

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

vs.

**JOHN ZEGLIS, AS EXECUTOR, SUCCESSOR/
REPRESENTATIVE TO JAMES D. ZEGLIS,
GAUTAM GUPTA, LANCE D. McKEE,
and JIM W. DIXON,**

Defendants.

) **08CV5259**
)
)
) **Civil Action No.**
)
) **08CV5259**
)
) **Judge Moran**
)
) **Mag. Ashman**
)

**FINAL JUDGMENT AS TO DEFENDANT JOHN ZEGLIS, AS EXECUTOR,
SUCCESSOR/REPRESENTATIVE TO THE ESTATE OF JAMES D. ZEGLIS**

The Securities and Exchange Commission having filed a Complaint and Defendant John Zeglis, in his capacity as Executor to the Estate of James D. Zeglis ("Defendant Zeglis, as Executor"), having consented to the Court's jurisdiction over him, and the subject matter of this action; having consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction); having waived findings of fact and conclusions of law; and having waived any right to appeal from this Final Judgment:

I.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Defendant Zeglis, as Executor is liable for disgorgement of \$25,000, representing profits gained by the estate as a result of the conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of \$5,254.67, for a total of \$30,254.67. Defendant Zeglis, as Executor shall satisfy this obligation by paying \$30,254.67 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 John Zeglis, as Executor, Successor/Representative to the Estate of James D. Zeglis, 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 Zeglis, as Executor shall pay post-judgment interest on any delinquent amounts pursuant to 28 USC § 1961. The Commission shall remit the funds paid pursuant to this paragraph to the United States Treasury. Defendant Zeglis, as Executor shall simultaneously transmit photocopies of such payment and letter to the Edward G. Sullivan, Esq., Securities and Exchange Commission, 3475 Lenox Road, N.E. Suite 1000, Atlanta, Georgia 30326. By making this payment, Defendant Zeglis, as Executor relinquishes all legal and equitable right, title, and interest in such funds, and no part of the funds shall be returned to Defendant Zeglis, as Executor.

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 Zeglis, as Executor 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.

IV.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that 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 against Defendant Zeglis, as Executor, and without further notice.

SO ORDERED, this 7th day of Jan, 2009. 1-7-2009


MILTON B. SHADUR, JUDGE
UNITED STATES DISTRICT COURT