

ORIGINAL

05 - 70440

UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF MICHIGAN

VICTORIA A. ROBERTS

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SECURITIES AND EXCHANGE COMMISSION)

MAGISTRATE JUDGE R. STEVEN WHALEN

Plaintiff,

v.

FINAL JUDGMENT
AS TO DEFENDANT
DANNY FOREST WHITT

DANNY FOREST WHITT and
JOHN TERRY SHIELDS,

Defendants.

RECEIVED

FEB - 4 2005

FILED
FEB 09 2005

CLERK'S OFFICE
DETROIT

CLERK'S OFFICE, DETROIT-PSG
U.S. DISTRICT COURT

The Securities and Exchange Commission having filed a Complaint and Defendant Danny Forest Whitt ("Whitt") 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 Whitt and his agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from violating Exchange

Act Rule 13b2-1 [17 C.F.R. § 240.13b2-1] by, directly or indirectly, falsifying or causing to be falsified any book, record or account subject to section 13(b)(2)(A) of the Exchange Act [15 U.S.C. § 78m(b)(2)(A)].

II.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Whitt and his agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from violating Section 13(b)(5) of the Exchange Act [15 U.S.C. § 78m(b)(5)] by knowingly circumventing or knowingly failing to implement a system of internal accounting controls or knowingly falsifying any book, record or account subject to Section 13(b)(2) of the Exchange Act [15 U.S.C. § 78m(b)(2)].

III.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that Whitt and his agents, servants, employees, attorneys, and all persons in active concert or participation with them who receive actual notice of this Final Judgment by personal service or otherwise are permanently restrained and enjoined from aiding and abetting any violation of Section 13(b)(2)(A) of the Exchange Act [15 U.S.C. § 78m(b)(2)(A)] by knowingly providing substantial

assistance to an issuer that fails to make and keep books, records, and accounts, which, in reasonable detail, accurately and fairly reflected the transactions and dispositions of the assets of the company.

IV.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, based on Whitt's sworn representations in his Statement of Financial Condition, and other documents and information submitted to the Commission, the Court is not ordering Whitt to pay a civil penalty. The determination not to impose a civil penalty is contingent upon the accuracy and completeness of Whitt's Statement of Financial Condition. If at any time following the entry of this Final Judgment the Commission obtains information indicating that Whitt's representations to the Commission concerning his assets, income, liabilities, or net worth were fraudulent, misleading, inaccurate, or incomplete in any material respect as of the time such representations were made, the Commission may, at its sole discretion and without prior notice to Whitt, petition the Court for an order imposing the maximum civil penalty allowable under the law. In connection with any such petition, the only issue shall be whether the financial information provided by Whitt was fraudulent, misleading, inaccurate, or incomplete in any material respect as of the time

such representations were made. In its petition, the Commission may move this Court to consider all available remedies, including, but not limited to, ordering Whitt to pay funds or assets, directing the forfeiture of any assets, or sanctions for contempt of this Final Judgment. The Commission may also request additional discovery. Whitt may not, by way of defense to such petition: (1) challenge the validity of this Consent or the Final Judgment; (2) contest the allegations in the Complaint filed by the Commission; (3) assert that payment of a civil penalty should not be ordered; (4) contest the imposition of the maximum civil penalty allowable under the law; or (5) assert any defense to liability or remedy, including, but not limited to, any statute of limitations defense.

V.

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

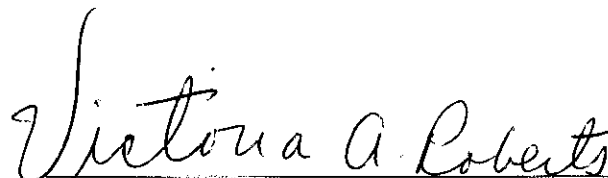
VI.

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.

VII.

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: FEB - 9 2005


UNITED STATES DISTRICT JUDGE