

17 C.F.R. §§ 240.10b-5, 240.13b2-1 and 240.13b2-2, and from aiding and abetting violations of Sections 13(a)(2) and 13(b)(2)(A) of the Exchange Act, 15 U.S.C. §§ 78m(a)(2) and 78m(b)(2)(A), and Commission Rules 12b-20, 13a-1 and 13a-13, 17 C.F.R. §§ 240.12b-20, 240.13a-1 and 240.13a-13; it further appearing that this Court has jurisdiction over Ohms and the subject matter of this action and that no further notice of hearing for the entry of this Judgment need be given, and the Court being fully advised in the premises:

I.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED that Ohms and his agents, servants, employees, attorneys-in-fact and all other persons in active concert or participation with him who receive actual notice of this Judgment by personal service or otherwise, and each of them, be and hereby are permanently restrained and enjoined from violating Section 10(b) of the Exchange Act, 15 U.S.C. § 78j(b), and Commission Rule 10b-5, 17 C.F.R. § 240.10b-5, directly or indirectly, in connection with the purchase or sale of a security, by making use of any means or instrumentality of interstate commerce, of the mails or of any facility of any national securities exchange:

- (a) to use or employ any manipulative or deceptive device or contrivance;
- (b) to employ any device, scheme or artifice to defraud;
- (c) to make any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading; and/or
- (d) to engage in any act, practice or course of business which operates or would operate as a fraud or deceit upon any person.

II.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Ohms and his agents, servants, employees, attorneys-in-fact and all other persons in active concert or participation with him who receive actual notice of this Judgment by personal service or otherwise, and each of them, be and hereby are permanently restrained and enjoined from violating section 13(b)(5) of the Exchange Act, 15 U.S.C. § 78m(b)(5), and Commission Rules 13b2-1 and 13b2-2, 17 C.F.R. §§ 240.13b2-1 and 240.13b2-2, directly or indirectly,

- (a) by knowingly circumventing or knowingly failing to implement a system of internal accounting controls;
- (b) by knowingly falsifying a book, record or account described in section 13(b)(2) of the Exchange Act, 15 U.S.C. § 78m(b)(2);
- (c) by falsifying or causing to be falsified any book, record or account subject to section 13(b)(2)(A) of the Exchange Act, 15 U.S.C. § 78m(b)(2)(A); or
- (d) by making or causing to be made a materially false or misleading statement, or
- (e) by omitting to state, or causing another person to omit to state, any material fact necessary in order to make statements made, in light of the circumstances under which such statements were made, not misleading to an accountant in connection with
 - (1) any audit or examination of the financial statements of the issuer required to be made; or
 - (2) the preparation or filing of any document required to be filed with the Commission.

III.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Ohms and his agents, servants, employees, attorneys and all other persons in active concert or participation with them who receive actual notice of this Judgment by personal service or otherwise, and each of them, be and hereby are permanently restrained and enjoined from aiding and abetting violations of sections 13(a)(2) and 13(b)(2)(A) of the Exchange Act, 15 U.S.C. §§ 78m(a)(2) and 78m(b)(2)(A), and Commission Rules 12b-20, 13a-1 and 13a-13, 17 C.F.R. §§ 240.12b-20, 240.13a-1 and 240.13a-13, by aiding and abetting any issuer's

- (a) failure to file with the Commission:
 - (1) such information and documents as the Commission shall require 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, 15 U.S.C. §78l, and
 - (2) such annual reports, certified if required by the rules and regulations of the Commission by independent public accountants, and such quarterly reports, as the Commission may prescribe;
- (b) failure to make and keep books, records and accounts which, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the issuer;
- (c) failure to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that --
 - (1) transactions are executed in accordance with management's general or specific authorization;

- (2) transactions are recorded as necessary (A) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and (B) to maintain accountability for assets;
 - (3) access to assets is permitted only in accordance with management's general or specific authorization; and
 - (4) the recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences;
- (d) failure to add such further material information, if any, as may be necessary to make required statements, in the light of the circumstances under which they are made not misleading, to that information expressly required to be included in a statement or report;
 - (e) failure to file in a timely fashion with the Commission annual reports on the appropriate form of authorized or prescribed for each fiscal year;
 - (f) failure to file in a timely fashion quarterly reports, as required by Commission Rule 13a-13, 17 C.F.R. § 240.13a-13.

IV.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Ohms, his agents, servants, employees, attorneys, and those persons in active concert or participation with him, and each of them, is hereby permanently restrained and enjoined from acting as a director or officer of any issuer having a class of securities registered with the Commission pursuant to Section 12 of the

Exchange Act [15 U.S.C. § 78l] or required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)].

V.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that this Judgment may be served upon Ohms in person or by mail either by the United States marshal, by the Clerk of the Court or by any member of the staff of the Commission.

EXECUTED and ENTERED this 11th day of June, 2003.


United States District Judge