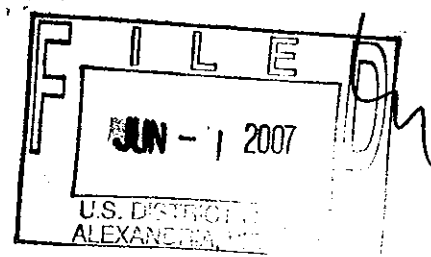


**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
ALEXANDRIA DIVISION**



**UNITED STATES SECURITIES
AND EXCHANGE COMMISSION,**

Plaintiff,

v.

**INTERNATIONAL FIDUCIARY CORP., S.A.,
DANIEL ERIC BYER,
MALCOLM CAMERON BOYD STEVENSON,
and PRESTON DAVID PINKETT II**

Defendants.

**TERRY MARTIN, CD2E, INC., WINCHELL
CORPORATION, M&M TECHNOLOGIES
ROBERT LOWREY, SZE COAST
OPERATING CORP. and**

Relief Defendants.

**CIVIL ACTION
FILE NO.**

**1:06-CV-1354
GBL/TRJ**

**M&M Technologies, Inc
Response**

FIRST AMENDED COMPLAINT

- 1. Unknown
- 2. Unknown
- 3. Unknown
- 4. Unknown
- 5. Unknown
- 6. Unknown
- 7. Unknown

JURISDICTION AND VENUE

- 8. Unknown
- 9. Unknown
- 10. Unknown

78

DEFENDENT

- 11. Unknown
- 12. Unknown
- 13. Unknown
- 14. Unknown
- 15. Unknown

RELIEF DEFENDANT

- 16. See Terry Martin response.
- 17. See CD2E, Inc. response.
- 18. See Winchell Corp, response.
- 19. M&M Technologies, Inc. has no relationship with IFC. Any funds paid to M&M Technologies, Inc. were from GEM Manufacturing for a Research and Development Agreement. How the principal of GEM Manufacturing paid M&M Technologies, Inc. is not M&M Technologies, Inc's concern. However, M&M Technologies, Inc. has terminated the Agreement for non-payment and is considering legal action for this issue before us. M&M Technologies, Inc. holds no funds that represent fruits of violations committed by the defendants. This issue should be directed at GEM Manufacturing and/or Mac or Maxwell Stevenson.
- 20. Unknown
- 21. Unknown

THE NATURE OF FRAUDULENT OFFERING

- 22. Unknown
- 23. Unknown
- 24. Unknown
- 25. Unknown

- 26. Unknown
- 27. Unknown
- 28. Unknown
- 29. Unknown
- 30. Unknown
- 31. Unknown
- 32. Unknown
- 33. Unknown
- 34. Unknown

**MISREPRESENTATION AND OMISSIONS MADE TO
INVESTORS AND POTENTIAL INVESTORS**

- 35. Unknown
- 36. There is no 34a – 34e and 34f and 34g
- 37. Unknown

IFC DID NOT APPLY THE INVESTOR FUND AS PROMISED

- 38. Unknown
- 39. Unknown
- 40. Unknown
- 41. Unknown
- 42. Unknown

FIRST CAUSE OF ACTION

- 43. Unknown
- 44. Unknown
- 45. Unknown
- 46. Unknown

SECOND CAUSE OF ACTION

47 49 Unknown

THIRD CAUSE OF ACTION

50 -52 Unknown

FORTH CAUSE OF ACTION

53-56 Unknown

PRAYER FOR RELIEF

I. N/A

II The SEC states find the relief defendants are in possession of illegal obtained investor funds or assets purchased with such funds to which relief defendants have legitimate claim.

. The SEC is misleading the public and the court and is continuing to damage M&M Technologies, Inc. due to the fact the SEC has not been forth coming with the truth in this matter as it relates M&M Technologies, Inc. having no connection to IFC, but with a corporation named GEM Manufacturing discussed with the SEC in December 2006.

III N/A

IV N/A

V N/A

VI N/A

VII N/A

VIII Unknown

VIII The SEC is requesting the court to retain the control and prohibit withdrawal, removal transfer of funds or other assets from the relief defendants.

Is not the question, first to determine if there are violations by the defendants? Once that is determined by the courts, not by the SEC, then is not the question, are the funds held by all depositors fruits of the violation. Furthermore by freezing the accounts requested by the SEC, this would cause harm to numerous families who work for the entities listed as relief defendants who are depositors into IFC. Since 2004 approximately 1/3 of all deposited profits were paid to the IRS which would

then be included as part of the fruits of the violation. The accounts should not be frozen.

IX No grant or other future relief should be granted. If and when the issues/violations are proven by SEC to the court M&M Technologies, Inc. will co-operate fully with the court as M&M Technologies Inc. does not want funds if they are "fruits of the violations." M&M Technologies, Inc. will deal directly with GEM Manufacturing if the violations are proven.

X Unknown

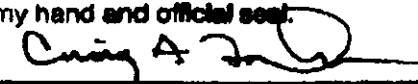
Respectfully Submitted,


Jim Ireland, COO
M&M Technologies, Inc.



STATE OF WASHINGTON
COUNTY OF Whatcom
On May 30, 2007 before me, the undersigned,
a Notary Public in and for said state, personally appeared
Jim Ireland

known to me to be the person _____ whose name _____
subscribed to the within instrument and acknowledged
that _____ executed the same.

WITNESS my hand and official seal.
Signature 
Craig A. Forhan

AO 440 (Rev. 8/01) Summons in a Civil Action

FILED
Served Mar 14/07
TO: M. SWANSON

UNITED STATES DISTRICT COURT

EASTERN

District of

2007 JUN -1 P 2:38
VIRGINIA

UNITED STATES SECURITIES AND
EXCHANGE COMMISSION

CLERK US DISTRICT COURT
ALEXANDRIA, VIRGINIA

SUMMONS IN A CIVIL ACTION

V.

INTERNATIONAL FIDUCIARY CORP., S.A., et
al.

CASE NUMBER: 1:06-CV-1354 GBL/TRJ

TO: (Name and address of Defendant)

M&M TECHNOLOGIES
873 HINOTES COURT, BUILDING D
LYNDEN, WASHINGTON 98264

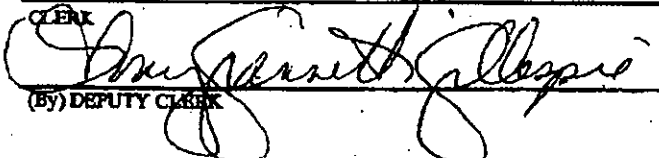
YOU ARE HEREBY SUMMONED and required to serve on PLAINTIFF'S ATTORNEY (name and address)

CARL A. TIBBETTS, ASSISTANT CHIEF LITIGATION COUNSEL
UNITED STATES SECURITIES & EXCHANGE COMMISSION
100 F STREET, N.E.
WASHINGTON, D.C. 20549-4030

an answer to the complaint which is served on you with this summons, within TWENTY (20) days after service of this summons on you, exclusive of the day of service. If you fail to do so, judgment by default will be taken against you for the relief demanded in the complaint. Any answer that you serve on the parties to this action must be filed with the Clerk of this Court within a reasonable period of time after service.

Fernando Galindo, Acting Clerk

4/24/07

CLERK

(By) DEPUTY CLERK

DATE