



options accounts, on their own behalf or for or on behalf of any other person or entity, whether by power of attorney or otherwise;

4. Introducing customers to any other person engaged in the business of commodity futures and options trading;
5. Issuing statements or reports to others concerning commodity futures or options trading; and
6. Otherwise engaging in any business activities related to commodity futures or options trading;

IT IS FURTHER **ORDERED** that Judgment in disgorgement is entered in favor of Plaintiff Commodity Futures Trading Commission (“CFTC”) and against Defendants as follows:

1. Defendant Equity Financial Group, the amount of \$612,500, together with prejudgment interest dating from April 1, 2004;
2. Defendant Robert Shimer, the amount of \$1,452,117, together with prejudgment interest dating from April 1, 2004;
3. Defendant Vincent Firth, the amount of \$450,313, together with prejudgment interest dating from April 1, 2004;

IT IS FURTHER **ORDERED** that Judgment for civil penalties is entered in favor of Plaintiff CFTC and against Defendants as follows:

1. Defendant Equity Financial Group, the amount of \$1,725,040, together with prejudgment interest dating from April 1, 2004;
2. Defendant Robert Shimer, the amount of \$2,904,234, together with prejudgment interest dating from April 1, 2004;
3. Defendant Vincent Firth, the amount of \$900,626, together with prejudgment

interest dating from April 1, 2004;

IT IS FURTHER **ORDERED** that Plaintiff CFTC shall recover, upon proper application to this Court, costs and fees.

Dated: February 4, 2008

/s/ Robert B. Kugler  
ROBERT B. KUGLER  
United States District Judge