

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF COLORADO**

Civil Action No. 12-cv-02839-JLK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

MICHAEL VAN GILDER,

Defendant,

and

STEPHEN DILTZ,

Relief Defendant.

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**FINAL JUDGMENT**

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In accordance with the orders filed during the pendency of this case, and pursuant to Fed. R. Civ. P. 58(a) and 54(b), the following Final Judgment as to Defendants Michael Van Gilder and Stephen Diltz is hereby entered.

Pursuant to and in accordance with the Final Judgment, Findings of Fact, And Conclusions Of Law As To Defendant Michael Van Gilder And Relief Defendant Stephen Diltz (Doc. No. 67) signed and entered by Judge John L. Kane on 10/17/14, it is

ORDERED, ADJUDGED, AND DECREED that Defendant Van Gilder is liable for disgorgement of \$109,265, representing profits gained as a result of the conduct alleged in the Amended Complaint, together with pre-judgment interest thereon

in the amount of \$22,667 and a civil penalty in the amount of \$109,265 per Section 21(d) of the Exchange Act [15 U.S.C. § 78u], provided that Defendant's disgorgement payment is credited by the \$86,100 payment Defendant made per the August 20, 2013 Order of Forfeiture entered against Defendant in the parallel criminal proceeding titled *United States v. Michael Van Gilder*, 12-cr-00447-WYD (D. Col.). Defendant shall satisfy this obligation by paying \$155,097 to the Securities and Exchange Commission within 14 days after entry of this Final Judgment. It is

FURTHER ORDERED, ADJUDGED, AND DECREED that Relief Defendant Diltz is liable for disgorgement of \$50,935, representing profits gained as a result of the conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of \$10,840. Relief Defendant shall satisfy this obligation by paying \$61,775 to the Securities and Exchange Commission within 14 days after entry of this Final Judgment. Defendant and Relief Defendant may transmit payment electronically to the Commission, which will provide detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank account or by credit or debit card via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Defendants may also pay by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

Enterprise Services Center  
Accounts Receivable Branch  
6500 South MacArthur Boulevard  
Oklahoma City, OK 73169

and shall be accompanied by a letter identifying the case title, civil action number, and

name of this Court; Defendant or Relief Defendant as a defendant in this action; and specifying that payment is made per this Final Judgment. Defendants shall simultaneously transmit photocopies of evidence of payment and case identifying information to the Commission's counsel in this action. By making this payment, Defendants relinquish all legal and equitable right, title, and interest in such funds and no part of the funds shall be returned to Defendants. The Commission shall send the funds paid per this Final Judgment to the United States Treasury. The Commission may enforce the Court's judgment for disgorgement and prejudgment interest by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after 14 days following entry of this Final Judgment. Defendants shall pay post judgment interest on any delinquent amounts per 28 U.S.C. § 1961. It is

FURTHER ORDERED, ADJUDGED, AND DECREED that the Defendant's and Relief Defendant's Consents are incorporated herein with the same force and effect as if fully set forth herein, and that Defendants shall comply with all of the undertakings and agreements set forth therein. 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. It is

FURTHER ORDERED that Plaintiff, SECURITIES AND EXCHANGE COMMISSION, shall have their costs upon the filing of a Bill of Costs with the Clerk of Court within fourteen (14) days from entry of this Judgment. It is

FURTHER ORDERED post-judgment interest, as determined pursuant to 28 U.S.C. § 1961, shall accrue at the rate of 0.14% from date of entry of judgment.

Dated at Denver, Colorado this 3rd day of December, 2014.

FOR THE COURT:  
JEFFREY P. COLWELL, CLERK

By: s/ Bernique Abiakam

Deputy Clerk