UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

SECURITIES AND EX	CHANGE COMMISSION,				
	Plaintiff,)))		34 - W	
v.)	Civil Action No.		•
LES B. STRAUSS,)			
	Defendant.) _)			

FINAL JUDGMENT

Defendant Les B. Strauss ("Strauss") having: (i) executed the Consent to Final Judgment by

Defendant Les B. Strauss ("Consent") which is attached hereto and hereby incorporated by reference;

(ii) entered a general appearance; (iii) consented to the Court's jurisdiction over himself and over the subject matter of this action; (iv) consented to entry of this Final Judgment ("Final Judgment") without admitting or denying the allegations of the Complaint; (v) waived findings of fact and conclusions of law; (vi) waived any rights under the Equal Access to Justice Act, the Small Business Regulatory

Enforcement Fairness Act of 1996, or any other comparable provision of law; and (vii) waived any right to appeal from this Final Judgment and any basis for objecting to enforcement of the Final Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that, pursuant to Section 21(d)(3) of the Exchange Act [15 U.S.C. §78u(d)(3)], Strauss shall pay a civil monetary penalty of \$30,000. Within ten days of entry of this Final Judgment, Strauss shall make the payment by United States postal money order, certified check, bank cashier's check or bank money order payable to the Securities and Exchange Commission. Strauss shall mail the payment to the Comptroller, Securities and Exchange Commission, Operations Center, 6432 General Green Way, Alexandria, Stop 0-3, VA 22312 under cover of a letter that identifies Strauss, the name and number of this action, and the name of this Court. Strauss shall mail a copy of the payment and the accompanying cover letter to Frank C. Huntington, Esq., Senior Trial Counsel, Securities and Exchange Commission, 73 Tremont Street, Suite 600, Boston, MA 02108.

II.

IT IS HEREBY FURTHER ORDERED, ADJUDGED AND DECREED that this Court shall retain jurisdiction over Strauss as a party to this matter for all purposes, including the implementation and enforcement of this Final Judgment.

DONE AND ORDERED at Boston, Massachusetts, this 3 day of April , 2002.

UNITED STATES DISTRICT JUDGE