

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO.:

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

STEVEN SCOPPETUOLO,
ROBERT TOCCI,
SARANG AHUJA,
RICHARD WHITE AND
ERIC GORDON

Defendants.

COMPLAINT

Plaintiff Securities and Exchange Commission alleges as follows:

I. SUMMARY

1. This case involves insider trading by the Defendants in the securities of World Fuel Services Corporation before May 2007 and August 2007 earnings announcements.
2. Steven Scoppetuolo, a World Fuel executive, abused his position of trust and confidence and tipped Defendant Robert Tocci to material, non-public information about World Fuel's earnings in advance of the Company's public earnings announcements.
3. Tocci bought \$134,652 of World Fuel put options, sold short \$411,285 of World Fuel stock, and sold \$752,089 of World Fuel stock in advance of both earnings announcements.
4. Scoppetuolo or Tocci also tipped their securities broker, Defendant Sarang Ahuja, to World Fuel's earnings. Ahuja purchased \$168,234 of World Fuel put options and sold short

\$212,899 of World Fuel stock in his personal and customer accounts before both announcements.

5. Additionally, Defendant Richard White, World Fuel's Vice President of Tax, misappropriated material, non-public information about World Fuel's earnings. White used this information to sell short \$23,091 of the Company's stock before both announcements.

6. White also tipped Defendant Eric Gordon about World Fuel's non-public earnings. Gordon used this information to buy \$645,936 of World Fuel put options before both announcements, as well as to tip two of his friends to the earnings information.

7. By engaging in the conduct described above, and described more fully below, Scoppetuolo, Tocci, and White violated Section 17(a) of the Securities Act of 1933 (the "Securities Act"), 15 U.S.C. §§ 77q(a), and all of the Defendants violated Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act"), 15 U.S.C. § 78j(b), and Rule 10b-5, 17 C.F.R. § 240.10b-5.

II. JURISDICTION AND VENUE

8. The Commission brings this action pursuant to Section 20(b) of the Securities Act, 15 U.S.C. §77t(b), and Sections 21(d) and 21A of the Exchange Act, 15 U.S.C. §§ 78u(d) and 78u-1.

9. The Court has subject matter jurisdiction over this action pursuant to Section 22(a) of the Securities Act, 15 U.S.C. § 77v, and Sections 21(e), 21A, and 27 of the Exchange Act, 15 U.S.C. §§ 78u(e), 78u-1, and 78aa.

10. Personal jurisdiction over the Defendants and venue in the Southern District of Florida are proper because the acts, transactions, practices, and courses of conduct giving rise to

the violations alleged in this Complaint occurred in the Southern District of Florida, and all of the Defendants reside in the Southern District of Florida.

11. In connection with the conduct alleged in this Complaint, the Defendants, directly or indirectly, singly or in concert with others, made use of the means or instrumentalities of interstate commerce, or the mails, or the facilities of a national securities exchange.

III. DEFENDANTS

12. Scoppetuolo, 52, is a resident of Fort Lauderdale, Florida. Scoppetuolo is the CFO of World Fuel's Marine Segment and a close friend of Tocci.

13. Tocci, 55, is a resident of Fort Lauderdale, Florida. He worked at World Fuel for 18 years, and was the Company's CFO from January 2005 until June 2006. Tocci resigned from the Company in June 2006 after he was passed over for a promotion. After his resignation, Tocci remained as a consultant with World Fuel from June 2006 through June 2007, and served as an independent contractor for the Company through June 2008. Tocci is Scoppetuolo's close friend, and they speak several times each day.

14. Ahuja, 30, is a resident of Hallandale Beach, Florida. Ahuja is a registered representative with National Securities Corporation and was Tocci and Scoppetuolo's securities broker during the relevant time period.

15. White, 47, is a resident of Weston, Florida. White is the Vice President of Tax at World Fuel. White was a member of the same country club as Gordon during 2007.

16. Gordon, 47, is a resident of Fort Lauderdale, Florida. He is an American Airlines pilot and was a member of the same country club as White during 2007.

IV. RELEVANT ENTITIES

17. World Fuel is a Florida corporation headquartered in Miami, Florida that engages in the marketing and sale of marine, aviation, and land fuel products and related services. World Fuel's common stock is quoted on the New York Stock Exchange and its options are listed on the Chicago Board of Options Exchange and other exchanges.

V. FACTS

A. World Fuel's May 2007 And August 2007 Earnings Announcements

18. After the market close on May 10, 2007, World Fuel publicly announced first quarter earnings of 51 cents per share. This was less than the 61 cents per share analysts had estimated. The next day, World Fuel's share price decreased \$6.73, or 14.4%, to close at \$39.85 per share.

19. After the market close on August 9, 2007, World Fuel publicly announced second quarter earnings of 58 cents per share. Analysts had expected earnings of 63 cents per share. The next day, World Fuel's stock decreased \$4.44, or 10.2%, to close at \$39.00 per share.

B. May 2007 Trading

1. Scoppetuolo, Tocci, and Ahuja

20. On May 2, 2007, World Fuel executives, including Scoppetuolo, met to discuss the Company's preliminary decision to put certain previously removed stale accruals back on the Company's books. The stale accruals were debts World Fuel owed to certain suppliers that the Company had previously determined should not be reflected in the books. Placing the stale accruals back on the books would have a material negative impact on World Fuel's first quarter earnings because the Company was adding liabilities and expenses, and therefore reducing net earnings.

21. The May 2, 2007 meeting was on Scoppetuolo's daily calendar and he was in the office that day. As CFO of World Fuel's marine segment, Scoppetuolo was expected to attend this meeting.

22. As CFO of World Fuel's marine segment, Scoppetuolo understood that placing stale accruals back on the Company's books would have a material negative impact on the Company's first quarter earnings.

23. That same night, there were three telephone calls between Scoppetuolo and Tocci. One minute after their last call, Ahuja, who is Scoppetuolo and Tocci's broker, called Scoppetuolo. This was the first time Ahuja and Scoppetuolo had spoken in nearly two months. After that call, Scoppetuolo immediately called Tocci again.

24. The next day, World Fuel met and made the final decision to put the stale accruals back on the books. This decision was major news at World Fuel, and was widely known by members of the Company's management. During this time, Scoppetuolo had access to World Fuel's shared financial databases, which included earnings estimates and forecasts updated in real time.

25. Hours after World Fuel made the decision to put the stale accruals on the books, Tocci and Scoppetuolo exchanged telephone calls. Minutes after his last call with Scoppetuolo, Tocci called Ahuja, his broker, four times in the span of about 15 minutes. Tocci and Ahuja had not spoken for approximately two months before this time.

26. Less than fifteen minutes after Tocci's last call to Ahuja, Ahuja began purchasing World Fuel put options for Tocci's account. Through Ahuja, Tocci purchased 400 put options for approximately \$51,759. Put options give a buyer who acquires a short position the right to sell shares at an agreed-upon price.

27. The next morning, Ahuja purchased 60 World Fuel put options for himself for \$6,009.90.

28. Ahuja continued to purchase World Fuel put options for himself until May 10. On May 7, he purchased 20 put options for \$2,004.95; on May 9, he purchased 25 additional put options for \$3,379.95; and on May 10, he purchased 38 more put options for \$5,704.95. In total, Ahuja purchased 143 put options for himself for \$17,099.75.

29. Ahuja, who had never before purchased World Fuel securities, borrowed money from a line of credit and got an advance on future commission payments to purchase the put options.

30. In addition, on May 10, 2007, Ahuja purchased 50 put options for his father and two of his customers, for a total of \$7,514.85.

31. After the market close on May 10, 2007, World Fuel publicly announced worse than expected first quarter earnings.

32. The next day, World Fuel's share price decreased \$6.73, or 14.4%, to close at \$39.85 per share.

33. That same day, May 11, Ahuja sold the options for Tocci for a profit of \$213,337, and sold all of his and his customers' options for a profit of \$81,959.

2. White and Gordon

34. From late April 2007 until World Fuel publicly announced its first quarter earnings on May 10, 2007, White, World Fuel's Vice President of Tax, received drafts of the Company's first quarter income statements. During this time, White also had access to the Company's financial databases where earnings figures were adjusted on a real time basis.

35. White's direct supervisor attended the May 2, 2007. In addition, the supervisor was notified immediately after the May 3, 2007 meeting the tax department needed to adjust the tax provisions to account for the decreased earnings resulting from the Company's decision to place the stale accruals on the Company's books. That afternoon, World Fuel's accounting and tax departments, including White, immediately begin reworking the Company's financial figures.

36. On May 4, White sold short \$14,283 of World Fuel stock. This was the first time White had ever shorted a stock in at least seven years of trading.

37. White's trading was in contravention of explicit Company policies that prohibited employees from using or sharing confidential, non-public information for trading purposes, from shorting World Fuel's stock, and from trading options. White's trading was also in contravention of a World Fuel policy that prohibited employees from trading during quarterly blackout periods defined as "the period beginning the last day of the quarter and ending the second full business day following the release of the Company's earnings for that quarter." White knew about World Fuel's trading policies at the time he placed his trades.

38. Gordon and White are friends and both were members of, and played golf at, the same private country club, Lago Mar, located in Plantation, Florida. White was a recreational, amateur golfer, and Gordon was a professional golfer. They spoke to each other often while at the country club, either while on the driving range or during lunch. Gordon first learned about World Fuel from White and the two of them talked about the Company while at the country club. In May 2007, White played golf at the country club at least once a week and Gordon played there several times a week.

39. On May 7, 2007, Gordon purchased 910 World Fuel put options for \$159,792. Gordon borrowed money from two home equity lines of credit and his credit union (depleting all three sources) to purchase the put options. Gordon's World Fuel purchase was his first trade in months, and the first time he had ever purchased World Fuel securities.

40. The next day, Gordon called a friend, a car salesman who leased Gordon three of his last four cars. This was the first time Gordon and his friend had called each other in more than one month. Approximately ten minutes after that call, Gordon's friend purchased 15 World Fuel put options for \$6,921. Gordon's friend had never traded in World Fuel securities and had only purchased options on one previous occasion.

41. On May 11, 2007, the day after World Fuel publicly announced its worse than expected first quarter earnings and its stock price decreased 14.4%, Gordon sold his World Fuel put options for a profit of \$452,116. Gordon's friend also sold his put options for a profit of \$7,907.

42. White covered his short sale position for two trading days after the Company's May 10 public announcement, and traded on May 14 for a profit of \$1,861.

C. August 2007 Trading

1. Scoppetuolo, Tocci, and Ahuja

43. During July and August 2007, Scoppetuolo had access to World Fuel's shared financial databases, where the Company's financial figures were adjusted on a real time basis.

44. On July 23, 2007, World Fuel's management met to discuss the Company's second quarter earnings.

45. Within two hours of that meeting, Scoppetuolo and Tocci exchanged telephone calls. Later that day, Ahuja called Scoppetuolo. Within minutes of that call, Scoppetuolo called Tocci.

46. Between July 24 and July 27, 2007, while Scoppetuolo had access to the Company's draft financial statements, Scoppetuolo texted Tocci twice, and Tocci exchanged nine telephone calls with Scoppetuolo and Ahuja.

47. Late in the afternoon on July 27, 2007, Scoppetuolo received the Company's draft second quarter report, which showed the Company's earnings per share would be 57 cents. This was less than the 63 cents analysts had expected.

48. Between July 29 and August 1, 2007, while Scoppetuolo had access to the Company's draft financial statements, Scoppetuolo, Tocci, and Ahuja exchanged sixteen telephone calls.

49. On August 1, 2007, Ahuja purchased 50 World Fuel put options for Tocci's account for \$7,804.95. Tocci, through Ahuja, continued to purchase World Fuel put options, purchasing 40 on August 3 for \$7,845.17 and 200 on August 8 for \$67,243.30.

50. In addition, on August 7, 2007, Tocci, through Ahuja, shorted 10,000 shares for \$411,284.84 and sold 18,411 World Fuel shares. Tocci had never shorted a stock before.

51. Ahuja also purchased World Fuel put options for himself. On August 7 and 8, 2007, Ahuja purchased 315 put options for himself for \$52,484.65. Ahuja used money from a line of credit to make these buys.

52. On August 7 and 8, Ahuja also purchased \$91,134 of World Fuel put options and sold short \$212,899 of World Fuel stock for his father, his aunt, and eight of his brokerage customers.

53. After the market close on August 9, 2007, World Fuel publicly announced second quarter earnings of 58 cents per share. The next day, World Fuel's stock price decreased \$4.44, or 10.2%, to close at \$39.00 per share.

54. On August 10, Ahuja sold the put options and covered the short position for Tocci's account for a combined profit of \$48,579. Tocci avoided a loss of \$34,060 by selling his stock on August 7, before the Company publicly announced its earnings and its stock price decreased.

55. That same day, Ahuja sold all of his and his customers' options and covered their short positions for a profit of \$88,276.

2. White and Gordon

56. From late July 2007 until August 9, 2007, White received drafts of World Fuel's second quarter income statement and worked to adjust World Fuel's tax provisions based on the information contained in the statements. The income statements showed the Company's earnings per share in real time.

57. In July and August 2007, White also had access to the Company's shared financial databases where figures were adjusted on a real time basis.

58. On July 29, 2007 and August 2, 2007, Gordon and White were both at the Lago Mar country club.

59. Gordon exchanged 13 telephone calls with his car salesman friend between July 29, 2007 and August 7, 2007. On August 7, Gordon's friend purchased 115 World Fuel put options. About an hour after that purchase, Gordon called his friend, who then purchased an additional 38 World Fuel put options, for a total investment of \$40,000. This amount equaled approximately half of the car salesman's annual salary.

60. Between July 24 and August 6, 2007, Gordon and another friend, a pilot, exchanged nine telephone calls and sent four text messages. Prior to July 24, they had not called each other for approximately three months. On the morning of August 7, this friend, who had not traded for approximately six months, purchased 10 World Fuel put options. Minutes after making this purchase, the pilot called Gordon, and then immediately purchased another 25 World Fuel put options. Gordon's friend purchased an additional 5 put options on August 9, for a total investment of \$17,430 in 40 World Fuel put options. To make these purchases, Gordon's pilot friend borrowed \$10,000 from a home equity line of credit.

61. On August 7 and 8, 2007, Gordon purchased \$486,143 of World Fuel put options. Gordon borrowed \$200,000 from a line of credit to help make these trades.

62. On August 8, during World Fuel's second quarter blackout period, again in violation of World Fuel's trading policies, White sold short \$8,809 World Fuel stock.

63. On August 10, 2007, the day after World Fuel's public earnings announcement, the Company's stock decreased \$4.44, or 10.2%. That same day, White covered his short sale for a profit of \$966.62, and Gordon began selling his put options. He sold them all within two days for a profit of \$118,118.

64. Gordon's friends also began selling their options the day after the announcement, with the car salesman making a profit of \$5,490 and the pilot making a profit of \$5,400.

VI. VIOLATIONS

COUNT I

Violations of Section 17(a) of the Securities Act [15 U.S.C. §§ 77q(a)] (Against Scoppetuolo, Tocci, and White)

65. The Commission repeats and alleges Paragraphs 1 through 64 of this Complaint as if fully set forth herein.

66. At all relevant times, Scoppetuolo knew or was extremely reckless in not knowing that he possessed material, non-public information about World Fuel's earnings. In breach of the duty of trust and confidence he owed to the shareholders of World Fuel, and while in possession of this information, he disclosed the information to Tocci and Ahuja, whom he knew, or was reckless in not knowing, would sell and short World Fuel stock and purchase World Fuel put options on the basis of that information, or recommend trades to others on the basis of that information.

67. At all relevant times, Tocci knew or was extremely reckless in not knowing that the information he possessed concerning World Fuel's earnings that Scoppetuolo had conveyed to him was non-public information. While in possession of this material, non-public information, Tocci sold and sold short World Fuel stock and recommended trades to Ahuja on the basis of that information.

68. At all relevant times, White knew or was extremely reckless in not knowing that he possessed material, non-public information about World Fuel's earnings. In breach of the duty of trust and confidence he owed to the shareholders of World Fuel, and while in possession of this information, he sold short World Fuel stock and disclosed the information to Gordon, whom he knew, or was reckless in not knowing, would purchase World Fuel put options or recommend the purchase to others on the basis of that information.

69. By this conduct, Scoppetuolo, Tocci, and White, in connection with the offer or sale of securities, by the use of means or instrumentalities of interstate commerce or of the mails, directly or indirectly, (a) employed devices, schemes, or artifices to defraud; (b) obtained money or property by means of untrue statements of material facts or omitted to state material facts necessary in order to make the statements made, in the light of the circumstances under which

they were made, not misleading; or (c) engaged in transactions, practices, or courses of business which operated as a fraud or deceit upon other persons. By reason of the foregoing, the Defendants violated and, unless enjoined, will continue to violate Section 17(a) of the Securities Act, 15 U.S.C. §§ 77q(a).

COUNT II

**Violations of Section 10(b) of the Exchange Act [15 U.S.C. § 78j(b)]
And Rule 10b-5 [17 C.F.R. § 240.10b-5]
(Against All Defendants)**

70. The Commission repeats and alleges Paragraphs 1 through 64 of this Complaint as if fully set forth herein.

71. At all relevant times, Scoppetuolo knew or was extremely reckless in not knowing that he possessed material, non-public information about World Fuel's earnings. In breach of the duty of trust and confidence he owed to the shareholders of World Fuel, and while in possession of this information, he disclosed the information to Tocci and Ahuja, whom he knew, or was reckless in not knowing, would sell and short World Fuel stock and purchase World Fuel put options on the basis of that information, or recommend trades to others on the basis of that information.

72. At all relevant times, Tocci knew or was extremely reckless in not knowing that the information he possessed concerning World Fuel's earnings that Scoppetuolo had conveyed to him was non-public information. While in possession of this material, non-public information, Tocci sold and sold short World Fuel stock, purchased World Fuel put options, and recommended trades to Ahuja on the basis of that information.

73. At all relevant times, Ahuja knew or was extremely reckless in not knowing that the information he possessed concerning World Fuel's earnings that Scoppetuolo or Tocci had

conveyed to him was non-public information. While in possession of this material, non-public information, Ahuja purchased World Fuel put options for himself and recommended to his customers that they purchase World Fuel put options and sell short World Fuel stock on the basis of that information.

74. At all relevant times, White knew or was extremely reckless in not knowing that he possessed material, non-public information about World Fuel's earnings. In breach of the duty of trust and confidence he owed to the shareholders of World Fuel, and while in possession of this information, he sold short World Fuel stock and disclosed the information to Gordon, whom he knew, or was reckless in not knowing, would purchase World Fuel put options on the basis of that information or recommend the purchase to others on the basis of that information.

75. At all relevant times, Gordon knew or was extremely reckless in not knowing that the information he possessed concerning World Fuel's earnings that White had conveyed to him was non-public information. While in possession of this material, non-public information, Gordon purchased World Fuel put options and recommended to his two friends that they purchase World Fuel put options on the basis of that information.

76. By this conduct, the Defendants, in connection with the purchase or sale of securities, by the use of means or instrumentalities of interstate commerce or of the mails, directly or indirectly, (a) employed devices, schemes, or artifices to defraud; (b) made untrue statements of material facts or omitted to state material facts necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading; or (c) engaged in acts, practices, or courses of business which operated as a fraud or deceit upon other persons. By reason of the foregoing, the Defendants violated and, unless enjoined, will

continue to violate Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Rule 10b-5, 17 C.F.R. § 240.10b-5.

VII. PRAYER FOR RELIEF

WHEREFORE, the Commission respectfully requests that this Court:

I.

Permanently restrain and enjoin the Defendants and their agents, servants, employees, representatives, attorneys-in-fact, and assigns and those persons in active concert or participation with them, and each of them, from violating Section 17(a) of the Securities Act, 15 U.S.C., 15 U.S.C. §§ 77q(a), and Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Rule 10b-5, 17 C.F.R. § 240.10b-5.

II.

Order each Defendant who purchased and sold World Fuel securities on the basis of material, non-public information to disgorge his trading profits from each illegal trade, including prejudgment interest thereon.

III.

Order each Defendant to disgorge all profits, including prejudgment interest thereon, realized by (i) the persons to whom that Defendant unlawfully communicated material, non-public information, and (ii) the person who traded while in possession of material, non-public information learned as a result of that Defendant's unlawful communication of material, non-public information.

IV.

Order each of the Defendants to pay civil penalties pursuant to Section 20(d) of the Securities Act of 1933, 15 U.S.C., 15 U.S.C. §§ 77t(d) and Section 21A of the Exchange Act, 15 U.S.C. § 78u-1.

V.

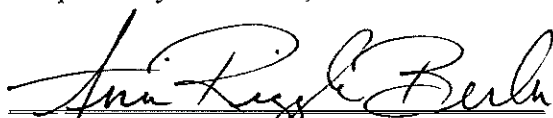
Permanently bar Defendant Scoppetuolo from acting as a director or officer of any issuer having a class of securities registered with the Commission pursuant Section 12 of the Exchange Act [15 U.S.C. § 78l] or required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)] pursuant to Section 20(e) of the Securities Act, 15 U.S.C. § 77(t)(e) and Section 21(d)(2) of the Exchange Act, 15 U.S.C. § 78u(d)(2).

VI.

Grant such other relief as this Court may deem just and appropriate.

Dated: February 16, 2010

Respectfully submitted,



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JS 44 (Rev. 2-08)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.) **NOTICE: Attorneys MUST Indicate All Re-filed Cases Below.**

I. (a) PLAINTIFFS
SECURITIES AND EXCHANGE COMMISSION

DEFENDANTS Steven Scoppetuolo, Robert Tocci Sarang Ahuja, Richard White and Eric Gordon

(b) County of Residence of First Listed Plaintiff _____
(EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant Broward County
(IN U.S. PLAINTIFF CASES ONLY)

(c) Attorney's (Firm Name, Address, and Telephone Number)
Amie Riggle Berlin, Senior Trial Counsel, Securities and Exchange Commission, 801 Brickell Avenue, Suite 1800, Miami, FL 33131 (305) 982-6322

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT LAND INVOLVED.

Attorneys (If Known)
Marc S. Nurik, Esq.; James D. Sallah, Esq.; Chris Bruno, Esq.; Richard Brodsky, Esq.

(d) Check County Where Action Arose: MIAMI-DADE MONROE BROWARD PALM BEACH MARTIN ST. LUCIE INDIAN RIVER OKEECHOBEE HIGHLANDS

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)
 1 U.S. Government Plaintiff
 2 U.S. Government Defendant
 3 Federal Question (U.S. Government Not a Party)
 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)
(For Diversity Cases Only)
Citizen of This State PTF DEF 1 1
Citizen of Another State 2 2
Citizen or Subject of a Foreign Country 3 3
Incorporated or Principal Place of Business In This State PTF DEF 4 4
Incorporated and Principal Place of Business In Another State 5 5
Foreign Nation 6 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury	PERSONAL INJURY <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus-Alien Detainee <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS Third Party 26 USC 7609	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Annuity <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable Sat TV <input type="checkbox"/> 810 Selective Service <input checked="" type="checkbox"/> 850 Securities Commodities Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities Employment <input type="checkbox"/> 446 Amer. w/Disabilities Other <input type="checkbox"/> 440 Other Civil Rights	PRISONER PETITIONS <input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition			

V. ORIGIN (Place an "X" in One Box Only)
 1 Original Proceeding 2 Removed from State Court 3 Re-filed- (see VI below) 4 Reinstated or Reopened 5 Transferred from another district (specify) 6 Multidistrict Litigation 7 Appeal to District Judge from Magistrate Judgment

VI. RELATED/RE-FILED CASE(S). (See instructions second page):
a) Re-filed Case YES NO b) Related Cases YES NO
JUDGE _____ DOCKET NUMBER _____

VII. CAUSE OF ACTION Cite the U.S. Civil Statute under which you are filing and Write a Brief Statement of Cause (Do not cite jurisdictional statutes unless diversity):
15 U.S.C. §§ 77v, 77t(b), 78aa, 78u(d), 78u(e), 78u-1. Violations of Federal Securities Laws
LENGTH OF TRIAL via _____ days estimated (for both sides to try entire case)

VIII. REQUESTED IN COMPLAINT: CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23 **DEMAND \$** _____ **CHECK YES only if demanded in complaint:**
disgorgement, civil penalties **JURY DEMAND:** Yes No

ABOVE INFORMATION IS TRUE & CORRECT TO THE BEST OF MY KNOWLEDGE SIGNATURE OF ATTORNEY OF RECORD DATE
Shelley Ann R. Lynn Charles 2/16/2010
FOR OFFICE USE ONLY

AMOUNT _____ RECEIPT # _____ IFP _____