

**COPY**

OFFICE OF THE ATTORNEY GENERAL  
BUREAU OF SECURITIES  
STATE OF NEW JERSEY  
153 Halsey Street  
P.O. Box 47029  
Newark, New Jersey 07101  
(973) 504-3600

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: IN THE MATTER OF: : ADMINISTRATIVE  
: : CONSENT ORDER  
: AMPER POLITZINER & MATTIA, P.C. :  
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Pursuant to the authority granted to the Chief of the New Jersey Bureau of Securities (the "Bureau Chief") by the New Jersey Uniform Securities Law (1997), N.J.S.A. 49:3-47 to 76 (the "Securities Law"), and in particular N.J.S.A. 49:3-67, and after investigation and due consideration of the facts and statutory provisions set forth below, the Bureau Chief has determined that Amper Politziner & Mattia, P.C. ("Amper"), a New Jersey professional corporation with offices located throughout New Jersey, should pay a civil monetary penalty as a consequence of certain conduct occurring during the year 2002 and in relation to Spanlogix Corporation, a former client of Amper. The Bureau Chief has determined that such penalty is necessary and appropriate in the public interest, for the protection of purchasers of securities, and is otherwise consistent with the purposes of the Securities Law. Without admitting or denying

the Bureau Chief's findings of fact and conclusions of law, Amper consents to this Order and agrees to resolve this matter on the terms set forth below to avoid the costs of litigation.

Solely for the purpose of the resolution set forth herein, the Bureau Chief makes the following **FINDINGS OF FACT AND CONCLUSIONS OF LAW:**

1. In or around January 2002, Spanlogix Corporation ("Spanlogix" or "the Corporation"), a Delaware corporation with its principal place of business in Princeton, New Jersey, through its principals, Thomas D'Innocenzi and Jenny Wan, engaged Amper to provide accounting services to the Corporation.

2. Amper did not perform a financial audit of the Corporation, nor did Amper prepare a financial statement on behalf of the Corporation. At the time of the events related to this Order, other than the knowledge that Spanlogix had not yet incurred tax liability to the State of New Jersey, Amper had no knowledge of the Corporation's assets, liabilities, or any other information related to its financial condition.

3. In or around mid-February 2002, the principals of Spanlogix informed Amper that the Corporation had begun a securities offering. In connection with the securities offering, Spanlogix also communicated to Amper that the

Corporation needed to gather certain materials immediately, including a letter from the Corporation's accountants to provide to the Corporation's stock transfer agent.

4. On February 27, 2002, Amper, through one of its certified public accountants, wrote a letter addressed to Spanlogix's attorney (the "February 27 letter"), which stated, in part, the following: "Based on our knowledge and the information SpanLogix Corporation has provided to us, they are currently in good fiscal condition."

5. Amper's supervisory staff approved the February 27 letter.

6. At the time of the February 27 letter, Spanlogix was operating at a deficit and being financed substantially through the personal debt of its principals. At no time did the Corporation have a formal business plan, a budget, or a functional method of bookkeeping.

7. Amper did not perform any research in connection with the February 27 letter.

8. The February 27 letter did not indicate that Amper's knowledge of the Corporation's financial condition was limited to the knowledge that Spanlogix had not yet incurred tax liability to the State of New Jersey.

9. Consistent with Spanlogix's communications to Amper regarding the purpose of the February 27 letter, and also consistent with the Corporation attorney's specific request for a statement addressing the Corporation's fiscal condition, Spanlogix, through its principals, without Amper's knowledge, provided the February 27 letter to its stock transfer agent, with the following: (1) a cover letter identifying the February 27 letter as verification from Spanlogix's accountant that the Corporation was in good financial standing; and (2) a note that stated "enclosed are documents requested to complete our application."

10. In violation of the Securities Law, the February 27 letter contained a statement regarding highly material information, made in connection with the offer and sale of securities, that was false or omitted information necessary to make the statement not misleading in light of the circumstances under which it was made.

11. In violation of the Securities Law, Amper's publication of the February 27 letter constituted an act that operated or would operate as a fraud or deceit upon a person with knowledge of the letter.

Without admitting or denying the Bureau Chief's findings of

fact and conclusions of law, Amper consents to the form and binding effect of this Consent Order, and

IT IS ON THIS 19<sup>th</sup> DAY OF February 2008, ORDERED AND AGREED:

CIVIL MONETARY PENALTY ASSESSMENT

1. Amper is assessed and shall pay a civil monetary penalty, pursuant to N.J.S.A. 49:3-70.1, to the New Jersey Bureau of Securities in the amount of twenty-thousand dollars (\$20,000.00). A check made payable to "State of New Jersey, Bureau of Securities," shall be delivered to the attention of the Bureau Chief at New Jersey Bureau of Securities, 153 Halsey Street, 6th Floor, Newark, New Jersey, 07101 within seven (7) calendar days from the date counsel for Amper receives a fully executed copy of this Consent Order.

CEASE AND DESIST TO ENGAGE IN ANY ACT, PRACTICE, OR COURSE OF BUSINESS IN CONTRAVENTION OF THE SECURITIES LAW

2. Amper shall cease and desist from engaging in any act, practice, or course of business that constitutes a violation of the Securities Law or creates the potential for violations of the Securities Law, including omitting to properly instruct and supervise personnel on matters related to the offer, sale, or purchase of securities, and Amper shall practice forthwith to comply with all provisions of the Securities Law.

COOPERATION WITH RELATED MATTERS

3. As a term of the resolution set forth herein, Amper agrees to voluntarily cooperate with the New Jersey Bureau of Securities (the "Bureau") and the New Jersey Office of the Attorney General (the "Attorney General") with regard to the investigation or litigation of any matter related to Spanlogix Corporation and/or its principals, Thomas D'Innocenzi and Jenny Wan (now known as Jenny Kotowich), including the following: (1) preservation until further notice of any and all documents and materials, including electronically-stored information, related to Spanlogix, D'Innocenzi, and Wan; (2) timely production of any documents or materials requested by the Bureau or the Attorney General, with the exception of those documents or materials subject to a valid claim of privilege; (3) using Amper's best efforts to make available, for interviews or to provide testimony, any person previously or currently employed with or having an ownership interest in Amper who had any involvement with Spanlogix's engagement of Amper in or around 2002; (4) bearing the costs of producing materials and making witnesses available for interviews or testimony in response to a request from the Bureau or the Attorney General.

GENERAL PROVISIONS

4. Nothing in this Consent Order shall in any manner be construed to limit or affect the rights of any persons, other than the Bureau or the Attorney General, who may have a claim against Amper or any individual involved in this matter;

5. The parties to this Consent Order acknowledge that for the purpose of enforcement of this Consent Order, New Jersey law shall govern the terms and provisions herein;

6. As used in this Consent Order, the plural shall include the singular and the singular shall include the plural. In addition, "or" and "and" shall be interpreted conjunctively;

7. The parties to this Consent Order represent that a person authorized to sign a document legally binding each party to its terms has signed this Consent Order with full knowledge, understanding, and acceptance of its terms;

8. This Consent Order constitutes the entire agreement between the Bureau and Amper with respect to its subject matter. Any addition, deletion or change to this Consent Order must be in writing and signed by all parties to be bound by such addition, deletion, or change;

9. The parties to this Consent Order have negotiated and

fully reviewed its terms and therefore uncertainty or ambiguity shall not be construed against the drafter;

10. Except as otherwise explicitly provided in this Consent Order, nothing herein shall be construed to limit the authority of the New Jersey Attorney General or the Chief of the New Jersey Bureau of Securities to protect the interests of the State of New Jersey or the people of the State of New Jersey;

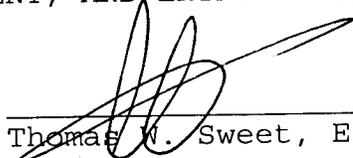
11. If any portion of this Consent Order is held invalid or unenforceable by operation of law, the remaining terms of this Consent Order shall not be affected;

12. This Consent Order shall be binding upon the parties and their successors. In no event shall assignment of any right, power or authority avoid compliance with the terms of this Consent Order; and

13. Amper shall not represent or imply that by virtue of this Consent Order, any business practice or other act or practice hereinafter used or engaged in is required or approved, in whole or in part, by the New Jersey Attorney General, the New Jersey Bureau of Securities, or any other State of New Jersey agency or subdivision.

AMPER POLITZINER & MATTIA, P.C. HEREBY CONSENTS TO THE FORM, CONTENT, AND ENTRY OF THIS ORDER:

By:

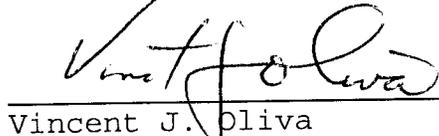
  
Thomas W. Sweet, Esq.  
Counsel to Amper Politziner & Mattia, P.C.

Dated:

February 13, 2008

THE NEW JERSEY BUREAU OF SECURITIES HEREBY CONSENTS TO THE FORM, CONTENT, AND ENTRY OF THIS ORDER:

By:

  
Vincent J. Oliva  
Bureau Chief

Dated:

February 19, 2008