

1 GARY Y. LEUNG (Cal. Bar No. 302928)  
 Email: leungg@sec.gov  
 2 LYNN M. DEAN (Cal. Bar No. 205562)  
 Email: deanl@sec.gov

3 Attorneys for Plaintiff  
 4 Securities and Exchange Commission  
 Michele Wein Layne, Regional Director  
 5 Amy Jane Longo, Regional Trial Counsel  
 444 S. Flower Street, Suite 900  
 6 Los Angeles, California 90071  
 Telephone: (323) 965-3998  
 7 Facsimile: (213) 443-1904

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 10 **UNITED STATES DISTRICT COURT**  
 11 **CENTRAL DISTRICT OF CALIFORNIA**  
 12 **Western Division**

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 14 **SECURITIES AND EXCHANGE**  
 15 **COMMISSION,**

16 **Plaintiff,**

17 **vs.**

18 **THOMAS MILLER and WILLIAM**  
 19 **LIANG,**

20 **Defendants.**

Case No. 2:17-cv-00897-CBM-RAO  
**FINAL JUDGMENT AS TO**  
**DEFENDANT THOMAS MILLER**  
**ONLY [192]**

1                   **FINAL JUDGMENT AS TO DEFENDANT THOMAS MILLER**

2                   The Securities and Exchange Commission having filed a Complaint and  
3 Defendant Thomas Miller having entered a general appearance; consented to the  
4 Court’s jurisdiction over Defendant and the subject matter of this action; consented to  
5 entry of this Final Judgment without admitting or denying the allegations of the  
6 Complaint (except as to jurisdiction and except as otherwise provided herein in  
7 paragraph VI); waived findings of fact and conclusions of law; and waived any right  
8 to appeal from this Final Judgment:

9   **I.**

10                   IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant is  
11 permanently restrained and enjoined from violating Rule 13a-14 of the Securities  
12 Exchange Act of 1934 (“Exchange Act,”) 17 C.F.R. § 240.13a-14, by certifying a  
13 periodic report containing false statements filed by an issuer in accordance with  
14 Exchange Act Section 13(a).

15                   IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as  
16 provided in Federal Rule of Civil Procedure 65(d)(2), the foregoing paragraph also  
17 binds the following who receive actual notice of this Final Judgment by personal  
18 service or otherwise: (a) Defendant’s officers, agents, servants, employees, and  
19 attorneys; and (b) other persons in active concert or participation with Defendant or  
20 with anyone described in (a).

21   **II.**

22                   IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that  
23 Defendant is permanently restrained and enjoined from violating Section 13(b)(5) of  
24 the Exchange Act, 15 U.S.C. § 78m(b)(5) and Rule 13b2-1 thereunder, 17 C.F.R. §  
25 240.13b2-1, by knowingly circumventing or knowingly failing to implement a system  
26 of accounting controls or by knowingly falsifying any book, record, or account, of  
27 such issuer.

1 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as  
2 provided in Federal Rule of Civil Procedure 65(d)(2), the foregoing paragraph also  
3 binds the following who receive actual notice of this Final Judgment by personal  
4 service or otherwise: (a) Defendant's officers, agents, servants, employees, and  
5 attorneys; and (b) other persons in active concert or participation with Defendant or  
6 with anyone described in (a).

7 **III.**

8 IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that  
9 Defendant is permanently restrained and enjoined from aiding and abetting any  
10 violation of Sections 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act of the  
11 Exchange Act, 15 U.S.C. §§ 78m(b)(2)(A) and (B), by knowingly or recklessly  
12 providing substantial assistance to an issuer in:

13 1) failing to make and keep books, records, and accounts, which, in  
14 reasonable detail, accurately and fairly reflect the transactions and dispositions of the  
15 assets of the issuer; or

16 2) failing to devise and maintain a system of internal accounting controls  
17 sufficient to provide reasonable assurances that transactions are recorded as necessary  
18 to permit preparation of financial statements in conformity with generally accepted  
19 accounting principles or any other criteria applicable to such statements, and to  
20 maintain accountability for assets.

21 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, as  
22 provided in Federal Rule of Civil Procedure 65(d)(2), the foregoing paragraph also  
23 binds the following who receive actual notice of this Final Judgment by personal  
24 service or otherwise: (a) Defendant's officers, agents, servants, employees, and  
25 attorneys; and (b) other persons in active concert or participation with Defendant or  
26 with anyone described in (a).

1 IV.

2 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Defendant  
3 shall pay a civil penalty in the amount of \$55,000 to the Securities and Exchange  
4 Commission pursuant to Section 21(d)(3) of the Exchange Act, 15 U.S.C. § 78u(d).  
5 Defendant shall make this payment within 14 days after entry of this Final Judgment.

6 Defendant may transmit payment electronically to the Commission, which will  
7 provide detailed ACH transfer/Fedwire instructions upon request. Payment may also  
8 be made directly from a bank account via Pay.gov through the SEC website at  
9 <http://www.sec.gov/about/offices/ofm.htm>. Defendant may also pay by certified  
10 check, bank cashier's check, or United States postal money order payable to the  
11 Securities and Exchange Commission, which shall be delivered or mailed to

12 Enterprise Services Center  
13 Accounts Receivable Branch  
14 6500 South MacArthur Boulevard  
15 Oklahoma City, OK 73169

16 and shall be accompanied by a letter identifying the case title, civil action number,  
17 and name of this Court; Thomas Miller as a defendant in this action; and specifying  
18 that payment is made pursuant to this Final Judgment.

19 Defendant shall simultaneously transmit photocopies of evidence of payment  
20 and case identifying information to the Commission's counsel in this action. By  
21 making this payment, Defendant relinquishes all legal and equitable right, title, and  
22 interest in such funds and no part of the funds shall be returned to Defendant. The  
23 Commission shall send the funds paid pursuant to this Final Judgment to the United  
24 States Treasury. Defendant shall pay post-judgment interest on any delinquent  
25 amounts pursuant to 28 USC § 1961.  
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**V.**

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

**VI.**

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, solely for purposes of exceptions to discharge set forth in Section 523 of the Bankruptcy Code, 11 U.S.C. §523, the allegations in the complaint are true and admitted by Defendant, and further, any debt for disgorgement, prejudgment interest, civil penalty or other amounts due by Defendant under this Final Judgment or any other judgment, order, consent order, decree or settlement agreement entered in connection with this proceeding, is a debt for the violation by Defendant of the federal securities laws or any regulation or order issued under such laws, as set forth in Section 523(a)(19) of the Bankruptcy Code, 11 U.S.C. §523(a)(19).

**VII.**

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 Final Judgment.

**IX.**

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 this Final Judgment forthwith and without further notice.

Dated: February 14, 2019



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HON. CONSUELO B. MARSHALL  
UNITED STATES DISTRICT JUDGE