Federal Agency Comment Form

Small Business Administration – Office of the National Ombudsman

OMB Control #3245-0313

Exp. date 5/31/2013

Purpose: Small business owners may use this form to submit comments on Federal enforcement/compliance actions that they consider excessive or unfair. The National Ombudsman will use the form to contact the Federal agency for a review of the action.

Case #: 1108190001

Instructions

1. Complete, sign and date this form. (Signature not required if completed at www.sba.gov/ombudsman).
2. Provide a brief written statement on the reverse side regarding the specific enforcement or compliance action taken against your organization by the federal agency.
3. Submit copies of substantiating documentation, such as correspondence, citation, or notice (Note: Can be submitted separately from this form by fax or mail. Make sure to reference your name or company's name with this information).
4. If your comments concern the IRS, you must also submit a completed IRS Tax Information Authorization Form 8821, available at http://www.irs.gov/forms (Can be sent by fax or mail).
5. Fax, e-mail or send this form and requested information to: (1) Fax: (202) 481-5719; (2) E-mail: Ombudsman@sba.gov; (3) Address: SBA, Office of the National Ombudsman, 409 Third Street, SW, Washington, DC 20024. Telephone : (202) 205-2417.

Please Print

Organization/Company Name: Meridian Holdings, Inc

Address: 4477 West 118th Street, 304

City: HAWTHORNE **State**: CA **Zip**: 90250

Phone: 323-252-2784 **Fax :** 310-693-8082 **E-mail**: acdike@hotmail.com

Contact Name: Mr. ☑ Ms. ☐ Anthony C Dike **Title**: Founder

Please indicate your organization type:

✔ Small Business ____ Not-for-Profit, Representing _____ Members

____ Small Government (population of less than 50,000)

List the federal agency with which you are having a problem:

Federal Agency Name: United States Securiries and Exchange Commission

Agency Contact person: Ms Tyson

Agency Office/Division: Los Angeles

Ö Did the federal agency listed above inform you of your right to contact the SBA Office of the National Ombudsman?

☐ Yes • ☑ No If not, how did you learn about this office?

Through an FDA staff

Confidentiality / Disclosure

The Small Business Regulatory Enforcement Fairness Act (SBREFA), allows you to keep your identity and other information private, and limit its access only to the SBA's **(See 15 U.S.C. 657 (b) (2) (B)). However, by requesting confidentiality the federal agency may** not have sufficient **information to investigate your specific problem, possibly delaying or preventing any potential resolution of your situation.**

I request that my information be kept confidential. ☐ Yes ☑ No (If yes, results may be limited.)

Signature: Anthony C. Dike, MD, FACP **Date:** 08/19/2011

Your signature authorizes the SBA Ombudsman to proceed on your behalf.

Pursue all legal options you believe are in your company's best interest.
This process is not a substitute for legal action.

SBA FORM 1993 (3-10) Previous Editions Obsolete

Please Note: The estimated burden for completing this form is 45 minutes. You will not be required to respond to this information collection if a valid OMB approval number is not displayed. If you have any questions or comments concerning this estimate or other aspects of this information collection, please contact the U. S. Small Business Administration, Chief, Administrative Information Branch, Washington, D.C . 20416 and/or Office of Management and Budget, Clearance Officer, Paperwork Reduction Project (3245-0313), Washington, D.C. 20503. PLEASE DO NOT SEND FORMS TO OMB.

Type or (print) your comments below:

Anthony C. Dike, MD, FACP.
4127 West 62nd Street
Los Angeles California, 90043
Telephone:323-252-2784

In the Matter of Anthony C.Dike, MD, FACP, Meridian Holdings Vs SEC

(Amendment#4)

Dear Ms Esther Vasser

I am compelled to bring to the attention of your good offices recent SEC action against me and my small public company Meridian Holdings, Inc.

Background Information

Sometime in February 2000, a business associate Mr. Charles Marcus introduced me to one Dr. Glenn Crowe the then CEO of Sirius Technology of America (STA) and also a member of Board of Directors of Sirius Computerized Technology Israel (SCTI). The reason for this introduction, was because Sirius Computerized Technology of Israel and its' wholly owned subsidiary STA were having financial difficulties and at a brink of bankruptcy.

The event was following a sudden withdrawal of funding by Lockheed Martin Systems, Division who had contracted with SCTL to customize their software program called Medmaster for use in a Universal Health Services (UHS) and United States Department of Defense Health Affairs contracts of Lockheed.

The reason for Lockheed's action as I was told, was because SCTL/STA could not submit a plan for Y2K compliance of their Medmaster Software after several requests from Lockheed, since this was part of the requirement for their DOD contract .

I was approached for a possible acquisition of the intellectual Properties of SCTL and contracts of STA by Dr. Crowe, in order to keep all their existing contracts alive.

Dr. Glenn Crowe also introduced me to Mr. Dale Church (a former US Deputy Under Secretary of Defense), as the person who helped his company STA and SCTL secure the Lockheed Contracts in 1998/1999, and in event my company was able to take over the financially distressed companies, they will be able to re-establish relationship with Lockheed and other entities which has acquired their Medmaster software.

The following were the list of customers of STA/SCTL .
1. Lockheed Martins Systems division, which had over $18,000,000 contract with UHS in New York state, to implement the MedMaster Software in their facility, as well as another contract with US Department of Defense Health affairs division under a pilot project initiated by late Congressman John Murtha of Pennsylvania.

2. Waterbury Community Hospital in Waterbury Connecticut, which acquired the license to use the Medmaster Software in their hospital facilities for over $3,500,000

3. Armstrong County Community Hospital in Kittanning near Pittsburgh, which had licensed the Medmaster software for a DOD pilot integrated healthcare project for over $500,000.

4. EDS which acquired a MedMaster software component for over $3,000,000

5. Tenet Health Systems which had licensed the MedMaster software for initial implementation in the USC University hospital upon completion of the customization of the MedMaster Software to TENETS specification, and to subsequently deploy the technology in over 40 Tenets small to medium size hospitals and clinics, with an estimated value based on the initial licensing fee and implementation cost for the first hospital of approximately $1,000,000 per hospital facility and an aggregate of over $40,000,000 upon complete roll-out of the software Technology in all the 40 or more hospitals and medical facilities then owned and operated by TENET.

On or around May 2000, I had a telephone conference call with Mr. Dale Church and Dr Crowe, during which Mr. Church represented to me that he has been advised by Dr. Crowe to facilitate Meridian Holdings, Inc., acquisition of the assets of SCTL and STA.

Part of the arrangement was that Mr. Church will travel with me to Israel to meet with the Israeli court appointed receiver regarding the proposed acquisition. Mr. Church claimed that he was one of the people who negotiated the Camp Davis Accord with the Israeli's, and he had a very good working relationship with them. He requested a retainer of $15,000.00 (which was paid), and an opportunity to serve as a member of the board of
directors of InterCare DX, Inc., the company we had planned to transfer the assets of SCTL upon completion of the proposed transaction.

Dr. Crowe and Mr. Dale Church never disclosed to me that for so many years prior to financial hardship of STA and SCTL, that Mr Dale Church was the legal counsel of SCTL/STA, a revelation that was discovered serendipitously, during a later meeting I had almost a year later with Lockheed Martins Systems Division General Counsel by the name Attorney Alice Aldridge and Mr. Jerry Kettle, the Project Manager.

Sometime in April 2000, Mr. Church initiated acquisition talks with Mr. Shaul Bergerson, (Trustee of SCTL) and Mr. Ameer Dolev (Israeli Court Appointed Receiver for SCTL). A Termsheet/MOU was developed which calls for a deposit of $1million worth of Meridian Holdings, Inc., marketable securities into an investment account opened in Morgan Stanley by the Israeli receiver (Mr. Ameer Dolev), which I did in good faith.

Sometime in May 2000, a trip to Israel was requested by Mr. Dolev, for a closure of the transaction. Mr Dale Church joined me on that trip, since he was retained as a counsel by Meridian Holdings, Inc.

When we arrived at Tel Aviv, we met with the SCTL Trustee and court appointed Receiver, who notified us that they have initiated a bankruptcy proceedings Nos 11177/09 and 13438/00 in Israel, and we only have to make an offer to the bankruptcy court. We could not complete the due diligence, since Mr. Church advised that we proceed with the acquisition through the bankruptcy court, since the asset will be delivered free and clear. An offer to acquire the asset for $10,000,000 in cash and stock of Meridian Holdings was made to the Israeli bankruptcy court by me.

What was not disclosed to me was that none of the United States creditors of SCTL vis- à-vis STA were notified by the Israeli Receiver about the pending bankruptcy proceedings in Israel, a development that will come back to scuttle the entire transaction as will be disclosed later.

In July 2000, the Israeli Receiver called to notify me in US, that the Israeli bankruptcy court has approved my offer to acquire the assets of SCTL and that I should arrange to transfer additional $9,000,000 worth of Meridian Holdings Common stock and cash to his account in Morgan Stanley. I complied as was requested, and the transaction was consummated accordingly.

Later the same day, I was notified by the Escrow Company in Atlanta that the Medmaster Software and Source code held in Escrow by them, was picked-up by the Gwinnett County Sherriff, following a court order initiated by Lockheed Martin Systems Division.

I promptly notified the Israeli receiver, and Mr. Church, both of whom claimed ignorant of any prior court action against SCTL and STA by Lockheed Martin, a development that later unraveled after I met with Attorney Alice Aldridge, (General Counsel for Lockheed Martins Systems division).

I fired Mr. Church as Meridian counsel as soon as I started noticing several inconsistencies in his dealing with the entire matter. I retained the Law Firm of Irell and Manela, to help intervene in the matter. Also, I retained the law firm of Yigal Arnon and Company in Tel Aviv, Israel to represent Meridian Holdings, Inc., and it's subsidiary in Israel.

In December 2000, Meridian through its subsidiary Corsys Group in Israel and InterCare DX (an affiliate based in USA) completed the customization of the MedMaster Software for TENET and deployed the technology at the first TENET hospital (The USC University Hospital in Los Angeles), and was preparing to deploy the technology in the remaining TENET Hospitals , when Meridian was sued by Silicon Valley Bank in the Los Angeles County Superior Court claiming that the TENET contracts and receivables were assigned to them by Sirius Technology of America, as a collateral for a Corporate loan in the amount of $650,000. Silicon Valley Bank was then seeking for all the proceeds from the TENET contract be turned over to them by Meridian et al, Mer idian refused and defended this lawsuit vigorously, and was able to obtain a relieve from the Los Angeles County Superior Court.

In early 2001, Meridian was notified by Lockheed Martins Systems Division that it has obtained a Judgment from an Atlanta Georgia Court, against Sirius Computerized Technology of Israel , Sirius Technology of America and Mr. Glen Crowe in the amount of over $10,000,000, and has subsequently seized the assets of Sirius Computerized Technology of Israel which includes the MedMaster Software, including all the subsystems and source code placed in Escrow, with an Escrow Company in Atlanta, Georgia.

Meridian through the estate of Sirius Computerized Technology of Israel obtained a court injunction against Lockheed Martin Systems Division, to return all the seized assets to the court pending the outcome of the lawsuit then filed by Sirius et al. Lockheed Martin and ExcelCare filed a cross complaint against Sirius et al claiming that the receiver amongst other things failed to notify them about a pending bankruptcy proceedings of SCTL in Israel, and they prevailed in the lawsuit because the Israeli receiver failed to appear in an Atlanta Georgia Court to defend the lawsuit.

As a result of this development, Lockheed Martin and ExcelCare were awarded the assets of Sirius as a partial satisfaction of their judgments.

On or around March 2001, a meeting was held between me and Attorney Alice Aldridge and Mr. Jerry Kettle at the Lockheed facility in Owego, New York, to see how to amicably resolve this issue. It was at this meeting as I stated earlier that I was informed for the first time the relationship between Mr. Dale Church, SCTL/STA and Dr. Glen Crowe, and the fact that Mr. Dale Church was the counsel for SCTL/STA, and that they were trying to use me and my Company Meridian Holdings, Inc., to circumvent a clause in Lockheed agreement with SCTL/STA regarding the Medmaster software and related IP.

Every attempt to mediate in this matter between Lockheed and the Israeli Receiver and Trustee by Meridian through the law firm of Irell and Manella failed.

Upon this happening, the Israeli Receiver filed an injunction in an Israeli Court barring Meridian from further exploitation of the MedMaster Software technology it had acquired through the Israeli

Bankruptcy Court in continental United States, claiming that Meridian was only allowed to exploit the technology only in Israel, contrary to the earlier representation to the bankruptcy court in Israel by the Israeli receiver that the only market available for the MedMaster Technology was in the United States of America hence, the recommendation to sell these assets to Meridian a US based company in the first place.

Meridian through the law firm of Yigal Arnon and Company, in Tel Aviv, Israel, filed a rescission to purchase the asset of Sirius with the Israeli bankruptcy court, and proceeded to file a fraud and breach of contract Lawsuit against Sirius et al with the Los Angeles County Superior Court in late 2001.

Also, Meridian withdrew the MedMaster Software from the US market in compliance with the injunction filed by the Israeli receiver with the Israeli Bankruptcy Court, and the Atlanta Georgia Court decision to award the US based assets of Sirius et al to Lockheed Martins and ExcelCare.

In addition, Meridian also entered into a Mutual release agreement with TENET to de- install the MedMaster Software already installed at TENET USC University Hospital in Los Angeles, and to develop a replacement software for TENET at no additional cost to TENET, as per the terms and conditions in the original contract signed by Meridian et al with TENET using the MedMaster Technology.

TENET agreed to enter into this agreement on the condition that Meridian Prevails in the lawsuit it filed against SCTL, Sirius Technology of American and Mr. Glenn Crowe.

Also, Sirius estate had notified TENET against any further dealings with Meridian with respect to MedMaster Technology or Sirius original contract with TENET which was inherited by Meridian as part of the asset purchased by Meridian.

Sometime in October 2003 a $30,687,926.00 default judgment, with a prejudgment interest at the annual rate of 10% was entered against the defendants Sirius Technology of America and Mr. Glenn Crowe and DOES 1-100, Case Number BC 256860, before the Los Angeles County Superior Court in favor of Meridian.

Additionally, Meridian et al had since completed the development of a new replacement software for TENET known as ICE™, as of April 2004 and was waiting for the lawsuit against Sirius to be resolved before delivery of the program.

On June 2004, Meridian recorded the default Judgment in it's financial statement filed with SEC, for the quarter then ended.

Prior to recording this default judgment in the financial statement, I had discussed the issue with Mr. Andrew M. Smith, CPA, an independent accountant for Meridian, whom we later discovered several months later that he was not qualified to render an opinion regarding SEC matter because he was not registered at that time with PACOB. Mr. Smith indicated that I should contact Ms. Maureen Bowers, a Senior Staff accountant at SEC Department of Corporate Finance, whom both of us have known for over 5 years, having been the first SEC accountant who originally reviewed our financial reports with SEC in 1999. In the past Ms. Maureen Bowers had indicated that we should feel free to contact her at anytime, should we have any issues related to financial reporting obligations with SEC.

Ms. Maureen Bowers advised that since it was a valid judgment of the Superior Court, it should be entered in the quarterly report, provided that collectability was probable. This was a fact conspicuously omitted by SEC Counsel Ms Darbney Oriodan in the complaint she filed against me and Meridian Holdings in the case titled Securities and Exchange Commission Vs. Meridian Holdings, Inc., Anthony C. Dike, and Michelle V. Nguyen., Case No: CV07-06335 DDP (SSx)

Mr. Andrew Smith, CPA was informed about Ms Bowers recommendation, and the default judgment was entered accordingly in the quarterly reports (Second and Third quarter of 2004) filed with SEC on August 14, 2004 and November 14, 2004, respectively.

Meridian had recognized this judgment as an unconditional, legal payment obligation of the third-party judgment debtors after Meridian had waited for the statutory period for the expiration of the appeals period, in consultation with certain of its professional advisors (Ms. Maureen Bowers) and its independent public accounting firm (Mr. Andrew Smith, CPA and Mr. Ted Madsen, CPA). In addition, Meridian believed that the collectability of this judgment was probable, because of the TENET contract originally held by STA the judgment debtor, but was taken over and executed by Meridian, before the lawsuit by Meridian against SCTL/STA and Dr Glenn Crowe.

This contract was valued at over $40,000,000, based on an approximate cost of $1,000,000 for software licensing and other related services per hospital, and they were over 40 hospitals and medical centers belonging to TENET that was shortlisted for the roll out of the Medmaster software.

More so, between July 2000 and March 2001, Meridian was paid the sum of $700,000.00 by Healthcare.com and Tenet Health Systems, pursuant to their Medmaster software licensing agreement with STA/SCTL, and when Meridian filed the lawsuit and rescission to purchase the assets of SCTL and STA, the trustee of SCTL made a demand on TENET to pay back the money originally paid to Meridian by TENET, hence the lawsuit filed by Meridian against SCTL/STA for fraud and among other things, as was requested by TENET.

Had Meridian lost in the lawsuit against SCTL/STA, Meridian would have had to return the $700,000 to SCTL/STA.

Since Meridian prevailed in its' lawsuit, Meridian kept the $700,000, and will later apply it to the accrued interest on the default Judgment. This was one of the facts presented to Ms. Maureen Bowers, regarding collectability on default judgment. Because the collectability of the judgment was Probable revenue could then be recognized as such, as was advised by Ms. Maureen Bowers.

Meridian also continued to pursue collections efforts on the default judgment against the other judgment debtor Dr Glenn Crowe, through the services of Surgimed, a private investigator. Informally in late 2004, and formally in early 2005 after Surgimed had finished conducting their due diligence regarding the collectability of the default judgment.

Preliminary report from Surgimed regarding Dr Glenn Crowe assets was a Condo valued at about $350,000 and a commercial property valued at $1,000,000. Having identified these assets, Surgimed entered into a formal collections agreement in early 2005 with Meridian, to go after them.

Sometime in February 2005, Mr Ted Madsen, CPA, our new auditor who was reviewing the previous audits and interim financial statements reviewed by Meridian previous auditor (Mr Andrew Smith, CPA), evaluated the issue of collectability of the default Judgment, that was previously reported in the 2nd and 3rd quarter of 2004, and based on the fact that the TENET contract with STA (valued at over $40,000,000 as was earlier stated)which we had perfected by virtue of our prevailing in the lawsuit against STA etal, was not likely to continue because TENET as of the end of 2004, has sold or was in the process of selling these hospitals. Mr. Madsen issued an audit report with an opinion regarding the collectability of the judgment as Probable, with net collectible amount of $350,000.

Shortly after this audit report was filed with SEC, Meridian was contacted by an SEC reviewer by the name Mr. David Guacomo (sic), from SEC department of corporate finance, requesting that the default judgment be reported in the footnote and removed from the balance sheet, citing the issue of gain contingency.

Meridian informed him that we were told by Ms Maureen Bowers that if the collectability of the judgment was probable, it could be recorded in the financial statement. Mr. Guacomo, contacted Ms. Bowers, who informed him that she was merely giving her own independent opinion and not the official position of SEC regarding issues with gain contingency.

Mr. Ted Madsen, (CPA), had to re-state Meridian financials , and removed the default judgment in its entirety from the balance sheet, and reported it only in the footnote.

Several months later, Meridian was notified by SEC counsel in Los Angeles, that the Commission has launched an investigation of Meridian Holdings, Inc., with respect to the recording of the default Judgment in the 2004 second and third quarter of 2004.

On September 28, 2007, SEC Counsel issued a press release in Los Angeles Federal Court premises announcing that SEC has filed an enforcement action against Meridian Holdings, Inc. in the case titled Securities and Exchange Commission Vs. Meridian Holdings, Inc., Anthony C. Dike, and Michelle V. Nguyen., Case No: CV07-06335 DDP (SSx) claiming amongst other things Fraud etc.

In the copy of the complaint SEC Counsel Ms Darbney Oriodan filed against me and Meridian Holdings Inc., several allegations were made that were inaccurate and false.

1. She alleged that Meridian back dated certification documents filed with the financial statement, even though she was informed that the documents were duplicate copies of the original one filed, since each individual received their copy via email, there was a consolidated signature page for these documents, and since we had moved offices and several of the documents requested could not be located because they were boxed up in storage, hence a duplicate copy was signed by the respective individuals, some of whom have left the company, and we had to track them down in order to get their signatures on the duplicate copies of the original documents.

2. She alleged that I was notified by Ms. Michelle Nguyen on December 10, 2004 in the email she had sent regarding not willing to serve as a CFO of the Company, and yet I filed on November 14, 2004, the third quarter financial report including her name in it. This report was actually prepared by Ms. Nguyen and was filed on November 14, 2004, almost 4 weeks before she had sent an email notification on December 10, 2004 for another matter.

Also, this was contrary to my testimony that after Meridian was notified by NASD on December 3rd, 2004, we had retained a new auditor by name Ted Madsen, CPA to replace Mr. Andrew Smith, CPA, whom we were told by both NASD and SEC that he was not qualified to issue an opinion for public companies as of the period ending 2003, (Please see SEC administrative action against Mr. Andrew Smith, CPA), and that we should retain a new auditor, and file amended report. Mr. Madsen, CPA had contacted Ms. Michelle Nguyen, who he believed was the interim CFO for Meridian to discuss his proposed audit plan.

As part of the audit, he had sent an auditors certification agreement to be signed by Ms. Michelle Nguyen, it was then she had requested Mr. Foday, a staff accountant for the company to sign this document, since she was not staying long enough in our office, because she work's part-time (one to two days a week)for the company.

3. She also failed to include the fact that the default judgment was entered into Meridian Holdings financials after Meridian was advised to do so by one of their Senior Staff Accountant either by default or design. By omitting this fact, Ms. Oriodan went ahead and included the idea of scienter in her claim to further compound the matter by so doing damaging my name and my company.

After several months of discovery which included video depositions and oral testimonies from different witnesses, SEC counsel Ms Karen Matterson and Donald Searles requested a

negotiated settlement of the matter. They insisted that the default judgment was not collectible, and they will prevail if the case went on trial based on this fact.

They never indicated that any insider of Meridian defrauded any body or acted improperly by virtue of recording the default judgment.

I had signed the settlement agreement which was later reduced to a final judgment against my will, because of the agony I was subjected to for over three years, and the frustration that was wearing me down. I was still very optimistic that I will collect on the judgment, but was not sure how.

About a month later sometime in December 2008, after I had signed the consent Judgment agreement with SEC, an anonymous caller contacted my counsel, Mr. Moses Onyejekwe who in turn gave him my telephone number to call me regarding one of the judgment debtors by the name Dr. Glenn Crowe.

The caller informed me that he has information regarding how Dr Crowe has concealed all his assets in order to frustrate Meridian Holdings, Inc attempt to collect on the default judgment.

He specifically promised to provide me with Dr. Crowe's bank account number with bank of America, copies of security deeds on assets belonging to Dr. Crowe, some of which Dr. Crowe had earlier in 2001 signed a document claiming that these assets have been transferred to his girl friend Ms. Lydia Kossman. He also informed me that the lien filed against these properties by Lockheed Martin's, had expired, based on Georgia law, even though the court record still has it as being effective, an action that was later corrected by the court, since they forgot to remove the expired lien. After conducting a preliminary investigation of the tip from the anonymous caller, and based on the information he provided with the ones we have on Dr. Crowe and his assets, Meridian contracted with the law firm of Mitchell and Shapiro to follow-up on the tip.

Meridian was able to garnish the bank account of Dr Crowe with Bank of America, which had over $11,000.00., and a lien was filed against all his properties in the state of Georgia all valued at over $1.3 million.

Meridian also had another debtor examination of Dr Crowe, and was still pursuing other leads, in a judgment SEC had indicated was not collectible.

Meridian through its counsel filed a motion to set aside the consent judgment which was signed earlier, (for which I was barred from being a director and officer for five years, and monetary sanction of $25,000) an action for which I have since rescinded, based on the newly discovered evidence under rule 60-b. This motion was taken into submission by the Judge, who later issue a ruling in camera, denying our motion citing that the evidence produced is not new.

This decision of the Judge was never sent to Meridian or myself. A copy was mailed to SEC, but they never sent one to us. My Counsel also stated that the court never mailed him a copy, and I had requested a courrier to go to the courthouse and look for any information about the decision about nine months later to inquire about the status of the case, and he was able to get the copy of the ruling. The Judge Decision to deny the motion was in error. The evidence will show that we got a check from Forsyth County Court House on January 30, 2009, but the Judge in his ruling indicated that the evidence is not new citing April 2008 as being the date when we knew that the Judgment was collectible which is not accurate.

It appears the original decision by the court was sent to SEC back in September 29, 2009 and my counsel did not receive a copy of it, hence the period for appealing the court decision has expired.

The issue here if you read the motion that was filed earlier, and the Judge's decision, there seems to be a disconnect, in that the new evidence was discovered after he had signed the consent Judgment

and not before as he had indicated. The copies of the check sent to us by the Court documented that we collected something on the Judgment after the fact, hence it is a new evidence. Also, the Judge referred to April 2008 that was sited as when the Lockheed Martins lien expired, and that we could not verify until sometime in April 2009, and we continued to pursue collections action, as was indicated in the motion.

I will appreciate if SEC will allow us to file an action dismissing the entire case, since we did indeed collect on this judgment and continue to collect, contrary to their earlier assertion that the judgment was no collectible, and there ws no fraud committed by any one as a result of this judgment.

Ever since SEC initiated their investigation and subsequent indictment for no genuine reason, I have suffered irreparable harm.

For instance, I have lost my thriving medical practice, business associates, contracts and my good name. I have been subjected to isolation from my colleagues and business community all for a crime that I did not commit.

I am dismayed to believe that I could be a victim of conspiracy in the whole matter. I would rather like to die by a bullet from an assassin, than to continue to live under this cloud over my head, for a crime that I did not commit.

I will like my records to be restored back to normal, since it has been seriously damaged, and will need an immediate resuscitation. My name is littered all over the internet with all the rubbish from this matter. I was the victim of fraud and yet I was being accused by SEC of being fraudulent.

I believe that posterity will never forget those who had intervened in good faith to help the oppressed, but will never forgive those who choose to act indifferently. For sure history will always vindicate the just.

I had filed a complaint with Office of Inspector General of SEC, and was invited to give an oral testimony sometimes in January 2011, but have not hear anything about the outcome of their investigation.

I need this issue to be revisited, so that I can clear my name and the name of my company. I am also barred from serving as the Director and officer of my small business, and as such have lost all the contracts I had that had helped sustain the business. It appears SECS' intention was for me and my company to file bankruptcy, and by the grace of GOD it will not happen.

Michael Dell and Steve Jobs (Dell And Apple Computer CEOs respectively) have had issues with their companies and SEC that was worth several millions of dollars gained by them, and they are all still running their companies.This is a case of Selective Justice. I never defrauded anybody, and if any we were the victim of fraud. What could have been viewed as a mere accounting error was transformed into something else, thereby damaging my reputation. The error was also due to a misinformation from an SEC Accountant, who never denied having provided what turned out to be not SEC policy (since there was no policy on how to record a defaulat judgment in the financial statement by SEC). I was barred for 5 years from running my company and fined $25,000 which I have refused to pay because I believe I was targeted because of my race and ethnicity.

This is **UNAMERICAN!**

I AM REQUESTING YOUR HELP NOW SINCE IT HAS SERIOUSLY DAMAGED MY REPUTATION, MY FAMILY, MY HEALTH AND THAT OF MY COMPANY, EVEN THOUGH WE WERE A VICTIM OF FRAUD IN THE HIGHEST ORDER.

Sincerely,

Anthony C. Dike, MD, FACP
With copy to:
President Barak Obama
The President of United States of America