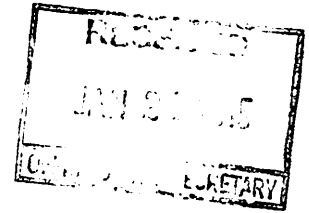


UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION



ADMINISTRATIVE PROCEEDING  
File No. 3-16275

In the Matter of

LINDEN BOYNE,

Respondent.

**AFFIDAVIT OF AARON P. ARNZEN  
CONCERNING SERVICE ON RESPONDENT LINDEN BOYNE**

AARON P. ARNZEN, pursuant to 28 U.S.C. § 1746, declares:

1. I am a Trial Counsel with the Division of Enforcement (“Division”) of the Securities and Exchange Commission (“Commission”), and co-counsel for the Division in the above-captioned administrative proceeding. I submit this Declaration to advise the Secretary and the Court of our service of papers on respondent Linden Boyne (“Respondent”, or “Boyne”) in the captioned proceeding.

2. On October 8, 2014, the U.S. District Court for the Southern District of New York entered a final judgment against Boyne, permanently enjoining him from future violations, direct or indirect, of Sections 5 and 17(a) of the Securities Act of 1933, Sections 10(b), 13(a), 13(b)(2)(A), 13(b)(5), 13(d), and 16(a) of the Securities Exchange Act of 1934 and Rules 10b-5, 12b-20, 13a-1, 13a-13, 13a-14, 13b2-1, 13b2-2, 13d-1, 13d-2, 16a-2, and 16a-3 thereunder, and Section 304 of the Sarbanes-Oxley Act of 2002. *Securities and Exchange Commission v. Cole et al.*, Civil Action Number 12-CV-8167 (RJS), Doc. No. 141.

3. In *SEC v. Cole*, Boyne filed a reply memorandum in support of a Motion Made Jointly by Defendants Cole and Boyne to Stay Proceedings Pending Appeal of Final Judgment on November 12, 2014. In this reply memorandum, Boyne listed on the caption page his address as Greenfield Capital Limited International, Moorgate House, 5-7 Dysart Street, London, EC2A 2BX (the “Moorgate House Address”). Boyne has also used the Moorgate House Address in other recent submissions to the District Court in *SEC v. Cole*. The Moorgate House Address is Boyne’s last known address.

4. On November 14, 2014, the Commission issued an Order Instituting Public Administrative Proceedings And Imposing Temporary Suspension Pursuant To Rule 102(E)(3) Of The Commission’s Rules Of Practice (the “Order”) in this matter. The Order was based on the imposition of injunctions against Boyne in the *SEC v. Cole* matter, as described in paragraph 2, above.

5. The Order provides that it “shall be served upon Boyne personally, by certified mail at his last known address, or, if in a foreign country, by any other method reasonably calculated to give notice, provided that the method of service used is not prohibited by the law of the foreign country.”

6. I received the original Order from the Office of the Secretary for the Commission, and on December 18, 2014, I sent the original Order to Steven Loble (“Loble”), an attorney who works with Sherrards Solicitors LLP, based in London, England, and whom the Division has engaged as foreign counsel in connection with this matter. I requested that Mr. Loble send a local, London-based courier to deliver the Order by hand-delivery to the Moorgate House Address.

7. I have received from Mr. Loble the Affidavit of Service attached hereto as Exhibit 1. In Exhibit 1, Julian Matthew Paul Rozario swears that, on December 22, 2014, at 4:15 p.m., he delivered the Order to Boyne at the Moorgate House Address. He did so by personally handing the Order to Amy Dawson, who confirmed that she was authorized to accept service on behalf of Boyne, and that she would pass the Order on to Boyne.

8. The method of service described above is and was reasonably calculated to give Boyne notice of these proceedings and of the Order. Moreover, I have consulted with the Commission's Office of International Affairs, which opines that the method of service described above is not prohibited by the law of England.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 21, 2015.

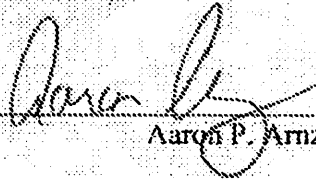
  
\_\_\_\_\_  
Aaron P. Arnzen

Exhibit 1

UNITED STATES OF AMERICA  
Before the  
SOUTHERN DISTRICT OF NEW YORK

SECURITIES EXCHANGE ACT OF 1934  
Release No. 73603/November 14, 2014

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 3597/14 November, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-16275

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In the matter of :  
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LINDEN BOYNE, : ORDER INSTITUTING PUBLIC  
:  
Respondent. : ADMINISTRATIVE PROCEDURES  
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: AND IMPOSING TEMPORARY  
:  
: SUSPENSION PURSUANT TO RULE  
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: 102(e) (3) OF THE COMMISSION'S  
:  
: RULES OF PRACTICE  
:  
-----X

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AFFIDAVIT OF SERVICE  
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I, JULIAN MATTHEW PAUL ROZARIO of ERI Recoveries Limited, 16 Melrose Tudor, Garden Close, Wallington, Surrey, SM6 8LR, MAKE OATH and SAY as follows: -

1. That on Monday the 22nd day of December 2014 at 4.15pm I served the covering letter dated 14 November 2014 and the Order Instituting Public Administrative Proceedings and Imposing Temporary Suspension Pursuant to Rule 102(e)(3) of the Commissioner's Rules of Practice to Linden Boyne by handing them to Ms Amy Dawson at Greenfield Capital International, Mourgate House, 5-7 Dysart Street, London, EC2A 2BX who confirmed that she was authorized to accept service on behalf of Linden Boyne and would pass the documents on to him, true copies of which are now shown to me marked "A".

SWORN at



A handwritten signature in cursive, appearing to read "Charles J. ...".

Dated the 2nd day of January 2015

Before me *Charles J. ...*

A. Solicitor

*Charles J. ...*

A handwritten signature in cursive, appearing to read "Charles J. ...".



UNITED STATES OF AMERICA  
Before the  
SOUTHERN DISTRICT OF NEW YORK

SECURITIES EXCHANGE ACT OF 1934  
Release No. 73603/November 14, 2014

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 3597/14 November, 2014

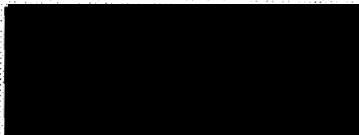
ADMINISTRATIVE PROCEEDING  
File No. 3-16275

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In the matter of :  
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LINDEN BOYNE, : ORDER INSTITUTING PUBLIC  
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Respondent. : ADMINISTRATIVE PROCEEDURES  
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: AND IMPOSING TEMPORARY  
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: RULES OF PRACTICE  
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EXHIBIT A

This is Exhibit "A" referred to in the Affidavit of Service of JULIAN MATTHEW PAUL ROZARIO.

SWORN at



Dated the 2nd day of January 2015

Before me

A Solicitor

*Robert Lee Greene*



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F Street, N.E.  
Washington, D.C. 20549

NOV 14 2014

By Hand Delivery

Mr. Linden Boyne  
c/o Greenfield Capital International Ltd.  
Moorgate House  
[REDACTED]

Re: In the Matter of Linden Boyne

Dear Mr. Boyne:

Please find enclosed the Order Instituting Public Administrative Proceedings and Imposing Temporary Suspension Pursuant to Rule 102(e)(3) of the Commission's Rules of Practice (the "Order") in the above-referenced matter.

Your attention is directed to Section III of the Order, which provides that within thirty days of the Order's service you may petition the Commission to lift the temporary suspension pursuant to Rule 102(e)(3)(ii) of the Commission's Rules of Practice. The Commission's Rules of Practice can be found at <http://www.sec.gov/about/rulesofpractice.shtml>. Rule 102(e)(3)(ii) of the Commission's Rules of Practice provides that the temporary suspension shall become permanent if no petition is received by the Commission within 30 days of the Order's service upon you. Rule 310 of the Commission's Rules of Practice provides that if you fail to appear at a hearing after being duly notified you may be deemed in default and the proceedings may be determined against you upon consideration of the order for proceedings, the allegations of which may be determined as true.

Please file an original and three copies of your petition or other pleadings as required by Rule 152(d) of the Commission's Rules of Practice. Please also file a notice of appearance as required by Rule 102(d) of the Commission's Rules of Practice.

If you have any questions or wish to discuss any aspect of the proceedings, you may communicate with Aaron Arizen, Esq., San Francisco Regional Office, Securities and Exchange Commission, 44 Montgomery Street, Suite 2800, San Francisco, CA 94101-4802 at [REDACTED]

Sincerely,

A handwritten signature in cursive script, appearing to read "Brent J. Fields".

Brent J. Fields  
Secretary

Enclosure



UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 73603 / November 14, 2014

ACCOUNTING AND AUDITING ENFORCEMENT  
Release No. 3597 / November 14, 2014

ADMINISTRATIVE PROCEEDING  
File No. 3-16275

RECEIVED

NOV 19 2014

SEC San Francisco

In the Matter of

LINDEN BOYNE,

Respondent.

ORDER INSTITUTING PUBLIC  
ADMINISTRATIVE PROCEEDINGS AND  
IMPOSING TEMPORARY SUSPENSION  
PURSUANT TO RULE 102(e)(3) OF THE  
COMMISSION'S RULES OF PRACTICE

I.

The Securities and Exchange Commission ("Commission") deems it appropriate and in the public interest that public administrative proceedings be, and hereby are, instituted pursuant to Rule 102(e)(3)<sup>1</sup> of the Commission's Rules of Practice against Linden Boyne ("Respondent" or "Boyne").

II.

The Commission finds that:

A. RESPONDENT

1. Linden Boyne, age 71, is a British citizen and resident of Surrey, England. Beginning in 2003, he served as the chief financial officer ("CFO"), secretary, and director of Electronic Game Card, Inc. ("EGMF"), a company that purported to be a seller of credit-card sized

<sup>1</sup> Rule 102(e)(3)(i) provides, in relevant part, that:

The Commission, with due regard to the public interest and without preliminary hearing, may, by order, temporarily suspend from appearing or practicing before it any attorney, accountant, engineer, or other professional or expert who has been by name . . . [p]ermanently enjoined by any court of competent jurisdiction, by reason of his or her misconduct in an action brought by the Commission, from violating or aiding and abetting the violation of any provision of the Federal securities laws or of the rules and regulations thereunder.

electronic games and that had common stock registered with the Commission pursuant to Section 12(g) of the Securities Exchange Act of 1934 ("Exchange Act") during the relevant period. On September 1, 2009, Boyne was replaced as CFO and secretary. Between October 2009 and March 25, 2010, he served as EGMI's interim CFO and secretary.

2. As EGMI's CFO, Boyne oversaw the company's financial operations, participated in the preparation of its financial statements and the filing of its annual and quarterly reports with the Commission, and certified the accuracy of those reports. Boyne is not licensed as a certified public accountant and is not registered with the Commission in any capacity.

#### B. CIVIL INJUNCTION

3. On October 8, 2014, the U.S. District Court for the Southern District of New York entered a final judgment against Boyne, permanently enjoining him from future violations, direct or indirect, of Sections 5 and 17(a) of the Securities Act of 1933, Sections 10(b), 13(a), 13(b)(2)(A), 13(b)(5), 13(d), and 16(a) of the Exchange Act, Exchange Act Rules 10b-5, 12b-20, 13a-1, 13a-13, 13a-14, 13b2-1, 13b2-2, 13d-1, 13d-2, 16a-2, and 16a-3, and Section 304 of the Sarbanes-Oxley Act of 2002. Securities and Exchange Commission v. Cole et al., Civil Action Number 12-CV-8167 (RJS), Doc. No. 141.

4. The Commission's complaint alleged that Boyne and others engaged in a fraudulent scheme through EGMI to reap approximately \$12 million in unlawful gains between 2006 and 2009. Throughout that period, Boyne -- while serving as EGMI's chief financial officer -- repeatedly misled the investing public about the company's operations and financial status. For example, he artificially inflated EGMI's stock price by preparing and certifying materially false quarterly and annual financial statements that were filed with the Commission and distributed to the investing public. Those filings overstated the value of, or omitted material facts concerning, EGMI's assets, revenues, and investments and understated the number of common shares the company had outstanding. While in control of EGMI's business and financial records, Boyne repeatedly provided false information and falsified documents to EGMI's outside auditors.

5. The Commission's complaint further alleges that, while Boyne and EGMI's chief executive officer were making material misstatements to elevate EGMI's stock price, they were also secretly and improperly funneling millions of shares of EGMI stock to Gibraltar-based entities they controlled. While he was a director and officer of EGMI who controlled more than 5% of the company's common stock, Boyne failed to file Schedules 13D and Forms 4 with the Commission that accurately reported his holdings and transactions in EGMI securities.

### III.

Based upon the foregoing, the Commission finds that a court of competent jurisdiction has permanently enjoined Boyne from violating the Federal securities laws within the meaning of Rule 102(e)(3)(i)(A) of the Commission's Rules of Practice. In view of these findings, the Commission deems it appropriate and in the public interest that Boyne be temporarily suspended from appearing or practicing before the Commission.

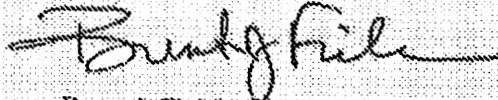
IT IS HEREBY ORDERED that Boyne be, and hereby is, temporarily suspended from appearing or practicing before the Commission. This Order shall be effective upon service on the Respondent.

IT IS FURTHER ORDERED that Boyne may within thirty days after service of this Order file a petition with the Commission to lift the temporary suspension. If the Commission within thirty days after service of the Order receives no petition, the suspension shall become permanent pursuant to Rule 102(e)(3)(ii).

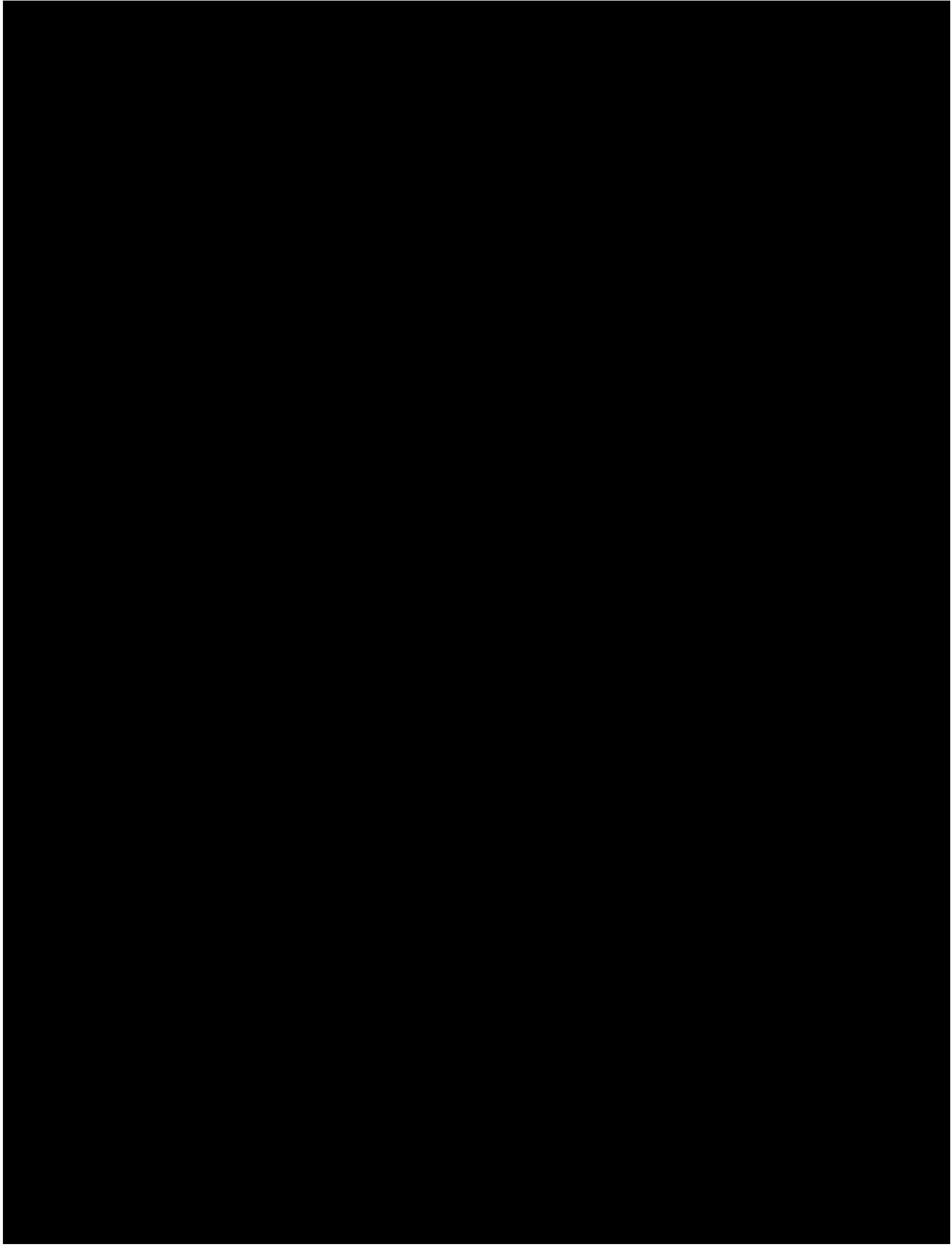
If a petition is received within thirty days after service of this Order, the Commission shall, within thirty days after the filing of the petition, either lift the temporary suspension, or set the matter down for hearing at a time and place to be designated by the Commission, or both. If a hearing is ordered, following the hearing, the Commission may lift the suspension, censure the petitioner, or disqualify the petitioner from appearing or practicing before the Commission for a period of time, or permanently, pursuant to Rule 102(e)(3)(iii).

This Order shall be served upon Boyne personally, by certified mail at his last known address, or, if in a foreign country, by any other method reasonably calculated to give notice, provided that the method of service used is not prohibited by the law of the foreign country.

By the Commission.

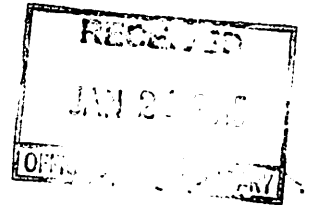


Brent J. Fields  
Secretary





UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F St. NE  
Washington, D.C. 20549



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Telephone Number: Arnzen, Aaron P.  
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Please find attached an affidavit concerning service of the Order Instituting Proceedings on Respondent Linden Boyne.

Respectfully submitted.

Aaron Arnzen

Aaron P. Arnzen | Trial Counsel | Enforcement Division | U.S. Securities & Exchange Commission | San Francisco Regional Office | 44 Montgomery Street | Suite 2800 | San Francisco, CA 94104-4802 | office: 415-705-2460 | mobile: 415-298-5410