

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MINNESOTA

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

TREVOR G. COOK, and PATRICK J. KILEY, et
al.,

Defendants,

and

BASEL GROUP, LLC, et al.,

Relief Defendants.

Civil Action No. 09-cv-3333
(MJD/JJK)

JUDGMENT AS TO RELIEF DEFENDANT OXFORD DEVELOPERS, S.A.

The Securities and Exchange Commission having filed a Complaint and Relief Defendant Oxford Developers, S.A. (“Relief Defendant”) having entered a general appearance; consented to the Court’s jurisdiction over Relief Defendant and the subject matter of this action; consented to entry of this Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right to appeal from this Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that upon motion of the Commission, the Court shall determine whether it is appropriate to order disgorgement of ill-gotten gains and, if so, the amount of the disgorgement. If disgorgement is ordered, Relief

Defendant shall pay prejudgment interest thereon, based on the rate of interest used by the Internal Revenue Service for the underpayment of federal income tax as set forth in 26 U.S.C. § 6621(a)(2). In connection with the Commission's motion for disgorgement, and at any hearing held on such a motion: (a) Relief Defendant will be precluded from arguing that the Defendants herein did not violate the federal securities laws as alleged in the Complaint; (b) Relief Defendant may not challenge the validity of the Consent or this Judgment; (c) solely for the purposes of such motion, the allegations of the Complaint shall be accepted as and deemed true by the Court; and (d) the Court may determine the issues raised in the motion on the basis of affidavits, declarations, excerpts of sworn deposition or investigative testimony, and documentary evidence, without regard to the standards for summary judgment contained in Rule 56(c) of the Federal Rules of Civil Procedure. In connection with the Commission's motion for disgorgement and/or civil penalties, the parties may take discovery, including discovery from appropriate non-parties.

II.

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 Relief Defendant shall comply with all of the undertakings and agreements set forth therein.

III.

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 Judgment.

IV.

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.

SO ORDERED.

Dated: April 30, 2010

s/Michael J. Davis
THE HONORABLE MICHAEL J. DAVIS
CHIEF JUDGE
UNITED STATES DISTRICT COURT