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**UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
WESTERN DIVISION**

Securities and Exchange)	
Commission,)	Case No. 2:12-cv-5662 JGB-CW
)	
Plaintiff,)	JUDGMENT AS TO
)	GRUBER & COMPANY LLC
v.)	
)	
Gold Standard Mining Corp., et al.,)	
)	
Defendants.)	

The Securities and Exchange Commission (“Commission”) having filed its Complaint; and Defendant Gruber & Company LLC having entered a general appearance; consented to the Court’s jurisdiction over Defendant and the subject matter of this action; consented to entry of this Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction which is admitted); waived findings of fact and conclusions of law; and waived any right to appeal from this Judgment:

1 I.

2 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that
3 Defendant and Defendant's agents, servants, employees, attorneys, and all
4 persons in active concert or participation with them who receive actual notice of
5 this Judgment by personal service or otherwise are permanently restrained and
6 enjoined from violating, directly or indirectly, Section 10(b) of the Securities
7 Exchange Act of 1934 (the "Exchange Act") [15 U.S.C. § 78j(b)] and Rule 10b-5
8 promulgated thereunder [17 C.F.R. § 240.10b-5], by using any means or
9 instrumentality of interstate commerce, or of the mails, or of any facility of any
10 national securities exchange, in connection with the purchase or sale of any
11 security:

- 12 (a) to employ any device, scheme, or artifice to defraud;
13 (b) to make any untrue statement of a material fact or to omit to state a
14 material fact necessary in order to make the statements made, in the
15 light of the circumstances under which they were made, not
16 misleading; or
17 (c) to engage in any act, practice, or course of business which operates
18 or would operate as a fraud or deceit upon any person.

19 II.

20 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED
21 that Defendant and Defendant's agents, servants, employees, attorneys, and all
22 persons in active concert or participation with them who receive actual notice of
23 this Judgment by personal service or otherwise are permanently restrained and
24 enjoined from violating, directly or indirectly, Section 10A(a) of the Exchange
25 Act [15 U.S.C. § 78j-1(a)] by:

- 26 (a) conducting audits of the financial statements of an issuer without
27 including: procedures designed to provide reasonable assurance of detecting
28 illegal acts that would have a direct and material effect on the determination of

1 financial statement amounts; procedures designed to identify related party
2 transactions that are material to the financial statements or otherwise require
3 disclosure therein; and an evaluation of whether there is substantial doubt about
4 the ability of the issuer to continue as a going concern during the ensuing fiscal
5 year.

6 III.

7 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED
8 that Defendant and Defendant's agents, servants, employees, attorneys, and all
9 persons in active concert or participation with them who receive actual notice of
10 this Judgment by personal service or otherwise are permanently restrained and
11 enjoined from aiding and abetting violations of Section 13(a) of the Exchange Act
12 [15 U.S.C. § 78m(a)] or Rules 12b-20, 13a-11, and 13a-13 adopted thereunder
13 [17 C.F.R. §§ 240.12b-20, 240.13a-11, and 240.13a-13] by knowingly providing
14 substantial assistance to an issuer that:

- 15 (a) fails to file with the Commission factually accurate and complete
16 Forms 8-K as required by Section 13(a) of the Exchange Act and
17 Rules 12b-20 and 13a-11; or
18 (b) fails to file with the Commission factually accurate and complete
19 Forms 10-Q as required by Section 13(a) of the Exchange Act and
20 Rules 12b-20 and 13a-13; or
21 (c) files with the Commission any report or statement, that contains any
22 untrue statement of a material fact, omits any material information,
23 or otherwise fails to comply with the provisions of Section 13(a) of
24 the Exchange Act or any of the rules, regulations or forms
25 thereunder; or
26 (d) fails to state or include, in addition to the information expressly
27 required to be included in a report or statement, any such further
28 material information as may be necessary to make the required

1 statements, in the light of the circumstances under which they were
2 made, not misleading.

3 IV.

4 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED
5 that Defendant shall pay disgorgement of ill-gotten gains, prejudgment interest
6 thereon, and a civil penalty pursuant to Section 21(d)(3) of the Exchange Act [15
7 U.S.C. § 78u(d)(3)]. The Court shall determine the amounts of the disgorgement
8 and civil penalty upon motion of the Commission. Prejudgment interest shall be
9 calculated from April 1, 2011, based on the rate of interest used by the Internal
10 Revenue Service for the underpayment of federal income tax as set forth in 26
11 U.S.C. § 6621(a)(2). In connection with the Commission's motion for
12 disgorgement and/or civil penalties, and at any hearing held on such a motion: (a)
13 Defendant will be precluded from arguing that it did not violate the federal
14 securities laws as alleged in the Complaint; (b) Defendant may not challenge the
15 validity of the Consent or this Judgment; (c) solely for the purposes of such
16 motion, the allegations of the Complaint shall be accepted as and deemed true by
17 the Court; and (d) the Court may determine the issues raised in the motion on the
18 basis of affidavits, declarations, excerpts of sworn deposition or investigative
19 testimony, and documentary evidence, without regard to the standards for
20 summary judgment contained in Rule 56(c) of the Federal Rules of Civil
21 Procedure. In connection with the Commission's motion for disgorgement and/or
22 civil penalties, the parties may take discovery, including discovery from
23 appropriate non-parties.

24 V.

25 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the
26 Consent is incorporated herein with the same force and effect as if fully set forth
27 herein, and that Defendant shall comply with all of the undertakings and
28 agreements set forth therein.

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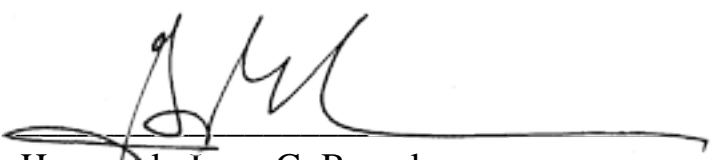
VI.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Judgment.

VII.

There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk is ordered to enter judgment based upon this Judgment forthwith and without further notice.

Dated: February 12, 2015.



Honorable Jesus G. Bernal
UNITED STATES DISTRICT JUDGE