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DISTRICT OF UTAH

BY: DEPT. CLERKIN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF UTAH**FILED**
CLERK, U.S. DISTRICT COURT

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DISTRICT OF UTAH

BY: ASB
DEPUTY CLERK

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

LYNNE KAY MERCER,

Defendant.

Civil Action No.

1:99 CV 00029S

**FINAL JUDGMENT
OF PERMANENT
INJUNCTION AND
OTHER RELIEF**

Plaintiff, the Securities and Exchange Commission ("Commission"), has duly commenced this action by filing a Complaint for Permanent Injunction and Other Equitable Relief ("Complaint") in this matter. Defendant Lynne Kay Mercer ("Mercer") has admitted the jurisdiction of this Court over him and the subject matter of this action, has waived a trial on the merits of the Complaint, has waived the entry of findings of fact and conclusions of law under Rule 52 of the Federal Rules of Civil Procedure, and without admitting or denying the allegations of the Complaint except as to the jurisdiction of the Court, has consented in the Consent annexed hereto and incorporated herein to the entry of this Judgment of Permanent Injunction ("Judgment") against him, as requested in the Complaint, permanently restraining and enjoining him from engaging in acts and practices which constitute and will constitute violations of of Section 10(b) of the Securities Exchange Act of 1934, as

11

amended [15 U.S.C. § 78j(b)] and Rule 10b-5 thereunder [17 C.F.R. § 240.10b-5]. It appearing that the Court has jurisdiction over the Defendant and the subject matter and being fully advised in the premises and there being no just reason for delay:

I.

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that Defendant Mercer and his respective officers, agents, servants, employees, and those persons in active concert or participation with him, who receive actual notice of the judgment by personal service or otherwise, are permanently restrained and enjoined from, directly or indirectly, by use of the mails or any means or instrumentality of interstate commerce, in connection with the purchase, offer or sale of securities of any issuer whatsoever, employing any device, scheme or artifice to defraud, making any untrue statement of material fact or omitting to state any material fact necessary in order to make the statement made, in light of the circumstances under which they were made, not misleading, obtaining money or property by means of any untrue statement of material fact or any omission to state any material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, or engaging in any act, practice or course of business which operates or would operate as a fraud or deceit upon any person or other conduct of similar purport and object, in violation of Section 10(b) of the Securities Exchange Act of 1934 [15 U.S.C. § 78j(b)] and Rule 10b-5 thereunder [17 C.F.R. § 240.10b-5].

II.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Mercer pay disgorgement in the amount of \$5,855.00, representing his gains from the conduct alleged in the Complaint, plus pre-judgment interest thereon in the amount of \$2,215.14, for a total of \$8,070.14, within 30 days of the entry of this Judgment. Such payment shall be: (A) made by United States postal money order, certified check, bank cashier's check or bank money order; (B) made payable to the Securities and Exchange Commission; (C) hand-delivered or mailed to the Comptroller, Securities and Exchange Commission, Operations Center, 6432 General Green Way, Stop 0-3, Alexandria, Virginia 22312; and (D) submitted under cover letter that identifies Lynne Kay Mercer as a defendant in this action, the Civil Number of these proceedings, a copy of which cover letter, and money order or check shall be sent to Kenneth D. Israel, District Administrator, 50 South Main, Suite 500, Salt Lake City, Utah 84144.

III.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Mercer shall, within 30 days of the entry of this Judgment, pay a civil money penalty in the amount of \$5,855.00 to the United States Treasury. Such payment shall be: (A) made by United States postal money order, certified check, bank cashier's check or bank money order; (B) made payable to the Securities and Exchange Commission; (C) hand-delivered or mailed to the Comptroller, Securities and Exchange Commission, Operations Center,

6432 General Green Way, Stop 0-3, Alexandria, Virginia 22312; and (D) submitted under cover letter that identifies Lynne Kay Mercer as a defendant in this action, the Civil Number of these proceedings, a copy of which cover letter, and money order or check shall be sent to Kenneth D. Israel, District Administrator, 50 South Main, Suite 500, Salt Lake City, Utah 84144.

IV.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED, that this Court shall retain jurisdiction over this action for all other purposes.

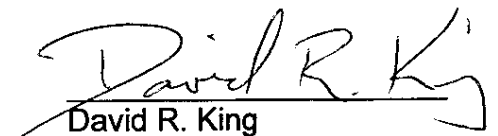
DATED this 5th day of January, ²⁰⁰⁰~~1999~~.


United States District Court Judge

Submitted by:


Thomas M. Melton
SECURITIES AND EXCHANGE COMMISSION
50 South Main, Suite 500
Salt Lake City, Utah 84144

Approved as to Form:


David R. King
KRUSE, LANDA & MAYCOCK
50 West Broadway, #800
Salt Lake City, Utah 84101

asb

United States District Court
for the
District of Utah
January 12, 2000

* * MAILING CERTIFICATE OF CLERK * *

Re: 1:99-cv-00029

True and correct copies of the attached were mailed by the clerk to the following:

Mr. Thomas M Melton, Esq.
SECURITIES AND EXCHANGE COMMISSION
50 S MAIN STE 500
500 KEY BANK BLDG
SALT LAKE CITY, UT 84144-0402
JFAX 9,5243558

Amy J. Norwood, Esq.
SECURITIES AND EXCHANGE COMMISSION
1801 CALIFORNIA ST #4800
DENVER, CO 80202-2648

David R. King, Esq.
KRUSE LANDA & MAYCOCK
EIGHTH FL BANK ONE TOWER
50 W BROADWAY
SALT LAKE CITY, UT 84101
JFAX 9,5317091