UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

JOHN PAUL ORR, et al.

Defendants.

04-74702
VICTORIA A. ROBERTS
MAGISTRATE JUDGE PEPE
04 CIV.

FINAL JUDGMENT AS TO DEFENDANT THOMAS L. TAYLOR

FILED
DEC - 2 2004
CLERK'S OFFICE
U.S. DISTRICT COURT
EASTERN MICHIGAN

The Securities and Exchange Commission having filed a Complaint and Defendant Thomas L. Taylor ("Taylor") having entered a general appearance; consented to the Court's jurisdiction over him 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 Taylor shall pay a civil penalty in the amount of $25,000 pursuant to Section 21(d)(3)(A) of the Exchange Act [15 U.S.C. § 78u(d)(3)(A)]. Taylor shall make this payment within thirty (30) business days after entry of this Final Judgment by certified check, bank cashier's check, or United States postal money order

payable to the Securities and Exchange Commission. The payment shall be delivered or mailed to the Office of Financial Management, Securities and Exchange Commission, Operations Center, 6432 General Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be accompanied by a letter identifying Taylor as a defendant in this action; setting forth the title and civil action number of this action and the name of this Court; and specifying that payment is made pursuant to this Final Judgment. A copy of the check and letter shall be simultaneously transmitted to Cheryl J. Scarboro, Assistant Director, Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, DC 20549-0706, Tel: 202/942-4583, Fax: 202/942-9639.

II.

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 Taylor shall comply with all of the undertakings and agreements set forth therein.

III.

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.

IV.

There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice.

Dated: DEC - 2 2004

Victoria A. Roberts
UNITED STATES DISTRICT JUDGE