

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 53814 / May 16, 2006

ADMINISTRATIVE PROCEEDING  
File No. 3-11246

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In the Matter of	:	
	:	
Freedom Financial, Inc.	:	ORDER APPROVING PLAN OF
Freedom Track, Inc.	:	DISGORGEMENT DISTRIBUTION
Freedom Financial Group, Inc.	:	AND APPOINTING ADMINISTRATOR
Associated Investment Management, Inc.	:	
Jon Patrick Pierce	:	
Gary L. Winn,	:	
	:	
	:	
Respondents.	:	

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On May 20, 2004, the Commission ordered Respondent Associated Investment Management, Inc. ("AIM"), pursuant to Section 21C of the Securities Exchange Act of 1934 ("Exchange Act") and Section 203(k) of the Investment Advisers Act of 1940 ("Advisers Act"), to cease and desist from committing or causing any violations and any future violations of Section 10(b) of the Exchange Act and Rule 10b-5 thereunder, and Sections 206(1), (2) and (4) and 207 of the Advisers Act and Rule 206(4)-1(a)(5) thereunder. The Commission further ordered that AIM pay disgorgement of \$150,000 plus prejudgment interest, but that payment of all but \$26,223 of such amount be waived based upon AIM's sworn representations in its Statement of Financial Condition and other documents submitted to the Commission. These funds have been paid and are being held by the United States Treasury in a Fair Fund pursuant to Section 308(a) of the Sarbanes-Oxley Act of 2002.

On December 13, 2005, the Commission published a Notice of the proposed plan for distribution (Rel. No. 33-8643). The Commission received no comments in response to publication of the Division of Enforcement's proposed Plan.

Accordingly,

IT IS ORDERED, pursuant to Rule 1104 of the Commission's Rules on Fair Fund and Disgorgement Plans, that the Plan is approved; and

IT IS FURTHER ORDERED, pursuant to Rule 1105 of the Commission's Rules on Fair Fund and Disgorgement Plans, that Julie K. Lutz is hereby appointed as the Administrator for this plan.

For the Commission, by its Secretary, pursuant to delegated authority.

Nancy M. Morris  
Secretary