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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

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SECURITIES AND EXCHANGE COMMISSION,
Plaintiff,

02 CIVIL 9046 (HB)

-against-

JUDGMENT

800AMERICA.COM, INC., DAVID ELIE RABI,
a/k/a ELIE RABI, a/k/a ELIE RABIE, a/k/a EDWARD
RABIE, a/k/a ELIAS RABBIAH, a/k/a EDUARDO
RABIE, a/k/a ROBERT ALESI, a/k/a WALTER
ARBIB, a/k/a JACK BENDER, and TILLIE RUTH
STEEPLES, a/k/a TILLIE RUTH WALLEY, a/k/a
RUTH WALLEY,

#06,2623

Defendants.

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Defendant Tillie Ruth Wallie Steeples having moved to dismiss; plaintiff having moved for summary judgment, and the matter having come before the Honorable Harold Baer Jr., United States District Judge, and the Court, on November 28, 2006, having rendered its Opinion and Order denying defendant's motion to dismiss, granting plaintiff's motion for summary judgment, barring defendant from serving as an officer or director of a public company and from offering penny stocks for five years following her release from prison, and ordering her to disgorge gains in the amount of \$2,731,760.27 along with prejudgment interest using the IRS underpayment rate from November 13, 2002, the date the complaint was filed, amounting to \$691,072.23, for a total sum of \$3,422,832.50, it is,

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ORDERED, ADJUDGED AND DECREED: That for the reasons stated in the

Court's Opinion and Order dated November 28, 2006, defendant's motion to dismiss is denied; plaintiff's motion for summary judgment is granted; defendant is barred from serving as an officer or director of a public company and from offering penny stocks for five years following her release

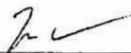
prison, and ordered to disgorge gains in the amount of \$2,731,760.27 along with prejudgment interest using the IRS underpayment rate from November 13, 2002, the date the complaint was filed, amounting to \$691,072.23, for a total sum of \$3,422,832.50; accordingly, the case is closed.

Dated: New York, New York
December 8, 2006

J. MICHAEL McMAHON

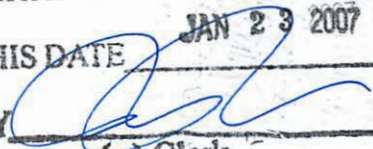
Clerk of Court

BY:



Deputy Clerk

THIS DOCUMENT WAS ENTERED
ON THE DOCKET ON 12/8/06

CERTIFIED AS A TRUE COPY ON
THIS DATE JAN 23 2007
BY 
 Clerk
 Deputy