

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

JAMES B. CROFWELL,

Defendant.

CIVIL ACTION

NO. _____

07 CA 11 640 RWZ

FINAL JUDGMENT AS TO DEFENDANT JAMES B. CROFWELL

The Securities and Exchange Commission (the "Commission") having filed a Complaint and Defendant James B. Crofwell ("Crofwell" or "Defendant") having entered a general appearance in the attached Consent of Defendant James B. Crofwell ("Consent"); consented to the Court's jurisdiction over Defendant 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 Defendant shall pay a civil penalty in the amount of \$75,000 pursuant to 21(d)(3) of the Securities Exchange Act of 1934 ("Exchange Act") [15 U.S.C. § 78u(d)(3)] for aiding and abetting violations of Section 19(g)(1) of the Exchange Act [15 U.S.C. § 78s(g)(1)]. Defendant shall make this payment within thirty (30) business days after entry of this Final Judgment

by certified check, bank cashier's check, or United States postal money order payable to the Securities and Exchange Commission. The payment shall be delivered or mailed to the Office of Financial Management, Securities and Exchange Commission, Operations Center, 6432 General Green Way, Mail Stop 0-3, Alexandria, Virginia 22312, and shall be accompanied by a letter identifying James B. Crofwell as a defendant in this action, setting forth the title and civil action number of this action and the name of this Court, and specifying that payment is made pursuant to this Final Judgment. Defendant shall send a copy of the cover letter and money order or check to John T. Dugan, Associate District Administrator, Division of Enforcement, Securities and Exchange Commission, 33 Arch Street, Suite 2300, Boston, Massachusetts 02110-1424. Defendant shall pay post-judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961.

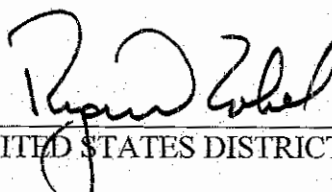
II.

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.

III.

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.

Dated: September 6, 2007


UNITED STATES DISTRICT JUDGE