BEFORE THE
DIVISION OF SECURITIES
DEPARTMENT OF FINANCIAL INSTITUTIONS
STATE OF WISCONSIN

ORDER OF PROHIBITION
AND REVOCATION
(SUMMARY)

File No. S-06124(EX)

In the Matter of
J & M DEVELOPERS LLC,
Respondent.

Based upon the attached Petition for Order of Prohibition and Revocation I have reason to believe that any offer or sale of unregistered securities by or on behalf of the Respondent would be fraudulent to purchasers and I find that this action is necessary and appropriate in the public interest and for the protection of investors;

Therefore, pursuant to sec. 551.24(2), 551.60(2) (a), and 551.63 Wis. Stats.,

IT IS ORDERED THAT:

a. J & M Developers LLC, its agents, servants, employees, and every entity and person directly or indirectly controlled or hereafter organized by or on its behalf, are prohibited from violating sec. 551.41, Wis. Stats., or successor statute.

b. All exemptions from registration set forth at Ch 551, Wis. Stats., or successor statute, that might otherwise apply to any offer or sale or any security of or by J & M Developers, its agents, servants, employees, and every entity and person directly or indirectly controlled or organized by or on its behalf, are hereby revoked.

c. J & M Developers LLC, its agents, servants, employees, and every entity and person directly or indirectly controlled or organized by or on its behalf, are prohibited from making or causing to be made to any person or entity in Wisconsin any further offers or sales of securities unless and until such securities qualified as covered securities or are registered under Ch. 551, Wis. Stats. or successor statute.

EXECUTED at Madison, Wisconsin this 21st day of December, 2007.

(SEAL)

Patricia D. Struck
Administrator
Division of Securities
NOTICE:

Under sec.551.61(2), Wis. Stats., within thirty (30) days after any Order has become effective without a hearing, any interested party may file a written request with the Administrator of the Division of Securities for a hearing in respect to any matters determined by the Order. A request for hearing shall be in the form of a petition for hearing and shall, under SEC 8.01. Wis. Adm. Code, plainly admit or deny any specific allegation, finding, or conclusion in the Order and incorporated papers (unless the petitioner lacks sufficient knowledge or information to permit an admission or denial, in which case the petition shall so state, and such statement shall have the effect of a denial), and shall state all affirmative defenses.

You are advised that any willful violation of an Order issued by the Administrator of the Division of Securities of the State of Wisconsin Department of Financial Institutions under Ch. 551. Wis. Stats., is a criminal offense punishable under the provisions of sec. 551.58, Wis. Stats.