UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF FLORIDA (Orlando Division)

UNITED STATES SECURITIES AND EXCHANGE COMMISSION,	
Plaintiff,)
v.	Hon. Karla Spaulding,Magistrate
CORPORATE RELATIONS GROUP, INC., et al.	,
Defendants.))

FINAL JUDGMENT AS TO DEFENDANTS NEW CONCEPTS, L.L.C., ARNOLD ZOUSMER, CHARLES J. LIDMAN AND CJL CORPORATION

Plaintiff, the United States Securities and Exchange Commission (the "Commission"), having filed its Complaint, and Defendants New Concepts, L.L.C. ("New Concepts"), Arnold Zousmer ("Zousmer"), Charles J. Lidman ("Lidman") and CJL Corporation ("CJL"), in their attached Consent and Undertakings of New Concepts, L.L.C., Arnold Zousmer, Charles J. Lidman and CJL Corporation ("Consents") incorporated herein, having entered a general appearance, having admitted this Court's jurisdiction over them and over the subject matter of this action, having acknowledged service of the Summons and Complaint, having waived the entry of findings of fact and conclusions of law pursuant to Rule 52 of the Federal Rules of Civil Procedure, having waived any right they may have to appeal from the entry of this Final Judgment and, without admitting or denying any of the allegations of the Complaint, except as to jurisdiction, to which they admit, having consented to the entry of this Final Judgment, and it

further appearing that this Court has jurisdiction over them and the subject matter hereof, and this Court being fully advised in the premises:

I.

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that Defendants New Concepts, Zousmer, Lidman and CJL, their agents, servants, employees, attorneys, and those persons in active concert or in participation with them who receive actual notice of this Final Judgment by personal service or otherwise, and each of them, be and they hereby are permanently restrained and enjoined from violating Sections 5(a) and 5(c) of the Securities Act [15 U.S.C. §§77e(a) and 77e(c)] by, directly or indirectly, in the absence of any applicable exemption:

- a. making use of any means or instruments of transportation or communication in interstate commerce or of the mails to sell the securities of any issuer, through the use or medium of any prospectus or otherwise, unless and until a registration statement is in effect as to such securities;
- b. carrying or causing to be carried through the mails or in interstate commerce, by any means or instruments of transportation, for the purpose of sale or for delivery after sale, the securities of any issuer, unless and until a registration statement is in effect as to such securities; or
- c. making use of any 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 or any prospectus or otherwise the securities of any issuer, unless and until a registration statement has been filed with the Commission as to such

securities, or while a registration statement as to such securities is the subject of a refusal order or stop order (prior to the effective date of the registration statement) in any public proceeding or examination under Section 8 of the Securities Act [15 U.S.C. §77h].

Π.

IT IS HEREBY FURTHER ORDERED, ADJUDGED AND DECREED that

Defendants New Concepts, Zousmer, Lidman and CJL, jointly and severally, pay disgorgement in the amount of \$963,000, representing their gains from the conduct alleged in the Complaint together with prejudgment interest thereon at the rates established pursuant to 26 U.S.C. § 6621(a)(2) to wit: disgorgement in the amount of \$738,000, and prejudgment interest in the amount of \$225,000. Defendants New Concepts, Zousmer, Lidman and CJL shall make payment of the \$963,000 (US) to the United States Treasury within ten (10) business days of the entry of the Final 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, U.S. Securities and Exchange Commission, Operations Center, 6432 General Green Way, Stop 0-3, Alexandria, VA 22312; and (d) submitted with a cover letter that identifies New Concepts, Zousmer, Lidman and CJL as defendants in this action, the caption and the civil action number of this action, and the name of this Court. A copy of the cover letter and money order or check shall be sent to Jeffrey P. Weiss, Branch Chief, Division of Enforcement, U.S. Securities and Exchange Commission, 450 Fifth Street, N.W., Mail Stop 7-7, Washington, D.C. 20549-0707.

Ш.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that, 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)], Defendant New Concepts pay a civil penalty of \$20,000 (US), Defendant Zousmer pay a civil penalty of \$15,000 (US), and Defendant Lidman pay a civil penalty of \$15,000 (US). Defendants New Concepts, Zousmer and Lidman shall make their respective payments to the United States Treasury within ten (10) business days of the entry of the Final Judgment. Such payments 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) handdelivered or mailed to the Comptroller, U.S. Securities and Exchange Commission, Operations Center, 6432 General Green Way, Stop 0-3, Alexandria, VA 22312; and (d) submitted with cover letters that identify New Concepts, Zousmer and Lidman as defendants in this action, the caption and the civil action number of this action, and the name of this Court. A copy of the cover letters and money orders or checks shall be sent to Jeffrey P. Weiss, Branch Chief, Division of Enforcement, U.S. Securities and Exchange Commission, 450 Fifth Street, N.W., Mail Stop 7-7, Washington, D.C. 20549-0707.

IV.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the accompanying Consents of Defendants New Concepts, Zousmer, Lidman and CJL be, and they hereby are, incorporated herein with the same force and effect as if fully set forth herein.

V.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that this Court shall retain jurisdiction of this action for all purposes, including implementation and enforcement of the terms and conditions of this Final Judgment and annexed Consents.

VI.

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

UNITED STATES DISTRICT JUDGE

Dated: 5/5, 2000

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