

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION**

IN RE:

CASE NO. 9:03-13500-ALP
CHAPTER 13

GREGORY J. SMITH and
DEBORAH K. SMITH,

Debtors,

_____/

THERESA F. WILSON, individually
and as Trustee of The Wilson 1992
Trust, dated August 7, 1992; KAREN
M. JUDSON, Individually and as
Trustee of The Wilson 1992 Trust,
dated August 7, 1992, and as Trustee
of the Karen Mary Judson Separate
Property Trust, dated June 7, 2001

Plaintiffs,

v.

ADV. NO. 04-00003

GREGORY J. SMITH and
DEBORAH K. SMITH

Defendants.

_____/

FINAL JUDGMENT

THIS CAUSE came on for consideration upon the Court's own Motion for the purpose of entering a Final Judgment in the above-captioned adversary proceeding. The Court has considered the record and finds that this Court has entered its Findings of Fact, Conclusions of Law, and Memorandum Opinion. Therefore, it appears appropriate to enter this Final Judgment.

Accordingly, it is

ORDERED, ADJUDGED AND DECREED that Final Judgment be, and the same is hereby, entered in favor of the Defendants, Gregory J. Smith and Deborah K. Smith, and against Plaintiffs, Theresa F. Wilson individually and as Trustee of the Wilson 1992 Trust, dated August 7,

1992, and Karen M. Judson, individually and as Trustee of the Wilson 1992 Trust and as Trustee of the Karen Mary Judson Separate Property Trust dated June 17, 2001, on Count III (Violation of the California Corporate Securities Law of 1968); Count IV (Violation of the California Elder Abuse Act); Count V (Violation of the Investment Advisors Act of 1940); Count VI (Fraud); and Count VII (Negligent Misrepresentation) and these Counts are dismissed with prejudice. It is further

ORDERED, ADJUDGED AND DECREED that Final Judgment be, and the same is hereby, entered in favor of the Plaintiffs, Theresa F. Wilson individually and as Trustee of the Wilson 1992 Trust, dated August 7, 1992, and Karen M. Judson, individually and as Trustee of the Wilson 1992 Trust and as Trustee of the Karen Mary Judson Separate Property Trust dated June 17, 2001, and against Defendants, Gregory J. Smith and Deborah K. Smith, as to Count I (Professional Negligence) and Count II (Breach of Fiduciary Duty, Constructive Fraud. The claim filed by Theresa F. Wilson and Karen M. Judson is hereby estimated to be in the amount of \$449,850 for Theresa F. Wilson and in the amount of \$172,118 for Karen M. Judson.

DONE AND ORDERED at Tampa, Florida,
on March 3, 2005.

/s/ Alexander L. Paskay
ALEXANDER L. PASKAY
United States Bankruptcy Judge