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ORIGINAL

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

SECURITIES AND EXCHANGE COMMISSION:

Plaintiff,

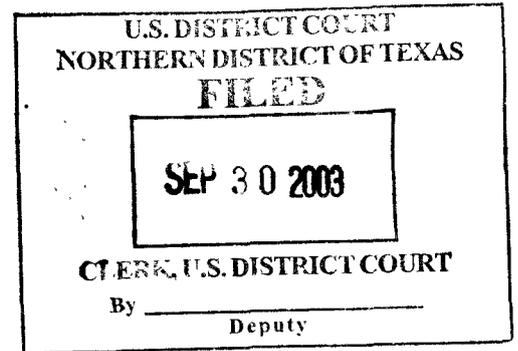
vs.

2DOTRADE, INC.,
GEORGE RUSSELL TAYLOR,
BARRY WILLIAM GEWIN
(aka BARRY PETERS),
OXFORD and HAYES, LTD.,
FG&P CONSULTING, LTD.,
DBE CONSULTING, LTD.,
ERIC T. LANDIS,
WESTON PARTNERS, INC.,
HACKNEY HOLDINGS, LTD.,
DOMINIC ROELANDT,
INFINITI CORPORATE SERVICES, LTD.,
ARGO FINANCIAL, LTD.,
DAVID A. WOOD, Jr.,
CLINTON WALKER,
21ST EQUITY PARTNERS, INC.,
MICHAEL D. KARSCH,
MCG PARTNERS, INC.,
L. VAN STILLMAN, and
LMR, LTD.,

Defendants.

303 CV 2246 N

COMPLAINT
Case No:



Plaintiff Securities and Exchange Commission alleges as follows:

SUMMARY

1. This is a "pump and dump" stock fraud scheme involving the securities of 2DoTrade, Inc., in which certain defendants, several of whom are recidivist securities law violators, exploited the nation's fear of terrorism with false and misleading claims about an anti-anthrax compound they claimed to be developing. Based on these and other false

and misleading claims (the “pump”), the defendants sold millions of shares of 2DoTrade, collectively reaping illegal trading profits of at least \$1.8 million (the “dump”).

2. In or around June 2001, Barry W. Gewin, Dominic Roelandt and Eric T. Landis collectively acquired undisclosed control over 98% of the purported free-trading shares of Moranzo, Inc., a public shell company quoted on the Over-The-Counter Bulletin Board System (“OTC Bulletin Board”), an electronic market quotation system operated by the National Association of Securities Dealers (“NASD”). With the assistance of David A. Wood, Michael D. Karsch and L. Van Stillman, Gewin, Roelandt and Landis caused Moranzo to merge with 2DoTrade, a private Nevada company controlled by George R. Taylor, a convicted felon. After the merger, and without disclosing that Gewin, Roelandt and Landis controlled the majority of 2DoTrade’s purported free-trading shares, certain defendants, with the further assistance of Clinton Walker, conceived and implemented two fraudulent promotional campaigns to manipulate the price of 2DoTrade’s stock.

3. The first campaign, which was orchestrated in July and August 2001, touted 2DoTrade’s ownership of certain import/export trading contracts supposedly worth between \$250 and \$300 million. These contracts, in fact, were worthless. By design, the first campaign, which included six false and misleading press releases, blast faxes and spam e-mails, created artificial demand for 2DoTrade shares. During this campaign, several of the defendants dumped millions of shares into the market, primarily through offshore nominee brokerage accounts, collectively realizing approximately \$1.6 million of unlawful trading profits.

4. The second campaign, which began in October 2001 at the height of the anthrax scare, claimed that 2DoTrade was testing an anti-anthrax compound at a hospital and a university in the United Kingdom for distribution in the United States. In reality, no anthrax testing ever occurred. The fraudulent anthrax claims, which involved two false and misleading press releases, blast faxes and spam e-mails, created artificial demand for 2DoTrade shares. During this campaign, several of the defendants dumped over 700,000 2DoTrade shares into the market, primarily through offshore nominee brokerage accounts, for which they collectively received approximately \$240,000 of unlawful trading profits.

5. On November 6, 2001, the Commission suspended the trading of 2DoTrade stock for a ten-day period because of its concerns regarding the accuracy of information the company had disseminated publicly. Following the trading suspension, Roelandt and Gewin continued to sell 2DoTrade shares into the market and further profited from the unlawful scheme.

6. The Commission, in the interest of protecting the public from further such fraudulent activities, brings this action seeking an order permanently enjoining the defendants from further violations of the federal securities laws, and other legal and equitable relief, including an accounting, disgorgement of ill-gotten gains, plus prejudgment interest thereon, an officer-and-director bar, a penny-stock bar and monetary penalties as allowed by law.

JURISDICTION AND VENUE

7. This Court has jurisdiction over this action pursuant to Section 22(a) of the Securities Act of 1933 ("Securities Act") [15 U.S.C. § 77v(a)] and Section 27 of the

Securities Exchange Act of 1934 (“Exchange Act”) [15 U.S.C. § 78aa]. Defendants have, directly and indirectly, made use of the means or instrumentalities of interstate commerce and/or the mails in connection with the transactions described in this Complaint.

8. Venue lies in this Court pursuant to Section 22(a) of the Securities Act [15 U.S.C. § 77v(a)] and Section 27 of the Exchange Act [15 U.S.C. § 78aa], because certain of the acts and transactions described herein took place in the Northern District of Texas. In particular, Moranzo and 2DoTrade, and certain individual defendants, used Signature Stock Transfer, Inc., a registered stock transfer agent located at all relevant times in Addison, Texas (hereinafter the “Dallas Transfer Agent”), to issue, cancel and transfer Moranzo and 2DoTrade stock certificates as a material part of and in furtherance of the defendants’ fraudulent scheme.

DEFENDANTS

9. **2DoTrade, Inc.** is a Nevada corporation that purportedly maintained offices in British Columbia, Canada, and London, England. In June 2001, 2DoTrade became a public company through a reverse merger with Moranzo. The company’s common stock is registered under Section 12(g) of the Exchange Act [15 U.S.C. § 78l(g)], and its shares were quoted on the OTC Bulletin Board. After the Commission’s trading suspension expired in November 2001, 2DoTrade’s stock was quoted by Pink Sheets LLC. 2DoTrade has not filed any current or periodic reports with the Commission since it filed a Form 10-Q for the period ending June 30, 2001.

10. **George Russell Taylor**, age 63, is a New Zealand citizen and a resident of Ayrshire, Scotland. Taylor is the president, chief accounting officer and a director of

2DoTrade. In 1992, Taylor was convicted of conspiracy to commit theft, a felony, in the United Kingdom and sentenced to two years in prison.

11. **Barry W. Gewin** (a/k/a “Barry Peters”), age 36, resides in Elon Valley, Pennsylvania. Gewin offered and sold at least 869,800 2DoTrade shares through three nominee Belize companies he controlled, realizing approximately \$318,288 in ill-gotten gains. Gewin shared a portion of the proceeds from his 2DoTrade stock sales with Taylor. Gewin asserted his Fifth Amendment privilege in the Commission’s underlying administrative investigation of this matter.

12. **Dominic Roelandt**, age 26, is a Belgian citizen and a resident of Dehderhoutem, Belgium, and Barcelona, Spain. Roelandt offered and sold at least 1.85 million 2DoTrade shares through several Cayman Islands brokerage accounts he controlled, realizing approximately \$474,005 in ill-gotten gains. In August 2000, the U.S District Court for the Northern District of Arizona enjoined Roelandt for violations of the federal securities laws, and in January 2001, the Commission issued an administrative penny-stock bar against him in connection with an unrelated pump and dump stock fraud scheme. Roelandt asserted his Fifth Amendment privilege in the Commission’s investigation of this matter.

13. **Eric T. Landis**, age 38, resides in Charlottesville, Virginia. Landis realized approximately \$154,300 in ill-gotten gains from sales of 2DoTrade stock through an offshore and a domestic nominee corporation. In 1999, the NASD suspended Landis’ brokerage license for one year and fined him for market manipulation.

14. **Oxford and Hayes, Ltd.** is a Belize company controlled by Gewin through which he offered and sold at least 213,000 shares of 2DoTrade stock for approximately \$97,890.

15. **DBE Consulting, Ltd.** is a Belize company controlled by Gewin through which he offered and sold at least 380,000 shares of 2DoTrade stock for approximately \$158,050. Gewin split the proceeds of the sales through DBE with Roelandt and Landis.

16. **FG&P Consulting, Ltd.** is a Belize company controlled by Gewin through which he made manipulative support purchases in 2DoTrade shares and offered and sold at least 276,800 2DoTrade shares for approximately \$62,788.

17. **Infiniti Corporate Services, Ltd.** is a Bahamas corporation controlled by Roelandt through which he offered and sold at least 900,000 2DoTrade shares for approximately \$450,880.

18. **Argo Financial, Ltd.** is a Cayman Islands corporation controlled by Roelandt through which he offered and sold at least 950,000 2DoTrade shares for approximately \$23,125.

19. **Hackney Holdings, Ltd.** is a Cayman Islands corporation controlled by Landis through which he offered and sold at least 206,000 2DoTrade shares for approximately \$42,200.

20. **Weston Partners, Inc.** is a Connecticut corporation controlled by Landis through which he offered and sold at least 210,000 2DoTrade shares for approximately \$187,165.

21. **David A. Wood, Jr.**, age 50, of Charlotte, North Carolina, is the president and owner of 21st Equity Partners, Inc. Wood offered and sold at least 293,000 2DoTrade

shares through his 21st Equity Partners account for approximately \$154,670. In October 1998, the Commission ordered Wood to cease-and-desist from future violations of the anti-touting provisions of the Securities Act [15 U.S.C. § 17(b)] in an unrelated action.

22. **Clinton Walker**, age 33, of Charlotte, North Carolina, is vice-president of 21st Equity Partners. Walker received at least 101,350 shares of 2DoTrade stock, which he offered and sold for approximately \$52,520.

23. **21st Equity Partners, Inc.** is a North Carolina corporation owned and controlled by Wood.

24. **Michael Karsch**, age 41, is an attorney licensed in Florida, Texas, and New York. During the relevant period, Karsch was a managing director of MCG Partners, Inc., which provided the bulk of the financing (\$450,000) to purchase the Moranzo shell.

25. **MCG Partners, Inc.**, a Florida corporation, provides consulting services to private and public corporations. MCG Partners offered and sold 1.1 million 2DoTrade shares for approximately \$555,191, realizing a profit of approximately \$105,191, which was divided among approximately five MCG Partners, including Karsch.

26. **L. Van Stillman**, age 54, is a Boca Raton attorney, licensed in Florida and Pennsylvania. Stillman offered and sold at least 192,000 2DoTrade shares through a domestic and offshore brokerage account, realizing approximately \$95,370 in unlawful trading profits. The State of Florida suspended Stillman from the practice of law from 1992 to 1995 for misrepresenting facts to a client.

27. **LMR, Ltd.** is an offshore company that Stillman beneficially owns and controls. LMR had a securities account at a Bermuda brokerage through which Stillman

offered and sold at least 100,000 2DoTrade shares for illegal profits of approximately \$80,000.

FACTUAL BACKGROUND

The Formation of 2DoTrade

28. In August 2000, Gewin, Roelandt and Landis met in Barcelona and agreed to work together to acquire, merge and promote publicly traded shell companies in the United States.

29. In or around September 2000, Gewin and Taylor agreed to create a private company, capitalize it with “trading contracts” Taylor claimed to have for the sale of commodities and take the company public through a reverse merger. Gewin agreed to write a business plan and raise funds for the company provided it obtained an American stock listing. Taylor agreed to give Gewin and his associates, Roelandt and Landis, a substantial percentage of “free-trading” shares in the surviving company.

30. The trading contracts, which on their face totaled \$250 million and purportedly provided for the import/export delivery of rice, sugar, Russian built tanker trucks, sardines, flour, cement, and other commodities to and from African countries, were bogus. Taylor fabricated the contracts by signing them himself and having various business associates countersign them. Moreover, 2DoTrade did not own or have title to the commodities identified in the trading contracts and the performance of each contract was dependent upon financing, which 2DoTrade did not have and never obtained.

31. On or about November 3, 2000, Taylor caused the incorporation of 2DoTrade in Nevada. 2DoTrade had no operations, employees or revenue, and reported cash and equivalents of \$26 at the end of year 2000.

The Moranzo/2DoTrade Letter of Intent

32. Between January and April 2001, Taylor, Gewin, Roelandt and Landis looked for public shell companies to engineer a reverse merger with 2DoTrade.

33. Gewin agreed to purchase the controlling interest in a publicly traded shell company from Craig J. Shaber, a California lawyer, and his business partner, Steven R. Wright, a California accountant, for \$600,000. On or around April 24, 2001, Gewin negotiated a letter of intent with Shaber regarding the purchase of the control stock in the shell company, which was later identified as Moranzo.

34. The letter of intent required Moranzo to increase its number of purported free-trading shares -- from 4,720,000 to 13,829,600 shares -- through a forward stock split. Shaber and Wright agreed to sell approximately 13.6 million of the post-split Moranzo shares (the "box shares") to Gewin, Roelandt and Landis.

35. In or around April 2001, Gewin, Roelandt and Landis made a partial payment of \$150,000 to Shaber and Wright for the box shares. Gewin and Landis enlisted Wood to locate an investor to fund the \$450,000 balance owed to Shaber and Wright to complete the purchase. Gewin and Landis promised Wood 200,000 purported free-trading Moranzo shares from the box if Wood could raise the funds, and another 250,000 purported free-trading shares if the merger with 2DoTrade was "successful."

36. In May 2001, Wood told Karsch, a representative of MCG Partners, that 2DoTrade was planning to merge with Moranzo and asked Karsch whether MCG Partners would provide the remaining \$450,000 to purchase the shell. Among other things, Karsch spoke with Taylor, reviewed 2DoTrade's business plan, which Gewin

prepared, and understood that in order for the company to realize any revenue from the purported trading contracts, it needed funding.

37. In exchange for the \$450,000, Gewin and Wood promised Karsch that MCG Partners would receive 1.1 million purported free-trading Moranzo shares from the box shares and a “profit guarantee” that the shares could be sold into the market for at least \$1 million after the contemplated merger.

The Lock-Up Agreement

38. To effectuate the profit guarantee, Wood, with the knowledge and consent of Gewin, Roelandt, Landis and Taylor, negotiated a lock-up agreement with Karsch. Gewin, Roelandt and Landis agreed to place 10 million Moranzo box shares, or 72% of the company’s supply of purported free-trading shares, in escrow until MCG Partners received at least \$1 million from the sale of its post-merger shares, or 60 days after the commencement of trading 2DoTrade stock, whichever occurred first.

39. Wood and Gewin represented to Karsch that the remaining box shares under the control of Gewin, Roelandt and Landis (approximately 2.5 million shares) would be used to fund a “market awareness” campaign, promoting 2DoTrade and its contracts once the merger with Moranzo was completed.

40. Wood also enlisted Stillman to complete the Moranzo/2DoTrade transaction. Among other things, Stillman created the Moranzo/2DoTrade merger agreement and agreed to serve as an escrow agent to hold in escrow 10 million box shares pursuant to the lock-up agreement.

41. On or about June 8, 2001, Karsch caused MCG Partners to wire \$450,000 into Shaber’s trust account pursuant to Stillman’s instructions.

42. On or about June 11, 2001, Shaber and Wright sent to Stillman approximately 13,110,360 Moranzo shares, and later transferred an additional 483,240 shares to MCG Partners on July 11, 2001. No registration statement was filed with the Commission as to these transactions.

43. Pursuant to the lock-up agreement, Stillman held 10 million box shares in escrow. In anticipation of the reverse merger, on or about June 14, 2001, Stillman sent 3,174,600 Moranzo shares to the Dallas Transfer Agent with instructions to issue 2DoTrade stock certificates to certain entities and individuals designated by Gewin as reflected in the chart below:

Defendant / Shareholder	Number of Shares
Gewin / DBE Consulting	750,000
Gewin / Oxford and Hayes	743,600
Roelandt / Creative Consultants	300,000
Roelandt / Infiniti Corporate Services	300,000
Karsh / MCG Partners	616,760
Wood / 21 st Equity	200,000
Stillman / LMR	100,000
Stillman / Law Offices of Van Stillman	164,240

The Reverse Merger

44. The reverse merger of Moranzo and 2DoTrade closed in Stillman's office on or about June 15, 2001. Moranzo acquired 2DoTrade by issuing 16 million restricted Moranzo shares to 2DoTrade's shareholders. As a result, the number of issued and outstanding Moranzo shares increased to 29,829,600 shares, including the 16 million restricted shares and the 13,829,600 purported free-trading shares described above.

45. 2DoTrade filed with the Commission a Form SC 14F1 on June 29, 2001, and a Form 8-K on July 2, 2001, which disclosed the merger and the change of Moranzo's name to 2DoTrade. Stillman drafted and Taylor signed both filings.

46. The Form SC 14F1, which was subsequently incorporated in the Form 8-K, stated "no beneficial owner or Group of officers and directors owns more than 5% of the Company's Common Stock."

47. The Form 8-K claimed that as of July 6, 2001, effective control and management of Moranzo would be changed, and that "all relevant factors" concerning the change of control were set forth in the Form SC 14F1. The Form 8-K also contained a copy of the Moranzo/2DoTrade merger agreement.

48. 2DoTrade's Form SC 14F1 and Form 8-K made untrue statements of material fact and 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 the following:

(a) The filings failed to disclose the sale of the box shares or that Gewin, Roelandt, and Landis, collectively, were beneficial owners of over 40% of 2DoTrade's post-merger shares;

(b) The filings misrepresented the date when the change in control of Moranzo took place; and

(c) The filings failed to disclose the total consideration and circumstances surrounding the merger, including the sale of the box shares and the existence of the lockup agreement in which several of the defendants agreed to restrict over 72% of the

company's purported free-trading shares until Karsch and MCG Partners sold their 2DoTrade shares for at least \$1 million.

Setting up the Fraudulent Promotional Campaigns

49. In May 2001, shortly after the deposit on the Moranzo shell was paid, Landis, Gewin, Wood and Walker met in Charlotte, North Carolina, to coordinate the promotional campaign of 2DoTrade stock.

50. Later, in June 2001, Landis, Roelandt and Gewin met in Bermuda to discuss the promotion of 2DoTrade stock. Roelandt, Gewin, and Landis agreed to use at least 500,000 of the box shares to fund the promotional campaign. Roelandt agreed to send spam e-mails, Landis agreed send blast faxes, and Gewin agreed to introduce other public relations groups into the promotion. Roelandt, Gewin and Landis further confirmed their intention to share with one another the profits from the scheme.

51. On June 6, 2001, Gewin told Taylor that 2DoTrade needed "lots of great news" to create demand for 2DoTrade stock. Shortly thereafter, Taylor concocted three new bogus trading contracts, bringing the total purported value of 2DoTrade's trading contracts to approximately \$300 million.

52. On June 22, 2001, Stillman requested the NASD to change Moranzo's trading symbol from MRZO to TDOT. On June 25, 2001, the NASD notified Stillman that the stock symbol would be changed effective June 26, 2001.

53. Although the stock of the Moranzo shell had been quoted on the OTC Bulletin Board since April 2001, there was no trading in the stock until June 26, 2001, three days *before* the merger between Moranzo and 2DoTrade was disclosed in the Form SC 14F1 filed with the Commission.

54. On June 26, 2001, Gewin, Landis, Wood, and Walker orchestrated a matched trade, which was designed to artificially set the initial market price of 2DoTrade stock at over \$1. At 3 p.m., Walker placed a limit order to purchase 100 2DoTrade shares at \$1.62. Several minutes later, at Gewin's request, Landis called a Florida market maker to post an ask price of \$1.25. After the ask price was posted, Walker's limit order was filled at the \$1.25 ask price. The Florida market maker, who did not have any 2DoTrade shares to cover Walker's purchase, asked Landis to cover the trade. Landis then entered an order to sell 500 shares of 2DoTrade at \$1.00 through an offshore brokerage account. The Florida market maker then increased the ask price from \$1.25 to \$1.62, the amount of Walker's original limit order. Finally, at 3:50 p.m., the Florida market maker covered the short sale to Walker's brokerage firm by buying 500 2DoTrade shares at \$1.00 from a clearing firm representing Landis' broker.

55. Wood confirmed the manipulative intent of the matched trade in an e-mail to Karsch dated June 27, 2001, which stated:

We finally got a bid and ask on TDOT however we do not want any activity on the stock yet. We have yet to put out the release on the merger because we are waiting for our shares to be put in electronic form so that they can trade. This process id [sic] going to take a few days on our side as well as yours. We will work the bid up slowly each day until we get \$1.50 x \$1.62 and then we will start the volume campaign which should trade 200,000 to 300,000 shares a days [sic] in the \$2 to \$3 range.

The Bogus Contracts Pump

56. Following the reverse merger, on July 17, 2001, Taylor opened an account at PR Newswire, and later transmitted all of 2DoTrade's press releases for both fraudulent promotional campaigns alleged below through PR Newswire.

57. On July 17, 2001, 2DoTrade announced that its stock was publicly trading in the United States, that it held “firm contracts” in excess of \$250 million, and that it was in negotiation for additional business “conservatively valued” at \$60 million. 2DoTrade also claimed to have a proprietary “online platform for business communication and transactions” that it was leveraging to expand its trade revenue.

58. On July 20, 2001, 2DoTrade announced that it had a \$25 million contract to supply furniture manufacturers in China, India, Italy, Pakistan, and Vietnam with 60,000 cubic meters of tropical hardwoods from Sierra Leone. The press release also said that “2DoTrade projects its Sierra Leone hardwood business will exceed 1,500,000 cubic meters (US \$625 million) of product over the next 5-6 years.”

59. On July 25, 2001, 2DoTrade announced that it was arranging “for the supply of 35 locomotives and spare parts from Brazil to the government of Pakistan,” and that this transaction was valued at \$20 million. The press release also said that the railroad equipment would be deployed “by Pakistan Railways upon receipt within the next 120 days.”

60. On July 29, 2001, Karsch, Gewin, Stillman, Landis, Wood, and Walker, met in Charlotte, North Carolina and discussed the status of 2DoTrade’s promotional campaign. Karsch expressed his strong displeasure that the stock was not trading at a high enough price for MCG Partners to meet its profit guarantee, and demanded that he and MCG Partners be provided additional 2DoTrade shares.

61. On August 3, 2001, 2DoTrade announced that it had a \$6.4 million contract to supply hardwood flooring from Sierra Leone to the United Kingdom. The press release also said that 2DoTrade expected demand for its hardwood flooring

products “to grow significantly, and 2DoTrade projects sales of \$US 30 million annually within 12 months.” The press release further claimed that 2DoTrade held “firm contracts in excess of US \$300 million over the next 12 months, and (was) in negotiation for additional business now conservatively valued at US \$100 million.”

62. On August 8, 2001, 2DoTrade announced that it had a contract to supply 2,000 metric tons of “hard burnt charcoal to customers in Europe and South East Asia,” and that 2DoTrade valued this contract at \$16 million annually. The press release further claimed that 2DoTrade held “firm contracts in excess of US \$300 million over the next 12 months, and (was) in negotiation for additional business now conservatively valued at US \$100 million.”

63. On August 16, 2001, 2DoTrade announced a strategic partnership with Global Alliance Group and again claimed to hold “firm contracts in excess of US \$300 million over the next 12 months, and (was) in negotiation for additional business now conservatively valued at US \$100 million.”

64. Taylor drafted, Gewin edited and Landis reviewed 2DoTrade’s press releases alleged above. Wood reviewed at least the first press release issued on July 17, 2001.

65. The press releases described above made untrue statements of material fact and 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 the following:

(a) 2DoTrade did not have the ability to perform any of the contracts or projects described in the press releases;

(b) The counter-parties to the purported contracts were not bona fide purchasers of the commodities;

(c) 2DoTrade had no title, ownership or rights to the goods that were the subject of the purported contracts identified in the press releases;

(d) 2DoTrade's auditor had assigned a nominal value of \$16,000 to the purported contracts as of December 31, 2000, the par value of the stock issued to acquire the purported contracts; and

(e) 2DoTrade had no proprietary "online platform for business communication and transactions."

66. 2DoTrade's website, www.2DoTrade.com, also made false statements to the public. The website repeated the bogus contracts and online trading platform claims from the press releases, contained links to the false press releases, and made additional misrepresentations. Specifically, the website listed officers and directors who, in reality were Taylor's nominees and had no role in the management of the company. It also linked to an investment report, prepared by Landis, which falsely stated that 2DoTrade had \$250 million in contracts and that it would have \$31 million in net earnings with earnings per share of \$.65 in 2001.

67. Gewin funded and Landis supervised the promotional campaign to pump 2DoTrade's stock. Gewin transferred 740,000 2DoTrade shares to other promoters to repeat the misrepresentations from the investment report in millions of bulk faxes and spam e-mails sent to the public in late July and early August 2001. Millions of spam e-mails and bulk faxes sent under Landis's direction repeated 2DoTrade's false statements about having hundreds of millions of contracts with expected earnings per share of \$.65

and \$31 million in earnings in 2001. Also, Roelandt caused millions of spam e-mail messages to be sent touting 2DoTrade and its purported contracts, and predicting that 2DoTrade's stock price would increase.

The Bogus Contracts Dump

68. 2DoTrade's bogus trading contracts promotional campaign had a material effect on the company's trading prices and volumes. 2DoTrade traded at \$1.30 per share on July 17, 2001, the same day it issued a press release announcing the reverse merger. Between July 17 and July 24, 2001, 2DoTrade's volume averaged 50,000 shares traded per day. Purchases by Gewin on July 20, 2001, at \$1.28 and \$1.38, and a purchase on July 30, 2001, at \$1.03 through his FG&P Consulting account helped sustain the stock price over \$1.00. Between July 25, 2001, and August 21, 2001, the average daily volume was 548,000, a 1,100% increase, allowing certain defendants to sell their shares into the artificially inflated market.

69. The defendants identified below offered and sold their 2DoTrade shares concurrently with the bogus contracts promotional campaign between June 26, 2001, and October 30, 2001, as follows:

Defendants	Brokerage	Acct. No.	Shares Sold	Approx. Amount
Gewin Oxford and Hayes	Lines Overseas Management, Cayman Islands	3050097	213,000	\$97,890
Gewin FG&P Consulting	Lines Overseas Management, Cayman Islands	3050235	158,500	\$62,340
Roelandt Infiniti Corp. Svc.	Lines Overseas Management, Cayman Islands	3050110 and 3050237	641,000	\$416,420
Landis Weston Partners	Fidelity	X57-157660	210,000	\$187,165
Wood 21 st Equity	Raymond James	44593816	293,000	\$154,670
Walker	Raymond James	43999030	9,500	\$10,100
Walker	Track Data	32175101	91,850	\$42,420
Stillman LMR	Barrington Inv., Bermuda	Unknown	100,000	\$80,000
Karsch MCG Partners	Olsen Payne	060490-64	670,460	\$213,798
Karsch MCG Partners	Lampost Capital	78345184	396,300	\$333,083
Karsch MCG Partners	Peacock, Hislop, Staley and Gibbon	70508157	33,240	\$8,310

70. No registration statement was filed or in effect as to the securities offered and sold described above.

The Anthrax Pump

71. On or about October 5, 2001, Stillman released five million 2DoTrade shares from the “lock-up” shares to Gewin, Roelandt and Landis. Stillman also sent

450,000 of the lock-up shares to 21st Equity on September 24, 2001, and delivered 261,340 2DoTrade shares to one of his personal accounts on October 1, 2001.

72. On October 31, 2001, 2DoTrade issued a press release claiming that it had acquired from Auchinleck, Plc., a Scottish company, the distribution rights to “ATHOQ,” a compound being tested at Southampton University for use against anthrax. The press release predicted positive anthrax test results, which would be released in three to four weeks. The press release further stated that ATHOQ was covered with patents pending, was the result of many years of experience and research, and had been proven to eliminate numerous strains of lethal bacteria. 2DoTrade also said that it planned to distribute the product in “the Americas” in the next few weeks, predicted substantial revenues from ATHOQ and expressed gratification that the company could help in the fight against bio-terrorism.

73. On November 2, 2001, 2DoTrade stated in a press release that Auchinleck would be conducting further trials on ATHOQ at Ninewells Hospital in Dundee, Scotland, commencing November 5, 2001. The release stated: “ATHOQ has in recent days been made known to the world, and it is providing hope to that world. We are pleased to play a part in the war on Anthrax and Bio-Terrorism in general, and production of the product is now ready to commence.”

74. Taylor drafted, Gewin edited and Landis reviewed 2DoTrade’s press releases alleged above.

75. The press releases described above made untrue statements of material fact and 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 the following:

- (a) Southampton University refused to test ATHOQ against anthrax;
- (b) Ninewells Hospital had not agreed to test ATHOQ against anthrax;
- (c) Neither 2DoTrade nor Auchinleck had the necessary funds to market or distribute ATHOQ;
- (d) ATHOQ had not been the subject of many years of tests and research or proven to eliminate numerous strains of lethal bacteria; and
- (e) 2DoTrade and Auchinleck had not applied for the required EPA registrations to distribute ATHOQ in the United States.

76. Roelandt sent spam e-mails the week before the October 31 press release indicating that 2DoTrade had an impending major announcement. After the October 31 press release, Roelandt sent further spam e-mails publicizing 2DoTrade's alleged ties to the war on bio-terrorism.

77. The anthrax pump materially affected 2DoTrade's share price and volume. In the 30 trading days before the first anthrax press release, 2DoTrade's stock traded in a range from \$.09 to \$.20, on average trading volume of 69,943 shares traded per day. On October 30, the day before the first anthrax release, 2DoTrade's share price closed at \$.15 on volume of 85,900. The day of the release, the stock price reached a high of \$.21, and closed at \$.18, a 20% increase over the previous close, on volume of 883,700 shares, an increase of over 928% from the day before. The next day, November 1, the volume increased to over 1 million shares, and the price reached \$.24 before closing at \$.22.

78. 2DoTrade issued its second anthrax release before the market opened on November 2, 2001. At the close of trading that day, the share price was \$.39, an increase of over 150% since the day before the anthrax pump began, on volume of over 905,300 shares. On November 5, the stock traded over 1.5 million shares and reached \$.58, nearly quadrupling its pre-anthrax announcement closing price.

The Anthrax Share Dump

79. The defendants identified below offered and sold their 2DoTrade shares concurrently with the anthrax promotional campaign between October 31, 2001, and November 5, 2001, as follows:

Defendants	Brokerage	Acct. No	Shares Sold	Approx. Amount
Gewin, Roelandt and Landis/ DBE Consulting	Lines Overseas Management, Cayman Islands	3050170	380,000	\$158,050
Roelandt/ Infiniti Corp. Svc.	Lines Overseas Management, Cayman Islands	3050237	142,500	\$25,985
Landis/ Hackney Holdings	Lines Overseas Management, Cayman Islands	3050097	206,000	\$42,000
Stillman/ Delaware Trust	Brockington Securities	MZ00372	92,000	\$15,370

80. No registration statement was filed or in effect as to the securities offered and sold described above.

The Trading Suspension

81. On November 6, 2001, the Commission suspended trading in 2DoTrade securities for ten days due to “questions regarding the accuracy of publicly disseminated information concerning, among other things, (1) the company's claims about testing and

the expected distribution of a supposed anti-bacterial compound as a disinfectant for anthrax; (2) the existence and viability of contracts entered into by the company; (3) the status of the company's business operations and prospects; and (4) the identity and backgrounds of the persons in control of the operations and management of the company.”

82. After the ten day trading suspension, 2DoTrade resumed trading. Roelandt transferred 950,000 2DoTrade shares from his Infiniti Corporate Services account to his Argo Financial, Ltd. account at Lines Overseas Management in the Cayman Islands on October 9, 2001, and sold those shares into the market between December 4, 2001, and January 16, 2002, for approximately \$23,125. He also sold at least 116,500 shares through his Infiniti account for proceeds of approximately \$8,475. Gewin sold at least 118,300 shares through his FG&P account at Lines Overseas Management for proceeds of approximately \$440.

83. No registration statement was filed or in effect as to the securities offered and sold described above.

FIRST CLAIM
Violations of Section 10(b) of the Exchange Act and Rule 10b-5 Thereunder

84. Plaintiff Commission hereby incorporates paragraphs 1 through 82 as if fully set forth herein.

85. Defendants 2DoTrade, Taylor, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Landis, Weston Partners, Hackney Holdings, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Walker, Karsch, and MCG Partners, 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, have: (a) employed devices, schemes and artifices to defraud; (b) made untrue statements of material facts and 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) engaged in acts, practices and courses of business which operate as a fraud and deceit upon purchasers, prospective purchasers, and other persons.

86. Defendants 2DoTrade, Taylor, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Landis, Weston Partners, Hackney Holdings, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Walker, Karsch, and MCG Partners knowingly or recklessly engaged in the conduct described in this claim.

87. By reason of the foregoing, defendants 2DoTrade, Taylor, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Landis, Weston Partners, Hackney Holdings, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Walker, Karsch, and MCG Partners have violated, and unless enjoined, will continue to violate the provisions of Section 10(b) of the Exchange Act [15 U.S.C. § 78j(b)] and Rule 10b-5 thereunder [17 C.F.R. § 240.10b-5].

SECOND CLAIM
Aiding and Abetting Violations of Section 10(b) of the Exchange Act
And Rule 10b-5 Thereunder

88. Plaintiff Commission hereby incorporates paragraphs 1 through 82 as if fully set forth herein.

89. Defendants Karsch and MCG Partners knowingly or recklessly provided substantial assistance to Taylor, Gewin, Landis, Roelandt, Stillman, Wood and Walker's

violations of Section 10(b) and Rule 10b-5 of the Exchange Act by financing 2DoTrade's acquisition of the Moranzo box shares with knowledge that the shares would be sold into an artificially inflated market.

90. By reason of the foregoing, Defendants Karsch and MCG Partners aided and abetted Taylor, Gewin, Landis, Roelandt, Stillman, Wood and Walker's violations of Section 10(b) and Rule 10b-5 of the Exchange Act by knowingly providing substantial assistance to such defendants in violation of Section 20(e) of the Exchange Act [15 U.S.C. § 78t(e)].

THIRD CLAIM
Violations of Section 17(a) of the Securities Act

91. Plaintiff Commission hereby incorporates paragraphs 1 through 82 as if fully set forth herein.

92. Defendants 2DoTrade, Taylor, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Landis, Weston Partners, Hackney Holdings, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Walker, Karsch, and MCG Partners 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, have: (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, and courses of business which operate or would operate as a fraud or deceit upon purchasers of securities.

93. Defendants 2DoTrade, Taylor, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Landis, Weston Partners, Hackney Holdings, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Walker, Karsch, and MCG Partners knowingly or recklessly engaged in the conduct described in this Claim.

94. By reason of the foregoing, defendants 2DoTrade, Taylor, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Landis, Weston Partners, Hackney Holdings, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Walker, Karsch, and MCG Partners have violated and, unless enjoined, will continue to violate Section 17(a) of the Securities Act [15 U.S.C. § 77q(a)].

FOURTH CLAIM
Violations of Sections 5(a) and 5(c) of the Securities Act

95. Plaintiff Commission hereby incorporates paragraphs 1 through 82 as if fully set forth herein.

96. Defendants 2DoTrade, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Landis, Weston Partners, Hackney Holdings, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Karsch, and MCG Partners, directly or indirectly, singly or in concert with others: (a) without a registration statement in effect as to the securities, (i) made use of the means or instruments of transportation or communication or the mails to sell such securities through the use or medium of a prospectus or otherwise, or (ii) carried or caused to be carried through the mails, or in interstate commerce, by any means or instruments of transportation, such securities for the purpose of sale or for delivery after sale; and (b) made use of the means or instruments of transportation or communication in interstate

commerce or of the mails to offer to sell or offer to buy through the use or medium of a prospectus or otherwise securities for which a registration statement had not been filed as to such securities.

97. By reason of the foregoing, defendants 2DoTrade, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Landis, Weston Partners, Hackney Holdings, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Karsch, and MCG Partners have violated and, unless enjoined, will continue to violate Sections 5(a) and 5(c) of the Securities Act [15 U.S.C. §§ 77e(a) and 77e(c)].

FIFTH CLAIM
Violations of Section 13(a) of the Exchange Act and
Rules 12b-20, 13a-1, 13a-11, and 13a-13 Thereunder

98. Plaintiff Commission hereby incorporates paragraphs 1 through 82 as if fully set forth herein.

99. 2DoTrade is a public company whose common stock is registered with the Commission and is required to file annual, quarterly and current reports with the Commission in accordance with Section 13(a) of the Exchange Act and Rules 13a-1, 13a-11 and 13a-13 thereunder. Exchange Act Rule 12b-20 requires that such reports contain, in addition to disclosures expressly required by statute and rules, such other information as is necessary to ensure that the statements made are not, under the circumstances, misleading.

100. Defendants Taylor and Stillman knowingly or recklessly substantially assisted 2DoTrade's filing of false and misleading reports and forms with the Commission, and 2DoTrade's failure to file required reports and forms since it filed a Form 10-Q for the period ending June 30, 2001.

101. By reason of the foregoing, defendant 2DoTrade has violated and, unless enjoined, will continue to violate, and defendants Taylor, Stillman and LMR have aided and abetted violations of, and unless enjoined, will continue to aid and abet violations of, Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] and Rules 12b-20, 13a-1, 13a-11 and 13a-13 thereunder [17 C.F.R. §§ 240.12b-20, 13a-1, 13a-11 and 13a-13].

SIXTH CLAIM

Violations of Section 13(d) of the Exchange Act and Rule 13d-1 Thereunder

102. Plaintiff Commission hereby incorporates paragraphs 1 through 82 as if fully set forth herein.

103. Defendants Gewin, Oxford and Hayes, DBE Consulting, Landis, Weston Partners, Hackney Holdings, FG&P Consulting, Roelandt, Infiniti Corporate Services and Argo Financial had beneficial ownership of more than five percent of 2DoTrade's outstanding shares of common stock by June 16, 2001. Defendants Gewin, Oxford and Hayes, DBE Consulting, FG&P Consulting, Roelandt, Infiniti Corporate Services and Argo Financial were required to file a Form 3 and Schedule 13D with the Commission, but failed to do so. Further, defendants Gewin, Oxford and Hayes, DBE Consulting, FG&P Consulting, Roelandt, Infiniti Corporate Services and Argo Financial failed to file Forms 4 notifying the Commission of changes in their 2DoTrade securities holdings.

104. By reason of the foregoing, defendants Gewin, Oxford and Hayes, DBE Consulting, Landis, Weston Partners, Hackney Holdings, FG&P Consulting, Roelandt, Infiniti Corporate Services and Argo Financial violated and, unless enjoined, will continue to violate Section 13(d) of the Exchange Act [15 U.S.C. § 78m(d)] and Rule 13d-1 thereunder [17 C.F.R. § 240.13d-1].

SEVENTH CLAIM
Violations of Section 16(a) of the Exchange Act and
Rules 16a-2 and 16a-3 Thereunder

105. Plaintiff Commission hereby incorporates paragraphs 1 through 82 as if fully set forth herein.

106. Defendants Gewin, Oxford and Hayes, DBE Consulting, Landis, Weston Partners, Hackney Holdings, FG&P Consulting, Roelandt, Infiniti Corporate Services and Argo Financial had beneficial ownership of more than 10% of 2DoTrade's outstanding shares of common stock by June 16, 2001. 2DoTrade had a class of stock registered under Section 12 of the Exchange Act. Defendants Gewin, Oxford and Hayes, DBE Consulting, FG&P Consulting, Roelandt, Infiniti Corporate Services and Argo Financial were required to file Forms 3 with the Commission, but failed to do so. Further, defendants Gewin, Oxford and Hayes, DBE Consulting, Landis, Weston Partners, Hackney Holdings, FG&P Consulting, Roelandt, Infiniti Corporate Services and Argo Financial failed to file Forms 4 notifying the Commission of changes in their 2DoTrade shareholdings. Accordingly, defendants Gewin, Oxford and Hayes, DBE Consulting, Landis, Weston Partners, Hackney Holdings, FG&P Consulting, Roelandt, Infiniti Corporate Services and Argo Financial violated Section 16(a) and Rule 16a-2 and 16a-3 thereunder.

107. By reason of the foregoing, defendants Gewin, Oxford and Hayes, DBE Consulting, Landis, Weston Partners, Hackney Holdings, FG&P Consulting, Roelandt, Infiniti Corporate Services and Argo Financial violated and, unless enjoined, will continue to violate Section 16(a) of the Exchange Act [15 U.S.C. § 78p(a)] and Rules 16a-2 and 16a-3 thereunder [17 C.F.R. §§ 240.16a-2, 16a-3].

PRAYER FOR RELIEF

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

(1) Permanently enjoining defendant 2DoTrade, and its agents, servants, employees, attorneys, and those in active concert or participation with it, who receive actual notice by personal service or otherwise, from violating Sections 5(a), 5(c) and 17(a) of the Securities Act and Sections 10(b) and 13(a) of the Exchange Act and Rules 10b-5, 12b-20, 13a-1, 13a-11 and 13a-13 thereunder;

(2) Permanently enjoining defendant Taylor, and his agents, servants, employees, attorneys, and those in active concert or participation with him, who receive actual notice by personal service or otherwise, from violating Section 17(a) of the Securities Act and Section 10(b) of the Exchange Act and Rule 10b-5 thereunder, and aiding and abetting violations of Section 13(a) of Exchange Act and Rules 12b-20 and 13a-11 thereunder;

(3) Permanently enjoining defendants Gewin, Oxford and Hayes, DBE Consulting, Landis, Weston Partners, Hackney Holdings, and FG&P Consulting, and their agents, servants, employees, attorneys, and those in active concert or participation with them, who receive actual notice by personal service or otherwise, from violating Sections 5(a), 5(c), and 17(a) of the Securities Act and Sections 10(b), 13(d), and 16(a) of the Exchange Act and Rules 10b-5, 13d-1, 16a-2, and 16a-3 thereunder;

(4) Permanently enjoining defendants Wood, 21st Equity, Karsch and MCG Partners, and their agents, servants, employees, attorneys, and those in active concert or participation with him, who receive actual notice by personal service or otherwise, from

violating Sections 5(a), 5(c), and 17(a) of the Securities Act and Section 10(b) of the Exchange Act and Rule 10b-5 thereunder;

(5) Permanently enjoining defendant Walker, and his agents, servants, employees, attorneys, and those in active concert or participation with it, who receive actual notice by personal service or otherwise, from violating Section 17(a) of the Securities Act and Section 10(b) of the Exchange Act and Rule 10b-5 thereunder;

(6) Permanently enjoining defendants Stillman and LMR, and their agents, servants, employees, attorneys, and those in active concert or participation with him, who receive actual notice by personal service or otherwise, from violating Sections 5(a), 5(c), and 17(a) of the Securities Act and Section 10(b) of the Exchange Act and Rule 10b-5 thereunder, and aiding and abetting violations of Section 13(a) of the Exchange Act and Rules 12b-20 and 13a-11 thereunder;

(7) Permanently enjoining defendants Roelandt, Infiniti Corporate Services, and Argo Financial, and their agents, servants, employees, attorneys, and those in active concert or participation with them, who receive actual notice by personal service or otherwise, from violating Sections 5(a), 5(c), and 17(a) of the Securities Act and Sections 10(b), 13(d), and 16(a) of the Exchange Act and Rules 10b-5, 13d-1, 16a-2 and 16a-3 thereunder;

(8) Ordering defendants, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Walker, Karsch, and MCG Partners to provide an accounting of all ill-gotten gains from the conduct alleged herein;

(9) Ordering defendants Taylor, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Landis, Weston Partners, Hackney Holdings, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Walker, Karsch, and MCG Partners to disgorge all ill-gotten gains from the conduct alleged herein, with prejudgment interest;

(10) Ordering defendants Taylor, Gewin, Oxford and Hayes, FG&P Consulting, DBE Consulting, Landis, Weston Partners, Hackney Holdings, Roelandt, Infiniti Corporate Services, Argo Financial, Stillman, LMR, Wood, 21st Equity Partners, Walker, Karsch, and MCG Partners to pay civil money penalties pursuant to Section 20(d) of the Securities Act [15 U.S.C. § 77t(d)] and Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)];

(11) Permanently barring defendant Taylor, Gewin, Roelandt and Wood from serving as an officer or director of a publicly traded company pursuant to Section 20(e) of the Securities Act [15 U.S.C. § 77t(e)] and Section 21(d) of the Exchange Act [15 U.S.C. § 78u(d)];

(12) Permanently barring defendants Taylor, Gewin, Wood, Walker and Karsch from participating in an offering of penny stock pursuant to Section 20(g) of the Securities Act [15 U.S.C. § 77t(g)] and Section 21(d)(6) of the Exchange Act [15 U.S.C. § 78u(d)(6)];

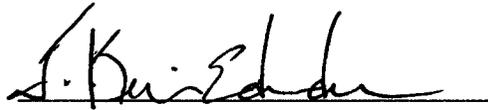
(13) Order Roelandt to comply with and cease violating the previously issued penny stock bar; and

(14) Granting such other relief as this Court may deem just and appropriate.

Dated this 30th day of September 2003.

Respectfully submitted,

By:



J. KEVIN EDMUNDSON

D.C. Bar No. 430746

Attorney in Charge

HAROLD R. LOFTIN, JR.

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