

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA	:	
	:	
and	:	
	:	
UNITED STATES SECURITIES AND	:	
EXCHANGE COMMISSION,	:	
	:	
Plaintiffs,	:	Civil Action
	:	No. 01-CV _____
v.	:	
	:	
KPMG SIDDHARTA SIDDHARTA & HARSONO,	:	
	:	
and	:	
	:	
SONNY HARSONO,	:	
	:	
Defendants.	:	

CONSENT AND UNDERTAKING OF
DEFENDANT KPMG SIDDHARTA SIDDHARTA & HARSONO

1. Defendant KPMG Siddharta Siddharta & Harsono ("KPMG-SSH") enters a general appearance, admits the jurisdiction of this Court over it and the subject matter of this action, acknowledges service upon it of the Complaint of Plaintiffs United States of America and United States Securities and Exchange Commission ("Complaint") in this action.

2. KPMG-SSH, without admitting or denying any of the allegations in the Complaint, except as to jurisdiction,

which it admits, hereby consents, to the entry, without further notice, of the Judgment of Permanent Injunction and Other Relief as to Defendant KPMG Siddharta Siddharta & Harsono ("Judgment") in the form annexed hereto and incorporated by reference herein, which, among other things: permanently restrains and enjoins KPMG-SSH from violating and from aiding and abetting a violation of, Sections 104A(a)(1), (2) and (3) of the Foreign Corrupt Practices Act of 1977 [15 U.S.C. § 78dd-3(a)(1), (2) and (3)], and Sections 30A(a)(1), (2) and (3), 13(b)(2)(A) and 13(b)(2)(B) of the Securities Exchange Act of 1934, [15 U.S.C. § 78dd-1(a)(1), (2) and (3), 15 U.S.C. § 78m(b)(2)(A), and 15 U.S.C. § 78m(b)(2)(B)].

3. KPMG-SSH understands and agrees to comply with the policy of Securities and Exchange Commission ("Commission") "not to permit a defendant or respondent to consent to a judgment or order that imposes a sanction while denying the allegations in the complaint or order for proceedings" [17 C.F.R. § 202.5(e)]. In compliance with this policy, KPMG-SSH agrees not to take any action or to make or permit to be made any public statement denying, directly or indirectly, any allegation in the Complaint or creating the impression that the Complaint is without factual basis. If KPMG-SSH breaches this agreement, the Commission may petition the

Court to vacate the Judgment and restore this case to its active docket. Nothing in this provision affects KPMG-SSH's: (i) testimonial obligations; or (ii) right to take legal positions in proceedings in which the Commission or the United States is not a party.

4. KPMG-SSH waives the filing of an answer to the Complaint, and waives a hearing and the entry of findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure.

5. KPMG-SSH waives any right it may have to appeal from the entry of the Judgment.

6. KPMG-SSH enters into this Consent and Undertakings of Defendant KPMG Siddharta Siddharta & Harsono ("Consent") voluntarily and of its own accord, and represents that no threats, offers, promises or inducements of any kind have been made by Plaintiffs or any member, officer, employee, agent or representative thereof to induce it to enter into this Consent.

7. Consistent with the provisions of 17 C.F.R. § 202.5(f), KPMG-SSH waives any claim of Double Jeopardy based upon the settlement of this proceeding, including the imposition of any remedy herein.

8. KPMG-SSH agrees that this Consent shall be incorporated into the Judgment with the same force and effect as if fully set forth therein.

9. KPMG-SSH agrees that it will not oppose the enforcement of the Judgment on the ground, if any exists, that it fails to comply with Rule 65(d) of the Federal Rules of Civil Procedure, and it hereby waives any objection it may have based thereon.

10. KPMG-SSH agrees that the Judgment may be presented by the Plaintiffs to the Court for signature and entry without further notice.

11. KPMG-SSH waives service of the Judgment entered herein upon it and agrees that entry of the Judgment by the Court and its filing with the Clerk for the United States District Court for the Southern District of Texas, Houston Division will constitute notice to it of the terms and conditions of the Judgment.

12. KPMG-SSH agrees that this Court shall retain jurisdiction over this action for the purpose of implementing and enforcing the terms and conditions of the Judgment and for all other purposes.

13. KPMG-SSH agrees and undertakes that, at the Plaintiffs' request on reasonable notice and without service of a subpoena, it will: cooperate with the

Plaintiffs and their agents and staff and truthfully disclose all information with respect to its activities and the activities of others about which the Plaintiffs or their agents and staff may inquire with respect to the matters alleged in the Complaint or in any related action that the Plaintiffs bring; direct that its employees, agents and representatives testify in all civil and criminal investigations, administrative and judicial proceedings at which the Plaintiffs or their agents and staff make requests for such testimony; direct that its employees, agents and representatives be available as may be required by the Plaintiffs or their agents and staff; produce any documents within its possession, custody or control, domestic or foreign, which are requested by the Plaintiffs or their agents and staff; and direct that its employees, agents and representatives produce any

documents within their possession, custody or control, domestic or foreign, which are requested by the Plaintiffs or their agents and staff.

Respectfully submitted,

KPMG Siddharta Siddharta & Harsono

By: _____

Name:

Title:

Date: _____

On this _____ day of _____, 2001, _____, the _____ of KPMG Siddharta Siddharta & Harsono, being known to me to be the person who executed the foregoing Consent and Undertakings of Defendant KPMG Siddharta Siddharta & Harsono, personally appeared before me and did duly acknowledge to me that he executed the same.

NOTARY PUBLIC

Approved as to Form:

Date: _____

William J. Linklater, Esq.
Baker & McKenzie
One Prudential Plaza
130 East Randolph Drive
Chicago, Illinois 60601

Counsel to KPMG Siddharta Siddharta & Harsono