

State of Missouri
Office of Secretary of State

Case No. AP-05-42

IN THE MATTER OF:

SAVE THE PLANET ENERGY CORPORATION
a/k/a SAVE THE PLANET USA COMPANY;
KRYSTAL PLANET CORPORATION;
KRYSTAL ENERGY CORPORATION;
TROY HELMING, and
ALYSIA CARLSON HELMING;

Respondents.

Serve all at:

Enterprise Center Building
8527 Bluejacket Street
Lenexa, Kansas 66214

**ORDER TO CEASE AND DESIST AND ORDER TO SHOW CAUSE WHY CIVIL
PENALTIES AND COSTS SHOULD NOT BE IMPOSED**

On the 23rd day of November 2005, the Enforcement Section of the Securities Division, by and through Renee T. Slusher, Chief Enforcement Counsel, submitted a petition, requesting a cease and desist order and other administrative relief. After reviewing the petition, the Commissioner issues the following findings of fact, conclusions of law and order:

FINDINGS OF FACT

Respondents

1. Save the Planet Energy Corporation ("Save the Planet") a/k/a Save the Planet U.S.A. Company, purported to be a Delaware corporation engaged in the business of selling convertible debentures and maintained an address of 8527 Bluejacket Street, Lenexa, Kansas 66214. It stated that it changed its name to Krystal Planet Corporation on January 16, 2004.
2. Krystal Planet Corporation ("KP") purports to have been a Kansas corporation that according to the stock offering engaged in the business of acquiring Energy Consultants to sell Renewable Energy Certificates or "Green Tags" and maintains an address of 8527 Bluejacket Street, Lenexa, Kansas 66214. It stated that it changed its name to Krystal Energy Corporation on July 2, 2004.
3. Krystal Energy Corporation ("KE") purports to be a Delaware corporation and according to its business plan dated July 29, 2004, it is the parent company of KP, as well as, other business entities and is engaged in the business of promoting clean, renewable, home-grown energy through a referral-based marketing approach and maintains an address of 8527 Bluejacket Street, Lenexa, Kansas 66214.
4. Troy Helming ("Helming") was or is the Chief Executive Officer of Save the Planet, KP and KE and maintains an address of 8527 Bluejacket Street, Lenexa, Kansas 66214.
5. Alysia Carlson-Helming ("Carlson") was or is the Director of Corporate Strategy and outsourced Chief Financial Officer for Save the Planet and KP and is the Vice President of Strategy for KE and maintains a business address of 8527 Bluejacket Street, Lenexa, Kansas 66214.
6. As used in this Cease and Desist Order, the term "Respondents" refers to Save the Planet, KP, KE, Helming and Carlson.

Missouri Resident 1

7. In June or July 2003, a Missouri resident ("MR1") met with Helming and Carlson in Parkville, Missouri, after learning about Save the Planet from a friend. During the meeting, Helming and Carlson told MR1, among other things, the following:
 - a. Helming believed in saving the planet through the use of wind energy and began operating Save the Planet in March 2003. Helming believed in using Renewable Energy Certificates ("RECs") or "Green Tags" as a way to save the planet from pollutants that are generated from current energy forms. Save the Planet sold its Green Tags through sales agents called Energy Consultants ("Ecos"). The Energy Consultant system of sales is a multi-level marketing ("MLM") program. In other words, Ecos recruit new Ecos to sell Green Tags. The more Ecos one signs-up the more money one could potentially earn. Helming stated that there was a potential to earn multi-million dollars as an Eco;

- b. MR1 would be on the ground floor of the business, meaning MR1 would be near the top of the list of the MLM and, while in this preferred position, could make commissions off of the Ecos MR1 recruited;
 - c. The cost to MR1 would be \$20 a month for a business website and \$30 a month to purchase Green Tag certificates. Save the Planet set would set aside a portion of the Green Tag proceeds into an escrow account that would go toward building future wind farms; another portion would go to MR1 in the form of a gift certificate and another portion would go into a pool to fund the Ecos' commissions; and
 - d. Helming was going to get Grant Thornton, LLP to audit the Green Tag program¹.
8. In August 2003, MR1 met with Helming to discuss investing in Save the Planet. Helming gave MR1 a Save the Planet Business Plan, a Subscription Agreement and material about becoming an Eco. These documents stated, in part, that:
 - a. Save the Planet was offering debentures convertible to \$2.50 per share in common stock when certain conditions are met. The minimum investment was 200 shares or five hundred dollars (\$500);
 - b. The purpose of Save the Planet, "is to market and distribute 'green' energy and alternative, energy savings products [sic] a sales distribution network of 'energy consultants' nationwide, through 'Planet Partners', nonprofit organizations and business co-marketing alliances, and through an interactive website";
 - c. Investors must be either accredited or one (1) of thirty-five (35) non-accredited investors having adequate means to assume such risks or otherwise providing for their current needs and contingencies, before one is allowed to purchase convertible debentures;
 - d. Save the Planet consulted with counsel on all legal matters, including coordination with multiple multi-level marketing attorneys who continued to provide consultation on all multi-level marketing aspects of the entity's business practices;
 - e. "Mr. Helming has over 12 years experience running successful enterprises . . . [h]e was formerly CEO of Aztech Financial Services, Inc. ("Aztech") a small business incubator, offering tax advice, financial, healthcare and legal services nationwide to over 4,000 small businesses, a customer base that was later sold to another company after Mr. Helming left to run Kansas Wind Power ("KWP");" and
 - f. The debentures will pay, "12% per annum, on the basis of a 360-day year consisting of twelve 30 day months, [sic] INTEREST IS PAID OUT UPON CLOSING DATE OR WHEN CONVERSION TO COMMON STOCK OCCURS." (emphasis in original). The expiration date was December 31, 2004.
 9. On August 14, 2003, MR1 presented a check to Save the Planet at its headquarters in Lenexa, Kansas in the amount of \$1,000 in exchange for debentures. MR1 did not choose to become an Eco.
 10. In late fall or early winter 2004, Carlson sent MR1 an email to MR1's home stating that all investors with convertible debentures in the Save the Planet would have the option of taking the original investment with 12% interest or converting the debentures into KE stock.
 11. In the Spring of 2005, Helming sent MR1 a letter to MR1's home dated March 25, 2005, that stated, "Enclosed is an official certificate which recognizes the shares of Krystal Energy Corporation Common stock that you hold per the terms of your investment in our company via the Convertible Debenture Subscription Agreement". Enclosed in the letter was a certificate in the amount of 468 shares of stock in KE dated December 31, 2004, and signed by Helming.
 12. MR1 did not request the stock conversion.
 13. Helming failed to disclose to MR1 the fact that he was terminated as CEO of Aztech and that Helming and KWP were subjects of a Kansas Consent Order dated June 10, 2002, wherein he was ordered to cease and desist from selling unregistered securities and engaging in business as broker-dealers or agents without registration;
 14. Helming never inquired as to whether MR1 was an accredited investor and MR1 never offered the fact that MR1 was not an accredited investor.
 15. In September 2005, MR1 sent an email to Helming demanding a return on MR1's investment. Helming never responded to the email and, to date, MR1 has not received any return on MR1's investment.

Missouri Resident 2

16. In April 2003, a Missouri resident ("MR2") met with Helming and Carlson at a general Eco meeting in Lenexa, Kansas. During the meeting, Helming and Carlson stated, among other things, the following:
 - a. Save the Planet was being set up as a direct marketing company similar to Sprint and Mary Kay. Ecos could become distributors of Green Tags and receive commissions for both selling the tags and recruiting additional Ecos to join the program. MR2 would have unlimited earning potential as an Eco;

- b. The initial cost to become an Eco would be \$99--\$20 a month for the website, \$30 a month to purchase a Green Tag and a \$49 starter kit. The second month, the fee would be \$50 a month for the website and \$30 to purchase the Green Tag; and
 - c. The Green Tags were in the process of being certified and audited by Green-E, a nonprofit certification body.
17. In April 2003, following the general Eco meeting, MR2 signed paperwork to become an Eco distributor.
18. In April 2003, MR2 received an email from Carlson that stated, "We were hoping to work out an arrangement with you where we could offer you some equity in the for-profit company in exchange for a reduced work rate."
19. In May 2003, MR2 met with Carlson in Kansas wherein MR2 was told, among other things, that:
 - a. Carlson would offer MR2 shares of stock in Save the Planet; and
 - b. When the company went public the shares would be valued at \$5 each.
20. In May 2003, MR2 became employed by Helming as an independent contractor who provided no investment services. Carlson verbally gave MR2 1,000 shares of stock in Save the Planet; however, MR2 did not receive a stock certificate for the 1,000 shares of stock.
21. In August 2003, Helming and Carlson offered MR2 debentures in Save the Planet for \$5.00 a debenture via a telephone call to MR2's home. Helming and Carlson stated that a debenture was like a loan in which shares of stock are held for MR2. MR2 did not purchase any debentures.
22. In October 2003, after several requests for the certificate for 1,000 shares of stock in Save the Planet that MR2 was told MR2 received in May 2003, Helming gave MR2 a stock certificate for 1,000 shares of stock in Save the Planet in lieu of salary. Additionally, MR2 received a second stock certificate for 1,278.5 shares of stock in Save the Planet in lieu of partial salary. The stock certificates were signed by Helming.
23. In January 2004, MR2 terminated MR2's contact with Helming.
24. On March 10, 2004, MR2 was asked to destroy the two previous stock certificates received for stock in Save the Planet. MR2 received a third certificate for 3,783.5 shares of stock in KP for back wages. The stock certificate was dated March 10, 2004, and was signed by Helming. MR2 gave the initial two stock certificates to Helming.
25. To date MR2 has not received a return on the stock worth \$11,887.50 based on the shares of stock MR2 received in Save the Planet and KP from May 2003 through January 2004.
26. MR2 never received any Private Placement Memorandum or Subscription Agreement. Helming never asked MR2 if MR2 was accredited. MR2 is not an accredited investor. Helming never disclosed to MR2 that Helming was terminated as CEO of Aztech and that Helming and KWP were the subjects of a Kansas Consent Order dated June 10, 2002.

Missouri Resident 3

27. On July 8, 2004, Helming met with a Missouri resident ("MR3") and told MR3, among other things, the following:
 - a. KE was a consumer-oriented business looking to convert to clean energy through wind power. Helming stated that Ecos were selling Green Tags and that KE was looking for people to invest in KP. The investment money was going to be used to set up wind farms;
 - b. KE was going to go public and if, for example, MR3 bought stock at \$3 a share, after KE went public, the stock would be worth \$9 a share, going up 300% in value; and
 - c. Although MR3 was not accredited, MR3 could be considered an accredited investor if MR3 agreed to serve on Helming's personal advisory board and then MR3 could be considered a director of the company.
28. During the July 8, 2004 meeting, Helming gave MR3 a copy of the KP Subscription agreement with the accredited investor box checked by Helming. The Subscription agreement stated, among other thing, that:
 - a. Convertible Debentures in KP sell for \$3 a share;
 - b. The KP Debentures pay, "12% interest per annum, on the basis of a 360-day year consisting of twelve 30 day months, [sic] INTEREST IS PAID OUT UPON CLOSING DATE OR WHEN CONVERSION TO COMMON STOCK OCCURS." (Emphasis in original); and
 - c. The expiration date for the KP Debenture offering was December 31, 2004.
29. In late summer 2004, MR3 gave Helming a personal check for \$9,000 to invest in KP at Helming's office for debentures.

MR3 gave Helming the signed subscription agreement dated July 31, 2004, at the same meeting.

30. In August 2004, MR3 reviewed the current KP and KE websites that stated, among other things, that:
 - a. Forecast: KP stock would be valued at \$56 share by 2006;
 - b. KP is 90% owned by parent KE;
 - c. "What is a Green Tag? 1. Choose Clean Power by paying an additional \$30 per Month for a Green Tag (picture shows money going toward KP Headquarters); 2. Green Tag is used to help finance a new Wind Turbine;" 3. Utilities must accept 1,000 kWh [sic] of clean power into grid for every \$30 Green Tag purchased; and 4. Power to the Home is not affected, and the electric bill is NOT reduced. You 'Green Up' your home and pay a little more for clean power. ***Why pay extra for Green Tags? It's the Right Thing to Do.***" (Emphasis in original); and
 - d. "**Troy A. Helming** is the **Chief Executive Officer**. Mr. Helming has over 12 years experience running successful enterprises. He was formerly CEO of **Aztech Financial Services, Inc.** a small business incubator, offering tax advice, financial, healthcare and legal services nationwide to over 4,000 small businesses, a customer base that was later sold to another company after Mr. Helming left to run **Kansas Wind Power.**" (Emphasis in original)
31. On September 20, 2004, KE released a media announcement that stated, among other things, the following:
 - a. "Krystal Energy Corporation announces a formal agreement with **Grant Thornton LLP** to audit its Green Tags and escrow accounts." (emphasis in original)
 - b. "Green Tags, also known as tradable renewable certificates or renewable energy credits, are sold by Krystal Planet or Pristine Power and represent blocks of 1,000 kilowatt hours of clean, wind power injected into the power grid which directly eliminates the need for electric utilities to generate those same 1,000 kilowatt hours of electricity by burning coal, gas or other fossil fuel. Residential and commercial customers can choose clean power today, anywhere in the world, by purchasing Green Tags for a modest premium (often tax deductible) from a Krystal Energy company. Every Green Tag--and hence every 1,000 kilowatt-hours of clean power--has a serial number that appears on the customer's monthly statement. Grant Thornton has been engaged to audit every Green Tag, matching serial numbers with customer statements to ensure that every kilowatt-hour is accounted for and produced using 100% clean, renewable wind energy."
 - c. "A portion of all FutureWind Green Tag revenues is placed into an escrow account, which is used exclusively to construct new wind turbines. Grant Thornton audits this escrow account each year; these audited statements are available to all Krystal Energy customers."
 - d. "Krystal Energy expects to have enough customers by the end of 2005 to build at least 30 new \$1.6 Million wind turbines worldwide--enough to power 50,000 homes."
32. In late Spring 2005, MR3 received a signed letter from Helming that stated, "Enclosed is an official certificate which recognizes the shares of Krystal Energy Corporation Common Stock that you hold per the terms of your investment in our company via the Convertible Debenture Subscription Agreement." A stock certificate was enclosed stating that MR3 is the owner of 3,130 shares of stock in KE. The certificate dated December 31, 2004, was signed by Helming. MR3 has not received a return on MR3's investment to date and KE's stock is not publicly traded.
33. Helming never disclosed to MR3 that Helming, as CEO of Aztec, was terminated from that position and that Helming and Helming's business, KWP, were the subjects of a Kansas Consent Order dated June 10, 2002.

Missouri Resident 4

34. In early 2004, a Missouri resident ("MR4") contacted Helming from his residence about the benefits of clean air. Helming returned MR4's telephone call and several discussions ensued regarding the benefits of clean air. Helming began to email MR4 at MR4's Missouri place of business. Helming told MR4 about the benefits of becoming an Eco. MR4 contracted with KP as an Eco.
35. In early summer 2004, MR4 expressed interest to Helming about full-time contract employment with KP. On June 7, 2004, MR4 signed an employment agreement with Helming to work in KP's marketing area. However, MR4 provided no investment services.
36. While employed with KP, Helming approached MR4 about investing with KP and told MR4, among other things, that:
 - a. If MR4 invested in KP, MR4 would pay \$3 a share for convertible debentures that would earn 12% interest; and
 - b. At the end of 2004, MR4 could either collect the money MR4 invested in KP plus 12% interest or convert the debentures into KP stock.

37. On July 31, 2004, MR4 gave Helming a personal check for \$2,100 for 700 shares of KP debentures at \$3 a share. This transaction took place at Helming's place of business. MR4 also received a KP Subscription Agreement at that meeting which MR4 and Helming signed. The Subscription Agreement stated, among other things, that:
- "INTEREST IS PAID OUT UPON CLOSING DATE OR WHEN CONVERSION TO COMMON STOCK OCCURS." (Emphasis in original);
 - The expiration date is December 31, 2004; and
 - The investment is for accredited investors;
38. On September 24, 2004, Helming sent MR4 and other employees an email that stated, among other things, that:
- "I have every intention to take Krystal Energy Corporation public at the appropriate time.[t]oday we have privately valued our company's stock at \$87.48 per share (see our updated business plan on the shared 'S' drive). This is based on projected, conservative earnings for 2005 and a multiple of 4 times earnings (for comparison, Google just went public with a multiple of 15, and their growth prospects-although excellent-are not nearly as good as KE's).for payroll this week and in October, we will be asking for volunteers to take stop options at \$10 per share (compared to the \$87.48 current valuation) in lieu of a portion of salary compensation." (Emphasis in original)
39. MR4 received stock in lieu of partial payment of salary.
40. On December 29, 2004, MR4 received an Investor Update that stated, among other things, that:
- Helming was offering a "\$5,000,000 Reg 'D' private placement offering, opened November 1, 2004 at \$15.00 per share";
 - "Company valuation \$17.00 per share (based on a multiple of 4 times revised estimated 2005 earnings" (Emphasis in original);
 - "Investment Risk Level: moderate risk. KE is still debt-free";
 - "Upcoming funds: KE has two projects underway (Jamaica and a small Kansas project) that are pre-funded (financing is already arranged). These projects should generate (2-3 million in profits in 2005)";
 - Listed seven Wind Energy Proposals/ Projects in Progress: Jamaica, Dominican Republic; Island of Maui, Michigan, Island of Kauai, Indonesia, and Fort Hays State University;
 - Contact has been initiated with other prospective locations with solid wind potential: Surinam, Antigua, Trinidad, Nigeria, Barbados, Ghana, Belize, Grenada, Bahamas, Senegal, Sierra Leone, Gambia, Central African Republic, Haiti, and Curasau";
 - "As an investor in the convertible debentures of Round 1, there are two options. Determining which option is selected is the sole right of KE in most cases. The option are:
 - Convert all or a portion of your debentures plus 12% interest to equity (stock) at \$3 per share, or
 - Request cash back on your debentures plus 12% interest;" and
 - "Obviously, the company prefers you choose stocks since KE does not have extra reserves to pay cash back on all the debentures. We strongly recommend that you choose to convert your debenture to stock."
41. On December 31, 2004, Helming sent a letter to MR4 that stated, among other things, that:
- "As of the date of this letter, you are hereby granted 75 options of Krystal Energy Corporation ("KE") common stock (the "Options") pursuant to the agreement enclosed with this letter"; and
 - "To exercise your Options, please notify the KE Treasurer or Chief Financial Officer in writing as specified in the agreement. For example, if you receive Options at \$10 and you exercise our right to purchase these Options at \$10 each when the stock closes that day at \$35 per share, you would receive a net gain of \$25 (\$35-\$10), less any applicable taxes."
42. MR4 received the 75 stock options in lieu of salary.
43. In January 2005, MR4 terminated employment with KE.
44. On March 25, 2005, Helming sent MR5 a letter that stated, "Enclosed is an official certificate which recognizes the shares of Krystal Energy Corporation Common Stock that you hold per the terms of your investment in our company via the Convertible Debenture Subscription Agreement." The stock certificate indicated that MR4 owned 730 shares of KE and was dated December 31, 2004.

45. On July 14, 2005, MR4 was unable to contact Helming and; therefore, sent a representative of KE an email requesting to sell MR4's stock and received a return email stating "We are simply not in a position to buy back your stock options and .they are not transferable."
46. To date MR4 has not received a return on MR4's investment.
47. Helming never asked MR4 if MR4 was accredited. MR4 is not an accredited investor. Helming never disclosed to MR4 that Helming was terminated as CEO of Aztech and that Helming and KWP were the subjects of a Kansas Consent Order dated June 10, 2002.

Additional Findings of fact

48. On November 15, 2004, KE released a Private Placement Memorandum which stated, in part,
 - a. "Krystal Energy Corporation is offering 333,333 shares of its Common Stock (the 'Common Stock' or the 'Shares') at a price of \$15.00 per share (the 'Offering')."
 - b. "After only a few months of marketing activity, as of November 15, 2004[sic] Krystal Planet had acquired over 2,400 Energy Consultants in 48 states and 15 countries. Sales of the primary product, FutureWind, have seen similar growth (nearly all Energy consultants enroll on FutureWind for their own homes in addition to selling FutureWind to retail customers).there are several other proprietary competitive advantages offered by FutureWind.it is a futures green tag, meaning a portion of the \$30 monthly fee goes into an escrow account which funds the construction of new wind turbines.all monthly statements sent to FutureWind customers are audited by Grant Thornton [sic] a public accounting firm [sic] on an annual basis to ensure that the serial number of every FutureWind green tag represents 1,000 kilowatt hours of clean wind power that have been injected into the national power grid, and that the escrow account funds are used solely for the development and construction of wind energy projects."
 - c. "This offering will terminate on October 31, 2005, unless we extend the Offering for up to 30 days after October 31, 2005."
 - d. "KE's clean power TRCs are the only TRCs in the world to be audited and certified by a large public accounting firm (Grant Thornton)."
 - e. "KE outsources the following functions.Audit and Tax: **Grant Thornton, LLP** (Emphasis in original) (including audit of KR's escrow account for FutureWind).**Sonnenschein, Nath and Rosenthal, LLP** for SEC Offering." (Emphasis in original).
49. In August 2005, the Missouri Securities Division received information that indicated that the Respondents offered unregistered securities in the State of Missouri.
50. A check of the records maintained by the Missouri Commissioner of Securities confirmed no registration, granted exemption or notice filing indicating status as a "federal covered security" for any of the securities offered by the Respondents in the State of Missouri.
51. A check of the records maintained by the Commissioner confirmed no registration for Respondents to sell securities in the State of Missouri.
52. On August 5, 2005, the Securities Division sent a letter of inquiry to Respondents that requested a claim of exemption from registration or exception from definition upon which Respondents relied in offering unregistered securities or any claim that the securities were federal covered securities. The letter also requested additional information about the offers to Missouri residents and advised Respondents that failure to respond within a reasonable time as set by the Commissioner constituted proper grounds for the entry of an order suspending the right to offer and sell securities in the State of Missouri.
53. On August 12, 2005, the Division received a response from Helming that stated, in part,
 - a. "Any securities sold, granted or gifted have been on behalf of the parent company, Krystal Energy Corporation."
 - b. "Krystal Energy Corporation filed.1) a claim of exemption dated August 5, 2003 from Aysia Carlson, who at the time was an officer of the company but resigned as an officer December 31st of 2003 [sic] sent to your office regarding a federal Form D for a small Regulation D 504/505 offering of Convertible Securities with the S.E.C. notifying your office both that the offering was a federal offering and that a Missouri exemption was in place that we could offer securities to fifteen or fewer investors in the state of Missouri as part of our offering (Missouri Uniform Securities Act 409.402) . . . [a]ll necessary paperwork was filed with the state [sic]of Missouri according to the legal counsel we received . . . [t]his document was filed under the name "Save the Planet Energy Corporation. The company's name was changed to 'Krystal Energy Corporation' in June of 2004."
 - c. "On August 5, 2003, a copy of the entire Form D federal offering was filed (under rule 504/505) with your office. It was a 10-page document."

- d. "All documents necessary were filed as described herein. No brokerage fees, commissions, or remuneration of any kind was paid to Ms. Carlson (or to any other party) related to this offering. Additionally, her name was listed on the 504/505 SEC Form D that was submitted as a Director and Officer of the company to offer securities as part of that offering."
54. On August 22, 2005, the Missouri Securities Division received information from the Missouri Public Service Commission ("PSC") that included sworn testimony from Helming on June 23, 2005, in which Helming served as an expert witness on behalf of a named party in an action before the PSC wherein he admitted or stated, among other things, that:
- a. Helming was fired from Aztech Financial Services, Inc.;
 - b. Helming, as CEO of Kansas Wind Power was the subject of a Kansas Securities Consent Order wherein Helming agreed to cease and desist from selling unregistered securities and engage in the business as a broker-dealer or agent without registration;
 - c. KP does not own any wind turbines to date, but that KE was in the process of purchasing 19% of one 1.5 megawatts turbine;
 - d. KP's Freedom Plan sells green power certificates;
 - e. "On the \$30 green tag, approximately 5 or \$10 of that goes into an escrow fund that-or a -excuse me-a fund that is used to finance and develop new wind turbines. A portion of it goes into wind advocacy, which is public education and support of awareness of wind energy, and the remaining is marketing and overhead;"
 - f. There is less than \$10,000 in the Freedom Wind Fund today;
 - g. ".we decided against their (Green-E's) certification because they don't certify futures green tags and because of our marketing method;"
 - h. ".we have an agreement with Grant Thornton, one of the largest public accounting firms to certify, audit and validate all of our green tags;"
 - i. No grid was established in the Missouri area to allow any Missouri resident who purchased a Green Tag to obtain clean power for his or her home.
 - j. Helming's businesses have not been audited to date; and
 - k. "Every green tag has a serial number on it, and the serial number is actually sent to the customer. They get a statement, and a copy of their green tag certificate, and then that serial number in the audit process is all tracked back to the funds that flow into the company and the retirement of that green tag, the retirement of the 1000 kilowatt hours of pollution offsets, and the associated funds that go into the escrow." Grant Thornton certifies and validates the green tags.
55. On September 1, 2005, the Missouri Securities Division received information from Grant Thornton LLP that states, among other things, that:
- a. ".Grant Thornton was engaged to provide audit and tax services to Krystal Energy. By letter agreement dated August 19, 2004, Krystal Energy retained Grant Thornton to audit its financial statements as of December 31, 2004. By letter agreement dated August 20, 2004, Krystal Energy retained Grant Thornton to provide income tax preparation services. Grant Thornton never issued an audit report nor did it prepare any of Krystal Energy's tax returns. Moreover, Krystal Energy did not retain Grant Thornton to provide any other services, including an audit on its escrow accounts."
 - b. ".Grant Thornton did not authorize the representations about Grant Thornton's services that Krystal Energy is presently making to the public. The representations about the services provided by Grant Thornton are entirely false. Grant Thornton has repeatedly demanded that Krystal Energy cease and desist from making these and similar misrepresentations and from its unauthorized use of the Grant Thornton name and mark. Krystal Energy has refused to comply with this demand, and accordingly, yesterday Grant Thornton terminated its agreements with Krystal Energy to provide income tax preparation services and to audit the financial statements of Krystal Energy as of December 31, 2004." (Attached hereto as Exhibit A.)
56. On September 28, 2005, the Missouri Division of Securities received a letter from Sonnenschein, Nath & Rosenthal LLP that stated, among other things:
- a. "This will confirm that our firm made no filings on behalf of any of the above referenced entities in connection with any offering of securities in the State of Missouri." (Entities listed above include: Save the Planet Energy Corporation, Krystal Energy Corporation and Krystal Planet Corporation.);
 - b. "We performed limited legal services for Save the Planet Energy Corporation ("STP") from August 11, 2003 to September 29, 2003. We have performed no legal services for STP since that date, and have not performed any legal services for Krystal Energy Corporation (KEC) or Krystal Planet Corporation ("KPC"); and

- c. "We did not consent to the use of our name on KPC's website, in the Private Placement Memorandum of KEC dated November 15, 2004, or in any other statements or materials." (Hereto attached as Exhibit B.)
57. On October 18, 2005, Helming sent a letter to the Division that states, among other things, that:
 - a. "The registration materials are not in our possession. We have requested them from the law firm of Sonnenschein, Nath, and Rosenthal;"
 - b. Helming stated that the names and addresses of the Ecos is confidential and he will not provide this information to the Division; and
 - c. All fifteen (15) requests by the Division for information regarding the Private Placement Memorandum were not included, "since the offering is not currently available, and no securities were sold to any Missouri residents as a part of the offering."
 58. To date the Division has received no further communication from Respondents.
 59. The Division has information that Respondents offered and sold unregistered, non-exempt securities to Missouri residents and to as least twenty-five (25) other investors in Kansas, Florida and various other states.
 60. These securities were not federal covered securities.
 61. This Order is in the public interest.

CONCLUSIONS OF LAW

Missouri Uniform Securities Act of 1968

62. Section 409.101, RSMo, provides that:

It is unlawful for any person, in connection with the offer, sale or purchase of any security, directly or indirectly

- (1) to employ any device, scheme, or artifice to defraud,
- (2) to make any untrue statement of a material fact or to omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they are made, not misleading, or
- (3) to engage in any act, practice or course of business which operates or would operate as a fraud or deceit upon any person.

63. Section 409.301, RSMo, provides that:

It is unlawful for any person to offer or sell any security in this state unless

- (1) It is registered under this act;
- (2) The security or transaction is exempted under section 409.402; or
- (3) It is a federal covered security.

64. Section 409.401(o), RSMo, includes "debenture" within the definition of a security.

65. Section 409.401 ((m) (1), RSMo, defines "sale" or "sell" to include, "every contract of sale of, contract to sell, or disposition of, a security or interest in a security for value."

66. Section 409.401 (m) (2), RSMo, defines "offer" or "offer to sell" to include, "every attempt or offer to dispose of, or solicitation of an offer to buy, a security or interest in a security for value."

67. Section 409.401 (m) (3), RSMo, states that, "Any security given or delivered with, or as a bonus on account of, any purchase of securities or any other thing is considered to constitute part of the subject of the purchase and to have been offered and sold for value."

68. Section 409.408, RSMo, provides that:

(a) the commissioner may require any person, who is selling or offering for sale or who is about to sell or offer for sale or who has sold or offered for sale any security within this state, to file a statement of the claim of exemption or exception from a definition, if any, upon which such person is relying, and if at any time, in the opinion of the commissioner, the information contained in such statement filed is misleading, incorrect, inadequate or fails to establish the right of exemption or exception from a definition, he may require such person to file such further information as may in his opinion be necessary to establish the claimed exemption or exception from a definition. The refusal to furnish information as required by order of the commissioner pursuant to the provisions of this subsection, within a reasonable time to be fixed by the commissioner, shall be proper ground for the entry of an order by the commissioner suspending the right to sell such security . . .

69. Section 409.415, RSMo, states:

(a) Sections 409.101 . 409.301 . apply to persons who sell or offer to sell when (1) an offer to sell is made in this state, or (2) an offer to buy is made and accepted in this state."

(c) For the purpose of this section, an offer to sell or to buy is made in this state, whether or not either party is then present in this state, when the offer (1) originates from this state or (2) is directed by the offeror to this state and received at the place to which it is directed (or at any post office in this state in the case of a mailed offer) ..

(d) For the purpose of this section, an offer to buy or to sell is accepted in this state when acceptance (1) is communicated to the offeror in this state and (2) has not previously been communicated to the offeror, orally or in writing, outside this state; and acceptance is communicated to the offeror in this state....

Missouri Securities Act of 2003

70. Section 409.3-301, RSMo, reads as follows:

It is unlawful for a person to offer or sell a security in this state unless:

- (1) The security is a federal covered security;
- (2) The security, transaction, or offer is exempted from registration under sections 409.2-201 to 409.2-203; or
- (3) The security is registered under this act.

71. Section 409.1-102(26), RSMo, defines "sale" to include, "every contract of sale, contract to sell, or disposition of, a security or interest in a security for value." That same section defines "offer to sell" as, "every attempt or offer to dispose of, or solicitation of an offer to purchase, a security or interest in a security for value."

72. Section 409.1-102 (28), RSMo, includes "stock," "debenture" and "investment contract" within the definition of a security.

73. Section 409.5-503(a), RSMo, states that, "In a[n] . . . administrative proceeding under this act, a person claiming an exemption, exception, preemption, or exclusion has the burden to prove the applicability of the claim."

74. Pursuant to Â§409.1-102 (28) (D), RSMo, an investment contract includes "an investment in a common enterprise with the expectation of profits to be derived primarily from the efforts of a person other than the investor."

75. Section 409.5-501, RSMo, reads as follows:

It is unlawful for a person, in connection with the offer, sale, or purchase of a security, directly or indirectly:

- (1) To employ a device, scheme, or artifice to defraud;
- (2) To make an untrue statement of a material fact or to omit state a material fact necessary in order to make the statement made, in the light of the circumstances under which it is made, not misleading; or
- (3) To engage in an act, practice, or course of business that operates or would operate as a fraud or deceit upon another person..

76. Section 409.6-602(b), RSMo, provides that, for the purpose of an investigation under the act, the Commissioner or its designated officer may administer oaths and affirmations, subpoena witnesses, seek compulsion of attendance, take evidence, require the filing of statements and require the production of any records that the commissioner considers relevant or material to the investigation.

77. Section 409.6-604(a), RSMo, reads as follows:

If the commissioner determines that a person has engaged, is engaging, or is about to engage in an act, practice, or course of business constituting a violation of this act or a rule adopted or order issued under this act . . . the commissioner may:

- (1) Issue an order directing the person to cease and desist from engaging in the act, practice, or course of business or to take other action necessary or appropriate to comply with this act

78. Section 409.6-604(b), RSMo, reads as follows:

An order under subsection (a) is effective on the date of issuance. . . . [i]f a person subject to the order does not request a hearing and none is ordered by the commissioner within thirty days after the date of service of the order, the order becomes final as to that person by operation of law.

79. Section 409.6-604(c), RSMo, states that, "The final order may make final, vacate, or modify the order issued unless under subsection (a)."

80. Section 409.6-604(d), RSMo, states that, "In a final order under subsection (c), the commissioner may impose a civil penalty up to one thousand dollars for a single violation or up to ten thousand dollars for more than one violation."

81. Section 409.6-604(e), RSMo, states that, "In a final order, the commissioner may charge the actual cost of an investigation or proceeding for a violation of this act These funds may be paid into the investor education and protection fund."

82. Section 409.6-604(g), RSMo, provides that:

If a person does not comply with an order under this section, the commissioner may petition a court of competent jurisdiction to enforce the order .. [i]f the court finds, after service and opportunity for hearing, that the person was not in compliance with the order, the court may adjudge the person in civil contempt of the order. The court may impose a further civil penalty against the person for contempt in an amount not less than five thousand dollars but not greater than one hundred thousand dollars for each violation and may grant any other relief the court determines is just and proper in the circumstance.

83. Omitting to state a material fact necessary to make the statement made not misleading, in connection with the offer, sale or purchase of a security, constitutes an illegal act, practice or course of business under Â§409.6-604(a) of the 2003 Act.

84. Making an untrue statement of material fact, in connection with the offer, sale or purchase of a security, constitutes an illegal act, practice or course of business under Â§409.6-604(a) of the 2003 Act.

85. The offer or sale of unregistered securities as described in the above findings of fact constitutes an illegal act, practice or course of business under Â§409.6-604(a) of the 2003 Act.

86. The Missouri Commissioner of Securities is empowered to issue such orders as he may deem just. Â§409.6-604(a) of the 2003 Act.

87. Section 409.6-610, RSMo, states:

(a) Sections 409.3-301 . . . 409.5-501 do not apply to a person that sells or offers to sell a security unless the offer to sell or sale is made in this state or the offer to purchase or the purchase is made and accepted in this state.

(c) For the purpose of this section, an offer to sell or to purchase a security is made in this state, whether or not either party is then present in this state, if the offer:

(1) Originates form within the state; or

(2) Is directed by the offeror to a place in this state and received at the place to which it is directed.

ALLEGATIONS OF STATUTORY VIOLATIONS

COUNT I:

Offering or Selling Nonexempt, Unregistered Securities Pursuant to Missouri Uniform Securities Act of 1968

88. The Commissioner incorporates by reference paragraphs 1 through 87 as though fully set forth herein.

89. Respondents violated Â§ 409-301, RSMo, when they offered or sold debentures to MR1 in Missouri without that securities being: (1) a federal-covered security; (2) exempt from registration under Â§Â§ 409.2-201 or 409.2-202, RSMo; or (3) registered under the Missouri Securities Act of 2003.

90. Respondents' "debentures" qualify as "securities" under Â§ 409.401(o), RSMo.

91. Respondents actions of offering their securities to MR1 is an, "offer to dispose of, or solicitation of an offer to buy, a security or interest in a security for value" which satisfies the definition of "offer" or "offer to sell" under Â§ 409.401 (m) (2), RSMo.

92. Respondents actions of selling their securities to MR1 is a disposition of a security or interest in a security for value which satisfies the definition of "sale" or "sell" under Â§ 409.401 (m) (1).

93. At all times relevant to this Order the records maintained by the Missouri Commissioner of Securities contained no registration, granted exemption or notice filing indicating status as a "federal covered security" for any of the securities allegedly issued, offered or sold by Respondents in Missouri

94. At all times relevant to this Order, Respondents were not registered to offer or sell securities in the State of Missouri.

COUNT II:

Offering or Selling Nonexempt, Unregistered Securities Pursuant to Missouri Securities Act of 2003

95. The Commissioner incorporates by reference paragraphs 1 through 87 as though fully set forth herein.

96. Respondents violated Â§ 409.3-301, RSMo, when they offered or sold securities in Missouri to MR1, MR2 and MR3 without that securities being: (1) a federal-covered security; (2) exempt from registration under Â§Â§ 409.2-201 or 409.2-202, RSMo; or (3) registered under the Missouri Securities Act of 2003.

97. Respondents' "stocks" or "shares" qualify as "securities" under Â§ 409.1-102(28), RSMo, or otherwise fall within the definition of an "investment contract" that qualifies as a "security" under Â§ 409.1-102(28), RSMo.
98. Respondents actions of offering their securities to MR1, MR2 and MR3 is an "attempt or offer to dispose of, or solicitation of an offer to purchase, a security or interest in a security for value," which satisfies the definition of "offer to sell" under Â§ 409.1-102(26), RSMo.
99. Respondents actions of selling their securities to MR1, MR2 and MR3 is a disposition of a security or interest in a security for value which satisfies the definition of "sale" under Â§ 409.1-102(26), RSMo.
100. Respondents' document titled "Business Plan" and its other related documentation represents that individuals "invested" with Respondents and this also satisfies the definition of "sale" under Â§ 409.1-102(26), RSMo.
101. At all times relevant to this Order, the records maintained by the Missouri Commissioner of Securities contained no registration, granted exemption or notice filing indicating status as a "federal covered security" for any of the securities allegedly issued, offered or sold by Respondents in Missouri.
102. At all times relevant to this Order, Respondents were not registered to offer or sell securities in the State of Missouri.

COUNT III:

Omitting to State Material Facts in Connection with the Sale of a Security Pursuant to Missouri Uniform Securities Act of 1968

103. The Commissioner incorporates by reference paragraphs 1 through 87 as though fully set forth herein.
104. Respondents violated Â§ 409.191 (2), RSMo, when, in connection with the offer and sale of securities, they omitted to state to MR1 and MR2 the following material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading:
 - a. that the securities offered and sold by Respondents were not registered in the State of Missouri;
 - b. accurate information regarding the financial condition of Save the Planet, including audited financial statements;
 - c. accurate information regarding the operating history of Save the Planet;
 - d. accurate information regarding Helming and Carlson's personal background and experience, including, but not limited to: 1) Helming having been fired from Aztech Financial Services, Inc. where he held the position of CEO; and 2) Helming had agreed to a Consent Order on June 10, 2002, in which he and Kansas Wind Power, LLC, and its officers and employees were ordered to cease and desist from selling unregistered securities and engaging in business as broker-dealers or agents without registration;
 - e. accurate information regarding the internal structure of Save the Planet, including record keeping, management structure, and fund management;
 - f. information regarding Respondents true involvement with multi-level marketing attorneys;
 - g. the true nature of Respondents intended and actual use of their security proceeds, including, but not limited to: 1) funding of the Green Tag escrow account and 2) Save the Planet's ownership interest or plans to purchase wind turbines; and/or
 - h. the true nature of the "risk factors" to investors.
105. Respondents' "debentures" and "stock" qualify as a "security" under Â§ 409.401(o), RSMo.
106. Respondents actions of offering their securities to MR1 and MR2 is an "offer to dispose of, or solicitation of an offer to buy, a security or interest in a security for value" which satisfies the definition of "offer" or "offer to sell" under Â§ 409.401 (m) (2), RSMo.
107. Respondents actions of selling their securities to MR1 is a disposition of a security or interest in a security for value which satisfies the definition of "sale" or "sell" under Â§ 409.401 (m) (1).

COUNT IV:

Omitting to State Material Facts in Connection with the Sale of a Security Pursuant to Missouri Securities Act of 2003

108. The Commissioner incorporates by reference paragraphs 1 through 87 as though fully set forth herein.
109. Respondents violated Â§ 409.5-501(2) when, in connection with the offer and sale of "stock" they omitted to state to MR1,

MR2 or MR3 the following material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading:

- a. that the securities offered and sold by Respondents were not registered in the State of Missouri;
 - b. accurate information regarding the financial condition of Save the Planet, KP, and KE;
 - c. accurate information regarding the operating history of Save the Planet, KP and KE;
 - d. accurate information regarding Helming and Carlson's personal background and experience, including, but not limited to: 1) Helming having been fired from Aztech Financial Services, Inc. where he held the position of CEO; and 2) Helming had agreed to a Consent Order on June 10, 2002, in which he and Kansas Wind Power, LLC, and its officers and employees were ordered to cease and desist from selling unregistered securities and engaging in business as broker-dealers or agents without registration;
 - e. accurate information regarding the internal structure of Save the Planet, KP and KE, including record keeping, management structure, and fund management, including the fact that as of June 23, 2005, the Green Tag Program had never been audited by any firm;
 - f. information regarding Respondents true involvement with Grant Thornton, LLP and Somnenschein, Nath and Rosenthal, LLP;
 - g. the true nature of Respondents intended and actual use of their security proceeds, including, but not limited to: 1) that the Green Tag escrow account had \$10,000 or less; 2) that KE was in the process of buying the first portion of a wind turbine of which KE would own 19%;
 - h. accurate information regarding Respondents investment ventures in other states or countries;
 - i. the true nature of the "risk factors" to investors; and/or
 - j. information regarding Respondents payment history to investors.
110. Respondents' "stocks" qualify as a "security" under Â§ 409.1-102(28), RSMo, or otherwise fall within the definition of an "investment contract" that qualifies as a "security" under Â§ 409.1-102(28), RSMo.
111. Respondents actions of offering their securities to MR1, MR2 and MR3 is an "attempt or offer to dispose of, or solicitation of an offer to purchase, a security or interest in a security for value," which satisfies the definition of "offer to sell" under Â§ 409.1-102(26), RSMo.
112. Respondents actions of selling their securities to MR1, MR2 and MR3 is a disposition of a security or interest in a security for value which satisfies the definition of "sale" under Â§ 409.1-102(26), RSMo.
113. Respondents' document titled "Business Plan" and its other related documentation represents that individuals "invested" with Respondents and this also satisfies the definition of "sale" under Â§ 409.1-102(26), RSMo.

COUNT V:

Making an Untrue Statement of a Material Fact in Connection with the Sale of a Security Pursuant to Missouri Uniform Securities Act of 1968

114. The Commissioner incorporates by reference paragraphs 1 through 87 as though fully set forth herein.
115. Respondents violated Â§ 409.101(2), RSMo, when, in connection with the offer and sale of their securities to MR1, MR2 and MR3, they made an untrue statement of material fact, including, but not limited to:
- a. Grant Thornton, LLP was auditing, certifying and validating KP's Green Tag program when in fact Grant Thornton has denied that they were contracted to provide the aforementioned services;
 - b. Grant Thornton, LLP was auditing the Escrow Account into which a portion of all Green Tag money was to be deposited when in fact Grant Thornton has denied that they were contracted to audit the KP' Green Tag Escrow Account;
 - c. Helming states in the Save the Planet and KP Internet websites that he has years of successful business experience including the position he held with Aztech Financial Services, Inc. and Kansas Wind Power, when in fact he was terminated as CEO of Aztech;
 - d. The Save the Planet and KP subscription agreements state that the investor will receive 12% interest on the investment at the end of the 2004 year, when in fact no MR has received any interest on his or her debentures but instead received a stock certificate;

- e. The Green Tags were in the process of being certified and audited by Green-E, a nonprofit certification body, when in fact Green-E was never contracted to audit Helming's Green Tag program;
- f. KE's website indicates through the Green Tag explanation that through the purchase of a Green Tag, the owner's home would obtain clean power, when in fact no grid was established in the Missouri area to allow any Missouri resident who purchases a Green Tag to obtain clean power for his or her home;
- g. Helming made statements as the stock value of KP or KE from \$2.50 a share to currently stating, "A recent valuation analysis was completed by KE mgmt, using the most common method to value a privately held company (used by business brokers worldwide) called discounted net present value of future earnings. The formulas recommended, using reasonable underlying assumptions, suggest that KE's private stock price should be worth \$23 to \$26 per share today. We are not publicly traded, so this is a best-guess estimate. That's nearly a 10-fold increase in stock value over the last 2 years for our shareholders. I feel very, very good about delivering such strong value to our shareholders," when in fact the projections are unsubstantiated.
- h. KE's website states a formal agreement with Grant Thornton, LLP to audit KE's Green Tags and escrow accounts in a media release, when in fact Grant Thornton was never contracted to audit its Green Tags and escrow accounts;
- i. Sonnenschein law firm filed securities information with the State of Missouri and provided legal services to KE and KP, when in fact, Sonnenschein states that the firm did not make any filings in the State of Missouri and provided no legal services for KE or KP and limited services for Save the Planet and the Division has no records of such filings; and/or
- j. KE's website states the KE expects to have enough customers by the end of 2005 to build at least 30 new \$1.6 Million wind turbines worldwide." when in fact Helming admitted to the PSC on June 23, 2005, that KE does not own any wind turbine to date.

116. Respondents' "debentures" and "stock" qualify as a "security" under Â§ 409.401(o), RSMo.

117. Respondents actions of offering their securities to MR1 and MR2 is an, "offer to dispose of, or solicitation of an offer to buy, a security or interest in a security for value" which satisfies the definition of "offer" or "offer to sell" under Â§ 409.401 (m) (2), RSMo.

118. Respondents actions of selling their debentures to MR1 is a disposition of a security or interest in a security for value which satisfies the definition of "sale" or "sell" under Â§ 409.401 (m) (1).

COUNT VI:

Making an Untrue Statement of a Material Fact in Connection with the Sale of a Security Pursuant to Missouri Securities Act of 2003

119. The Commissioner incorporates by reference paragraphs 1 through 87 as though fully set forth herein.

120. Respondents violated Â§ 409.5-501(2) when, in connection with the offer and sale of their securities to MR1, MR2 and MR3, they made an untrue statement of material fact, including, but not limited to:

- a. Grant Thornton, LLP was auditing, certifying and validating KP's Green Tag program when in fact Grant Thornton has denied that they were contracted to provide the aforementioned services;
- b. Grant Thornton, LLP was auditing the Escrow Account into which a portion of all Green Tag money was to be deposited when in fact Grant Thornton has denied that they were contracted to audit the KP' Green Tag Escrow Account;
- c. Helming states in the Save the Planet and KP Internet websites that he has years of successful business experience including the position he held with Aztech Financial Services, Inc. and Kansas Wind Power, when in fact he was terminated as CEO of Aztech;
- d. The Save the Planet and KP subscription agreements state that the investor will receive 12% interest on the investment at the end of the 2004 year, when in fact no MR has received any interest on his or her debentures but instead received a stock certificate;
- e. The Green Tags were in the process of being certified and audited by Green-E, a nonprofit certification body, when in fact Green-E was never contracted to audit Helming's Green Tag program;
- f. KE's website indicates through the Green Tag explanation that through the purchase of a Green Tag, the owner's home would obtain clean power, when in fact no grid was established in the Missouri area to allow any Missouri resident who purchases a Green Tag to obtain clean power for his or her home;
- g. Helming made statements as the stock value of KP or KE from \$2.50 a share to currently stating, "A recent valuation

analysis was completed by KE mgmt, using the most common method to value a privately held company (used by business brokers worldwide) called discounted net present value of future earnings. The formulas recommended, using reasonable underlying assumptions, suggest that KE's private stock price should be worth \$23 to \$26 per share today. We are not publicly traded, so this is a best-guess estimate. That's nearly a 10-fold increase in stock value over the last 2 years for our shareholders. I feel very, very good about delivering such strong value to our shareholders," when in fact the projections are unsubstantiated;

- h. KE's website states a formal agreement with Grant Thornton, LLP to audit KE's Green Tags and escrow accounts in a media release, when in fact Grant Thornton was never contracted to audit its Green Tags and escrow accounts;
 - i. Sonnenschein law firm filed securities information with the State of Missouri and provided legal services to KE and KP, when in fact, Sonnenschein states that the firm did not make any filings in the State of Missouri and provided no legal services for KE or KP and limited services for Save the Planet and the Division has no records of such filings; and/or
 - j. KE's website states the KE expects to have enough customers by the end of 2005 to build at least 30 new \$1.6 Million wind turbines worldwide." when in fact Helming admitted to the PSC on June 23, 2005, that KE does not own any wind turbine to date.
121. Respondents' "stocks" qualify as a "security" under Â§ 409.1-102(28), RSMo, or otherwise fall within the definition of an "investment contract" that qualifies as a "security" under Â§ 409.1-102(28), RSMo.
122. Respondents actions of offering their securities to MR1, MR2 and MR3 is an "attempt or offer to dispose of, or solicitation of an offer to purchase, a security or interest in a security for value," which satisfies the definition of "offer to sell" under Â§ 409.1-102(26), RSMo.
123. Respondents actions of selling their securities to MR1, MR2 and MR3 is a disposition of a security or interest in a security for value which satisfies the definition of "sale" under Â§ 409.1-102(26), RSMo.
124. Respondents' document titled "Business Plan" and its other related documentation represents that individuals "invested" with Respondents and this also satisfies the definition of "sale" under Â§ 409.1-102(26), RSMo.

ORDER

NOW, THEREFORE, it is hereby ordered that Respondents, their agents, employees and servants, and all other persons participating in or about to participate in the above-described violations with knowledge of this order are prohibited from:

- A. offering or selling securities, including stocks and debentures or any other securities as defined by Â§ 400.9-102(28) in the State of Missouri unless those securities are registered with the Securities Division of the Office of the Secretary of State in accordance with the provisions of Â§ 409.3-304; and
- B. violating or materially aiding in any violation of Â§ 409.5-501 by, in connection with the offer or sale of securities, including stocks and debentures or any other securities as defined by Â§ 400.9-102(28), making an untrue statement of a material fact or omitting to state a material fact necessary in order to make the statement made, in the light of the circumstances under which it is made, not misleading.

IT IS FURTHER ORDERED that, pursuant to § 409.6-604(d), RSMo, the Commissioner will determine whether to grant the Enforcement Division's petition for an imposition of a civil penalty of ten thousand dollars (\$10,000) against each Respondent, jointly and severally, for the violation of § 409.3-301, RSMo, in a final order after hearing, unless Respondents request a hearing and show cause why the penalty should not be imposed.

IT IS FURTHER ORDERED that, pursuant to § 409.6-604(d), RSMo, the Commissioner will determine whether to grant the Enforcement Division's petition for an imposition of a civil penalty of ten thousand dollars (\$10,000) against each Respondent, jointly and severally, for the violation of § 409.5-501(2), RSMo, in a final order after hearing, unless Respondents request a hearing and show cause why the penalty should not be imposed.

IT IS FURTHER ORDERED that the Enforcement Section has petitioned for an award for costs of the investigation, jointly and severally, against each Respondent in this proceeding. The commissioner will issue a final order awarding an amount to be determined after review of evidence submitted by the Enforcement Section, unless Respondents request a hearing and show cause why an award should not be made to the agency.

SO ORDERED:

WITNESS MY HAND AND OFFICIAL SEAL OF MY OFFICE AT JEFFERSON CITY, MISSOURI THIS 30TH DAY OF NOVEMBER, 2005.

ROBIN CARNAHAN
SECRETARY OF STATE

(Signed/Sealed)
DAVID B. COSGROVE
COMMISSIONER OF SECURITIES

¹ In general a Green Tag represents a certain amount of kilowatts produced by an industrial size wind farm consisting of turbines. The customer pays extra in utility costs for "clean power" that is injected into the existing power grid that services the home.