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IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA

SECURITIES AND EXCHANGE  
COMMISSION,

Applicant,

v.

GORDON BRENT PIERCE,

Respondent.

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No. C 10-80129 SI

**ORDER GRANTING DECLARATORY  
RELIEF REGARDING ENFORCEMENT  
OF ORDER**

On December 16, 2010, the Court held a hearing on respondent's motion for declaratory and other relief regarding enforcement of this Court's September 2, 2010 order ("the Order"). (Docket No. 27). The Court ORDERS Pierce to satisfy his remaining payment obligation to the SEC under the Order according to the following payment plan ("the Plan"):

1. Payment of \$1 million to the SEC by wire transfer on or before December 31, 2010;
2. Payment of the remaining balance due under the Order on or before February 15, 2011;  
and
3. Securing the payments due under paragraphs 1 and 2 above with a collateral mortgage substantially in the form attached as Exhibits A and B to the Declaration of Christopher B. Wells filed on September 23, 2010.


If Mr. Pierce fails to comply with any of the terms of the Plan, the SEC shall be entitled

1 immediately to request that a judgment be entered on the Order and to begin collection proceedings on  
2 such judgment.

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**IT IS SO ORDERED.**

Dated: December 17, 2010

  
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SUSAN ILLSTON  
United States District Judge