

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

Case No. _____-Civ-_____

**UNITED STATES SECURITIES AND
EXCHANGE COMMISSION,**

Plaintiff,

v.

**ALLEN E. WEINTRAUB and,
AWMS ACQUISITION, INC., d/b/a
STERLING GLOBAL HOLDINGS**

Defendants

COMPLAINT

Plaintiff, the United States Securities and Exchange Commission (the “SEC”), for its Complaint against the Defendants Allen E. Weintraub (“Weintraub”) and AWMS Acquisition, Inc., d/b/a Sterling Global Holdings (“Sterling Global”), alleges the following:

SUMMARY

1. On March 19, 2011, Weintraub, the sole owner, officer, director, and employee of his company, Sterling Global, an inactive Florida corporation, emailed a written tender offer to Eastman Kodak Company (“Kodak”) for all its “outstanding stock” at a total price of approximately \$1.3 billion. On March 29, 2011, Weintraub emailed substantially the same letter to AMR Corporation (“AMR”), the parent company of American Airlines, offering to purchase all “outstanding stock” of AMR for approximately \$3.25 billion. Both offers represented almost a 50% premium over Kodak’s and AMR’s then closing prices.

2. Weintraub is a convicted felon on probation for fraud in the State of Florida, and is subject to a prior injunction issued by this Court against violations of the antifraud provisions of the federal securities laws, as well an Order of this Court barring him from acting as an officer or director of a public corporation. Weintraub and Sterling Global lack the means to complete the tender offers. Weintraub filed for personal bankruptcy in April 2007 and has not paid a nondischargeable prior judgment in favor of the SEC in the amount of \$1,050,000. Weintraub and Sterling Global have substantially no assets.

3. Mr. Weintraub falsely claimed that he had bank agreements in place to obtain the approximately \$4.5 billion in financing that the tender offers would require. From approximately mid December 2010 through the end of February 2011, Weintraub had preliminary contacts with Aventura, Florida area branch offices of three large banking institutions regarding his purported desire to obtain billions of dollars in financing to take an unnamed public aviation company private. However, each bank independently declined to enter into any financial relationship or agreement with Weintraub or Sterling Global.

4. In addition to sending his tender offer letters to Kodak and AMR, Weintraub also sent the letters to various large shareholders of each company. In an apparent attempt to seek publicity for the offers, Weintraub also emailed the letters to various media outlets and financial investment research firms. In communications with various media outlets, Weintraub misrepresented his experience in purchasing and operating companies and failed to disclose his prior felony convictions, SEC injunction, and officer and director bar. Weintraub's statements contained in the tender offer letters sent to Kodak and AMR, various shareholders of each

company, and financial investment research firms, and made in subsequent media interviews were materially false and misleading because, among other things, they created the impression that Sterling Global's offers to purchase and tender offer announcements were legitimate and that financing for the acquisitions was in place to complete the offers. Neither Weintraub nor Sterling Global has the means to purchase either Kodak or AMR by tender offer or otherwise as they have no substantial assets or resources.

5. As a result of their conduct as described herein, Weintraub and Sterling Global have each violated Section 10(b) of the Securities Exchange Act of 1934 (the "Exchange Act") [15 U.S.C. §§ 78j(b)] and Rule 10b-5 thereunder [17 C.F.R. § 240.10b-5], as well as Exchange Act Section 14(e) [15 U.S.C. §§ 78n(e)] and Rule 14e-8 thereunder [17 C.F.R. § 240.14e-8]. Unless and until enjoined, Weintraub and Sterling Global are likely to engage in such unlawful conduct again. The SEC seeks an Order of this Court for injunctive relief, disgorgement of illegal profits, prejudgment interest, and civil money penalties against both Weintraub and Sterling Global.

JURISDICTION AND VENUE

6. The SEC brings this action pursuant to Section 21(d) of the Exchange Act [15 U.S.C. §§ 78u(d)(3)(A)].

7. This Court has jurisdiction over this action pursuant to Sections 21(e) and 27 of the Exchange Act [15 U.S.C. §§ 78u(e) and 78aa].

8. Venue is proper in this District pursuant to Section 27 of the Exchange Act [15 U.S.C. § 78aa] and 28 U.S.C. §§ 1391(b) and (c), because the defendants are found and transact business

in this district and because a substantial part of the events or omissions giving rise to the SEC's claim occurred in this District.

9. Weintraub and Sterling Global used the means or instruments of interstate commerce or the mails in connection with the acts described herein.

DEFENDANTS

10. Weintraub, a resident of Aventura, Florida, was at all relevant times the sole owner, officer, director, and employee of Sterling Global. Weintraub was convicted in Florida for fraud and grand larceny in 1992, 1998, and 2008. According to public records from the State of Florida, in connection with his 2008 fraud conviction, Weintraub was sentenced to one year and one day in prison and 10 years probation, which he is serving. In 2002, the SEC filed an enforcement action against Weintraub and others captioned *SEC v. Florida Stock Transfer, Inc., et al.*, Case No. 02-23048-CIV-Ungaro-Benages/Brown (S.D. Fla. filed Oct. 15, 2002). On November 5, 2002, the Court in that matter entered an order permanently enjoining Weintraub from, among other things, violating Section 17(a) of the Securities Act of 1933 and Section 10(b) of the Exchange Act. On February 20, 2003, the Court entered an order permanently enjoining and restraining Weintraub from acting as an officer or director of any issuer that has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or that is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)]. On April 13, 2003, the Court entered an order finding Weintraub liable to pay the SEC disgorgement and interest of \$930,000 and a civil money penalty of \$120,000. Weintraub has not satisfied either obligation and has paid only \$220 toward the judgment to date.

11. Sterling Global Holdings is a private Florida corporation that Weintraub formed on October 6, 2009. On September 24, 2010, the Florida Department of State, Division of Corporations, administratively dissolved Sterling Global for failing to file its required annual report. According to the Sterling Global's incorporation documents, the company's principal address is 7708 San Carlos Street, Boynton Beach, FL 33437. The address for Sterling Global Holdings listed on the tender offer letters, 5001 South University Drive, Suite B, Davie, FL 33328, is merely a mail drop.

FACTS

Allen Weintraub and Sterling Global Holdings Lack the Means To Complete Any Tender Offer

12. Weintraub has never paid the \$1,050,000 judgment against him in connection with the SEC's 2002 enforcement action. In 2005, foreclosure proceedings were commenced with respect to Weintraub's primary residence, which was his sole significant asset, and in 2007, Weintraub filed for bankruptcy in a case captioned *In re: Allen E. Weintraub*, Case No. 07-12337-BKC-RAM (Bankr. S.D. Fla.). In light of the foreclosure and bankruptcy proceedings, Weintraub apparently has no assets with which to satisfy the SEC's prior judgment, which is non-dischargeable in bankruptcy. Based on brokerage account statements Weintraub produced to the SEC, it appears that Weintraub does not have substantial financial assets.

13. Weintraub claimed to SEC staff that in 2010 he began dealing with the Aventura, Florida area branch office of a large commercial bank with investment banking affiliates concerning financing for his business acquisitions. He further claimed that in early 2011 he also began working with Aventura-area branch offices of two other large commercial banks with investment

banking affiliates to secure financing for his purported acquisitions. Weintraub represented to SEC staff that that one or more of these banks have agreed to provide letters of credit to finance the multi-billion-dollar acquisitions of Kodak and AMR, but no such written agreements exist with any of those banks.

14. Weintraub entered an Aventura-area branch of each bank, and represented to a customer representative that he was a significant shareholder in an unnamed public aviation company that he wanted to take private. In order to take the company private, Weintraub told each bank that he would need at least a billion dollars in financing. Weintraub also volunteered information about his own purported business experience. Since the banks' local branch offices typically did not handle the type of financing Weintraub was seeking (which would generally be handled by the banks' investment banking units), the local bank personnel initially tried to determine what Weintraub was requesting and whether other units of their respective banks might be able to address Weintraub's requests. Each bank ultimately declined to go forward with any business relationship or financing agreement with Weintraub or Sterling Global.

15. None of the banks Weintraub identified as the sources of financing for the tender offers agreed to provide any financing to him or Sterling Global. Based upon Weintraub's interaction with the three banks he stated that he has contacted, Weintraub and Sterling Global have no reasonable basis to believe that they could obtain the approximately \$4.5 billion dollars in financing required to complete the tender offers. Weintraub and Sterling have insufficient assets to complete the tender offers absent financing by a third party.

16. Weintraub has not retained legal counsel or investment banking advisers to assist him with his acquisition endeavors.

17. Weintraub has represented to SEC staff that neither he nor Sterling Global has any stock holdings in Kodak or AMR.

Offer for Eastman Kodak Company

18. Kodak is a New Jersey public corporation headquartered in Rochester, New York. Kodak is primarily engaged in the photographic equipment and supply industry. During the relevant period, Kodak's common stock was registered pursuant to Section 12(b) of the Exchange Act and traded on the New York Stock Exchange. As of February 11, 2011, Kodak had approximately 268.88 million shares of common stock outstanding.

19. On Saturday, March 19, 2011, Weintraub, as Sterling Global's managing partner, emailed a tender offer to various Kodak board members, officers, and public relations representatives. The letter offered to purchase "all outstanding stock" of the company for a price of \$4.81 cash per share, or approximately \$1.3 billion, representing "a premium of 46% over [the March 18] closing price." The letter also stated that the deal can close "upon Board and Shareholder approval," "we require no further due-diligence," and "we will assume all debt associated with the company." The letter, which was signed "A. Weintraub," stated that Weintraub could be reached at the telephone number listed on the letterhead, which is to Weintraub's cellular telephone. The Sterling Global letterhead listed the cities Atlanta, Cleveland, Denver, Dubai, London, Los Angeles, Miami, New York, and Tel Aviv, creating a false impression that Sterling Global had offices in each of those cities.

20. Weintraub's letter also represented that he was "copying all large shareholders [of Kodak] with the same offer, in an effort to acquire majority control and hopefully not force a hostile purchase and change the Board, prior to the May 11th annual meeting." The letter stated that it was copied to five large institutional shareholders of Kodak. At least three of these institutional shareholders confirmed that they received Weintraub's bogus tender offer letter.

21. Minutes before he emailed the bogus tender offer letter to Kodak, Weintraub emailed it to various reporters at Dow Jones, Bloomberg, and the Democrat and Chronicle, a daily newspaper serving Rochester, New York, where Kodak is headquartered. On March 22, 2011, a Democrat and Chronicle blog described Weintraub's tender offer. The blog's author also discussed an email exchange that he had with Weintraub. In the email exchange, Weintraub reportedly explained that he has "been buying distressed companies for the past 15 years." Weintraub also reportedly stated that he has had dealings in the "hotel and casino area" and has bought assets of "large bankrupt companies such as GM and Chrysler."

22. On March 29, 2011, Weintraub emailed Kodak's CEO and public affairs director asking, "where are we on the offer presented back to you on March 18th? Stuck [sic] is sinking, I am still willing to buy at the terms presented. Call, so we can discuss. AW."

23. In the evening of March 29, 2011, Weintraub had a conversation with a reporter from the Dallas Morning News concerning Weintraub's subsequent purported tender offer to AMR. According to a published transcript of that conversation, when asked about the status of the Kodak tender offer, Weintraub stated that Kodak responded to his offer and that Weintraub and Kodak were in "discussions."

24. On April 26, 2011, Weintraub again emailed Kodak stating that “[o]ur offer is still open for an amicable transaction.” Kodak has not had any discussions with Weintraub and has not responded to his offer.

Offer for AMR Corporation

25. AMR Corporation is a Delaware public corporation headquartered in Fort Worth, Texas. AMR is the parent company of American Airlines, an air carrier engaged primarily in the business of transporting passengers. During the relevant period, AMR’s common stock was registered pursuant to Section 12(b) of the Exchange Act and traded on the New York Stock Exchange. As of February 9, 2011, AMR had about 333.44 million shares of common stock outstanding.

26. At 3:25 p.m. on March 29, 2011, Weintraub emailed a tender offer letter on Sterling Global letterhead to AMR, using substantially the same language as he used in the tender offer letter to Kodak, offering to purchase all “outstanding stock” of AMR for \$9.75 cash per share, or approximately \$3.25 billion, representing a “premium of 48%” over AMR’s stock price. In his email to which he attached the tender offer letter, Weintraub wrote: “Attached is our tender offer to take AMR private. Please review. I beleive [sic] as a large shareholder this is in the best interest for all our shareholders and management.” On April 26, 2011, Weintraub emailed AMR stating that “[o]ur offer,[sic] is still open for an amicable transaction.”

27. According to documents that Weintraub produced to the SEC’s staff, he emailed the AMR tender offer letter for “immediate release” to KDAF-TV, NBC5, WFAA-TV, all Dallas-Fort Worth television stations, KXAN, an Austin, Texas NBC affiliate, Telemundo, CNBC, the

Dallas Morning News, and Fort Worth Star Telegram on March 29, 2011. An aviation reporter at the Dallas Morning News published a blog with a significant portion of the transcript of a telephone conversation that he had with Weintraub. According to this transcript, Weintraub stated that he had more than \$3.25 billion and he was backed by “several large institutions” and that he could produce letters of credit to AMR “within five minutes.” Weintraub, according to the call transcript, also explained that he has done similar sized deals in the past and that he had 15 years of experience buying distressed companies. He also explained that he had conversations with major shareholders of AMR’s stock and that some of the shareholders indicated that they wanted him to proceed with the tender offer. The tender offer letter stated that it was copied to a number of AMR’s large institutional shareholders.

28. On March 29, 2011, AMR’s stock price closed at \$6.58, down \$0.09 (1.3%) from the prior day’s close. On March 30, 2011, AMR stock price closed up \$0.27 (4.1%) to settle at a price of \$6.85, and on March 31, 2011, the stock price closed down \$0.39 (5.6%) to a price of \$6.46. The trading volume in AMR’s stock rose from approximately 5 million shares on March 29 to approximately 31.5 million shares on March 30. The lack of any other AMR or airline industry news indicates that the March 30 price and volume movement were affected by the media coverage of Sterling Global’s AMR tender offer that occurred in the late afternoon of March 29.

**Weintraub's and Sterling Global's Misrepresentations and Omissions
In Connection With the Purported Tender Offers**

29. As alleged above, the tender offers themselves were false and misleading because: (i) Weintraub and Sterling Global had no intention to commence and to complete the offers; (ii) in sending the tender offer letter to the media and financial research firms, Weintraub and Sterling Global intended to manipulate the stock price of Kodak and AMR; and (iii) Weintraub and Sterling Global did not have a reasonable belief that they would have the means to complete their offers. Contrary to Weintraub's false statements, neither Weintraub nor Sterling has any assets or the financial ability to complete the tender offers, and none of the banks Weintraub identified as the sources of financing for the tender offers agreed to provide any financing to him or Sterling Global. Contrary to the impression given on Sterling Global's letterhead listing cities in other states and countries, the firm did not have offices anywhere outside of the Aventura, Florida area. According to published media reports, Weintraub claimed that he had discussions about his tender offer with several large shareholders of AMR. Although some of the large institutional shareholders of Kodak and AMR received Weintraub's tender offer letters, they had no substantive discussions with him. Indeed, one Kodak shareholder that Weintraub contacted wrote back to him and stated that it was not a large shareholder of the company, asked him to stop sending it communications about the offer, and suggested that Weintraub make his tender offer public. Weintraub also misrepresented to the media that Kodak had responded to his offer and that Kodak and Sterling Global were in "discussions." Weintraub also misrepresented the nature and extent of his business experience to the media.

30. In addition to the false and misleading statements described above, Weintraub and Sterling Global also omitted disclosing material facts concerning their backgrounds. Weintraub omitted to disclose his 1992, 1998, and 2008 criminal convictions, including the 2008 criminal conviction for which he is on probation. Weintraub also omitted to disclose this Court's prior Orders permanently enjoining him from future securities fraud violations, barring him from becoming an officer or director of a public company and entering judgment against him for \$1,050,000. Weintraub omitted to disclose the 2005 foreclosure proceedings with respect to his primary residence and his 2007 personal bankruptcy proceedings. Weintraub also omitted to disclose that he is the sole owner, officer, director, and employee of Sterling Global, which is a shell corporation that conducts no business and has no assets. Weintraub and Sterling Global omitted to disclose that the State of Florida had previously dissolved Sterling Global in 2010 for failing to file its required annual report, and that Sterling Global's purported address on the tender offer letters is nothing more than a mail drop. Finally, Weintraub and Sterling Global omitted to disclose that they do not have the professional or organizational resources to execute the tender offers.

FIRST CLAIM

Weintraub and Sterling Global Violated Exchange Act Section 10(b) and Rule 10b-5

31. Paragraphs 1 through 30 above are realleged and incorporated by reference as if fully set forth herein.

32. Defendants Weintraub and Sterling Global, in March 2011, in a tender offer letter sent to Kodak and certain Kodak shareholders and in media interviews with respect to their tender offer,

made materially false or misleading statements or omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 29, and 30. Each Defendant knew, or was reckless in not knowing, that their statements and omissions were false and/or misleading, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 29, and 30.

33. Defendants Weintraub and Sterling Global, in March 2011, in a tender offer letter sent to AMR and certain AMR shareholders and in media interviews with respect to their tender offer, made materially false or misleading statements or omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 25, 26, 27, 28, 29, and 30. Each Defendant knew, or was reckless in not knowing, that their statements and omissions were false and/or misleading, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 25, 26, 27, 28, 29, and 30.

34. Defendants Weintraub and Sterling Global, directly or indirectly, in connection with the purchase or sale of securities, and by use of the means or instrumentalities of interstate commerce or by use of the mails, or by use of any facility of any national securities exchange: (a) employed devices, schemes or artifices to defraud; (b) made untrue statements of material facts or omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; and/or (c) engaged in acts, practices or courses of business which operated 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 Exchange Act Rule 10b-5 [17 C.F.R. § 240.10b-5], as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, and 30

SECOND CLAIM

Weintraub and Sterling Global Violated Exchange Act Section 14(e) and Rule 14e-8

35. Paragraphs 1 through 34 above are realleged and incorporated by reference as if fully set forth herein.

36. Defendants Weintraub and Sterling Global, in or about March 2011, in a tender offer letter sent to Kodak and certain Kodak shareholders and in media interviews with respect to their tender offer, made materially false or misleading statements or omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, in connection with a tender offer for Kodak, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 29, and 30. Each Defendant knew, or was reckless in not knowing, that their statements and omissions were false or misleading, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 29, and 30, all in violation of Section 14(e) of the Exchange Act [15 U.S.C. § 78n].

37. Defendants Weintraub and Sterling Global, in or about March 2011, in a tender offer letter sent to AMR and certain AMR shareholders and in media interviews with respect to the tender offer, made materially false or misleading statements or omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, in connection with a tender offer for AMR, as described in

paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 25, 26, 27, 28, 29, and 30. Each Defendant knew, or was reckless in not knowing, that their statements and omissions were false or misleading as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 25, 26, 27, 28, 29, and 30, all in violation of Section 14(e) of the Exchange Act [15 U.S.C. § 78n].

38. Defendants Weintraub and Sterling Global, in March 2011, in a tender offer letter sent to Kodak and certain Kodak shareholders and in media interviews with respect to the tender offer, publicly announced that they planned to make a tender offer for Kodak that had not yet been commenced, without the intention to commence the offer within a reasonable time and to complete the offer. Neither of the Defendants had the assets or resources required to purchase the securities of Kodak necessary to complete a tender offer, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 29, and 30. They also intended, directly or indirectly, for their tender offer announcement to manipulate the market price of Kodak's stock, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 29, and 30. Defendants Weintraub and Sterling Global also publicly announced that they planned to make a tender offer for Kodak without having any reasonable belief that they would have the means to purchase securities to complete the offer, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 29, and 30. They had no reasonable belief that they would obtain financing to purchase the securities to complete the offer, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 29, and 30. By their conduct described in this paragraph, Defendants Weintraub and Sterling Global violated Exchange Act Rules 14e-8(a)-(c) [17 C.F.R. § 240.14e-8(a)-(c)].

39. Defendants Weintraub and Sterling Global, in March 2011, in a tender offer letter sent to AMR and certain AMR shareholders and in media interviews with respect to the tender offer, publicly announced that they planned to make a tender offer for AMR that had not yet been commenced, without having any intention to commence the offer within a reasonable time and complete the offer. Neither of the Defendants had the assets or resources required to purchase the securities of AMR necessary to complete a tender offer, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 25, 26, 27, 28, 29, and 30. They also intended, directly or indirectly, for their tender offer announcement to manipulate the market price of AMR's stock, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 25, 26, 27, 28, 29, and 30. Defendants Weintraub and Sterling Global also publicly announced that they planned to make a tender offer for AMR without having any reasonable belief that they would have the means to purchase securities to complete the offer, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 25, 26, 27, 28, 29, and 30. They had no reasonable belief that they would obtain financing to purchase the securities to complete the offer, as described in paragraphs 1, 2, 3, 4, 10, 11, 12, 13, 14, 15, 16, 17, 25, 26, 27, 28, 29, and 30. By their conduct described in this paragraph, Defendants Weintraub and Sterling Global violated Exchange Act Rules 14e-8(a)-(c) [17 C.F.R. § 240.14e-8(a)-(c)].

PRAYER FOR RELIEF

WHEREFORE, the SEC respectfully requests that this Court enter a final judgment:

- (1) Permanently restraining and enjoining Weintraub from further violations of Sections 10(b) and 14(e) of the Exchange Act, and Rules 10b-5 and 14e-8 thereunder;
- (2) Permanently restraining and enjoining Sterling Global from further violations of Sections 10(b) and 14(e) of the Exchange Act, and Rules 10b-5 and 14e-8 thereunder;
- (3) Ordering Weintraub and Sterling Global each to disgorge any ill-gotten gains, plus prejudgment interest;
- (3) Ordering Weintraub and Sterling Global each to pay a civil money penalty pursuant to Section 21(d)(3) of the Exchange Act; and
- (4) Granting such other and further relief as to the Court may seem just and equitable.

Dated: May 3, 2011

Respectfully submitted,

s/ Pauline E. Calande

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