

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA

SECURITIES AND EXCHANGE COMMISSION, )  
)  
Plaintiff, ) Civil Action No.  
v. )  
)  
RAJNISH K. DAS and ) **COMPLAINT**  
STORMY L. DEAN, )  
)  
Defendants. )

Plaintiff Securities and Exchange Commission (the “Commission”) alleges as follows:

**I. SUMMARY**

1. This case involves fraud and other misconduct by two former chief financial officers (“CFOs”) of infoUSA Inc. (now InfoGroup Inc.) (“Info”), a publicly-traded, Omaha-based database compilation company. Defendants Rajnish K. Das and Stormy L. Dean, during their respective tenures at Info, prepared and reviewed Info’s Forms 10-K and proxy statements that materially understated and failed to properly disclose the compensation of Vinod Gupta, Info’s former chief executive officer and Chairman of the Board of Directors, and failed to properly disclose related party transactions involving Gupta.

2. From at least 2003 through 2007, Gupta treated the company as a vehicle through which he could obtain money to pay for personal expenses. Each year, Gupta received significant compensation from Info in the form of “perquisites,” or compensation not in the form of salary or bonus, by using corporate funds to pay for his personal expenses. Under Das’ and/or Dean’s watch, and often with their consent or acquiescence, Gupta improperly obtained reimbursement from Info for approximately \$9.5 million of perquisites, which included the

personal use of corporate jets; costs associated with a yacht, homes, automobiles, and life insurance policies; personal credit card expenses; and country club memberships and related costs. As explained below, the perquisites paid to Gupta were improperly characterized as reimbursed business expenses, and not perquisites by the company, and the cost of the expenses was billed to Info either directly or indirectly through two entities that Gupta controlled.

3. In their respective positions at Info, Defendants Das and Dean improperly approved Gupta's expense reimbursement requests, and then directed payment by Info, even though they knew, or were reckless in not knowing, that many of Gupta's reimbursement requests contained Gupta's personal expenses. Das and Dean failed to ensure that Info's Forms 10-K and proxy statements reported the payments to Gupta for personal expenses as perquisites or compensation. As a result, Info's Forms 10-K for the years 2003 through 2007, which incorporated by reference the company's proxy statements, were materially false and misleading because they understated Gupta's annual compensation in amounts ranging from 57.3% to 99.8%.

4. Further, Defendants Das and Dean, during their respective tenures at Info, were responsible for Info's internal controls and policies to ensure that Info's books, records, and accounts accurately and fairly reflected its transactions and to ensure accurate financial reporting. Das and Dean knew, or were reckless in not knowing, that Info's reimbursements for Gupta's expenses circumvented Info's internal controls and policies in that the expenses lacked sufficient explanation of business purpose and supporting documentation. Das and Dean also knew, or were reckless in not knowing, that Info falsely reported the reimbursement of Gupta's personal expenses in Info's books, records, and accounts by failing to report those expenses as perquisites or compensation to Gupta.

5. Moreover, from at least 2003 through at least 2005, Info entered into related party transactions involving Gupta and two entities controlled by him, totaling approximately \$5.4 million. In the related party transactions, Info paid funds to Gupta's entities for expenses including the lease of a corporate jet used extensively by Gupta, Gupta's personal residences, numerous cars used by Gupta, and a yacht. Defendants Das and Dean knew, or were reckless in not knowing, of sufficient facts regarding the related party transactions involving Gupta, but nonetheless mischaracterized, understated, and/or omitted the transactions in and from Info's Forms 10-K and proxy statements. As a result, for the periods at issue, Info's Forms 10-K and proxy statements were materially false and misleading.

6. Defendant Das, as a result of his conduct, directly or indirectly, has engaged in, and unless restrained and enjoined by this Court, will in the future engage in, transactions, acts, practices, and courses of business that violate Securities Exchange Act of 1934 ("Exchange Act") Sections 10(b), 13(b)(5), and 14(a) [15 U.S.C. §§ 78j(b), 78m(b)(5), and §78n(a)] and Rules 10b-5, 13a-14, 13b2-1, 13b2-2, 14a-3, and 14a-9 thereunder [17 C.F.R. §§ 240.10b-5, 240.13a-14, 240.13b2-1, 240.13b2-2, 240.14a-3, and 240.14a-9], and that aid and abet violations of Exchange Act Sections 13(a), 13(b)(2) [15 U.S.C. §§ 78m(a), and 78m(b)(2)] and Rules 12b-20, 13a-1, and 13a-13 thereunder [17 C.F.R. §§ 240.12b-20, 240.13a-1, and 240.13a-13].

7. Defendant Dean, as a result of his conduct, directly or indirectly, has engaged in, and unless restrained and enjoined by this Court, will in the future engage in, transactions, acts, practices, and courses of business that violate Exchange Act Sections 10(b), 13(b)(5), and 14(a) [15 U.S.C. §§ 78j(b), 78m(b)(5), and §78n(a)] and Rules 10b-5, 13a-14, 13b2-1, 13b2-2, 14a-3 and 14a-9 thereunder [17 C.F.R. §§ 240.10b-5, 240.13a-14, 240.13b2-1, 240.13b2-2, 240.14a-3, and 240.14a-9], and that aid and abet violations of Exchange Act Sections 13(a), 13(b)(2) [15

U.S.C. §§ 78m(a), and 78m(b)(2)] and Rules 12b-20 and 13a-1 thereunder [17 C.F.R. §§ 240.12b-20 and 240.13a-1].

8. The Commission brings this action pursuant to the authority conferred upon it by Sections 21(d) and (e) of the Exchange Act [15 U.S.C. §§ 78u(d) and (e)] for an order permanently restraining and enjoining Defendants Das and Dean; prohibiting Das and Dean from acting as officers or directors of any issuer that has a class of securities registered pursuant to Section 12 of the Exchange Act [15 U.S.C. § 78l] or that is required to file reports pursuant to Section 15(d) of the Exchange Act [15 U.S.C. § 78o(d)]; imposing civil money penalties against Das and Dean; and granting other equitable relief.

## **II. DEFENDANTS AND RELATED ENTITIES**

### **A. Defendants**

9. **Rajnish K. Das**, 39, is a resident of New York, New York. Das was Info's CFO from September 2003 through January 2006, when he moved into a strategic planning role outside Info's accounting and finance department. In his role as CFO, Das was responsible for Info's accounting and financial reporting, and Info's internal controls and policies. Das was terminated by Info in July 2006.

10. **Stormy L. Dean**, 52, is a resident of Ralston, Nebraska. From 1995 through 2008, Dean served in various capacities in Info's accounting department, including corporate controller and principal accounting officer (although he left the company from September 2003 through August 2004). Dean served as Info's CFO from January 2000 to September 2003, and then again from approximately January 2006 through approximately December 2008. In his positions at Info, Dean was responsible for Info's accounting and financial reporting, and Info's

internal controls and policies. Dean served as executive vice president of Info's data group from approximately January 2009 to October 2009, when he was terminated.

**B. Related Individual and Entities**

11. **Vinod Gupta**, 63, is a resident of Las Vegas, Nevada, but also maintains homes in Omaha, Nebraska; Aspen, Colorado; Washington, DC; Miami, Florida; Yountville and Hillsboro, California; and Maui and Kauai, Hawaii. Gupta founded the predecessor company to Info in 1972, and brought the company public through an initial public offering in 1996. From the time the company went public through August 2008, Gupta was Info's CEO and chairman.

12. **infoUSA Inc.** (n/k/a infoGROUP Inc.) is a Delaware corporation headquartered in Omaha, Nebraska that compiles and sells business and consumer databases for sales leads, mailing lists, and direct and email marketing. At all relevant times, Info has had a class of securities registered with the Commission under Exchange Act Section 12. During the period at issue, Info's common stock traded on NasdaqGS under the symbol "IUSA."

13. **Annapurna Corporation** (n/k/a Everest Corporation) ("Annapurna"), a Nevada company formed in 1987, is wholly-owned and operated by Gupta. Gupta established Annapurna to manage his personal assets, including his investments, planes, an 80-foot yacht, and numerous homes. During the relevant period Annapurna was located in Info's Omaha office building.

14. **Aspen Leasing Services, LLC** ("Aspen Leasing"), a Nevada limited liability company formed in 2002, is wholly-owned and operated by Gupta. Aspen Leasing owns and leases vehicles. During the relevant period Aspen Leasing was located in Info's Omaha office building.

### **III. JURISDICTION AND VENUE**

15. This Court has jurisdiction over this action pursuant to Sections 21(e) and 27 of the Exchange Act, 15 U.S.C. §§ 78u(e) and 78aa. Venue lies in this Court pursuant to Section 27 of the Exchange Act, 15 U.S.C. § 78aa.

16. In connection with the transactions, acts, practices, and courses of business described in this Complaint, Defendants, directly or indirectly, have made use of the means or instrumentalities of interstate commerce or of the mails.

17. Certain of the transactions, acts, practices and courses of business constituting the violations of law alleged herein occurred within the District of Nebraska.

### **IV. FACTS**

#### **A. Background**

18. During the period at issue, Info, as a public company, was required to file certain documents with the Commission, including annual reports on Forms 10-K, quarterly reports on Forms 10-Q, and proxy statements. Info incorporated by reference certain information including information regarding executive compensation from its proxy statements into its Forms 10-K during the relevant period. Further, during the relevant period, Info used director and officer questionnaires as a means of verifying compensation and related party transactions involving its executive officers.

19. During their respective tenures at Info, Defendants Das and Dean each played a significant role in preparing and ensuring the accuracy of Info's annual and quarterly reports and proxy statements filed with the Commission.

a. Defendant Das reviewed, signed, and certified Info's 2003 and 2004 Forms 10-K, which incorporated by reference the company's proxy statements. Further, Das

reviewed Info's proxy statements in 2003 and 2004, and was named as one of the proxies to whom shareholders gave the right to vote their shares in connection with the company's 2004 proxy statement. Das also signed Info's management representation letters to Info's external auditors for 2003 through 2005, and completed director and officer questionnaires during his tenure at Info.

b. Defendant Dean reviewed, signed, and certified Info's 2005 through 2007 Forms 10-K, which incorporated by reference the company's proxy statements. Further, Dean reviewed Info's proxy statements during his tenure at Info, and solicited, or permitted the use of his name to solicit, proxies from shareholders in connection with the company's 2005 proxy statement. Dean also signed Info's management representation letters to Info's external auditors for 2004 through at least 2006, and completed director and officer questionnaires during his tenure at Info.

## **B. Undisclosed Perquisites**

20. Public companies, including Info, must furnish information required by Items 402 of Regulation S-K on Form 10-K for annual reports and proxy statements. Item 402 requires disclosure of the compensation of the company's principal executive officer including perquisites. For the periods at issue, Info was therefore required to report Gupta's total compensation, including perquisites, in its Forms 10-K and proxy statements.

21. From at least 2003 through 2007, Gupta received compensation from Info of approximately \$9.5 million in the form of perquisites by using corporate funds to pay for personal expenses. The cost of these perquisites was billed to Info either directly or through Gupta's entities, Annapurna and Aspen Leasing. The undisclosed perquisites to Gupta included, among many others, Gupta's expenses for the personal use of corporate jets; costs associated

with a yacht; cars; personal credit cards, personal life insurance policies; homes; and country club memberships. As described herein, in their respective roles at Info, Defendant Das and Dean knowingly or recklessly failed to disclose material amounts of Gupta's compensation in the form of perquisites in Info's Forms 10-K and proxy filings for the periods at issue.

22. Defendants Das and/or Dean, during their respective tenures at Info, reviewed, approved, and directed Info to pay Gupta's expense reimbursement requests, many of which included Gupta's personal expenses.

a. As Info's CFO, Defendant Das reviewed, approved, and directed Info to pay Gupta's expense reimbursement requests from September 2003 through at least November 2005. During this time frame, Das approved Gupta's expense reimbursement requests by affixing his initials or signature to the requests.

b. As Info's CFO, Defendant Dean reviewed, approved, and directed Info to pay Gupta's expense reimbursement requests from at least January 2003 through September 2003, when he left the company. Dean, upon his return to the company, also reviewed, approved, and directed Info to pay Gupta's expenses periodically from at least January 2005 through at least December 2005 in his role as acting corporate controller and principal accounting officer, and then consistently in his role as Info's CFO from at least January 2006 through at least December 2007. During these time frames, Dean approved Gupta's expense reimbursement requests by affixing his initials or signature to the requests.

23. The purposes of Das' and/or Dean's review of Gupta's expenses was to ensure that the expenses complied with Info's internal controls and policies and were appropriate for payment by Info as valid business expenses. Info's internal controls and policies required sufficient documentation and demonstration of business purpose in order to reimburse an Info



employee's expense as a business expense and to not treat the expense as compensation to the employee.

24. Instead of uniformly enforcing Info's internal controls and policies, Defendants Das and Dean directed Info to pay hundreds of Gupta's expense reimbursement requests despite the fact that the requests lacked sufficient explanation of business purpose and supporting documentation. Das and Dean approved Gupta's expense reimbursement requests on which Gupta simply wrote "business development" and on others that did not provide sufficient or, sometimes, any explanation to justify Gupta's expenses. Das and Dean each improperly approved numerous Gupta expense reimbursement requests that should have been treated by Info as compensation or perquisites to Gupta.

25. Defendants Das and Dean each knew, or were reckless in not knowing, that they were allowing Gupta to support his lavish lifestyle using company funds. For example:

a. Defendant Das approved Gupta's requests for reimbursement and directed Info to make payment for, among many others, Gupta's private jet travel and hotel accommodations for a trip to Italy; hotel charges for Gupta's personal trip to France; Gupta's personal life insurance policy premiums; the lease and/or purchase of numerous vehicles, including a Mercedes-Benz and a Lexus; and expenses for Gupta's homes and yacht, and country club expenses.

b. Defendant Dean approved Gupta's requests for reimbursement and directed Info to make payment for, among many others, costs related to Gupta's private jet trip to get married in Las Vegas; approximately \$42,000 in costs associated with Gupta's honeymoon in South Africa; expenses for Gupta's homes and yacht; and the lease and/or purchase of numerous cars, including at least two Lexus sedans and a Hummer.

26. Defendants Das and Dean also ignored concerns about Gupta's expenses expressed to them by several Info employees. Each time, Das and Dean failed to take appropriate action, such as telling Info's board members, disclosure counsel, or Info's outside auditor about any of the concerns raised about Gupta's expenses, and instead continued to rubber-stamp Gupta's expense reimbursement requests.

a. In approximately December 2004, Info's corporate controller informed Defendants Das and Dean that Info was paying for what appeared to be Gupta's personal expenses, and that such payments should be imputed to Gupta as taxable income. Neither Das nor Dean took appropriate action and continued to approve Gupta's expense reimbursement requests without sufficient explanation of business purpose or supporting documentation.

b. In approximately June 2005, Info's new corporate controller told Das that he did not believe a meaningful review of Gupta's credit card expenses could be conducted without third party documentation such as receipts or credit card statements. Das did not take appropriate action and continued to approve Gupta's expense reimbursement requests without sufficient documentation.

c. Also in approximately June and/or July 2005, the acting director of internal audit raised concerns to Das and Dean about payments to Gupta for personal expenses. Neither Das nor Dean took appropriate action and continued to approve Gupta's expense reimbursement requests without sufficient documentation.

d. In approximately January 2006, after Dean took over for Das as CFO, Info's director of financial reporting asked Dean whether payments to Gupta for cars or club memberships were perquisites that required disclosure in Info's proxy statement. Dean did not

take appropriate action and continued to approve Gupta's expense reimbursement requests without sufficient documentation.

e. In approximately early 2007, Info's director of financial reporting again asked Dean whether payments to Gupta for his cars and club memberships were perquisites that required disclosure. Dean did not take appropriate action and continued to approve Gupta's expense reimbursement requests without sufficient documentation.

27. Further, during their respective tenures, Das and Dean were required to complete the same Info director and officer questionnaires as Gupta, which contained a question that identified the expenses for which reimbursements would be considered perquisites. Those expenses included many of the same types of expenses that Gupta was being reimbursed for, such as: personal travel expenses, housing or other living expenses, use of Info personnel for personal purposes, company cars, club dues, and special life insurance not generally available to all salaried employees.

28. During Das' and Dean's tenures at Info, Gupta improperly obtained reimbursement from Info for approximately \$9.5 million of undisclosed perquisites, as summarized below:

<u>Perquisites</u>	<u>Amount</u>
Personal jet travel for Gupta, his family, and his friends	\$3,104,000
Costs of owning and maintaining Gupta's yacht including crew expenses, docking fees, and gasoline	\$2,850,000
Personal credit card expenses	\$1,309,000
Rent, utilities, and other household services, such as interior designers, for Gupta's homes in California, Aspen, Hawaii, and Washington, DC	\$482,000
Costs for Gupta's personal employees, including, for example, his housekeeper and accountant	\$518,000
Costs for the lease or purchase of over 20 cars	\$417,000
Half of the initiation fees and all monthly dues and expenses (such as greens fees and dining) for 28 country club memberships	\$577,000
Premiums for three life insurance policies benefiting Gupta's family trust	\$173,000
Unpaid rent related to Annapurna and Aspen Leasing occupying space in Info's offices	\$38,000
<b>Total:</b>	<b>\$9,468,000</b>

29. Info's 2003 through 2007 Forms 10-K, which incorporated by reference the executive compensation section of its proxy statements, materially understated Gupta's compensation by excluding the nearly \$9.5 million in perquisites he received, as summarized below:

<b>Description</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>Total</b>
Reported Perquisites	\$6,000	\$6,000	\$7,000	\$113,000	\$818,000	\$950,000
Actual Perquisites	\$2,169,000	\$2,625,000	\$1,968,000	\$1,740,000	\$1,916,000	\$10,418,000
Undisclosed Perquisite Compensation	\$2,163,000	\$2,619,000	\$1,961,000	\$1,627,000	\$1,098,000	\$9,468,000
Percent Understatement of Perquisite Compensation	99.7%	99.8%	99.6%	93.5%	57.3%	90.9%

30. Based on the facts alleged herein, Defendant Das knew, or was reckless in not knowing, that Info's Forms 10-K that he signed and certified in 2003 and 2004 failed to disclose Gupta's perquisites as compensation as required by Item 402 of Regulation S-K. As a result,

Das knew, or was reckless in not knowing, that Info's Forms 10-K for 2003 and 2004 and related proxy statements were materially false and misleading. Das also knew, or was reckless in not knowing, that Info's books, records, and accounts for 2003 and 2004 falsely reported the reimbursement of Gupta's personal expenses by failing to report those expense reimbursements as compensation or perquisites to Gupta.

31. Based on the facts alleged herein, Defendant Dean knew, or was reckless in not knowing, that Info's Forms 10-K that he signed and certified from 2005 through 2007 failed to disclose Gupta's perquisites as compensation as required by Item 402 of Regulation S-K. As a result, Dean knew, or was reckless in not knowing, that Info's Forms 10-K for 2005 through 2007 and related proxy statements were materially false and misleading. Dean also knew, or was reckless in not knowing, that Info's books, records, and accounts for 2005 through 2007 falsely reported the reimbursement of Gupta's personal expenses by failing to report those expense reimbursements as compensation or perquisites.

### **C. Related Party Transactions Failures**

32. Form 10-K for annual reports, and proxy statements in which directors are nominated for election, require issuers to furnish information required by Item 404 of Regulation S-K, including disclosure of information regarding related party transactions. Generally Accepted Accounting Principles ("GAAP") require additional disclosures concerning related party transactions in an issuer's financial statements contained in both Forms 10-K and 10-Q. Specifically, GAAP requires that financial statements disclose material related party transactions, including a description of the nature of the transaction and the dollar amount, and provides that similar related party transactions may be aggregated by type. Additionally, GAAP requires that the nature and extent of leasing transactions with related parties be disclosed.

33. Info's 2003 through 2005 Forms 10-K and proxy statements, however, mischaracterized, understated, or omitted significant related party transactions involving the two Gupta entities, Annapurna and Aspen Leasing. Consequently, the amounts paid to, or on behalf of, Gupta's entities during 2003 through 2005 were understated by approximately \$5.4 million. Of this \$5.4 million in understated and undisclosed related party transactions, approximately \$2.5 million comprised of undisclosed perquisites to Gupta as set forth above. As a result of the undisclosed \$5.4 million in related party transactions, Info's public filings and proxy statements for the period 2003 through 2005 were materially false and misleading.

34. Specifically, Info only disclosed in its 2003 through 2005 Forms 10-K and proxy statements that it paid Annapurna a total of \$4,051,000 for "use of the aircraft and other travel expenses," "use of the aircraft and related services," or simply "use of the aircraft." These statements were materially false and misleading because Info's payments to Gupta's entities included payments for items other than simply the use of the aircraft and because several other significant transactions with Gupta's entities were not disclosed. In fact, from 2003 through 2005, Info paid Annapurna and Aspen Leasing to lease not only Gupta's aircraft, but his homes, yacht, and cars, and Info provided office space to Gupta's entities in Info's building rent free. None of these additional related party transactions were adequately disclosed and as a result, Info's public filings and proxy statements for the periods at issue were materially false and misleading.

35. Defendants Das and Dean each knew, or were reckless in not knowing, that Info's payments to Gupta's entities covered Gupta's houses, yacht, and cars, and Info provided free office space, yet they failed to disclose the true nature of these related party transactions in Info's Forms 10-K that each reviewed and signed and Info's proxy statements.

36. Moreover, some of Info's transactions with Gupta's entities were actually structured for the purpose of reducing the amount of the disclosed related party transactions. For example, from 2003 through 2005, Info materially understated the disclosed amounts of its related party transactions with Annapurna by failing to include a total of approximately \$2.4 million in payments it made on Annapurna's behalf to a jet leasing company. During their respective tenures at Info, Defendants Das and Dean each approved for payment Gupta's invoices to Info that directed Info to pay part of the invoice to Annapurna and the remaining amount directly to Annapurna's jet leasing company. By splitting the payments between Annapurna and the jet leasing company, Das and Dean reduced the amount of related party payments that Info disclosed in its Forms 10-K and 10-Q and proxy statements for 2003 through 2005. Das and Dean each knew, or were reckless in not knowing, that the payments to the jet leasing company on Annapurna's behalf were never disclosed as related party payments in Info's Forms 10-K and 10-Q and proxy statements for 2003 through 2005. As a result, Das and Dean each knew that Info's public filings and proxy statements for those periods were materially false and misleading.

37. Additionally, Gupta and Das structured Info's purchases of two jet interests and four cars from Gupta's entities in a manner that concealed them from investors.

a. Specifically, in the fourth quarter of 2003, Gupta, without board approval, directed Info to purchase one of the jet interests Annapurna owned for approximately \$1.1 million. The transaction was structured so that Annapurna sold the jet interest back to the jet leasing company, and simultaneously approved Info's acquisition of the jet interest from the jet leasing company, giving the appearance that the purchase was from an unrelated third party, and

not Annapurna In an identically structured transaction in the third quarter of 2004, Info's purchased a second Annapurna jet interest for approximately \$1.7 million.

b. Defendant Das knew, or was reckless in not knowing, that Info purchased Gupta's two jet interests, and knew or was reckless in not knowing, that the true related party nature of the transactions was not disclosed in Info's 2003 Form 10-K and proxy statement and Form 10-Q for the quarter ended September 30, 2004, respectively. As a result, Das knew, or was reckless in not knowing, that Info's public filings and proxy statement for the periods at issue, were materially false and misleading.

38. Similarly, Gupta and Defendant Das also concealed Info's purchase of four cars from Aspen Leasing through a "straw man" in February 2005 for a total of approximately \$182,000 to avoid disclosure in Info's first quarter ended March 31, 2005 Form 10-Q and Info's 2005 Form 10-K and related proxy statement. The failures to disclose rendered Info's public filings false and misleading.

39. The following table summaries the amounts of the related party transactions involving Gupta that Info failed to disclose in its public filings and proxy statements for the period 2003 through 2005:



<b>Description</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>Total</b>
<b>Leases With Gupta's Entities</b>				
Aircraft (paid to Annapurna)	\$1,762,000	\$929,000	\$265,000	\$2,956,000
Aircraft (paid to jet leasing company)	\$1,346,000	\$836,000	\$179,000	\$2,361,000
Homes (paid to Annapurna)	\$100,000	\$120,000	\$ -	\$220,000
Yacht (paid to Annapurna)	\$370,000	\$473,000	\$32,000	\$875,000
Autos (paid to Aspen Leasing)	\$41,000	\$58,000	\$ -	\$99,000
Rent free use of infoUSA's building by Gupta's Entities	\$19,000	\$19,000	\$ -	\$38,000
<b>Total Amount of Leases with Gupta's Entities</b>	<b>\$3,638,000</b>	<b>\$2,435,000</b>	<b>\$476,000</b>	<b>\$6,549,000</b>

Disclosed Amount of Lease Transactions With Gutpa's Entities	\$2,232,000	\$1,522,000	\$297,000	\$4,051,000
Undisclosed Amount of Lease Transactions With Gupta's Entities	\$1,406,000	\$913,000	\$179,000	\$2,498,000

Aircraft Purchased from Annapurna (not disclosed)	\$1,099,000	\$1,650,000	\$ -	\$2,749,000
Autos Purchased from Aspen Leasing (not disclosed)	\$ -	\$ -	\$182,000	\$182,000
<b>Total Undisclosed Related Party Transactions</b>	<b>\$2,505,000</b>	<b>\$2,563,000</b>	<b>\$361,000</b>	<b>\$5,429,000</b>

40. As alleged herein, Defendant Das knew, or was reckless in not knowing, that Info's 2003 and 2004 Forms 10-K, which incorporated by reference the company's proxy statement, failed to disclose the related party transactions set forth above as required by Item 404 of Regulation S-K and/or GAAP. Further, Das was named as one of the proxies to whom shareholders gave the right to vote their shares in connection with 2004 proxy statement. As a result, Das knew, or was reckless in not knowing, that the Forms 10-K for 2003 and 2004 and the related proxy statements were materially false and misleading. Das further perpetuated his fraudulent conduct by signing management representation letters to Info's outside auditor for 2003 through 2005 that represented falsely that all related party transactions, including purchases and leasing arrangements, had been properly recorded and disclosed in Info's financial statements. Additionally, Das knew, or was reckless in not knowing, that Info's books, records,

and accounts, were false in that they did not accurately and fairly reflect Info's related party transactions.

41. As alleged herein, Defendant Dean knew, or was reckless in not knowing, that Info's 2005 Form 10-K, which incorporated by reference the company's proxy statement, failed to disclose the related party transactions set forth above as required by Item 404 of Regulation S-K and/or GAAP. Further, Dean solicited, or permitted the use of his name to solicit, proxies from shareholders in connection with the company's 2005 proxy statement. As a result, Dean knew, or was reckless in not knowing, that the Form 10-K for 2005 and the related proxy statement were materially false and misleading. Dean further perpetuated his fraudulent conduct by signing management representation letters to Info's outside auditor for 2004 through 2006 that represented falsely that all related party transactions, including purchases and leasing arrangements, had been properly recorded and disclosed in Info's financial statements. Additionally, Dean knew, or was reckless in not knowing, that Info's books, records, and accounts, were false in that they did not accurately and fairly reflect Info's related party transactions.

## **V. CLAIMS FOR RELIEF**

### **FIRST CLAIM FOR RELIEF**

Fraud - Section 10(b) of the Exchange Act and Rule 10b-5  
[15 U.S.C. § 78j(b) and 17 C.F.R. § 240.10b-5]

42. Paragraphs 1 through 41 are hereby realleged and incorporated by reference.

43. Defendants Das and Dean, directly or indirectly, with scienter, in connection with the purchase or sale of securities, by use of the means or instrumentalities of interstate commerce or by use of the mails, employed devices, schemes, or artifices to defraud; made untrue statements of material fact or omitted to state material facts necessary in order to make the

statements made, in light of the circumstances under which they were made, not misleading; or engaged in acts, practices, or courses of business which operated or would operate as a fraud or deceit upon any person.

44. By reason of the foregoing, Defendants Das and Dean violated and unless restrained and enjoined will in the future violate Section 10(b) of the Exchange Act and Rule 10b-5.

### **SECOND CLAIM FOR RELIEF**

False Proxy Statements - Section 14(a) of the Exchange Act and Rules 14a-3 and 14a-9  
[15 U.S.C. §78n(a) and 17 C.F.R. §§ 240.14a-3 and 14a-9]

45. Paragraphs 1 through 41 are hereby realleged and incorporated by reference.

46. Defendants Das and Dean, by use of the mails or by the means or instrumentalities of interstate commerce or of any facility of a national securities exchange or otherwise, in contravention of such rules and regulations as the Commission has prescribed, solicited or permitted the use of their names to solicit a proxies with respect to Info securities, which are registered pursuant to Section 12 of the Exchange Act.

47. Defendants, directly and indirectly, solicited proxy statements containing statements which, at the time and in light of the circumstances under which they are made, were false or misleading with respect to any material fact, or omitted to state material facts necessary in order to make the statement therein not false or misleading or necessary to correct any statement in any earlier communication with respect to the solicitation of a proxy for the same meeting or subject matter which had become false or misleading.

48. By reason of the foregoing, Defendants Das and Dean violated and unless restrained and enjoined will in the future violate Section 14(a) of the Exchange Act and Rules 14a-3 and 14a-9.

**THIRD CLAIM FOR RELIEF**

Falsified Books, Records, or Accounts - Section 13(b)(5) of the Exchange Act and Rule 13b2-1  
[15 U.S.C. § 78m(b)(5) and 17 C.F.R. § 240.13b2-1]

49. Paragraphs 1 through 41 are hereby realleged and incorporated by reference.

50. Defendants Das and Dean knowingly circumvented or knowingly failed to implement a system of internal accounting controls or knowingly falsified or caused to be falsified books, records or accounts of Info.

51. By reason of the foregoing, Defendants Das and Dean violated and unless restrained and enjoined will in the future violate Section 13(b)(5) of the Exchange Act and Rule 13b2-1.

**FOURTH CLAIM FOR RELIEF**

False Certifications - Rule 13a-14 of the Exchange Act  
[17 C.F.R. § 240.13a-14]

52. Paragraphs 1 through 41 are hereby realleged and incorporated by reference.

53. Defendants Das and Dean certified falsely that to the best of his knowledge there were no untrue statements of material fact or omissions of a material fact necessary to make the statement made, in light of the circumstances under which such statements were made, not misleading in reports filed by Info under Section 13(a) of the Exchange Act.

54. By reason of the foregoing, Defendants Das and Dean violated and unless restrained and enjoined will in the future violate Rule 13a-14 of the Exchange Act.

**FIFTH CLAIM FOR RELIEF**

Deceit of Auditors - Rule 13b2-2 of the Exchange Act  
[17 C.F.R. § 240.13b2-2]

55. Paragraphs 1 through 41 are hereby realleged and incorporated by reference.

56. Defendants Das and Dean made or caused to be made materially false or misleading statements to an accountant in connection with audits, reviews or examinations of

Info financial statements or in the preparation or filing of Info documents or reports required to be filed with the Commission; or omitted to state, or caused another person to omit to state, material facts necessary in order to make statements made, in light of the circumstances under which such statements were made, not misleading, to an accountant in connection with audits, reviews or examinations of financial statements or in the preparation or filing of Info documents or reports required to be filed with the Commission.

57. By reason of the foregoing, Defendants Das and Dean violated and unless restrained and enjoined will in the future violate Rule 13b2-2 of the Exchange Act.

**SIXTH CLAIM FOR RELIEF**

False SEC Filings - Section 13(a) of the Exchange Act  
and Rules 12b-20, 13a-1, and 13a-13

[15 U.S.C. §§ 78m(a) and 17 C.F.R. §§ 240.12b-20, 240.13a-1 and 240.13a-13]

58. Paragraphs 1 through 41 are hereby realleged and incorporated by reference.

59. Defendant Das aided and abetted Info, in that he provided substantial assistance with scienter to Info, which was an issuer of securities registered pursuant to Section 12 of the Exchange Act, and filed materially false and misleading annual and quarterly reports with the SEC that made untrue statements of material fact or omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, in violation of Section 13(a) of the Exchange Act and Rules 12b-20, 13a-1, and 13a-13.

60. By reason of the foregoing, Defendant Das aided and abetted and unless restrained and enjoined will in the future aid and abet violations of Section 13(a) of the Exchange Act and Rules 12b-20, 13a-1, and 13a-13.

**SEVENTH CLAIM FOR RELIEF**

False SEC Filings - Section 13(a) of the Exchange Act and Rules 12b-20 and 13a-1  
15 U.S.C. §§ 78m(a) and 17 C.F.R. §§ 240.12b-20 and 240.13a-1

61. Paragraphs 1 through 41 are hereby realleged and incorporated by reference.

62. Defendant Dean aided and abetted Info, in that he provided substantial assistance with scienter to Info, which was an issuer of securities registered pursuant to Section 12 of the Exchange Act, and filed materially false and misleading annual reports with the SEC that made untrue statements of material fact or omitted to state material facts necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading, in violation of Section 13(a) of the Exchange Act and Rules 12b-20 and 13a-1.

63. By reason of the foregoing, Defendant Dean aided and abetted and unless restrained and enjoined will in the future aid and abet violations of Section 13(a) of the Exchange Act and Rules 12b-20 and 13a-1.

**EIGHTH CLAIM FOR RELIEF**

False Books and Records – Section 13(b)(2) of the Exchange Act  
[15 U.S.C. § 78m(b)(2)]

64. Paragraphs 1 through 41 are hereby realleged and incorporated by reference.

65. Defendants Das and Dean aided and abetted Info, in that they provided substantial assistance with scienter to Info, which failed to make and keep books, records, and accounts, which, in reasonable detail, accurately and fairly reflected the company's transactions and dispositions of its assets and failed to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that transactions were recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles and any other criteria applicable to such statements.

66. By reason of the foregoing, Defendants Das and Dean aided and abetted and unless restrained and enjoined will in the future aid and abet violations of Section 13(b)(2).

## **VI. PRAYER FOR RELIEF**

WHEREFORE, the Commission respectfully requests that the Court:

### **I.**

Find that Defendants Das and Dean committed the violations alleged;

### **II.**

Enter an Injunction, in a form consistent with Rule 65(d) of the Federal Rules of Civil Procedure, permanently restraining and enjoining Defendants, their agents, servants, employees, and attorneys-in-fact, and all persons in active concert or participation with them, from violating, directly or indirectly, the provisions of law and rules alleged in this complaint;

### **III.**

Order that Defendants pay civil penalties pursuant to Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)] in an amount to be determined by the Court, plus post-judgment interest;

### **IV.**

Order that Defendants be permanently prohibited from acting as an officer or director of any public company; and

### **V.**

Grant such other relief as this Court may deem just or appropriate.

## VII. JURY DEMAND

Plaintiff demands a jury trial in this matter.

Dated: March 15, 2010

Respectfully submitted,

s/ Thomas J. Krysa

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