

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO
Senior Judge Walker D. Miller

Civil Action No. 03-cv-00636-WDM-KLM

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

C. JONES & COMPANY,
CARTER ALLEN JONES,
TIMOTHY J. MILES,
GAYLEN P. JOHNSON AND
JONATHAN CURSHEN,

Defendants

ORDER CLARIFYING ENTRY OF FINAL JUDGMENT
PURSUANT TO Fed. R. Civ. P. 54(b)

I previously determined in my Findings of Fact, Conclusions of Law and Orders Concerning the Defendant Timothy J. Miles (Doc. no. 247) that final judgment should enter pursuant to Fed. R. Civ. P. 54(b). After review, the articulation of my findings and conclusions may have been inadequate to meet the established standards of the Tenth Circuit. See *Stockman's Water Co., LLC. v. Vaca Partners, L.P.*, 425 F.3d 1263, 1265 (10th Cir. 2005). In further clarification of my conclusion I note that this case, initiated against four individuals and an entity (C.Jones & Co.) associated with one of the individual defendants (Carter Allen Jones), has been tried or otherwise resolved on four separate tracks. Judgment by default has been entered against the Jones Defendants. Judgment

by stipulation has been entered against Defendant Johnson. The claims against Defendant Miles were separately tried without the participation of any other defendant and completely resolved by my Findings of Fact and Conclusions of Law in Doc. no. 247. Nothing remains to be resolved other than the possible cost claim by Defendant Miles. Likewise, the claims against Defendant Curshen were separately tried without the participation of any other defendant. Although there is some common evidence in the separately tried matters, each has its own unique record and would be the separate record on appeal. Although I have yet to enter findings and conclusions with regard to Defendant Curshen, the resolution of that individual matter has no impact on Defendant Miles. Although it is conceivable that any sequential appeal may have a similar issue, the appeal will be on an entirely distinct trial record.

Under these circumstances, I conclude that my judgment is final as to all claims made against Defendant Miles, subject to any post-trial motion, and, given the separate handling of each case against the individual defendants, there is no just reason for delay in entry of final judgment.

DATED at Denver, Colorado, on February 11, 2009.

BY THE COURT:

s/ Walker D. Miller
United States District Judge