTION 17(a) OF THE SECURITIES ACT

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendants, their officers, agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Judgment by personal service or otherwise are permanently restrained and enjoined from violating, directly or indirectly, Section 17(a) of the

Securities Act [15 U.S.C. §77q(a)] in the offer and 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, directly or indirectly:

- (a) to employ any device, scheme, or artifice to defraud;
- (b) to obtain 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) to engage in any transaction, practice, or course of business which operates or would operate as a fraud or deceit upon the purchaser.

III.

INCORPORATION OF DEFENDANTS' CONSENTS

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the Consents of Andres L. Pimstein and The Bottom Line of South Florida, Inc. are incorporated herein with the same force and effect as if fully set forth herein, and that Defendants shall comply with all provisions set forth therein.

IV.

DISGORGEMENT AND CIVIL PENALTY

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendants shall each pay disgorgement of ill-gotten gains, prejudgment interest thereon, and a civil penalty pursuant to Section 20(d) of the Securities Act [15 U.S.C. § 77t(d)] and Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)]. If the parties are unable to reach an agreement, the Court shall determine the amounts of disgorgement and civil penalty at a hearing upon motion of the Commission. Prejudgment interest shall be calculated from January 1, 2005, based on the rate of

interest used by the Internal Revenue Service for the underpayment of federal income tax as set forth in 26 U.S.C. § 6621(a)(2). In connection with the hearing on the Commission's motion for disgorgement and/or civil penalties, and at any hearing held on such a motion: (a) Defendants will be precluded from arguing that it did not violate the federal securities laws as alleged in the Complaint; (b) Defendants may not challenge the validity of the Consent or the Judgment; (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 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. In connection with the Commission's motion for disgorgement and/or civil penalties, the parties may take discovery, including discovery from appropriate non-parties.

V.

RETENTION OF JURISDICTION

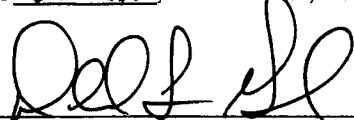
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that this Court will retain jurisdiction over this matter and Defendants in order to implement and carry out the terms of all Orders and Decrees that may be entered and/or to entertain any suitable application or motion for additional relief within the jurisdiction of this Court, and will order other relief that this Court deems appropriate under the circumstances.

VI.

CERTIFICATION UNDER RULE 54(b)

IT IS FURTHER HEREBY ORDERED AND ADJUDGED 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 Judgment forthwith and without further notice.

DONE AND ORDERED this 8th day of December, 2008 at Miami, Florida.



DONALD L. GRAHAM
UNITED STATES DISTRICT COURT JUDGE

Copies to all counsel and parties of record