## UNITED STATES DISTRICT COURT DISTRICT OF COLUMBIA

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

Kenneth Wilchfort, CPA, and Marc Rabinowitz, CPA,

Defendants.

03 Civ. No. \_\_\_\_\_03\_0933

FILED

APR 3 0 2003

CLERK, U.S. DISTRICT COURT DISTRICT OF COLUMBIA

## FINAL JUDGMENT AS TO DEFENDANT MARC RABINOWITZ

The Securities and Exchange Commission having filed a Complaint and Defendant Marc Rabinowitz, CPA ("Rabinowitz") having entered a general appearance; consented to the Court's jurisdiction over Rabinowitz and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Rabinowitz, his agents, servants, employees, attorneys, assigns, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise, are permanently restrained and enjoined from, directly or indirectly, aiding and abetting any issuer of a security registered pursuant to Section 12 of the Securities Exchange Act of 1934 ("Exchange Act") by filing any report required by the Securities Act of 1933 or the Exchange Act and the

rules of the Commission that fails to contain information and documents as the Commission requires to keep reasonably current the information and documents required to be included in the report, in violation of Section 13(a) of the Exchange Act [15 U.S.C. § 78m(a)] or Rules 12b-20, 13a-1 or 13a-13 [17 C.F.R. §§ 240.12b-20, 240.13a-1 or 240.13a-13] promulgated thereunder.

Π.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated herein with the same force and effect as if fully set forth herein, and that Rabinowitz shall comply with all of the undertakings and agreements set forth therein.

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IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

Dated: april 30, 2003

UNITED STATES DISTRICT JUDGE