

ORIGINAL

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

MARVIN WINICK,
LUIGI BRUN, and
TEKRON, INC.,

Defendants.

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Case No.:

COMPLAINT

306 - CV1164 - D

COMPLAINT

The United States Securities and Exchange Commission ("Commission") files this *Complaint* against Defendants Marvin Winick, Luigi Brun and Tekron, Inc. (collectively "Defendants") and would respectfully show the Court as follows:

I. Summary

1. This matter involves the preparation and filing of fraudulent Reports of Independent Certified Public Accountants ("Audit Reports") and fraudulent auditor's consent letters ("Consents") in the Commission filings of three public companies by Marvin Winick ("Winick"), an accountant and business consultant who resides in Ontario, Canada.

2. Tekron, Inc. ("Tekron"), Greentech USA, Inc. ("Greentech"), and Information Architects Corporation ("IACH") (collectively "issuers"), each retained Winick to serve as a consultant responsible for preparing and filing the issuers' annual and periodic reports with the Commission.

3. Winick knowingly filed annual reports on Commission Forms 10-KSB on behalf of the issuers that included false and forged Audit Reports and Consents purportedly prepared by an Oklahoma City-based accounting firm.

4. In fact, Winick had not retained the accounting firm to audit the issuers' financial statements, and the accounting firm did not audit the financial statements or otherwise provide the issuers with authorization to submit the Audit Reports and Consents. Nevertheless, Winick placed an electronic signature of the accounting firm on the Audit Reports and Consents and incorporated those documents into the issuers' Commission filings. Winick then filed quarterly reports on Forms 10-QSB for each issuer that included balance sheets that falsely referred to the financial results for the prior annual period as having been "audited."

5. Luigi Brun ("Brun"), Tekron's Chief Executive Officer, was responsible for Tekron's filings with the Commission. Brun signed, or authorized Winick to sign, his name as Tekron's CEO, CFO, and Director knowing that no audit had occurred and that Winick intended to file the Form 10-KSB containing the false Audit Report and Consent.

6. By reason of these activities, Defendant Winick has violated Section 17(a) Securities Act of 1933 ("Securities Act") [15 U.S.C. § 77q(a)], Section 10(b) of the Securities Exchange Act of 1934, ("Exchange Act") [15 U.S.C. § 78j(b)] and Rules 10b-5 and 13b2-1 thereunder [17 C.F.R. §§ 240.10b-5 and 240.13b2-1], and aided and abetted violations of Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) [15 U.S.C. §§ 78m(a), 78m(b)(2)(A), and 78m(b)(2)(B)] of the Exchange Act and Rules 12b-20, 13a-1, and 13a-13 thereunder [17 C.F.R. §§ 240.12b-20, 240.13a-1 and 240.13a-13]. Defendant Brun has violated Sections 10(b) of the Exchange Act [15 U.S.C. §§ 78j(b)] and Rules 10b-5, 13a-14 and 13b2-1 thereunder [17 C.F.R. §§ 240.10b-5, 240.13a-14 and 240.13b2-1], and aided and abetted violations of Sections 13(a),

13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act [15 U.S.C. §§ 78m(a), 78m(b)(2)(A), and 78m(b)(2)(B)] and Rules 12b-20, 13a-1, and 13a-13 thereunder [17 C.F.R. §§ 240.12b-20, 240.13a-1 and 240.13a-13]. Defendant Tekron has violated Sections 10(b), 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act [15 U.S.C. §§ 78j(b), 78m(a), 78m(b)(2)(A), and 78m(b)(2)(B)] and Rules 10b-5, 12b-20, 13a-1, 13a-13 thereunder [17 C.F.R. §§ 240.10b-5, 240.12b-20, 240.13a-1 240.13a-13]. The Commission, in the interest of protecting the public from any further violations of the federal securities laws, brings this action against Defendants seeking permanent injunctive relief; disgorgement of illicit profits, plus accrued prejudgment interest; a civil monetary penalty; and, in the case of Defendants Winick and Brun a permanent bar against serving as an officer or director of a public company.

II. Jurisdiction

7. The Commission brings this action pursuant to the authority conferred upon it by Section 20(b) of the Securities Act [15 U.S.C. § 77t(b)] and Section 21(d) of the Exchange Act [15 U.S.C. § 78u(d)] to enjoin the Defendants from future violations of the federal securities laws. The Commission also seeks disgorgement of ill-gotten gains from the Defendant, plus prejudgment interest, and civil penalties pursuant to Section 20(d) of the Securities Act [15 U.S.C. § 77t(d)] and Section 21(d) of the Exchange Act [15 U.S.C. § 78u(d)].

8. This Court has jurisdiction over this action pursuant to § 22(a) of the Securities Act [15 U.S.C. § 77v(a)] and § 27 of the Exchange Act [15 U.S.C. § 78aa] and Title 28 U.S.C. § 1331. Defendants, directly and indirectly, made use of the mails and of the means and instrumentalities of interstate commerce in connection with the acts, practices and courses of business described in this *Complaint*.

9. Winick and Brun are Canadian nationals; accordingly pursuant to 28 U.S.C. Section 1391(d) in suits brought against foreign nationals, venue is proper in any judicial district in the United States.

III. Defendants

10. Marvin Winick, age 56 is a resident of Thornhill, Ontario. Winick was responsible for preparing the financial statements and making Commission filings for Greentech, IACH, and Tekron. Winick has been listed in Commission filings as an officer or director of at least 13 public companies. Winick's charter as a public accountant in Ontario was revoked in 1992 because of professional misconduct, and he does not appear to be licensed as an accountant in any U.S. jurisdiction.

11. Luigi Brun, age 52 is a resident of Arva, Ontario. During the relevant period, Brun was the president, CEO and a director of Tekron.

12. Tekron Inc. is a Delaware corporation, with its principal executive office located at Brun's home in Arva, Ontario. Tekron previously had a class of securities registered with the Commission that traded through February 10, 2005, when the Commission temporarily suspended trading of Tekron's securities. On February 11, 2005, the Commission instituted administrative law proceedings against Tekron based on Tekron's false annual report. On April 13, 2005, the administrative law judge in those proceedings issued an order revoking the registration of Tekron's stock.

IV. Statement of Facts

A. Winick's preparation of forged audit reports for Tekron.

13. In 2003, Brun hired Winick as a consultant to Tekron. In this role, he performed a variety of duties for the company, including preparing and filing Tekron's annual and periodic reports to the Commission. In addition, Brun charged Winick with the responsibility of retaining Tekron's outside auditors and coordinating with those outside auditors in the preparation and filing of reports and related financial statements required by federal securities laws.

14. On July 23, 2004, Winick filed on Tekron's behalf a Form 10-KSB for the annual period ended March 31, 2004. Commission Form 10-KSB included a statement that Tekron's prior auditors had resigned and announced that on January 15, 2004 an Oklahoma-based accounting firm was appointed as the company's new outside auditors. Form 10-KSB also contained Audit Report dated July 22, 2004 and Consent purportedly prepared and signed by Tekron's newly appointed outside auditors.

15. In fact, the Oklahoma-based accounting firm identified in Form 10-KSB did not sign an engagement letter to perform auditing services on behalf of Tekron or otherwise audit Tekron's financial statements for the period ended March 31, 2004. Further, the Oklahoma-based accounting firm did not authorize Winick, Brun, or Tekron, to include an Audit Report in Tekron's Form 10-KSB for the period ended March 31, 2004, did not provide a Consent to Winick, Brun, or Tekron, or otherwise authorize Winick, Brun, or Tekron to include a Consent in Tekron's filing with the Commission.

16. Even though he knew that the Oklahoma accounting firm had not audited Tekron's financial statements for the period ended March 31, 2004, Winick filed the Audit

Report and Consent as part of Tekron's Form 10-KSB. Winick further knew that he was not authorized to include the Audit Report and Consent in Tekron's Form 10-KSB.

17. As Tekron's Chief Executive Officer and principle decision maker, Brun was responsible for Tekron's filings with the Commission. Brun signed, or authorized Winick to sign, his name as Tekron's CEO, CFO, and Director.

18. Brun knew no audit had occurred and knew that Winick intended to file the Form 10-KSB containing the false Audit Report and Consent, yet he consented to his signature being included on the document and to the document being filed.

19. Tekron's Form 10-KSB also included certifications from Brun made pursuant to the federal securities laws. Brun certified, among other things, that he had reviewed Form 10-KSB for Tekron and based on his knowledge the company's annual report did not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which statements were made, not misleading with respect to the period covered by this quarterly report.

20. Brun further certified that the annual report fully complied with the requirements of section 13(a) or 15(d) of the Exchange Act and that the information contained in the annual report fairly presented, in all material respects, the financial condition and result of operations of Tekron.

21. Brun knew his certifications would be included in Tekron's Form 10-KSB, and that the representations made in his certifications were false.

22. On or about August 17, 2004 and November 12, 2004, Winick filed on Tekron's behalf Forms 10-QSB containing quarterly reports for the periods ended June 30, 2004 and September 30, 2004, respectively. Each report contained a balance sheet comparing the financial

results for the current quarter with those of the annual period ended March 31, 2004, and falsely designated that prior annual period as “audited.”

23. Brun signed and certified each of these two quarterly reports. In addition, Brun knew that reference to the annual period ended March 31, 2004 as “audited” was false.

24. On February 10, 2005, the Commission issued an *Order of Suspension of Trading*, pursuant to Section 12(k) of the Exchange Act, for the period February 10, 2005 through February 24, 2005, in all securities, as defined in Section 3(a)(1) of the Exchange Act issued by Tekron, Inc. The next day, on February 11, 2005, the Commission issued an *Order Instituting Administrative Proceedings and Notice of Hearing Pursuant to Section 12(j) of the Exchange Act*, to determine whether it was appropriate to suspend for a period not exceeding twelve months, or revoke the registration of each class of Tekron’s securities. Although it had notice of this proceeding, Tekron failed to appear. Accordingly on April 13, 2005, an *Order Making Findings and Revoking Registration by Default* was entered by an administrative law judge revoking the registration of each class of Tekron’s securities.

25. On February 28, 2005, a quarterly report on a Form 10-QSB for the period ended December 31, 2004 was filed on Tekron’s behalf. Once again, this Form 10-QSB contained a balance sheet comparing the financial results for the quarter ended December 31, 2004 with those of the annual period ending March 31, 2004 and falsely designated that annual period as “audited.”

26. Brun signed and certified the quarterly report knowing that reference to the annual period ended March 31, 2004 as “audited” was false.

B. Winick's preparation of forged audit reports for IACH and Greentech.

27. IACH is a North Carolina public corporation with its principle office located in Fort Lauderdale, Florida. IACH provides employment screening and background investigation services and has a class of securities registered under Section 12(g) of the Exchange Act

28. Greentech is a Florida public corporation, headquartered in Fort Lauderdale. It is primarily engaged in the sale, marketing and rental of portable trade show displays. Greentech had a class of securities registered with the Commission under Section 12(g) of the Exchange Act. On May 27, 2005, as a result of Commission proceedings instituted under Section 12(j) of the Exchange Act a judgment was entered revoking the registration of the stock registered by Greentech.

29. In April 2004, Winick filed Forms 10-KSB on behalf of Greentech and IACH containing an Audit Report and Consent, both purportedly signed by the Oklahoma-based accounting firm. Although each was signed by officers of the respective issuer, Winick actually prepared the Forms 10-KSB, assuring the officers of each issuer that the Forms 10-KSB complied with applicable securities laws.

30. In fact, Winick had placed the signature of the accounting firm without authorization, since the accounting firm had not audited the financial statements of either Greentech or IACH. Contrary to the statements contained in the Forms 10-KSB prepared and filed by Winick, the financial statements of Greentech and IACH were unaudited.

31. In May, August, and November 2004, Winick filed Forms 10-QSB on behalf of Greentech and IACH for the quarterly periods ended March 31, 2004, June 30, 2004, and September 30, 2004 respectively. Again, though these reports were signed by officers of Greentech and IACH, Winick prepared and filed them. These Forms 10-QSB each contain a

balance sheet comparing the financial results for the current quarter with those of the year ended December 31, 2003 and falsely designating the 3003 period as “audited.”

32. In October 2004, a representative of the Oklahoma-based accounting firm discovered the fictitious Audit Reports and Consents included in the Forms 10-KSB filed on behalf of Greentech and IACH and complained to Winick about the misrepresentations in the filings.

33. When confronted, Winick admitted that he included the Audit Reports and Consents in the filings and assured the accounting firm that he would remove the sham reports from the filings.

34. Instead, on October 15, 2004, Winick filed amended Forms 10-KSB for Greentech and IACH that did not mention the complaint made by the accounting firm. Rather, the amended filings stated that the financial statements were undergoing a second review by the outside auditors and as such the companies had been instructed that until such review was completed that the financial statements should be marked unaudited. Winick prepared the statements and continued to assure the officers that there had been an audit and that the confusion was the result of simple miscommunication with the outside auditors.

35. Winick filed the amended Forms 10-KSB on behalf of Greentech and IACH, knowing that they were false.

36. When a representative of Greentech’s management confronted Winick about these issues, Winick falsely assured him that the audit had properly occurred and the current difficulties related only to a simple miscommunication and an administrative issue that he would resolve, even though Winick knew that in fact no audit had occurred.

37. On or about October 19, 2004, the Oklahoma-based accounting firm notified IACH, Greentech, and Winick by letter that it had never performed any of the audits referenced in the filings of Greentech and IACH and demanded that its name be removed as the auditor of record.

38. Once again, when Greentech's management asked Winick to explain the situation, Winick falsely assured them that an audit had been performed and that the accounting firm had withdrawn its consent as a result of a fee dispute.

39. In response to the letter from the accounting firm, Winick convinced IACH and Greentech to seek to have the audit performed by a second firm, based in Colorado. Increasing his direct involvement in the matter, Greentech's President stressed to Winick the importance of properly completing the 2003 audit.

40. Winick knowingly misled the management of IACH into believing that the new Colorado-based auditing firm had in fact completed the company's 2003 audit. In fact, no such audit had been completed.

41. Nevertheless, on January 4, 2005, Winick filed on IACH's behalf another amended 2003 Form 10-KSB. This filing contained an Audit Report and Consent purportedly signed by a second Colorado-based accounting firm.

42. Once again, this was false—neither of the Colorado accounting firms, nor any other auditor, had audited IACH's 2003 financial statements at the time Winick filed the January 4, 2005 Form 10-KSB/A on behalf of IACH.

43. On January 20, 2005, the second Colorado accounting firm sent a letter to IACH stating that it had never issued an audit report in connection with IACH's 2003 financial

statements. Upon receiving this letter, IACH and Greentech terminated Winick's consulting agreements.

CLAIMS

FIRST CLAIM

Violations of Section 10(b) of the Exchange Act [15 U.S.C. § 78j(b)] and Rule 10b-5 [17 C.F.R. § 240.10b-5] thereunder by each Defendant

Plaintiff Commission repeats and incorporates paragraphs 1 through 43 of this *Complaint* by reference as if set forth *verbatim*.

44. Defendants, directly or indirectly, singly or in concert with others, in connection with the purchase and sale of securities, by use of the means and instrumentalities of interstate commerce and by use of the mails (a) have employed devices, schemes and artifices to defraud, (b) have made untrue statements of material facts and have omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading and (c) have engaged in acts, practices and courses of business which operate as a fraud and deceit upon purchasers, prospective purchasers and other persons.

45. As a part of and in furtherance of their scheme to defraud, Defendants, directly and indirectly, prepared, filed, executed, signed, disseminated, used and issued annual and periodic reports required by the federal securities laws which contained false and misleading statements; which contained untrue statements of material facts and misrepresentations of material facts and which omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, including, but not limited to, those set forth above.

46. Defendants made these misrepresentations and omissions knowingly or with reckless disregard for the truth.

47. By reason of the foregoing, Defendants have violated and, unless enjoined, will continue to violate, Section 10(b) of the Exchange Act [15 U.S.C. § 78j(b)] and Rule 10b-5 [17 C.F.R. § 240.10b-5] thereunder.

SECOND CLAIM

Violations of Section 17(a) of the Securities Act [15 U.S.C. § 77q(a)] by Defendant Winick

48. Plaintiff Commission repeats and incorporates paragraphs 1 through 43 of this *Complaint* by reference as if set forth *verbatim*.

49. Defendant Winick, directly or indirectly, singly or in concert with others, in the offer and sale of securities, by use of the means and instruments of transportation and communication in interstate commerce and by use of the mails, has (a) employed devices, schemes or artifices to defraud; (b) obtained money or property by means of untrue statements of material fact or omissions to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading; and (c) engaged in transactions, practices or courses of business which operate or would operate as a fraud or deceit.

50. As part of and in furtherance of this scheme, Defendant Winick, directly and indirectly, prepared, filed, executed, signed, disseminated, used and issued annual and periodic reports required by the federal securities laws which contained false and misleading statements; which contained untrue statements of material facts and misrepresentations of material facts and which omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, including, but not limited to, those set forth above.

51. Defendant Winick made the above-referenced misrepresentations and omissions knowingly or with reckless disregard for the truth. Defendant Winick, in addition, was negligent in connection with his offer and sale of the securities alleged in this *Complaint*.

52. By reason of the foregoing, the Defendant Winick violated, and unless enjoined, will continue to violate Section 17(a) of the Securities Act [15 U.S.C. § 77q(a)].

THIRD CLAIM
Violations of Exchange Act Rule 13b2-1 [17 C.F.R. § 240.13b2-1] by
Defendants Winick and Brun

Plaintiff Commission repeats and incorporates paragraphs 1 through 43 of this *Complaint* by reference as if set forth *verbatim*.

53. Defendants Winick and Brun violated Exchange Act Rule 13b2-1 [17 C.F.R. § 240.13b2-1] by, directly or indirectly, falsifying or causing to be falsified the books, records, or accounts of Tekron, and as to Winick, also of IACH and Greentech, subject to Section 13(b)(2)(A) of the Exchange Act [14 U.S.C. § 78m(b)(2)(A)].

54. By reason of the foregoing, Defendants Winick and Brun violated, and unless enjoined, will continue to violate Exchange Act Rule 13b2-1 [17 C.F.R. § 240.13b2-1].

FOURTH CLAIM
Violations of Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act
[15 U.S.C. §§ 78m(a), 78m(b)(2)(A) and 78m(b)(2)(B)] and Rules 12b-20, 13a-1 and 13a-13
[17 C.F.R. §§ 240.12b-20, 240.13a-1 and 240.13a-13] thereunder by Defendant Tekron

Plaintiff Commission repeats and incorporates paragraphs 1 through 43 of this *Complaint* by reference as if set forth *verbatim*.

55. Defendant Tekron, in the manner set forth above, failed to file with the Commission, in accordance with rules and regulations the Commission has prescribed, information and documents required by the Commission to keep reasonably current the

information and documents required to be included in or filed with an application or registration statement filed pursuant to Section 12 of the Exchange Act and annual reports and quarterly reports as the Commission has prescribed, and to include in such reports all material information as necessary to make the required statements, in light of the circumstances, not misleading.

56. Defendant Tekron failed to make and keep books, records, and accounts, which, in reasonable detail, accurately and fairly reflected Tekron's transactions and dispositions of its assets.

57. Defendant Tekron failed to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles.

58. By reason of the foregoing, the Defendant Tekron violated, and unless enjoined, will continue to violate Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act [15 U.S.C. §§ 78m(a), 78m(b)(2)(A) and 78m(b)(2)(B)] and Rules 12b-20, 13a-1 and 13a-13 [17 C.F.R. §§ 240.12b-20, 240.13a-1 and 240.13a-13] thereunder.

FIFTH CLAIM

Violations of Rule 13a-14 [17 C.F.R. § 240.13a-14] of the Exchange Act by Defendant Brun

Plaintiff Commission repeats and incorporates paragraphs 1 through 43 of this *Complaint* by reference as if set forth *verbatim*.

59. On July 22, 2004, Defendant Brun certified a report filed by Tekron on Form 10-KSB pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and Rule 13a-14 promulgated thereunder, stating that: he had reviewed the report; based upon his knowledge, the report did not contain any untrue statement of a material fact or omit to state a material fact necessary to

make the statements made, in light of the circumstances under which such statements were made, not misleading; and based upon his knowledge, the financial statements and information contained in each report fairly present in all material respects the financial condition, results of operations and cash flows of the issuer. Defendant Brun further certified that “the registrant’s officers and I am responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and the company has (a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this Annual Report is being prepared”

60. Defendant Brun knew or was reckless in not knowing that the report he certified contained untrue statements of material fact and omitted to state material facts necessary to make the statements made therein, in light of the circumstances under which the statements were made, not misleading.

61. By reason of the foregoing, Defendant Brun violated, and unless enjoined, will continue to violate Rule 13a-14 [17 C.F.R. § 240.13a-14] promulgated under Section 302 of the Sarbanes-Oxley Act of 2002.

SIXTH CLAIM

Aiding and Abetting Violations of Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and Rules 12b-20, 13a-1 and 13a-13 [17 C.F.R. §§ 240.12b-20, 240.13a-1 and 240.13a-13] thereunder by Defendants Winick and Brun

Plaintiff Commission repeats and incorporates paragraphs 1 through 43 of this *Complaint* by reference as if set forth *verbatim*.

62. Defendant Brun, in the manner set forth above, aided and abetted Tekron’s violations of Section 13(a) of the Exchange Act and Rules 12b-20, 13a-1 and 13a-13 thereunder,

as an issuer of securities registered pursuant to Section 12 of the Exchange Act, in its failing to file with the Commission, in accordance with rules and regulations the Commission has prescribed, information and documents required by the Commission to keep reasonably current the information and documents required to be included in or filed with an application or registration statement filed pursuant to Section 12 of the Exchange Act and annual reports and quarterly reports as the Commission has prescribed, and to include in such reports all material information as necessary to make the required statements, in light of the circumstances, not misleading.

63. Defendant Winick, in the manner set forth above, aided and abetted Tekron's, Greentech's, and IACH's violations of Section 13(a) of the Exchange Act and Rules 12b-20, 13a-1 and 13a-13 thereunder, as issuers of securities registered pursuant to Section 12 of the Exchange Act, in their failing to file with the Commission, in accordance with rules and regulations the Commission has prescribed, information and documents required by the Commission to keep reasonably current the information and documents required to be included in or filed with an application or registration statement filed pursuant to Section 12 of the Exchange Act and annual reports and quarterly reports as the Commission has prescribed, and to include in such reports all material information as necessary to make the required statements, in light of the circumstances, not misleading.

64. By reason of the foregoing, Defendants Winick and Brun aided and abetted Tekron's violations of, and Winick further aided and abetted Greentech's and IACH's violations of, and unless restrained and enjoined, each will aid and abet further violations of Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and Rules 12b-20, 13a-1 and 13a-13 thereunder. [17 C.F.R. §§ 240.12b-20, 240.13a-1 and 240.13a-13].

SEVENTH CLAIM

Aiding and Abetting Violations of Section 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act by Defendants Winick and Brun

Plaintiff Commission repeats and incorporates paragraphs 1 through 43 of this *Complaint* by reference as if set forth *verbatim*.

65. Defendant Brun, in the manner set forth above, aided and abetted Tekron's violations of Section 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act in connection with its failure to make and keep books, records, and accounts, which, in reasonable detail, accurately and fairly reflected Tekron's transactions and dispositions of its assets.

66. Defendant Brun, in the manner set forth above, aided and abetted Tekron's violations of Section 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act in connection with its failure to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles.

67. By reason of the foregoing, Defendant Brun aided and abetted Tekron's violation of, and unless restrained and enjoined, will aid and abet further violations of Sections 13(b)(2)(A) and (B) of the Exchange Act. [15 U.S.C. § 78m(b)(2)(A)].

68. Defendant Winick in the manner set forth above, aided and abetted Tekron, Greentech and IACH in connection with their failure to make and keep books, records, and accounts, which, in reasonable detail, accurately and fairly reflected their transactions and dispositions of their assets.

69. Defendant Winick, in the manner set forth above, aided and abetted Tekron, Greentech and IACH in connection with their failure to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that transactions are recorded as

necessary to permit preparation of financial statements in conformity with generally accepted accounting principles.

70. By reason of the foregoing, Winick aided and abetted Tekron's, Greentech's and IACH's violation of, and unless restrained and enjoined, will aid and abet further violations of Sections 13(b)(2)(A) and (B) of the Exchange Act. [15 U.S.C. § 78m(b)(2)(A) and (B)].

PRAYER FOR RELIEF

WHEREFORE, the Commission respectfully requests that this Court enter a judgment:

(a) permanently enjoining Winick from violating, directly or indirectly, Section 17(a) of the Securities Act and Section 10(b) of the Exchange Act and Rules 10b-5 and 13b2-1 thereunder and from aiding and abetting violations of Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and Rules 12b-20, 13a-1, and 13a-13 thereunder,

(b) permanently enjoining Brun from violating Section 10(b) of the Exchange Act and Rules 10b-5, 13a-14 and 13b2-1 thereunder and from aiding and abetting Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and Rules 12b-20, 13a-1, and 13a-13 thereunder,

(c) permanently enjoining Tekron from violating Sections 10(b), 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act, and Rules 10b-5, 12b-20, 13a-1, and 13a-13 thereunder;

(d) ordering Defendants Winick, Brun and Tekron to disgorge all ill-gotten gains, with prejudgment interest;

(e) ordering Defendant Winick to surrender any shares of IACH stock he controls or owns;

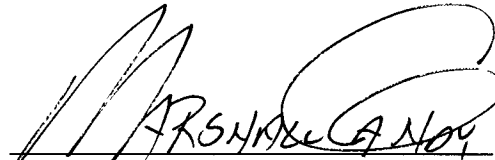
(f) ordering Defendants Winick and Brun to pay civil penalties, plus post-judgment interest, under Section 20(d) of the Securities Act [15 U.S.C. §77t(d)] and Sections 21(d)(3) and 21A of the Exchange Act [15 U.S.C. §§ 78u(d)(3) and 78uA].

(g) prohibiting Defendants Winick and Brun, under Section 20(e) of the Securities Act [15 U.S.C. § 77t(e)] and Section 21(d)(2) of the Exchange Act [15 U.S.C. § 78u(d)(2)] from acting as an officer or director of any issuer that has a class of securities registered under Section 12 of the Exchange Act [15 U.S.C. § 78l] or that is required to file reports under Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)]; and

(h) granting such other relief as this Court may deem just or appropriate.

DATED: JUNE 30, 2006

Respectfully submitted,



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CIVIL COVER SHEET

The JS-44 civil cover sheet and the information contained hereon neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON THE REVERSE OF THE FORM.)

I. (a) PLAINTIFFS

SECURITIES AND EXCHANGE COMMISSION

DEFENDANTS

MARVIN WINICK, LUIGI BRUN and TEKRON, INC.

RECEIVED
JUN 30 2006
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF TEXAS

(b) COUNTY OF RESIDENCE OF FIRST LISTED PLAINTIFF (EXCEPT IN U.S. PLAINTIFF CASES)

County of Residence of First Listed Defendant: (IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

ORIGINAL

(c) ATTORNEY (FIRM NAME, ADDRESS, AND TELEPHONE NUMBER)

Marshall Gandy, Esq.
Securities & Exchange Commission
Burnett Plaza, Suite 1900
801 Cherry Street, Unit #18
Fort Worth, TX 76102-6882
(817) 978-6464

ATTORNEYS (IF KNOWN)

306 - CV1164 - D

II. BASIS OF JURISDICTION (PLACE AN "X" IN ONE BOX ONLY)

- 1 U.S. Government Plaintiff
- 2 U.S. Government Defendant
- 3 Federal Question (U.S. Government Not a Party)
- 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (For Diversity Cases Only)

(PLACE AN "X" IN ONE BOX FOR PLAINTIFF AND ONE BOX FOR DEFENDANT)

- | | | | | | |
|-----------------------------------------|----------------------------|----------------------------|---------------------------------------------------------------|----------------------------|----------------------------|
| | PTF | PTD | | PTF | PTD |
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business in This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business in Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (PLACE AN "X" IN ONE BOX ONLY)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery OF Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury PERSONAL INJURY - Med. Malpractice <input type="checkbox"/> 362 Personal Injury - Med. Malpractice <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc Security Act	<input type="checkbox"/> 422 Appeal 28 USC 156 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copy rights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395FF) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS - Third Party 26 USC 7609	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce/ICC Rates/etc. <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 810 Selective Service <input checked="" type="checkbox"/> 850 Securities Commodities/ Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes <input type="checkbox"/> 890 Other Statutory Actions
REAL PROPERTY	CIVIL RIGHTS	PRISONER PETITIONS		
<input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 440 Other Civil Rights	<input type="checkbox"/> 510 Motions to Vacate Sentence Habeas Corpus: <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights		

V. ORIGIN

(PLACE AN "X" IN ONE BOX ONLY)

- 1 Original Proceeding
- 2 Removed from State Court
- 3 Remanded from Appellate Court
- 4 Reinstated or Reopened
- 5 Transferred from another district (Specify)
- 6 Multidistrict Litigation
- 7 Appeal to District Judge from Magistrate Judge

CAUSE OF ACTION (CITE THE U.S. CIVIL STATUTE UNDER WHICH YOU ARE FILING AND WRITE BRIEF STATEMENT OF CAUSE. DO NOT CITE JURISDICTIONAL STATUTES UNLESS DIVERSITY.) Sections 17(a) and 20(e) of the Securities Act of 1933 ("Securities Act") [15 U.S.C. § 77q(a) and 77t], and Sections 10b, 13(a), 13(b)(2)(A), and 13(b)(2)(B) of the Securities Exchange Act of 1934 ("Exchange Act") [15 U.S.C. §§ 78j(b), 78m(a), 78m(b)(2)(A), and 78m(b)(2)(B)], Rules 10b-5, 13b2-1, 12b-20, 13a-1, 13a-13, 13a-14, and 13b2-1 thereunder [17 C.F.R. §§240.10b-5, 240.13b2-1, 240.12b-20, 240.13a-1, 240.13a-13, 240.13a-14 and 240.13b2-1].

VII. REQUESTED IN COMPLAINT:

CHECK IF THIS IS A CLASS ACTION UNDER F.R.C.P. 23

DEMAND \$

CHECK YES only if demanded in complaint: JURY DEMAND YES NO

VIII. RELATED CASE(S) (See Instructions): IF ANY

DATE 6/30/06 JUDGE _____ DOCKET NUMBER _____
SIGNATURE OF ATTORNEY OF RECORD MARSHALL GANDY

FOR OFFICE USE ONLY
Receipt # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____