



Ontario
Securities
Commission

Commission des
valeurs mobilières
de l'Ontario

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Toronto ON M5H 3S8

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20, rue queen ouest
Toronto ON M5H 3S8

**IN THE MATTER OF THE *SECURITIES ACT*,
R.S.O. 1990, c. S.5, AS AMENDED**

-AND -

**IN THE MATTER OF INNOVATIVE GIFTING INC., TERENCE LUSHINGTON,
Z2A CORP. AND CHRISTINE HEWITT**

ORDER

(Subsection 127(1) and section 127.1 of the Act)

WHEREAS on March 2, 2010, the Ontario Securities Commission (the “Commission”) issued a Notice of Hearing pursuant to sections 127 and 127.1 of the *Securities Act*, R.S.O. 1990, c. S.5 as amended (the “Act”), accompanied by a Statement of Allegations dated March 2, 2010 filed by Staff of the Commission (“Staff”), in respect of Innovative Gifting Inc., Terence Lushington, Z2A Corp. and Christine Hewitt;

AND WHEREAS on March 29, 2011, the Commission issued an order approving a Settlement Agreement between Staff and Innovative Gifting Inc. and Terence Lushington;

AND WHEREAS a hearing on the merits with respect to the allegations against Christine Hewitt and Z2A Corp. (the “Respondents”) was held before the Commission on October 3, 4, 5, 6, 12 and 24, November 8 and December 21, 2011 (the “Merits Hearing”);

AND WHEREAS on July 25, 2013, the Commission issued its Reasons and Decision with respect to the merits and ordered Staff and the Respondents to appear before the Commission on August 12, 2013 at 10:00 a.m. for the purposes of scheduling the sanctions and costs hearing;

AND WHEREAS the sanctions and costs hearing was ultimately held on October 23, 2013;

AND WHEREAS Staff filed written submissions and appeared on October 23, 2013 to make oral submissions; the Respondents did not appear and did not file any materials;

AND WHEREAS I am satisfied that the Respondents were served with all of the relevant materials related to the sanctions and costs hearing;

AND WHEREAS I find that it is in the public interest to issue this order pursuant to subsection 127(1) of the Act;

IT IS HEREBY ORDERED THAT:

- (a) pursuant to paragraph 2 of subsection 127(1) of the Act, trading in any securities by the Respondents shall cease for a period of five years;

- (b) pursuant to paragraph 2.1 of subsection 127(1) of the Act, the acquisition of any securities by the Respondents be prohibited for a period of five years;
- (c) pursuant to paragraph 3 of subsection 127(1) of the Act, any exemptions contained in Ontario securities law shall not apply to the Respondents for a period of five years;
- (d) pursuant to paragraph 6 of subsection 127(1) of the Act, Z2A and Hewitt be reprimanded;
- (e) pursuant to paragraphs 7, 8.1 and 8.3 of subsection 127(1) of the Act, Hewitt resign all of the positions that she may hold as a director or officer of any issuer, registrant or investment fund manager;
- (f) pursuant to paragraphs 8, 8.2 and 8.4 of subsection 127(1) of the Act, Hewitt be prohibited from becoming or acting as a director or officer of any issuer, registrant or investment fund manager for a period of five years;
- (g) pursuant to paragraph 8.5 of subsection 127(1) of the Act, Z2A and Hewitt be prohibited from becoming or acting as a registrant, as an investment fund manager or as a promoter for a period of five years;
- (h) pursuant to paragraph 9 of subsection 127(1) of the Act, Z2A and Hewitt each be required to pay to the Commission an administrative penalty of \$15,000 for their failure to comply with Ontario securities law, such amount to be designated for allocation or use by the Commission pursuant to subsection 3.4(2)(b) of the Act;
- (i) pursuant to paragraph 10 of subsection 127(1) of the Act, Z2A and Hewitt disgorge to the Commission on a joint and several basis \$229,453.10, being the amount obtained by them as a result of their non-compliance with Ontario securities law, such amount to be designated for allocation or use by the Commission pursuant to subsection 3.4(2)(b) of the Act; and
- (j) pursuant to subsections 127.1 of the Act, Z2A and Hewitt be ordered to pay to the Commission, on a joint and several basis, costs of the Merits Hearing in the amount of \$50,000.00.

DATED at Toronto this 30th day of January, 2014.

“James E. A. Turner”

James E. A. Turner