

May. 12, 2008

STEVEN M. LARIMORE
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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO.:

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

**ZACHARIAH P. ZACHARIAH,
MAMMEN P. ZACHARIAH AND
SHELDON NASSBERG,**

Defendants.

08-60698-CIV-DIMITROULEAS/ROSENBAUM

COMPLAINT

Plaintiff Securities and Exchange Commission alleges:

1. This case involves a fraudulent insider trading scheme led by Defendant Dr. Zachariah P. Zachariah ("Zachariah"), in which he contemporaneously purchased two stocks based on material non-public information before July 2005 public acquisition announcements by two Florida companies, and tipped his brother in both instances and a friend in one.

2. The first occasion involved trading in the stock of IVAX Corp., a Florida pharmaceutical company. Zachariah abused his position of trust and confidence as an IVAX director when, on July 6, 2005, just minutes after learning material, non-public information from IVAX's chairman and chief executive officer about the strong likelihood acquisition of IVAX by another pharmaceutical company, he began buying more than \$730,000 of IVAX stock.

3. Zachariah further abused his position as an IVAX director by tipping his brother, Dr. Mammen P. Zachariah ("Mammen"), about the pending deal. Mammen bought IVAX stock on the last trading day before IVAX's public acquisition announcement. In total, Zachariah and

Mammen illegally purchased more than \$775,000 of IVAX stock based on this material non-public information, and collectively made more than \$150,000 from these purchases after the deal was announced.

4. During the same time period, Zachariah also misappropriated and traded on material non-public information about an acquisition involving Correctional Services Corp., a Florida company involved in the prison industry. Zachariah was a consultant for the company that bought Correctional, The GEO Group, Inc., and had a long-time personal and professional relationship with GEO's chairman and chief executive officer. In addition, his son, Zachariah P. Zachariah, Jr. ("Reggie"), worked as a financial analyst in GEO's mergers and acquisitions group and worked extensively on the Correctional purchase. Acting on misappropriated information from one or more of these sources, Zachariah bought more than \$200,000 worth of Correctional stock from May through July 2005 while acquisition plans were being consummated.

5. Once again, Zachariah further violated the law by passing this material non-public inside information to his brother, Mammen. Zachariah also tipped his close friend, Defendant Dr. Sheldon Nassberg. Both Mammen and Nassberg bought Correctional stock during the week before Correctional's acquisition announcement. In total, Zachariah, Mammen and Nassberg illegally purchased more than \$390,000 of Correctional stock based on this material non-public information and collectively made more than \$390,000 from these purchases by selling the Correctional stock at higher prices once the deal was announced.

6. By engaging in the conduct described above, and described more fully below, each of the Defendants violated Section 10(b) and Rule 10b-5 of the Securities Exchange Act of 1934 ("Exchange Act"), 15 U.S.C. § 78j(b) and 17 C.F.R. § 240.10b-5, and reaped more than \$540,000 in

ill-gotten gains. Unless enjoined, the Defendants are reasonably likely to continue to violate the securities laws.

DEFENDANTS

7. Zachariah, 58, is a resident of Sea Ranch Lakes, Florida. He is a cardiologist, the President of the Fort Lauderdale Heart Institute, Director of Cardiology at Holy Cross Hospital, and co-founder of Universal Healthcare, a health maintenance organization. Zachariah was on IVAX's board of directors from April 29, 2005 to January 26, 2006.

8. Mammen, 60, is a resident of Fort Lauderdale, Florida. He is a cardiologist at Holy Cross Hospital and works in the same office as Zachariah.

9. Nassberg, 66, is a resident of Fort Lauderdale, Florida. He is a self-employed endocrinologist. Nassberg communicates with Zachariah almost every day.

RELEVANT ENTITIES

10. IVAX was a Florida pharmaceutical company. Before Teva Pharmaceuticals Industries Ltd. acquired it, IVAX's securities traded on the American Stock Exchange. In January 2006, Teva completed its acquisition of IVAX, which is now a wholly-owned subsidiary of Teva.

11. Correctional was a Florida company that managed and operated juvenile and adult correctional facilities. Before GEO acquired it, Correctional's securities were quoted on the NASDAQ. In November 2005, GEO completed its acquisition of Correctional.

JURISDICTION AND VENUE

12. This Court has jurisdiction over this action pursuant to Sections 21(d) and 21A of the Exchange Act, 15 U.S.C. §§ 78u(d) and 78u-1.

13. This Court has personal jurisdiction over the Defendants and venue is proper in the Southern District of Florida because the Defendants' acts, transactions, practices, and courses of conduct giving rise to the violations alleged in this Complaint occurred in the Southern District of Florida. Specifically, all of the Defendants reside in the Southern District of Florida and conducted their illegal trading in the Southern District of Florida.

14. The Defendants, directly and indirectly, have made use of the means and instrumentalities of interstate commerce, the means and instruments of transportation and communication in interstate commerce, and the mails, in connection with the acts, transactions, practices, and courses of conduct set forth in this Complaint.

INSIDER TRADING IN IVAX AND CORRECTIONAL SHARES

I. IVAX

A. Zachariah's Directorship With IVAX

15. On April 29, 2005, Zachariah was nominated and appointed to IVAX's board. As a new board member, Zachariah received a copy of IVAX's Insider Trading Policy and Insider Trading Compliance Procedures ("Insider Trading Policy"). In addition to prohibiting buying IVAX stock while employees possessed material, non-public information, the Insider Trading Policy prohibited them from buying shares of IVAX during certain blackout periods before IVAX released its earnings. Furthermore, IVAX had well-established procedures for insiders such as board members to pre-clear all IVAX stock transactions.

B. IVAX – Teva Negotiations

16. Starting in 2001, Teva and IVAX discussed possible strategic business combinations, but could never agree on valuation of IVAX for a merger. Despite their unsuccessful negotiations, the companies periodically engaged in exploratory merger talks.

17. On July 1, 2005, Teva's chief executive officer invited IVAX's chairman and chief executive officer, Dr. Phillip Frost, to a July 6 meeting in New York City. That same day, Frost directed IVAX's senior management team, together with its financial advisors, to prepare updated financial analyses of the combined companies. In addition, he contacted several members of IVAX's board to advise them of the upcoming meeting. By the time it occurred, most of IVAX's eleven active board members knew about the status of the possible deal. Zachariah and two others were the exceptions.

18. Late in the morning of July 6, 2005, the two chief executive officers met in New York City. During the meeting, they agreed on the price of a business combination between the two companies their respective boards would likely accept. The two stressed to each other before concluding the meeting the importance of proceeding as expeditiously as possible in light of the long history of their previous discussions.

19. The following day, IVAX and Teva entered into a confidentiality agreement to facilitate both companies' due diligence efforts. Over the next two weeks, IVAX's board held several meetings to discuss the potential transaction with Teva. On July 24, 2005 the board unanimously approved the acquisition. On July 25, IVAX and Teva executed the acquisition agreement, and that morning, prior to the market opening, they publicly announced the transaction.

C. Zachariah Trades IVAX

20. After the July 6 meeting, Frost arranged a conference call to inform various IVAX officers and outside financial advisors about the terms of the transaction, including the price Teva would pay for IVAX's shares. He then boarded a private jet to London.

21. Within a 20-minute time-span during that July 6 flight, and approximately two hours after concluding his meeting with Teva's chief executive officer, Frost used an Airfone to call into his office line to place individual calls to four IVAX board members, one of which was Zachariah. Two of the other three were the board members in addition to Zachariah who had not until this time been apprised of IVAX's negotiations with Teva. When Frost spoke to these four board members, Frost informed all of them that there was a strong likelihood that Teva would acquire IVAX in the very near future.

22. Beginning around 2:00 p.m. on July 6, Zachariah and Frost talked for at least three minutes. At about 2:04 p.m., Zachariah began buying IVAX stock, entering an order on his computer through his on-line brokerage account to purchase 10,000 shares of IVAX stock. He subsequently placed two additional orders for a total of 20,000 shares within approximately 20 minutes, and bought another 5,000 shares at about 3:44 p.m. In total, Zachariah bought 35,000 shares on the afternoon of July 6 at a cost of approximately \$730,000.

23. In addition to buying IVAX stock while in possession of material, non-public information about the upcoming combination of IVAX and Teva, Zachariah violated IVAX's Insider Trading Policy in two different ways. First, as an IVAX insider, he failed to pre-clear his transactions at least two days in advance with IVAX's general counsel as the Insider Trading Policy required. Second, the purchases occurred during a blackout period in which the Insider Trading Policy prohibited Zachariah from buying IVAX stock, as Zachariah's July purchases occurred between the end of a fiscal quarter (June 30, 2005) and the announcement of the company's quarterly earnings (August 1, 2005).

D. Zachariah Tips His Brother Mammen

24. Either through a telephone call or his daily interaction with Mammen, Zachariah told Mammen about the pending IVAX–Teva deal in breach of his fiduciary duty or similar duty of trust and confidence to IVAX and its shareholders.

25. Zachariah occasionally conducted IVAX board business by telephone from the medical office he shared with Mammen. In addition, the two brothers are just a little more than a year apart, are very close, practice medicine together and see each other every day in their shared office. Therefore, Mammen either knew or acted in extreme reckless disregard of the fact that the information he received from Zachariah came from his inside position with IVAX. On Friday, July 22, 2005, the last trading day prior to the public announcement of Teva acquiring IVAX, Mammen purchased 2,000 shares of IVAX. Mammen used two online brokerage accounts to input orders to buy 1,000 shares of IVAX in each account at a cost of approximately \$46,000.

26. Mammen had never before purchased IVAX stock, and did not know anything about IVAX other than that the company manufactured generic drugs and had a building in Miami, Florida. By the time Mammen purchased IVAX stock, Zachariah had attended two board meetings during which Teva’s acquisition of IVAX was discussed.

E. The Acquisition Announcement

27. The following Monday morning, July 25, before the stock market opened, IVAX publicly announced it had entered into an agreement for Teva to acquire it. Under the acquisition agreement, Teva agreed to pay IVAX shareholders \$26 per share, or provide 0.8471 Teva ADRs per share and a lump sum, per-share payment.

28. After the market opened, Mammen sold the IVAX stock he had bought just one trading day earlier at a profit of \$4,600, a 10 percent gain.

29. By the time the market closed on July 25, the IVAX stock Zachariah had acquired while in possession of material, non-public information about the IVAX-Teva transaction had increased in value by more than \$150,000, or almost 20 percent, from the July 6 purchase price. Zachariah, however, did not sell these shares on July 6, 2005; instead, he elected to receive Teva ADRs and cash in exchange for his IVAX stock. He subsequently sold the Teva ADRs for a profit of more than \$350,000.

II. CORRECTIONAL

30. Zachariah's IVAX stock purchases were not the first time he had engaged in illegal trading while in possession of material, non-public information. From May through July 2005, Zachariah bought more than \$200,000 of Correctional shares after he acquired or misappropriated material non-public information about an upcoming Correctional transaction. Zachariah's large Correctional purchases highly correlated with GEO's progress in acquiring Correctional, and Zachariah's son, Reggie, was intimately involved in the acquisition process. Zachariah also provided the misappropriated information to Mammen and Nassberg, both of whom made multiple purchases of Correctional stock in the week leading up to GEO's July 14, 2005 public announcement that it would acquire Correctional.

A. Zachariah's Relationships With GEO

31. During the time of his Correctional trading, Zachariah's companies, the Zachariah Consulting Group, Inc. and ZPZ, Inc. acted as a consultant for GEO, and Zachariah leased a private airplane in which he had a beneficial interest to GEO for charter flights. Zachariah executed consulting agreements with GEO, one as president of Zachariah Consulting Group and

another as president of ZPZ. Both of these agreements were in effect during the time Zachariah misappropriated material non-public information from GEO. Both included a clause requiring all information furnished by GEO to remain the property of GEO, to be kept in confidence and not disclosed to third parties, and not to be used for any other purpose or disclosed to any other parties except with prior written consent by GEO.

32. In addition, Zachariah had for several years been close friends with GEO's chairman and chief executive officer, George Zoley. During the time Zachariah traded Correctional stock, Zoley was one of Zachariah's neighbors, and periodically talked to Zachariah on the phone and saw him at social functions.

33. Also during the spring of 2005, GEO employed Zachariah's son, Reggie, as a financial analyst in the company's mergers and acquisitions group. His responsibilities included research of potential target companies, data compilation regarding those companies, in-depth financial analysis, and financial modeling for use by GEO's outside investment bankers. Reggie worked extensively on the GEO-Correctional deal by, among other things, performing due diligence, preparing and reviewing financial analyses, preparing and reviewing financial modeling which were used for presentations to GEO's board, and attending at least one GEO board meeting. Furthermore, Zachariah and Reggie frequently spoke by telephone and saw each other during this time.

B. Correctional – GEO Discussions

34. In August 2004, Correctional and GEO began discussing a possible transaction between the two companies. By December, the talks had progressed far enough for the two companies to enter into a confidentiality agreement, after which Correctional provided GEO with financial and other information about its business.

35. In January 2005, as a result of initial analyses by Reggie and others at GEO, GEO gave Correctional a share price it was willing to pay to buy the company. Although interested, Correctional wanted a higher share price.

36. The companies continued their discussions throughout the first half of 2005, and GEO increased its per-share offering price several times. In early March, GEO conducted further due diligence into Correctional in which Reggie was involved. In early April, GEO held a board meeting which Zoley and Reggie both attended, at which the board authorized GEO management to increase its offer to Correctional.

37. On May 18, 2005, GEO requested a 60-day exclusivity period to complete due diligence and sign a final agreement to buy Correctional. The next day, the two companies entered into the exclusivity agreement.

38. GEO held board meetings on July 1, 7, and 12, 2005, during which the board learned GEO had secured financing for the Correctional acquisition. The board discussed the timing of a public announcement at the July 7 meeting. Zoley attended all of these meetings.

39. On July 8, 2005, Correctional again requested that GEO increase its offer. Also on July 8, Reggie received an e-mail from his supervisor at GEO containing draft questions the press was likely to pose once GEO publicly announced the Correctional acquisition. On July 11, 2005, GEO orally agreed to pay Correctional \$6 per share, and the next day GEO's board approved the transaction.

40. On the morning of July 14, 2005, prior to the market opening, GEO announced it had agreed to acquire Correctional at \$6 per share. That same day, Correctional's share price closed at \$5.82, which was a 32 percent increase from the prior day's closing price.

C. Zachariah Misappropriates Information About Correctional

41. On May 11, 2005, Zachariah and Reggie spoke on the telephone. Starting the following day, Zachariah became an active purchaser of Correctional stock when he bought 3,500 Correctional shares for approximately \$9,700. On May 16, 2005, Zachariah bought another 2,300 Correctional shares for approximately \$6,000.

42. On May 18, 2005, GEO increased its offer price to Correctional and requested the exclusivity agreement. That evening, Zoley called Zachariah and they spoke for approximately three minutes. The next day, GEO and Correctional entered into the exclusivity agreement, and Zachariah purchased 20,200 Correctional shares for approximately \$56,000.

43. Between May 24 and May 27, 2005, Zachariah purchased an additional 5,000 Correctional shares for approximately \$13,000.

44. Throughout June 2005, Zachariah purchased another 41,000 Correctional shares for approximately \$109,000. Oftentimes Zachariah's purchases of Correctional shares comprised a large percentage of Correctional's daily trading volume. For example, on June 15, and June 30, 2005, Zachariah's purchases of Correctional shares comprised approximately 78 percent and 64 percent, respectively, of Correctional's publicly reported daily trading volume.

45. During the July 4 holiday weekend, Zachariah went to the Bahamas with Reggie on a family vacation. Just days before, Reggie had been involved in GEO's securing financing for the Correctional acquisition. Just days after returning from this trip, Zachariah purchased more shares of Correctional. For instance, on July 7, 2005, Zachariah purchased an additional 5,150 Correctional shares for approximately \$14,500. In addition, as further described below, both Mammen and Nassberg purchased shares of Correctional on July 7, 2005.

46. At various times, Zachariah also bought and sold GEO stock. On July 8, 2005, Zachariah also sold his entire holdings of GEO stock, which was less than a week before GEO announced that it was acquiring Correctional.

D. Mammen And Nassberg Buy After Zachariah Tips Them

1. Mammen

47. Either through a telephone call or his daily interaction with Mammen, Zachariah communicated the material, non-public information he had misappropriated to Mammen regarding the possible Correctional–GEO deal in breach of Zachariah’s duty of trust and confidence. Mammen knew the information Zachariah gave him was material, non-public information, or acted in extreme reckless disregard of that fact, by purchasing shares of Correctional in two of his family’s brokerage accounts during July 2005.

48. On July 7, 2005, Mammen purchased almost \$41,000 of Correctional stock. To do so, Mammen sold approximately \$35,000 of other stocks and bonds. In addition, Mammen had never purchased Correctional stock before making this purchase.

49. The next day, Mammen obtained a \$30,000 loan from Zachariah. Using that money and funds he had obtained by selling securities the day before, he purchased an additional \$72,000 of Correctional shares.

50. On July 11, 2005, Mammen sold approximately \$48,000 of bonds to buy another \$49,000 of Correctional shares.

51. In total, in just three trading days, Mammen bought approximately \$162,000 of Correctional stock in two of his family’s brokerage accounts. As of July 12, 2005, Correctional comprised approximately 40 percent of the total value of these two accounts.

52. Mammen's Correctional purchases were inconsistent with his investment history. From the market crash in 2000 until he started buying Correctional, Mammen had purchased stocks infrequently and in much smaller amounts. In the 16 months before he bought Correctional, Mammen's largest purchase of any stock was \$39,000, well below the \$162,000 of Correctional stock he acquired in only three days. Moreover, Mammen's decision to sell long-held investments in several securities in order to fund the majority of his Correctional purchases was unusual for him. Finally, it was also highly unusual for Mammen to have such a high percentage of his portfolio invested in one penny stock.

2. Nassberg

53. Zachariah also communicated the material, non-public information he misappropriated to Nassberg regarding the possible Correctional-GEO deal in breach of Zachariah's duty of trust and confidence. Nassberg knew the information Zachariah gave him was material, non-public information, or acted in extreme reckless disregard of that fact, by purchasing approximately \$32,000 worth of shares of Correctional during July 2005.

54. Zachariah and Nassberg spoke on the telephone for about 2½ minutes at 8:37 a.m. on July 7, 2005. Approximately four minutes later, Nassberg contacted his broker to purchase Correctional stock. Although he had never before bought Correctional shares, he bought approximately \$6,000 worth on that day based on the material non-public information he received from Zachariah.

55. The next day, after speaking with Zachariah at 7:49 a.m. on the telephone, Nassberg bought another 8,000 shares of Correctional stock for approximately \$26,000.

56. Nassberg's heavy concentration in Correctional stock was highly unusual given his recent investment activity. Since 2003, Nassberg usually purchased stocks infrequently and

in relatively small amounts, and until he started buying Correctional, Nassberg had not bought more than \$5,000 of any stock in a single purchase. Moreover, Nassberg deposited more than \$32,000 in his account to fund his purchases of Correctional stock. Even after taking into account these additional deposited funds, Nassberg's position in Correctional represented approximately 60 percent of his total portfolio value.

57. On the days the Defendants purchased Correctional shares during July 2005, they comprised a significant portion of Correctional's daily trading volume. For instance, on July 7, 2005, Nassberg, Mammen and Zachariah's collective Correctional purchases comprised approximately 45 percent of Correctional's publicly reported daily trading volume and on July 8, 2005, Mammen and Nassberg's collective Correctional purchases comprised approximately 20 percent of Correctional's publicly reported daily trading volume.

E. The Announcement

58. Before the stock market opened on July 14, 2005, GEO publicly announced it had agreed to acquire Correctional in a \$62 million cash transaction. Under the terms of the agreement, GEO agreed to pay Correctional shareholders \$6 per share.

59. That same day, after the public announcement, Zachariah, Mammen, and Nassberg sold their Correctional stock for profits of more than \$235,000, \$132,000, and \$25,000, respectively.

III. ZACHARIAH'S PERSONAL BENEFIT

60. Either directly or indirectly, Zachariah gained, or expected to gain, a personal benefit from his tipping of Mammen and Nassberg, such as a quid pro quo or a gift of valuable trading information to a friend or relative. Zachariah has close and personal relationships with Mammen and Nassberg. Mammen is Zachariah's brother and co-worker. In addition, Mammen

owed Zachariah money as he borrowed approximately \$500,000 from his brother sometime before 2003.

61. Moreover, Zachariah knew, or was extremely reckless in not knowing, that Mammen and Nassberg would trade based on the confidential information he provided them due to the nature of the information that he gave them which regarded public acquisition announcements.

COUNT I

FRAUD IN VIOLATION OF SECTION 10(b) OF THE EXCHANGE ACT AND RULE 10B-5 PROMULGATED THEREUNDER (As to all Defendants)

62. The Commission repeats and realleges Paragraphs 1 through 61 of this Complaint as if fully set forth herein.

63. During 2005, Zachariah knew, or was extremely reckless in not knowing, that the information he possessed concerning the possible acquisition of IVAX was material, confidential, and non-public. While in possession and on the basis of this material, non-public information and in breach of his fiduciary duty or similar duty of trust and confidence to IVAX and its shareholders, he purchased shares of IVAX stock and disclosed the information to Mammen, whom he knew, or was extremely reckless in not knowing, would purchase shares of IVAX stock on the basis of that information. Either directly or indirectly, Zachariah gained, or expected to gain, a personal benefit from his tipping of Mammen.

64. During 2005, Zachariah knew, or was extremely reckless in not knowing, that the information he possessed or misappropriated concerning the possible acquisition of Correctional was material, confidential, and non-public. In breach of his fiduciary duty or similar duty of trust and confidence he owed to GEO, GEO insiders, such as Zoley and Reggie, and its

shareholders, and while in possession and on the basis of material, non-public information, he purchased shares of Correctional stock and disclosed material, non-public information to Mammen and Nassberg, whom he knew; or was extremely reckless in not knowing, would purchase shares of Correctional stock on the basis of that information. Either directly or indirectly, Zachariah gained, or expected to gain, a personal benefit from his tipping of Mammen and Nassberg.

65. During 2005, Mammen knew, or was extremely reckless in not knowing, that the information he possessed concerning the possible acquisitions of IVAX and Correctional that Zachariah had conveyed to him was improperly obtained, confidential, non-public information. While in possession and on the basis of this material, non-public information, Mammen purchased IVAX and Correctional stock.

66. During 2005, Nassberg knew, or was extremely reckless in not knowing, that the information he possessed concerning the possible acquisition of Correctional that Zachariah had conveyed to him was improperly obtained, confidential, non-public information. While in possession and on the basis of this material, non-public information, Nassberg purchased Correctional stock.

67. During 2005, Defendants Zachariah, Mammen and Nassberg, directly and indirectly, by use of the means or instrumentalities of interstate commerce, or of the mails in connection with the purchase or sale of securities, knowingly, willfully or recklessly: (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 the light of the circumstances under which they were made, not misleading; or (c) engaged in acts, practices, or courses of business which operated as a fraud or deceit upon other persons.

68. By reason of the foregoing, the Defendants directly or indirectly, violated Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Rule 10b-5, 17 C.F.R. § 240.10b-5.

RELIEF REQUESTED

WHEREFORE, the Commission respectfully requests that the Court:

Declaratory Relief

Declare, determine and find the Defendants committed the violations of the federal securities laws alleged in this Complaint.

Permanent Injunctive Relief

Issue a Permanent Injunction, restraining and enjoining the Defendants, their officers, agents, servants, employees, attorneys, and all persons in active concert or participation with them, and each of them, from violating Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Rule 10b-5, 17 C.F.R. § 240.10b-5.

Disgorgement and Prejudgment Interest Thereon

Issue an Order requiring each Defendant to disgorge all ill-gotten profits or proceeds received as a result of the acts and/or courses of conduct complained of herein, with prejudgment interest thereon.

Civil Money Penalties

Issue an Order directing each Defendant to pay a civil money penalty pursuant to Section 21A of the Exchange Act, 15 U.S.C. § 78u-1.

Officer & Director Bar

Issue an Order pursuant to Section 21(d)(2) of the Exchange Act, 15 U.S.C. § 78u(d)(2), barring Zachariah from serving as an officer or director of any issuer required to file reports with

the Commission pursuant to Sections 12(b), 12(d) or 15(d) of the Exchange Act, 15 U.S.C. §§ 781(b) and (g), and § 78o(d).

Further Relief

Grant such other and further relief as may be necessary and appropriate.

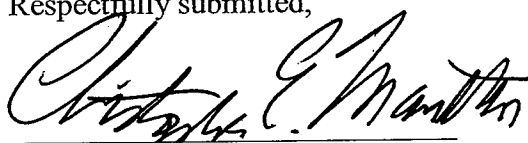
Retention of Jurisdiction

Further, the Commission respectfully requests the Court retain jurisdiction over this action in order to implement and carry out the terms of all orders and decrees that may hereby be entered, or to entertain any suitable application or motion by the Commission for additional relief within the jurisdiction of this Court.

Dated: May 12, 2008

Respectfully submitted,

By:



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