U.S. Department of Labor

Office of Administrative Law Judges 11870 Merchants Walk - Suite 204 Newport News, VA 23606 A LANGE CONTRACTOR OF CONTRACT

Issue Date: 18 August 2006

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Case No.: 2006-SOX-00061

In the Matter of:

ERIC GHORAYEB, Complainant,

v.

ATHEROGENICS, INC., Respondent.

ORDER APPROVING SETTLEMENT AGREEMENT

This proceeding arises from a complaint filed by Eric Ghorayeb against AtheroGenics, Inc., alleging violation of § 806 of the Corporate and Criminal Fraud Accountability Act of 2002, 18 U.S.C. § 1514A (SOX).

The Parties have submitted a Confidential Settlement Agreement that resolves the Complainant's SOX action. To the extent the Confidential Settlement Agreement contains provisions that may relate to actions by Complainant or Respondent under any other statute, the instant order makes no determination regarding propriety of such provisions.

Having reviewed the Confidential Settlement Agreement with regard to the complainant under SOX, I make the following findings:

- 1. The Confidential Settlement Agreement appears to be fair and reasonable on its face and to effectuate the purposes and policies of SOX;
- 2. The Complainant is deemed to have waived any further proceedings before the U.S. Department of Labor regarding the matters which are the subject of the Confidential Settlement Agreement; and
- 3. The instant Order shall have the same force and effect as one made after a full hearing on the merits.

Based on the foregoing, and in accordance with the terms of the Confidential Settlement Agreement, it is **ORDERED** that;

- 1. The Confidential Settlement Agreement is approved.
- 2. The SOX complaint is dismissed with prejudice.
- 3. The Confidential Settlement Agreement is designated "CONFIDENTIAL COMMERCIAL INFORMATION" under 20 C.F.R. § 70.26 and shall be afforded the protections thereunder.

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LARRY W. PRICE Administrative Law Judge

LWP/ccb Newport News, Virginia