

UNITED STATES DISTRICT COURT
DISTRICT OF NEW HAMPSHIRE

US Securities and Exchange Commission

v.

Civil No. 07-cv-37-JM

Gayle Spence Luacaw

J U D G M E N T

In accordance with the Order granting the Motion for Permanent Injunction on May 9, 2007 and the Permanent Injunction and Order of Disgorgement on May 10, 2007 by Magistrate Judge James R. Muirhead, judgment is hereby entered.

By the Court,

/s/ James R. Starr

James R. Starr, Clerk

May 14, 2007

cc: James A. Scoggins, II, Esq.
Jeffrey S. Lyons, Esq.
Leslie J. Hughes, Esq.
David Vicinanzo, Esq.
Courtney Quinn Brooks, Esq.