IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF COLORADO

Civil Action No.

07 - CV - 01655 - MSK - MJW

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

٧.

STEVEN E. MUTH,

Defendant.

COMPLAINT FOR AN ORDER ENFORCING COMMISSION ORDER

1) Plaintiff, the United States Securities and Exchange Commission ("Commission"), alleges for its complaint as follows:

SUMMARY

- Steven E. Muth ("Defendant") has failed to comply with the disgorgement and civil money penalties provisions of a final Commission order, In the Matter of Steven E. Muth and Richard J. Rouse, 2005 SEC LEXIS 2488, Securities Act Rel. 8622; Exchange Act Rel. 52551, Administrative Proceeding File No. 3-11346 (Oct. 3, 2005) (the "Commission Order") (Exhibit A hereto).
- The Commission now seeks an order requiring Defendant to comply with the Commission Order pursuant to Section 20(c) of the Securities Act of 1933 ("Securities Act") and Section 21(e) of the Securities Exchange Act of 1934 ("Exchange Act") [15 U.S.C. § 78u(e)].