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LEGAL PROCESS #1

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SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF SACRAMENTO

THE PEOPLE OF THE STATE OF CALIFORNIA, by and through the CALIFORNIA CORPORATIONS COMMISSIONER, Plaintiff, vs. Eurobrand, Inc., Samuel & Cohen Media, LLC., Mintech International, Inc., Daniel Cohen, individually, and DOES 1 through 10, inclusive. Defendants.	Case No.: 07AS02200 COMPLAINT FOR TEMPORARY RESTRAINING ORDER, PRELIMINARY INJUNCTION; PERMANENT INJUNCTION; CIVIL PENALTIES; AND ANCILLARY RELIEF VIOLATIONS OF CORPORATIONS CODE SECTION 25110 (UNQUALIFIED SALES OF SECURITIES) VIOLATIONS OF CORPORATIONS CODE SECTION 25401 (FRAUD IN CONNECTION WITH THE OFFER AND SALE OF SECURITIES) VIOLATIONS OF DESIST AND REFRAIN ORDER ISSUED BY THE COMMISSIONER (Corporations Code §§ 25110, 25401, 25530, 25535) DATE: TIME: DEPT: TRIAL DATE: None set

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Preston DuFauchard, California Corporations Commissioner, acting to protect the public from unlawful and fraudulent sales of securities, brings this action in the public interest in the name of the People of the State of California. The People of the State of California allege:

JURISDICTION AND VENUE

1. The California Corporations Commissioner ("Commissioner") brings this action to enjoin the defendants from violating the California Corporate Securities Law of 1968 (Corporations Code section 25000, et seq.) and to request necessary equitable and ancillary relief. The Commissioner is authorized to administer and enforce the provisions of the Corporate Securities Law.

2. The Commissioner brings this action pursuant to Corporations Code section 25530 and Government Code section 11180 et seq., in his capacity as head of the California Department of Corporations.

3. Defendants have transacted and continue to transact business within Sacramento County and multiple counties of California. The violations of law described herein have occurred and will continue to occur within Sacramento County and elsewhere in California unless enjoined.

DEFENDANTS

4. Defendant Daniel Cohen ("Cohen") is an individual whose last known residence was at 4119 Prado De La Puma, Calabasas, California 91302, California and whose last known business address was at 26565 Agoura Road, Calabasas, California 91302. At all relevant times, Daniel Cohen was the president and Chief Executive Officer of Eurobrand, Inc., Manager of Samuel & Cohen Media, LLC and President of Mintech International, Inc.

5. Defendant, Eurobrand, Inc. is a California Corporation that was formed in March, 2000. Eurobrand, Inc. was formed to develop, manufacture, market, distribute and sell a proprietary caffeinated mint called "Euromint". Eurobrand, Inc.'s last known business address was at 26565 Agoura Road, Calabasas, California 91302.

6. Defendant, Samuel & Cohen Media, LLC is a California limited liability company formed in June 2004 to publish a magazine called "UNLeashed Magazine." The last known business address for Samuel & Cohen Media, LLC was at 26565 Agoura Road, Calabasas,

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California 91302.

7. Defendant, Mintech International, Inc. ("Mintech") is a California corporation formed in May, 2006, to acquire a confection manufacturing facility in Denver, Colorado and to purchase the entire business of Eurobrand, Inc. The last known business address for Mintech was at 26565 Agoura Road, Calabasas, California 91302.

8. Defendants sued herein under the fictitious names Does 1 through 10, inclusive, are unknown to plaintiff who therefore sues such defendants by such fictitious names, pursuant to the provisions of Code of Civil Procedure section 474. The Commissioner asks leave of the court to amend the Complaint and allege the true names and capacities of such defendants at such time as the same have been ascertained.

9. The defendants named as officers, directors, agents or employees, acted in such capacities in connection with the acts, practices and schemes of business set forth below.

10. Whenever any allegation is made in the Complaint to "Defendants" doing any act, the allegation shall mean the act of each defendant and corporate entity defendants doing any act, the allegation shall mean acts done or authorized by the officers, directors, agents and employees of the business entity defendant while actively engaged in the management, direction or control of the affairs of the business entity defendant, and while acting within the course and scope of their employment.

STATEMENT OF FACTS

11. This case involves an ongoing scheme by defendants to offer and sell securities in violation of the California Corporate Securities Law of 1968 (Corporations Code) by soliciting investments in the form of stock in Eurobrand, Inc., Samuel & Cohen Media, LLC., and Mintech International, Inc. Defendants have their principal place of business in Los Angeles County, California and sold securities throughout California including Sacramento County.

12. Defendant, Daniel Cohen, operates a boiler room in which the employees call potential investors with whom no preexisting relationship exists, and offer and sell unqualified securities in the form of stocks in Eurobrand, Inc., Samuel & Cohen Media, LLC., Mintech International, Inc, and others.

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13. Defendant, Daniel Cohen, through the operation of his boiler room, promises investors high returns in Eurobrand, Inc., Samuel & Cohen Media, LLC., and Mintech International, Inc. The sales occurred from about January, 2001, to the present.

14. The boiler room activities and most of the control activities related to the investments, took place at the Agoura Road address in Calabasas, California, however they were soliciting throughout California including Sacramento County.

15. From January, 2001, to the present, Daniel Cohen's boiler room raised money from more than 250 investors totaling well over five million dollars in investment money. Defendants' own documents show two separate offerings of Eurobrand, Inc. (one offering for $3,000,000 and a second offering for $10,000,000), a $3,000,000 offering for Mintech International, Inc., and two separate offerings for Samuel & Cohen Media, LLC, with at least one offering in the amount of $6,000,000.

16. One investor alone invested $600,000 in defendants' offerings, and was refused a return of his money. Although some investors have been paid lulling money over the years, many investors are owed hundreds of thousands of dollars in promised returns and even more in principal.

17. On October 31, 2005, Paula Harrison filed a Civil RICO suit against Ronald Samuel, Daniel Cohen, and Samuel & Cohen Media, LLC (among others) in the Southern District of New York. Ms. Harrison claims the idea for UNLeashed Magazine was all her own. In her complaint, Ms. Harrison alleges that Ron Samuel and Daniel Cohen committed a series of crimes, including drug dealing (the distribution of MDMA, aka Ecstasy) and money laundering. With the monetary proceeds of these crimes, Samuel and Cohen were attempting to steal the magazine from her.

18. On February 6, 2006, the Commissioner issued a desist and refrain order against defendants, Daniel Cohen, individually, and Eurobrand, Inc. for selling unqualified securities. The order specifically found that through the use of his boiler room, Daniel Cohen, called potential investors with whom he had no previous relationship and sought investments in Eurobrand, Inc. which was not a qualified security with the State of California. The order was personally served on Daniel Cohen on February 15, 2006, and was immediately in effect. Daniel Cohen and Eurobrand,

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Inc. failed to challenge the order within thirty days of service and as a result the order is final.

19. On April 27, 2006, the Alabama Securities Commission issued a Cease and Desist Order against Samuel & Cohen Media, LLC, UNLeashed Magazine, Daniel Cohen, Ron Samuel and Joseph Magmoon for calling potential Alabama investors with whom there was no previous relationship and sought investments in Samuel & Cohen Media, LLC. Due to the general solicitation of investors, the exemption filed by Samuel & Cohen Media, LLC was void.

20. On May 8, 2006 Ron Samuel, of Samuel & Cohen Media, LLC was arrested and charged by federal authorities with, among other things, conspiracy to import MDMA ("Ecstacy") and running a criminal enterprise. Ron Samuel was never released from jail after that date. He later pled guilty to running a criminal enterprise and now faces a lengthy prison sentence.

21. Defendants purposely misled and defrauded investors by failing to disclose material facts, including the desist and refrain order issued by the Commissioner, failing to disclose the criminal charges against Ron Samuel, and failing to disclose the Civil RICO suit while continuing to solicit investments in Eurobrand, Inc. and Samuel & Cohen Media, LLC. These material misrepresentations and omissions were made in direct violation of Corporations Code section 25401.

22. California investors continue to risk losing their money. Plaintiff is informed that the business of defendant's boiler room operations continue uninterrupted as of the date of this Application.

23. Defendants are currently engaged in an ongoing business that offers and sells unqualified, non-exempt securities to the general public, in violation of Corporations Code Section 25110.

24. Defendants further offer and sell these illegal securities based on misrepresentations or omissions of material facts, in violation of Corporations Code section 25401 and in violation of the Commissioner's order.

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FIRST CAUSE OF ACTION

OFFER AND SALE OF UNQUALIFIED, NON-EXEMPT SECURITIES IN VIOLATION OF CORPORATIONS CODE SECTION 25110 (ALL DEFENDANTS)

25. Plaintiff incorporates by reference paragraphs 1 through 24 of this Complaint as though fully set forth herein.

26. Corporations Code section 25110 provides, in pertinent part, as follows:

> It is unlawful for any person to offer or sell in this state any security in an issuer transaction . . . whether or not by or through underwriters . . . unless such sale has been qualified under Section 25111 . . . or unless such security or transaction is exempted under Chapter 1 (commencing with Section 25100) of this part.

27. Beginning in at least January, 2001, and continuing thereafter, Defendants, offered and sold stock totaling at least several million dollars, to at least 50 investors, residing in California.

28. The investments offered and sold by Defendants are "securities" within the meaning of Section 25019. The securities include, but are not necessarily limited to, stock.

29. The sales of stock were "issuer transactions" within the meaning of Sections 25010 and 25011.

30. Defendants offered and sold the securities within the state of California within the meaning of Sections 25008 and 25017.

31. The Commissioner has not issued a permit or other form of qualification authorizing the offer and sale of the securities referred to herein in the state of California.

32. The offer and sale of securities referred to herein were not exempt from the requirement of qualification under Section 25110. Although, exemption notices were filed for Eurobrand, Inc. and Samuel & Cohen Media, LLC the general solicitation to investors void this exemption.

33. Defendants are currently engaged in an ongoing business that offers and sells unqualified, non-exempt securities to the general public.

34. Unless enjoined by this Court, Defendants will continue to violate Section 25110.

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SECOND CAUSE OF ACTION

MISREPRESENTATION OR OMISSION OF MATERIAL FACTS IN VIOLATION OF CORPORATIONS CODE SECTION 25401 (ALL DEFENDANTS)

35. Plaintiff incorporates by reference paragraphs 1 through 34 of this Complaint as though fully set forth herein.

36. Corporations Code section 25401 states:

> It is unlawful for any person to offer or sell a security in this state or buy or offer to buy a security in this state by means of any written or oral communication which includes an untrue statement of a material fact or omits to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made, not misleading.

37. In offering and selling the securities referred to herein, Defendants, made untrue statements of material fact and/or omitted to state material facts in the offer or sale of the securities. The untrue statements and/or omissions include but are not necessarily limited to, the following:

A. Daniel Cohen and his boiler room sales personnel failed to inform investors that he and his company Eurobrand, Inc. were the subjects of a desist and refrain order issued by the Commissioner on February 6, 2006, prohibiting them from offering and selling securities in violation of Corporations Code section 25110.

B. Daniel Cohen and his boiler room sales personnel failed to inform investors that on April 27, 2006, the Alabama Securities Commission issued a Cease and Desist Order against Samuel & Cohen Media, LLC, UNLeashed Magazine, Daniel Cohen, Ron Samuel and Joseph Magmoon for calling potential Alabama investors with whom there was no previous relationship and sought investments in Samuel & Cohen Media, LLC.

C. Daniel Cohen and his boiler room sales personnel failed to inform investors that on or about May 8, 2006, Ron Samuel, of Samuel & Cohen Media, LLC was arrested and charged by federal authorities with, among other things, conspiracy to import MDMA ("Ecstacy") and running a criminal enterprise.

D. Daniel Cohen and his boiler room sales personnel failed to inform investors that on

October 31, 2005, Paula Harrison filed a Civil RICO suit against Ronald Samuel, Daniel Cohen, and Samuel & Cohen Media, LLC (among others) in federal court claiming the idea for UNLeashed Magazine was all her own, and that Ron Samuel and Daniel Cohen used the monetary proceeds of criminal acts, including drug dealing and money laundering, to steal the magazine from her.

38. The misstatements and omissions referred to herein were "material facts" within the meaning of Section 25401 since they concerned matters that a "reasonable investor" would consider in deciding whether to invest.

39. Defendants' offer and sale of securities were by means of misrepresentations and omissions within the meaning of Section 25401.

40. Some or all of Defendants' misrepresentations and omissions of material fact took place within the state of California within the meaning of Section 25008.

41. Defendants are currently engaged in an ongoing business that makes misrepresentations and omissions of material facts in the offer and sale of securities to the general public.

42. Unless enjoined, Defendants will continue to violate Section 25401.

THIRD CAUSE OF ACTION

VIOLATIONS OF PRIOR DESIST AND REFRAIN ORDER ISSUED BY THE COMMISSIONER (DEFENDANTS DANIEL COHEN AND EUROBRAND, INC)

43. Plaintiff incorporates by reference paragraphs 1 through 42 of this Complaint as though fully set forth herein.

44. Corporations Code section 25530 provides, in pertinent part, as follows:

> (a) Whenever it appears to the commissioner that any person has engaged or about to engage in any act or practice constituting a violation of any provision of this division or any rule or order hereunder, the commissioner may in the commissioner's discretion bring an action in the name of the people of the State of California in the superior court to enjoin the acts or practices or to enforce compliance with this law or any rule or order hereunder . . . .

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45. Corporations Code section 25532 provides, in pertinent part, as follows:
If, in the opinion of the commissioner, (1) the sale of a security is subject to qualification under this law and it is being or has been offered or sold without first being qualified, the commissioner may order the issuer . . .to desist and refrain . . ."

46. On February 6, 2006, the Commissioner issued a desist and refrain order against Daniel Cohen and Eurobrand, Inc. for offering and selling unqualified securities to California investors, in violation of Section 25110. The order was personally served on Daniel Cohen on February 15, 2006, and was immediately in effect. Daniel Cohen and Eurobrand, Inc. failed to challenge the order within thirty days of service and as a result the order is final.

47. Following the issuance and service of the desist and refrain order Cohen and Eurobrand, Inc. continued to offer and sell stocks in Eurobrand, Inc. In doing so, Cohen and Eurobrand, Inc. violated the desist and refrain order issued by the Commissioner.

48. Despite his knowledge of the desist and refrain order, Cohen continues to use his boiler room to sell unqualified securities in Eurobrand, Inc., Samuel & Cohen Media, LLC, Mintech, and others in violation of the order issued by the Commissioner.

49. Unless enjoined, defendants Cohen and Eurobrand, Inc. will continue to violate the desist and refrain order issued by the Commissioner.

PRAYER FOR RELIEF

WHEREFORE, plaintiff prays for judgment against all Defendants, as follows:

I. INJUNCTIVE RELIEF FOR THE VIOLATIONS:

1. For an order of temporary restraining order, preliminary injunction and permanent injunction enjoining, Defendants and such Does as may subsequently be named, their officers, directors, successors in interest, agents, employees, attorneys in fact, and all persons acting in concert or participating with them, or any of them, from directly or indirectly:

A. Violating Section 25110, by offering to sell, selling, arranging for the sale of, issuing, engaging in the business of selling, negotiating for the sale of, or otherwise in any way dealing or participating in the offer or sale of, any security of any kind, including but not limited to the securities described in this Complaint, unless such security or transaction is qualified, exempted, or not subject to qualification;

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B. Violating Section 25401 by offering to sell or selling any security of any kind, including but not limited to, the securities described in this Complaint, by means of any written or oral communication which includes any untrue statement of material fact or omits or fails to state any material fact necessary in order to make the statements made, in the light of the circumstances under which they are made, not misleading, including but not limited to the misrepresentations and/or omissions alleged in this Complaint;

C. Violating any desist and refrain order issued by the Commissioner including the order issued on February 6, 2006, by offering and selling unqualified, non-exempt securities in violation of California Corporations Code section 25110.

D. Removing, destroying, mutilating, concealing, altering, transferring, or otherwise disposing of, in any manner, any books, records, computer programs, computer files, computer printouts, correspondence, brochures, manuals, or any other "writings" or "documents" of any kind as defined under Evidence Code section 250, relating to the transactions and course of conduct as alleged in the complaint in this action, unless authorized by this Court;

E. Transferring, changing, disbursing, selling, dissipating, converting, pledging, assigning, foreclosing, or otherwise disposing of any real property or personal property in their possession or under their control, or in the possession of, or under the control of, any of the Defendants, which property or other assets were derived or emanated from directly, or indirectly, the sale and issuance of securities as alleged in this Complaint, without leave of the Court; and

F. Withdrawing, transferring, changing, disbursing, dissipating, converting, pledging, or assigning any funds or other assets which were derived or emanated, directly or indirectly, from the offer or sale of securities as alleged in this Complaint, from any accounts at any bank, savings and loan association, broker-dealer or any other financial institution in the name of any of the Defendants, or controlled by any of the Defendants, without leave of the Court.

II. RESCISSION AND RESTITUTION

1. For a Final Judgment requiring Defendants and such Does as may be subsequently named, individually, jointly and severally, to rescind each and all of the

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unlawful transactions alleged in this Complaint, as shall be determined by this Court to have occurred, and further requiring Defendants and such Does as may be subsequently named, individually, jointly and severally, to pay full restitution to each person determined to have been subject to the Defendants' acts or practices which constitute violations of the Corporate Securities Law, in an amount of at least $1 million dollars or according to proof. In addition, to pay either the contracted rate of interest or the legal rate of interest in the amounts invested by the investors from the dates of their investments to the date of judgment herein.

2. For a Final Judgment requiring Defendants, and such Does as may be subsequently named, individually, jointly and severally, to disgorge to all known investors all benefits received, including but not limited to, salaries, commissions, fees, profits and any other remuneration, derived directly or indirectly, from the actions or practices which constitute violations of the Corporate Securities Law.

III. CIVIL PENALTIES

For a Final Judgment requiring Defendants, and such Does as may be subsequently named, to pay to the Department of Corporations $25,000.00 as a civil penalty for each act in violation of the Corporate Securities Law, as authorized by Corporations Code section 25535, in an amount of at least $1,250,000.00 or according to proof.

IV. ASSET FREEZE AND APPOINTMENT OF RECEIVER

For an order freezing all assets over which Defendants have ownership or control, and appointing a receiver ex parte, with no notice to defendants.

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V. OTHER RELIEF

For such other and further relief as this Court may deem necessary and proper.

Dated: May 11, 2007
Sacramento, California

PRESTON DuFAUCHARD
California Corporations Commissioner

By: _____
MARY ANN CLARK
Senior Corporations Counsel
Attorney for Plaintiff

By: _____
ERIK BRUNKAL
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