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Attorneys for Plaintiff

ENTERED
MAY 24 2001
CLERK, U.S. DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
SANTA ANA OFFICE
BY [Signature] DEPUTY

FILED
MAY 23 2001
CLERK, U.S. DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION
BY [Signature] DEPUTY

UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA
SOUTHERN DIVISION

P-SEND

14 SECURITIES AND EXCHANGE COMMISSION,
15 Plaintiff,
16 vs
17 MAR-JEANNE TENDLER, ARTHUR TENDLER,
18 and BILLIE M JOLSON,
19 Defendants

Case No SA CV 99-1200 DOC (ANx)
FINAL JUDGMENT OF PERMANENT
INJUNCTION AND OTHER RELIEF
AGAINST DEFENDANTS MAR-JEANNE
TENDLER AND ARTHUR S. TENDLER

Docketed
Copies / NFC Sent
JS - 5 / JS - 6
JS - 2 / JS - 3
CLSD

22 Plaintiff Securities and Exchange Commission ("Commission"), having filed and
23 served upon defendants Mar-Jeanne Tendler and Arthur S. Tendler a Summons and Complaint in this
24 action, defendants having admitted service upon them of the Summons and Complaint in this action
25 and the jurisdiction of this Court over him and over the subject matter of this action; having been
26 fully advised and informed of their right to a judicial determination of this matter, having waived the
27 entry of findings of fact and conclusions of law as provided by Rule 52 of the Federal Rules of Civil

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MAY 24 2001

Final Judgment

1 Procedure, having consented to the entry of this Final Judgment Of Permanent Injunction And Other
2 Relief Against Defendants Mar-Jeanne Tendler and Arthur S Tendler ("Final Judgment"), without
3 admitting or denying the allegations in the Complaint except as specifically set forth in the Consent
4 Of Defendants Mar-Jeanne Tendler and Arthur S. Tendler To Entry Of Final Judgment ("Consent"),
5 no notice of hearing upon the entry of this Final Judgment being necessary, and this Court being fully
6 advised

7 **I.**

8 IT IS ORDERED, ADJUDGED AND DECREED that Mar-Jeanne Tendler and Arthur
9 Tendler and their respective agents, servants, employees and attorneys, and all persons in active
10 concert or participation with any of them, who receive actual notice of this Final Judgment by
11 personal service or otherwise, and each of them, are permanently restrained and enjoined from,
12 directly or indirectly, in the offer or sale of the securities of any issuer, by the use of any means or
13 instruments of transportation or communication in interstate commerce or by the use of the mails

14 A. employing any device, scheme, or artifice to defraud,

15 B. making any untrue statement of a material fact or omitting to state a material fact
16 necessary in order to make the statements made, in the light of the circumstances
17 under which they were made, not misleading; or

18 C. engaging in any act, practice, or course of business which operates or would operate
19 as a fraud or deceit upon any person,

20 in violation of Section 17(a) of the Securities Act of 1933 ("Securities Act") [15 U.S.C. § 77q(a)]

21 **II.**

22 IT IS ORDERED, ADJUDGED AND DECREED that Mar-Jeanne Tendler and Arthur
23 Tendler and their respective agents, servants, employees and attorneys, and all persons in active
24 concert or participation with any of them, who receive actual notice of this Final Judgment by
25 personal service or otherwise, and each of them, are permanently restrained and enjoined from,
26 directly or indirectly, in connection with the purchase or sale of any security, by the use of any means
27 or instrumentality of interstate commerce, or of the mails, or of any facility of any national securities
28

1 exchange

2 A employing any device, scheme, or artifice to defraud;

3 B. making any untrue statement of a material fact or omitting to state a material fact
4 necessary in order to make the statements made, in the light of the circumstances
5 under which they were made, not misleading, or

6 C engaging in any act, practice, or course of business which operates or would operate
7 as a fraud or deceit upon any person,

8 in violation of Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act") [15 U S C §
9 78j(b)] and Rule 10b-5 [17 C.F.R. § 240 10b-5].

10 III.

11 IT IS ORDERED, ADJUDGED AND DECREED that Mar-Jeanne Tendler and Arthur
12 Tendler and their respective agents, servants, employees and attorneys, and all persons in active
13 concert or participation with any of them, who receive actual notice of this Final Judgment by
14 personal service or otherwise, and each of them, are permanently restrained and enjoined from
15 violating Section 13(a) of the Exchange Act [15 U S C § 78m(a)] and Rules 12b-20 and 13a-13 [17
16 C.F.R. §§ 240.12b-20 and 240.13a-13] by causing any issuer which has a class of securities
17 registered pursuant to Section 12 of the Exchange Act [15 U S C. § 78l] or Section 15(d) of the
18 Exchange Act [15 U S C § 78o] to fail to file with the Commission, such accurate and complete
19 information, reports, and documents as are required to be filed with the Commission pursuant to
20 Section 13(a) of the Exchange Act [15 U S.C § 78m(a)] and the Commission's Rules, including
21 but not limited to, annual reports on Form 10-K [17 C.F.R. § 249 310] as prescribed by
22 Commission Rule 13a-1 [17 C.F.R. § 240 13a-1] and quarterly reports on Form 10-Q [17 C.F.R. §
23 249 308a] as prescribed by Commission Rule 13a-13 [17 C.F.R. § 240.13a-13], such information
24 and documents to contain, in addition to such information as is expressly required to be included in
25 a statement or report to the Commission, such further material information, if any, as may be
26 necessary to make the required statements, in the light of the circumstances under which they are
27 made, not misleading, as prescribed by Commission Rule 12b-20 [17 C.F.R. § 240 12b-20].
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IV.

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2 IT IS ORDERED, ADJUDGED, AND DECREED that Mar-Jeanne Tendler and
3 Arthur Tendler and their respective agents, servants, employees and attorneys, and all persons in
4 active concert or participation with any of them, who receive actual notice of this Final Judgment by
5 personal service or otherwise, and each of them, are permanently restrained and enjoined from
6 violating Section 13(b)(2)(A) of the Exchange Act [15 U S C § 78m(b)(2)(A)] by causing any
7 issuer which has a class of securities registered pursuant to Section 12 of the Exchange Act [15
8 U.S.C § 78l] or Section 15(d) of the Exchange Act [15 U.S.C. § 78o] to fail to make or keep
9 books, records or accounts, which, in reasonable detail, accurately and fairly reflect the
10 transactions and dispositions of the assets of the issuer.

V.

11
12 IT IS ORDERED, ADJUDGED, AND DECREED that Mar-Jeanne Tendler and
13 Arthur Tendler and their respective agents, servants, employees and attorneys, and all persons in
14 active concert or participation with any of them, who receive actual notice of this Final Judgment by
15 personal service or otherwise, and each of them, are permanently enjoined and restrained from
16 violating Exchange Act Rule 13b2-1 [17 C.F.R § 240.13b2-1] by causing any issuer which has a
17 class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or
18 Section 15(d) of the Exchange Act [15 U.S.C. § 78o] to falsify or caused to be falsified, any book,
19 record or account subject to Section 13(b)(2)(A) of the Exchange Act.

VI.

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21 IT IS ORDERED, ADJUDGED, AND DECREED that Mar-Jeanne Tendler and
22 Arthur Tendler and their respective agents, servants, employees and attorneys, and all persons in
23 active concert or participation with any of them, who receive actual notice of this Final Judgment by
24 personal service or otherwise, and each of them, are permanently enjoined and restrained from
25 violating Section 13(b)(2)(B) of the Exchange Act [15 U.S.C § 78m(b)(2)(B)] by causing any
26 issuer which has a class of securities registered pursuant to Section 12 of the Exchange Act [15
27 U S C § 78l] or Section 15(d) of the Exchange Act [15 U.S.C § 78o] to fail to devise and
28 maintain a system of internal accounting controls sufficient to provide reasonable assurances that

1 A transactions are executed in accordance with management's general or
2 specific authorization;

3 B. transactions are recorded as necessary (i) to permit preparation of financial
4 statements in conformity with generally accepted accounting principles or any
5 other criteria applicable to such statements, and (ii) to maintain accountability
6 for assets;

7 C access to assets is permitted only in accordance with management's general
8 or specific authorization, and

9 D. the recorded accountability for assets is compared with the existing assets at
10 reasonable intervals and appropriate action is taken with respect to any
11 differences.

12 **VII.**

13 IT IS ORDERED, ADJUDGED, AND DECREED that Mar-Jeanne Tendler and
14 Arthur Tendler and their respective agents, servants, employees and attorneys, and all persons in
15 active concert or participation with any of them, who receive actual notice of this Final Judgment by
16 personal service or otherwise, and each of them, are permanently enjoined and restrained from
17 violating Section 13(b)(5) of the Exchange Act of 1934 [15 U.S.C. § 78m(b)(5)] by knowingly
18 circumventing or knowingly failing to implement a system of internal accounting controls, or
19 knowingly falsifying any book, record or account, with respect to an issuer which has a class of
20 securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or Section 15(d)
21 of the Exchange Act [15 U.S.C. § 78o].

22 **VIII.**

23 IT IS ORDERED, ADJUDGED AND DECREED that Mar-Jeanne Tendler and Arthur
24 Tendler and their respective agents, servants, employees and attorneys, and all persons in active
25 concert or participation with any of them, who receive actual notice of this Final Judgment by
26 personal service or otherwise, and each of them, are permanently restrained and enjoined violating
27 Section 16(a) of the Exchange Act [15 U.S.C. § 78p(a)] and Rule 16a-3 [17 C.F.R. § 240.16a-3] by
28 failing to file, with respect to any class of securities registered pursuant to Section 12 of the

1 Exchange Act [15 U.S.C. § 78I] or Section 15(d) of the Exchange Act [15 U.S.C. § 78o], a
2 statement indicating his ownership at the close of the calendar month and such changes in his
3 ownership as have occurred during such calendar month to the extent that she or he is, directly or
4 indirectly, the beneficial owner of more than 10 per centum of any class of any such security or the
5 director or officer of the issuer of any such security

6 **X.**

7 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Mar-Jeanne
8 Tendler and Arthur Tendler shall pay disgorgement in the amount of \$ 218,705 45 and that Mar-
9 Jeanne Tendler and Arthur Tendler are jointly and severally liable for the payment of this sum and
10 prejudgment interest calculated pursuant to 28 U.S.C. § 1961. Based upon sworn representations by
11 Mar-Jeanne Tendler and Arthur Tendler in their Statement of Financial Condition dated January 5,
12 2001 and submitted to the Commission, payment of all but \$25,000 of the disgorgement and pre-
13 judgment interest is waived. This waiver, and the Commission's determination not to seek civil
14 money penalties pursuant to 15 U.S.C. §§ 77t(d), 78u(d)(3) and 78u-1(a), are contingent upon the
15 accuracy and completeness of the Statement of Financial Condition. If at any time following the
16 entry of this Judgment the Commission obtains information indicating that the representations of
17 Mar-Jeanne Tendler and Arthur Tendler, or either of them, to the Commission concerning assets,
18 income, liabilities, or net worth were fraudulent, misleading, inaccurate or incomplete in any material
19 respect as of the time such representations were made, the Commission may, at its sole discretion and
20 without prior notice to defendants, petition this Court for an order modifying this Judgment to require
21 other payment of disgorgement, pre-judgment and post-judgment interest, pursuant to 15 U.S.C.
22 §§ 77t(d) and 78u(d)(3) and civil money penalties pursuant to 15 U.S.C. §§ 77t(d), 78u(d)(3) and
23 78u-1(a). In connection with any such petition, the only issue shall be whether the financial
24 information provided by defendants was fraudulent, misleading, inaccurate or incomplete in any
25 material respect as of the time such representations were made. In its petition, the Commission may
26 move this Court to consider all available remedies, including, but not limited to, ordering defendants
27 to pay funds or assets, directing the surrender of any assets, or sanctions for contempt of this
28 Judgment, and the Commission may also request additional discovery. Defendants may not, by way

1 of defense to such petition, challenge the validity of this Consent or the Judgment, contest the
2 allegations in the Complaint filed by the Commission, the amount of disgorgement, interest and
3 penalties, or assert that disgorgement, interest and penalties should not be ordered

4 **IX.**

5 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Mar-Jeanne
6 Tendler and Arthur Tendler shall pay the sum set forth in the preceding section within 30 days of
7 entry of this Final Judgment. Payment shall be (A) made by United States postal money order,
8 certified check, bank cashier's check or bank money order; (B) made payable to the Securities and
9 Exchange Commission, (C) hand-delivered or mailed to the Comptroller, Securities and Exchange
10 Commission, Operations Center, 6432 General Green Way, Stop O-3, Alexandria, Virginia 22312,
11 and (D) submitted under cover of a letter that identifies defendants and states the case name and
12 number, with a copy of the letter and money order or check sent to James A Howell, Securities and
13 Exchange Commission, 44 Montgomery Street, 11th Floor, San Francisco, California 94014.

14 **XI.**

15 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Mar-Jeanne
16 Tendler and Arthur Tendler shall cancel all shares of stock issued by WIZ Technology, Inc. held by
17 them or for their benefit as of the date of entry of this judgment

18 **XII.**

19 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Mar-Jeanne
20 Tendler and Arthur Tendler are each prohibited from serving as an officer or director of any issuer
21 which has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. §
22 781] or Section 15(d) of the Exchange Act [15 U.S.C. § 78o] for a period of five years from the
23 entry of this Final Judgment It shall not constitute a violation of this Final Judgment if Mar-
24 Jeanne Tendler or Arthur Tendler serve as consultant, attorney in fact, or managing agent of WIZ
25 Technology with respect to litigation, bankruptcy or wind down of that company.
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27
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XIII.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the provisions of the Consent filed concurrently with this Final Judgment are incorporated by this reference, and that Mar-Jeanne Tendler and Arthur Tendler shall comply with the Consent

XIV.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that this Court shall retain jurisdiction over this action for all purposes, including to determine the liability of any remaining defendants in this action, to implement and enforce the terms of this Final Judgment and other orders and decrees which may be entered, and to grant such other relief as this Court may deem necessary and just.

DATED: *May 23, 2001*

David O. Carter
UNITED STATES DISTRICT JUDGE