

1 PRESTON DuFAUCHARD  
California Corporations Commissioner  
2 ALAN S. WEINGER (CA BAR NO. 86717)  
Deputy Commissioner  
3 MICHELLE LIPTON (CA BAR NO. 178078)  
Senior Corporations Counsel  
4 DEPARTMENT OF CORPORATIONS  
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7 Attorneys for the People of the State of California

8  
9 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
10 FOR THE COUNTY OF ORANGE

11 THE PEOPLE OF THE STATE OF )  
CALIFORNIA, by and through the California )  
12 Corporations Commissioner, )

13 Plaintiff, )

14 v. )

15 SUPER ABSORBENT COMPANY, a NEVADA )  
Corporation; )  
16 SYNCHRONIZED FUNDING, LLC, a California )  
Limited Liability Company; )  
17 PHILLIP BERLIN, an individual; )  
18 MARK IAN SINKINSON, an individual; and )  
19 DOES 1 through 50, inclusive, )

20 Defendants. )  
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CASE NO. 07CC01339

NOTICE OF RULING

ASSIGNED FOR ALL PURPOSES TO:

JUDGE DAVID C. VELASQUEZ

DEPARTMENT CX101

1 Plaintiff The People of the State of California, by and through the California Corporations  
2 Commissioner (the "Commissioner") have filed a First Amended Complaint against Defendants  
3 Super Absorbent Company, Inc. ("SAC"), Synchronized Funding, LLC ("SF"), Phillip Berlin  
4 ("Berlin"), and Mark Ian Sinkinson ("Sinkinson") (collectively "Defendants"). The matter came on  
5 for trial by the Court on June 21, 2010, before the Honorable David C. Velasquez, judge presiding,  
6 in Department CX-101 of the Superior Court of California, County of Orange, in the Civil Complex  
7 Center. On June 22, 2010, Judge Velasquez issued a minute order making the following ruling:

8 The Court having heard the testimony of the witnesses, and having seen and read the  
9 documentary evidence received in the trial and having heard the argument of counsel hereby issues  
10 its tentative decision, and finds, orders, adjudges and decrees: By a preponderance of the evidence,  
11 the court finds judgment in favor of the Plaintiff The People of the State of California and against the  
12 Defendants and all of them jointly and severally as restitution and disgorgement of profit in the sum  
13 of \$12,800,000 million, plus the sum of \$29,850,000 as civil penalties, for a total award of  
14 \$42,650,000, plus the costs of suit in the sum to be determined.

15 Dated: July 27, 2010

16  
17 Respectfully submitted,

18 PRESTON DuFAUCHARD  
19 California Corporations Commissioner

20 By: \_\_\_\_\_  
21 MICHELLE LIPTON  
22 Senior Corporations Counsel  
23 Attorney for Plaintiff  
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