

1ST CIRCUIT COURT
STATE OF HAWAII
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J. KUBO
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Attorney for Co-Receivers
REBECCA S.P. YEE and BENJAMIN T. FUJIMOTO

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

STATE OF HAWAII, by its Office of
Consumer Protection,

Plaintiff,

vs.

PACIFIC EDUCATIONAL SERVICES
COMPANY, a Nevada corporation dba
Hawaii College of Pharmacy; DENISE A.
CRISWELL aka Deedee Criswell aka DeDe
Criswell aka Denise Criswell Nakajima and
DAVID CHAMPION MONROE fka David
Yacas,

Defendants.

Civil No. 05-1-1356-07(SSM)
(Other Civil Action)

**SUMMARY OF ACTIVITIES OF CO-
RECEIVERS REBECCA S.P. YEE AND
BENJAMIN T. FUJIMOTO THROUGH
December 31, 2006; CERTIFICATE OF
SERVICE**

Judge: The Honorable Sabrina S. McKenna

Trial Date: May 14, 2007

SCF: None

**SUMMARY OF ACTIVITIES OF CO-RECEIVERS REBECCA S.P. YEE AND
BENJAMIN T. FUJIMOTO THROUGH December 31, 2006**

Rebecca S.P. Yee and Benjamin T. Fujimoto, duly appointed Co-Receivers (the
Co-Receivers), by order of this Court entered herein September 21, 2005, hereby submit
their Summary of Activities through December 31, 2006.

Leased Office Space

Pacific Educational Services (PES) had 3 leases with Campbell Estate and 2 sub-leases with Bank of Hawaii. We were able to negotiate a security deposit return of \$13,571 from Bank of Hawaii. We were not able to negotiate a return from Campbell Estate.

Contents of Leased Office Space

All PES furniture and equipment were sold at an auction for net proceeds of \$68,463. The 2004 Solara used by Dean Hamman Hassan was sold to Servco Pacific in April 2006 for \$14,500.

Asset Recovery Activity

The agreement with Kapolei Property Development for the purchase of lot 63 in Kapolei was terminated and the \$200,000 deposit was refunded and deposited in Merrill Lynch in May.

PES paid \$30,000+ for the office furniture which was in the possession of the dealer. The dealer claimed that it is still owed the shipping costs on the furniture. Efforts to resell the furniture were unsuccessful and due to the dealer's move to a smaller warehouse, most of the items were discarded.

The following are recovery activities taken on assets identified:

- Requested Wells Fargo Bank in Nevada to remit amounts in the name of David Monroe. We have stopped further collection efforts on this.
- Requested University of Kentucky Federal Credit Union to remit \$9,116.20 in the name of Denise Criswell. We have stopped further collection efforts on this.

- Closed sale of Denise Criswell's Kapolei condo on March 10 for net sales proceeds of \$192,829.25 (after payoff of mortgage balance and related closing costs) along with \$500 received from the buyer to purchase the furnishings. Proceeds were deposited into a segregated interest bearing bank account subject to court finding regarding the disposition of the funds. Form 1099-S (Proceeds from Real Estate Transactions) was filed with the IRS by escrow showing that PES received gross proceeds of \$357,500 from the sale. There is potential tax consequence on sale of condo as PES has no cost basis on the condo.
- William Nassar & Associates (WNA) and Pacific West Coast Development, LLC (PWCD) was paid \$254,565 and \$325,000 respectively for services they provided. After several rounds of response and follow-up letters, we have agreed to settle by allowing both firms to apply the remaining retainers to outstanding invoices in the approximate amounts of \$13,000. WNA refunded the remaining retainer of \$161,149 in October 2006 which was deposited in the Bank of Hawaii operating account.
- Obtained from the Office of Consumer Protection (OCP), list of mainland properties under name of defendants. Conducted title and lien searches to assist in evaluation of the cost/benefit of pursuing properties in Nevada and Kentucky. It was determined that further efforts and successful seizure/sale would be difficult and require a significant amount of time and resources. Discontinued pursuit of mainland properties
- A refund check for \$25,522 from American Dental Education Association was received and deposited in Merrill Lynch in May.

- Sold computer equipment (server, disk drive, tape drive and 2 PCs) obtained from PES offices that were used by the receivers to help administer the receivership for \$1,800. The receivers purchased the PCs for \$100 each. Prices for similar used equipment on eBay were referenced to help determine a “fair” sale price.
- Received information that David Monroe previously had an account with Edward Jones Investments and had made a transfer to National Financial Services Corporation. Stopped further investigating into this matter.

A total of \$1,771,322 comprised as follows was recovered thru December 31, 2006 and includes the above mentioned items:

Recovery of Smith Barney investments	976,452
Recovery of deposit from Kapolei Prop Dev	200,000
Funds from sale of Kapolei condo	192,545
Recovery of unused retainer fees	161,149
Various recoveries & deposits	76,519
Proceeds from auction of fixed assets	68,463
Recovery of funds from old accounts	42,601
Recovery of deposit from Am Dental Assoc	25,522
Sale of company car	14,500
Recovery of security deposit	13,571
Total	<u><u>1,771,322</u></u>

Administrative Activities

The June activity report showed that \$6,567,290 was received from students in tuition and fees. Four exhibits were included with the June report providing a detailed accounting of net tuition and fees paid by students compiled from data obtained from PES’ Quickbooks accounting system. There were discrepancies among inter-related Quickbook accounts of amounts billed and paid by students. Differences in count and

amount in student payments with data that OCP had compiled were reviewed and reconciled.

A preliminary balance sheet as of August 2,2005 and preliminary statement of cashflow from inception up thru August 2,2005 were included as exhibits to our May report. The information for these statements was compiled from data obtained from PES' Quickbooks accounting system. The statement balances per Quickbooks were adjusted to reflect bank reconciliation items such as outstanding checks recorded on Quickbooks but not cashed by the bank and debit and credit items posted to the bank account but not recorded on Quickbooks. August 2,2005 is the cutoff date for the preliminary statements as that was the last transaction entry date noted on Quickbooks.

The preliminary statement of funds provided by operations shows that PES had total revenue of \$6,597,319 and disbursed \$4,236,103 for various expenses resulting in an excess of \$2,361,217 of funds provided from operations. These funds were used as follows:

<u>Funds used for:</u>	
Investments in Smith Barney	1,069,582
Fixed Assets	435,027
Loan to Hawaii College of Dental Medicine	372,000
KPD Deposit on Land Purchase	200,000
Subscriptions for Library	107,239
BOH Lease Deposit	61,590
Prepaid Insurance	41,694
Advances to H.A. Hasan	28,614
Other Deposit	24,084
Advances for airfare	18,644
Advances to employees	21,077
Other Loans	3,000
Loan to Employees	1,300
Loan -JPW Mortgage,	925
Undeposited Funds	100
Other prepaid expenses	30
Total funds used	<u>2,384,906</u>

We are still waiting for a response from Smith Barney CitiGroup to our letter sent in May 2006 re discrepancies we noted in the investment statements they provided to PES for the months of May thru July 2005. We as well as OCP have contacted them several times to follow-up on the matter.

It appears that no federal income tax return was filed for 2004 and 2005.

Insurance Policies

Executive Risk Indemnity Inc. (a member of the Chubb Group of Insurance Companies) issued a \$1 million Directors and Officers Liability claims made policy to PES. The policy period was from December 21, 2004 to December 21, 2005. Under the terms of the policy, the limit of liability to pay damages or settlements will be reduced by defense costs. Legal counsel and OCP had filed a claim against the policy. However, the federal court issued a decision in favor of the insurer in August 2006. Consequently, we, along with OCP entered into a stipulation waiving certain claims, dismissing defendant Denise A. Criswell and dismissing count XIII of the First Amended Complaint without prejudice.

IRS Notification

Received notification in December 2006 from the IRS concerning a credit balance \$1,727.52 for Form 940 (Employer's Annual Federal Unemployment (FUTA) Tax Return). Payroll records indicate that the credit amount relates to quarterly FUTA deposits made for the first and second quarter of 2005 by Ceridian payroll service on behalf of PES. The last payroll was in August 2005, however, the third quarter FUTA

Pacific Educational Services
List of Restitution Amounts by Individual

	<u>Name</u>	<u>Tuition & Fees Paid</u>	<u>Percent</u>	<u>Restitution Amount</u>
48	Chau, Lan	26,550	23.1%	6,135
49	Chau, Thao Minh	26,550	23.1%	6,135
50	Chea, Vireak	26,550	23.1%	6,135
51	Ching, Jennifer	26,550	23.1%	6,135
52	Chow, Christine	26,550	23.1%	6,135
53	Chu, Tu Thanh	26,550	23.1%	6,135
54	Chua, Joshua	26,550	23.1%	6,135
55	Dao, Linh Anh	26,550	23.1%	6,135
56	Dao, Uyen	26,550	23.1%	6,135
57	Deo, Kelly Mac	26,550	23.1%	6,135
58	Dhouni, Jeevan Singh	26,550	23.1%	6,135
59	Dinh, An	26,550	23.1%	6,135
60	Do, Sang A.	26,550	23.1%	6,135
61	Do, Tu	26,550	23.1%	6,135
62	Do, Van	26,550	23.1%	6,135
63	Doan, James Han	26,550	23.1%	6,135
64	Doan, Kim Chi	26,550	23.1%	6,135
65	Duong, Rachel Vi	26,550	23.1%	6,135
66	Duong, Tran N.	26,550	23.1%	6,135
67	Elyasi, Pouriya	26,550	23.1%	6,135
68	Farley, Mariah	26,550	23.1%	6,135
69	Fatirian, Babak	26,550	23.1%	6,135
70	Fujiyoshi, Ryan	26,550	23.1%	6,135
71	Gan, Danallyn	26,550	23.1%	6,135
72	Ghebresslassie, Bereket	26,550	23.1%	6,135
73	Ghorbani, Elham	26,550	23.1%	6,135
74	Gonzales, Rozanno	26,550	23.1%	6,135
75	Ha, Dung	26,550	23.1%	6,135
76	Han, Robert	26,550	23.1%	6,135
77	Hazboun, Andrea Martina	26,550	23.1%	6,135
78	Helminski, Justin	26,550	23.1%	6,135
79	Ho, Jennie	26,550	23.1%	6,135
80	Hoang, Katie Diem	26,550	23.1%	6,135
81	Hong, Soo Jung	26,550	23.1%	6,135
82	Howell, Rebecca	26,550	23.1%	6,135
83	Huynh, Brain O.	26,550	23.1%	6,135
84	Huynh, Hoang Vy Luu	26,550	23.1%	6,135
85	Huynh, Huong Thi My	26,550	23.1%	6,135
86	Huynh, Janice	26,550	23.1%	6,135
87	Huynh, Tuonghuy	26,550	23.1%	6,135
88	Kaur, Mandeep	26,550	23.1%	6,135
89	Kaur, Nnvjeet	26,550	23.1%	6,135
90	Keroles, Benjamin James	26,550	23.1%	6,135
91	Killian, Robert	26,550	23.1%	6,135
92	Kim, Vi	26,550	23.1%	6,135
93	Koushki, Zoiah	26,550	23.1%	6,135
94	Ku, Patty	26,550	23.1%	6,135

The 315 checks (see attached exhibit) were issued and delivered to OCP for mailing to the recipients with a cover letter to the last known address. Per the final judgment, any unclaimed checks will be turned over to the State of Hawaii's Department of Budget and Finance's Unclaimed Property Division.

Bank of Hawaii & Merrill Lynch Cash Balance

The December 8,2006 balances in the Merrill Lynch savings account (\$1,010,465) and segregated account (\$197,566) were transferred to the Bank of Hawaii operating account on December 8,2006 to help cover the 315 restitution checks for \$1,498,143 issued to individuals listed in the Final Judgment Against Defendants Pacific Educational Services Company and David Monroe.

The total cash and investments as of December 31,2006 in Bank of Hawaii and Merrill Lynch accounts was \$450,486.

The balance in the Merrill Lynch account #145-02339 as of December 31,2006 was \$864. There was \$171 as of December 31,2006 in the Merrill Lynch segregated account #145-02340 established per court order to hold the net proceeds from the sale of the condo previously mentioned.

There was \$449,451 in the Bank of Hawaii operating account #0003-234525 as of December 31,2006. Two-hundred and eight (208) restitution checks totaling \$1,073,700 were cashed in December leaving 107 restitution checks totaling \$424,443 still uncashed as of December 31,2006.

The summary of activity in the Bank of Hawaii “working” account is as follows:

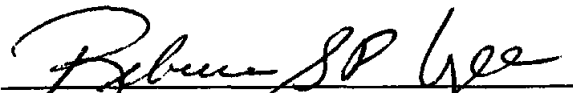
Bank of Hawaii Operating Acct # 0003-234525

September 30, 2005 to December 31, 2006

Beginning balance	
Transfer from Merrill Lynch	1,208,032
Recovery of Smith Barney investments	976,452
Recovery of funds from old accts	42,601
Various recoveries & deposits	334,202
Interest income	242
Restitution checks cashed	(1,073,700)
Transfer to savings acct	(751,250)
Receiver fees & expenses	(152,813)
Fees to legal counsel	(123,326)
Other check disbursements	(10,579)
Bank charges	<u>(479)</u>
Ending balance at 12/31/06	449,451
Less uncashed restitution checks	<u>424,443</u>
Available ending balance at 12/31/06	<u><u>25,008</u></u>

Respectfully submitted,

Honolulu, Hawaii, January 17, 2007.


REBECCA S.P. YEE
Co-Receiver


BENJAMIN T. FUJIMOTO
Co-Receiver

Pacific Educational Services
List of Restitution Amounts by Individual

	<u>Name</u>	<u>Tuition & Fees Paid</u>	<u>Percent</u>	<u>Restitution Amount</u>
1	Adibi, Houman	28,550	23.1%	6,597
2	Bair, Jeremy David	28,550	23.1%	6,597
3	Beiram, Rami A.	28,550	23.1%	6,597
4	Beral, Yousef	28,550	23.1%	6,597
5	Camp, Brandon Shawn	28,550	23.1%	6,597
6	Casino, Alvin	28,550	23.1%	6,597
7	Chibueze, Chizua	28,550	23.1%	6,597
8	Dang, Thao Uyen	28,550	23.1%	6,597
9	Doan, Can Thanh	28,550	23.1%	6,597
10	Hoang, Jeannie	28,550	23.1%	6,597
11	Huynh-Dang, Minh Thao	28,550	23.1%	6,597
12	Kashani, Michael	28,550	23.1%	6,597
13	Mesdaghi, Pejman	28,550	23.1%	6,597
14	Nguyen, Rosalyn T. N.	28,550	23.1%	6,597
15	Nguyen, Sarah	28,550	23.1%	6,597
16	Nguyen, Tiffany Thao	28,550	23.1%	6,597
17	Nguyen, Vi Tuong	28,550	23.1%	6,597
18	Nguyen, Vy Thao	28,550	23.1%	6,597
19	Petrossian, Narbik	28,550	23.1%	6,597
20	Pham, Lynn Uyen	28,550	23.1%	6,597
21	Prasad, Taruna	28,550	23.1%	6,597
22	Schenk, Grayson N.	28,550	23.1%	6,597
23	Suenaka, Leanne Harumi	28,550	23.1%	6,597
24	Tchao, Ni An	28,550	23.1%	6,597
25	Tran, Jeni Thi	28,550	23.1%	6,597
26	Tran, Thao Van	28,550	23.1%	6,597
27	Trinh, William R.	28,550	23.1%	6,597
28	Veohongs, Nicolas K.	28,550	23.1%	6,597
29	Vu, Huong Tltien Thi	28,550	23.1%	6,597
30	Vu, Khoi Cong	28,550	23.1%	6,597
31	Williams, San Quach	28,550	23.1%	6,597
32	Abedzadeh, Cina	26,550	23.1%	6,135
33	Aquino, Christina A.	26,550	23.1%	6,135
34	Bahmani, Azadeh	26,550	23.1%	6,135
35	Barrido, Frederick M.	26,550	23.1%	6,135
36	Batacan, Clarence B	26,550	23.1%	6,135
37	Brar, Lakhvir	26,550	23.1%	6,135
38	Bui, Anh Quy	26,550	23.1%	6,135
39	Bui, Denny Hiep	26,550	23.1%	6,135
40	Bui, Hang	26,550	23.1%	6,135
41	Bui, Helen My	26,550	23.1%	6,135
42	Bui, Nancy	26,550	23.1%	6,135
43	Bui, Quoc Bao Thong	26,550	23.1%	6,135
44	Bui, Thin Viet	26,550	23.1%	6,135
45	Bui, Tuan	26,550	23.1%	6,135
46	Candido, Michelle Aludino	26,550	23.1%	6,135
47	Cao, Thach Hung	26,550	23.1%	6,135

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Pacific Educational Services
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	<u>Name</u>	<u>Tuition & Fees Paid</u>	<u>Percent</u>	<u>Restitution Amount</u>
95	Kular, Maninder Kaur	26,550	23.1%	6,135
96	Lai, Christopher	26,550	23.1%	6,135
97	Le, Canh Thanh	26,550	23.1%	6,135
98	Le, Jason Van	26,550	23.1%	6,135
99	Le, Jimmy	26,550	23.1%	6,135
100	Le, Nguyet D.	26,550	23.1%	6,135
101	Le, Nguyet Tho Thi	26,550	23.1%	6,135
102	Le, Phuoc Huu	26,550	23.1%	6,135
103	Le, Sherri H	26,550	23.1%	6,135
104	Le, Shirley Suong Ngoc	26,550	23.1%	6,135
105	Lee, Eun	26,550	23.1%	6,135
106	Leung, Julie Wing Kui	26,550	23.1%	6,135
107	Liu, Jenny Li	26,550	23.1%	6,135
108	Luu, Luke Hong	26,550	23.1%	6,135
109	Luu, Phong Vu	26,550	23.1%	6,135
110	Luu, Tuan Hoang	26,550	23.1%	6,135
111	Luu, Vivian Quynhvy	26,550	23.1%	6,135
112	Ly, Jason	26,550	23.1%	6,135
113	Ly, Vinh Qui	26,550	23.1%	6,135
114	Mai, Peter Binh	26,550	23.1%	6,135
115	Mai, Tony Tu	26,550	23.1%	6,135
116	Mesdaghi, Pooyan Mike	26,550	23.1%	6,135
117	Mortezapour, Maryam	26,550	23.1%	6,135
118	Nafisi, Venus	26,550	23.1%	6,135
119	Nakayama, Masae Missy	26,550	23.1%	6,135
120	Navarrete, George L.	26,550	23.1%	6,135
121	Ngo, Bao Phuong Trang	26,550	23.1%	6,135
122	Ngo, Stephani Kylie	26,550	23.1%	6,135
123	Nguyen. An Di	26,550	23.1%	6,135
124	Nguyen, Can	26,550	23.1%	6,135
125	Nguyen, Dylan Hiep	26,550	23.1%	6,135
126	Nguyen, Hanh	26,550	23.1%	6,135
127	Nguyen, Hannah	26,550	23.1%	6,135
128	Nguyen. Hoa Kim	26,550	23.1%	6,135
129	Nguyen, Huong	26,550	23.1%	6,135
130	Nguyen, Jane	26,550	23.1%	6,135
131	Nguyen, John	26,550	23.1%	6,135
132	Nguyen, Josephine Giang	26,550	23.1%	6,135
133	Nguyen, Judy	26,550	23.1%	6,135
134	Nguyen, Julia Mai	26,550	23.1%	6,135
135	Nguyen, Karoly	26,550	23.1%	6,135
136	Nguyen, Khanh Toan Thuy	26,550	23.1%	6,135
137	Nguyen, Kieudung Vo	26,550	23.1%	6,135
138	Nguyen, Kimberly	26,550	23.1%	6,135
139	Nguyen. Kristine Quynh	26,550	23.1%	6,135
140	Nguyen, Lan Chi Thai	26,550	23.1%	6,135
141	Nguyen, Loc Tan	26,550	23.1%	6,135

Pacific Educational Services
List of Restitution Amounts by Individual

	<u>Name</u>	<u>Tuition & Fees Paid</u>	<u>Percent</u>	<u>Restitution Amount</u>
142	Nguyen, Loc V.	26,550	23.1%	6,135
143	Nguyen, Luong T.	26,550	23.1%	6,135
144	Nguyen, Lynn N.	26,550	23.1%	6,135
145	Nguyen, Mai Truc	26,550	23.1%	6,135
146	Nguyen, Mailoan	26,550	23.1%	6,135
147	Nguyen, Matt V.	26,550	23.1%	6,135
148	Nguyen, Michelle N.	26,550	23.1%	6,135
149	Nguyen, Minh Quang	26,550	23.1%	6,135
150	Nguyen, Minh T. X.	26,550	23.1%	6,135
151	Nguyen, Mytrang	26,550	23.1%	6,135
152	Nguyen, Nikki	26,550	23.1%	6,135
153	Nguyen, Peter Huu	26,550	23.1%	6,135
154	Nguyen, Phuong Kim	26,550	23.1%	6,135
155	Nguyen, Sylvie	26,550	23.1%	6,135
156	Nguyen, Thanh Thuy	26,550	23.1%	6,135
157	Nguyen, Thomas Thanh	26,550	23.1%	6,135
158	Nguyen, Thuydung Toan	26,550	23.1%	6,135
159	Nguyen, Tracy Thi	26,550	23.1%	6,135
160	Nguyen, Tramy	26,550	23.1%	6,135
161	Nguyen, Trang Thanh	26,550	23.1%	6,135
162	Nguyen, Uyen-Phuong Esther Kieu Le	26,550	23.1%	6,135
163	Nguyen, Van	26,550	23.1%	6,135
164	Nguyen, Van T	26,550	23.1%	6,135
165	Nguyen, Van Thi Thu	26,550	23.1%	6,135
166	Niknam, Marjan	26,550	23.1%	6,135
167	Noghrayan, Navid	26,550	23.1%	6,135
168	Oloroso, Robert	26,550	23.1%	6,135
169	Orr, Edmund	26,550	23.1%	6,135
170	Park, Peter	26,550	23.1%	6,135
171	Patel, Dipika	26,550	23.1%	6,135
172	Patel, Kaminiben N.	26,550	23.1%	6,135
173	Pezeshki, Nancy Negin	26,550	23.1%	6,135
174	Pham, Dong Phi	26,550	23.1%	6,135
175	Pham, Hoa	26,550	23.1%	6,135
176	Pham, John	26,550	23.1%	6,135
177	Pham, Kaitlan Minh	26,550	23.1%	6,135
178	Pham, Minh Hien	26,550	23.1%	6,135
179	Pham, Thanh	26,550	23.1%	6,135
180	Pham, Tho Xuan	26,550	23.1%	6,135
181	Pham, Tram Q.	26,550	23.1%	6,135
182	Pham, Trang T.	26,550	23.1%	6,135
183	Pham, Tuyet	26,550	23.1%	6,135
184	Pham, Van Hong	26,550	23.1%	6,135
185	Phan, Khanh	26,550	23.1%	6,135
186	Phan, Peter Hoa	26,550	23.1%	6,135
187	Phan, Thanh Van Thi	26,550	23.1%	6,135
188	Phetcharat, Nora	26,550	23.1%	6,135

Pacific Educational Services
List of Restitution Amounts by Individual

	<u>Name</u>	<u>Tuition & Fees Paid</u>	<u>Percent</u>	<u>Restitution Amount</u>
189	Quach, Louise	26,550	23.1%	6,135
190	Sabbah, Ben	26,550	23.1%	6,135
191	Shire, Angelika	26,550	23.1%	6,135
192	Song, Caroline	26,550	23.1%	6,135
193	Sung, Mark	26,550	23.1%	6,135
194	Sung, Steven Shi Young	26,550	23.1%	6,135
195	Ta, Buu-Anh	26,550	23.1%	6,135
196	Talao, Cheryl-Lynn	26,550	23.1%	6,135
197	Tan, Kathy Song	26,550	23.1%	6,135
198	Ton, Bao That	26,550	23.1%	6,135
199	Tong, Van Tan	26,550	23.1%	6,135
200	Tonthat, Vince Q.	26,550	23.1%	6,135
201	Tran, Cathy T.	26,550	23.1%	6,135
202	Tran, David L.	26,550	23.1%	6,135
203	Tran, Dorothy Tien	26,550	23.1%	6,135
204	Tran, Hoa	26,550	23.1%	6,135
205	Tran, Hung Dac Thanh	26,550	23.1%	6,135
206	Tran, Huyentran Ngoc	26,550	23.1%	6,135
207	Tran, Kevin Huy	26,550	23.1%	6,135
208	Tran, Linh Thuc	26,550	23.1%	6,135
209	Tran, Mai Nhu-Thanh	26,550	23.1%	6,135
210	Tran, My Huong T.	26,550	23.1%	6,135
211	Tran, Nam Nhat	26,550	23.1%	6,135
212	Tran, Nguyen	26,550	23.1%	6,135
213	Tran, Thuy Ngoc Bich	26,550	23.1%	6,135
214	Tran, Thuylinh T.	26,550	23.1%	6,135
215	Trang, Phuong-Di	26,550	23.1%	6,135
216	Trinh, Catherine	26,550	23.1%	6,135
217	Trinh, Dao Minh	26,550	23.1%	6,135
218	Truong, Nha Tuan Le	26,550	23.1%	6,135
219	Vo, Kelly	26,550	23.1%	6,135
220	Vo, Khoa Bach	26,550	23.1%	6,135
221	Vo, Lan	26,550	23.1%	6,135
222	Vo, Le Tuyet	26,550	23.1%	6,135
223	Vo, Ted	26,550	23.1%	6,135
224	Vo, Tho Kim Thi	26,550	23.1%	6,135
225	Vongsouvanh, Ammata	26,550	23.1%	6,135
226	Vu, Anh Ngoc	26,550	23.1%	6,135
227	Vu, Cynthia	26,550	23.1%	6,135
228	Vu, Kevin X.	26,550	23.1%	6,135
229	Vu, Long Dinh	26,550	23.1%	6,135
230	Vu, Oanh Natalie	26,550	23.1%	6,135
231	Vu, Vivian	26,550	23.1%	6,135
232	Wang, Jennifer	26,550	23.1%	6,135
233	Willis, Steven Christopher	26,550	23.1%	6,135
234	Wong, Vivian Ching Wun	26,550	23.1%	6,135
235	Woo, Nannie	26,550	23.1%	6,135

Pacific Educational Services
List of Restitution Amounts by Individual

	<u>Name</u>	<u>Tuition & Fees Paid</u>	<u>Percent</u>	<u>Restitution Amount</u>
236	Yeung, Jennifer	26,550	23.1%	6,135
237	Yongvanich, Rachele Jane	26,550	23.1%	6,135
238	Zaman, Jinus	26,550	23.1%	6,135
239	Zaragari, Payam	26,550	23.1%	6,135
240	Achackzad, Shalnaz	1,000	23.1%	231
241	Basteguian, Elizabeth Marie	1,000	23.1%	231
242	Belden, Cristina V.	1,000	23.1%	231
243	Boldin, Jessica J.	1,000	23.1%	231
244	Bui, Gina Thu	1,000	23.1%	231
245	Carapet, Ara	1,000	23.1%	231
246	Chan, Stephen L.	1,000	23.1%	231
247	Chu, Cherie H.L.	1,000	23.1%	231
248	Coss, Melinda	1,000	23.1%	231
249	Dacanay, Patty C.	1,000	23.1%	231
250	Do, Quan M.	1,000	23.1%	231
251	Doan, Christy Lena	1,000	23.1%	231
252	Doan. James Han	1,000	23.1%	231
253	Duong. Duc Minh	1,000	23.1%	231
254	Gonzales. Jose Luis	1,000	23.1%	231
255	Ho, Truong Tan	1,000	23.1%	231
256	Hoang, Thuy Phuong Thi	1,000	23.1%	231
257	Johnson, Tim Toan-Nguyen	1,000	23.1%	231
258	Kawachika, Robyn M.	1,000	23.1%	231
259	Kawewat, Pnada	1,000	23.1%	231
260	Lau, Natalie	1,000	23.1%	231
261	Le, BoTien	1,000	23.1%	231
262	Le, Chau Thanh	1,000	23.1%	231
263	Le, Leine	1,000	23.1%	231
264	Le, Linda Ngoc	1,000	23.1%	231
265	Le, Nguyen Hoan	1,000	23.1%	231
266	Le, Phach N.	1,000	23.1%	231
267	Le, Thao-Nhi (Tammy) Nguyen	1,000	23.1%	231
268	Le, Thuy Thanh	1,000	23.1%	231
269	Liu. Jingie	1,000	23.1%	231
270	Lopez, Monica	1,000	23.1%	231
271	Luc, Nhien M.	1,000	23.1%	231
272	Mai, Xuan Huy Truong	1,000	23.1%	231
273	McMillan, Gwendolyn	1,000	23.1%	231
274	Medeiros, Tasha Haunani	1,000	23.1%	231
275	Mehta, Chirag M.	1,000	23.1%	231
276	Navas, Daniel	1,000	23.1%	231
277	Nguyen. Anh	1,000	23.1%	231
278	Nguyen, Han Ngoc	1,000	23.1%	231
279	Nguyen. Hang Thi	1,000	23.1%	231
280	Nguyen, Hanson H.	1,000	23.1%	231
281	Nguyen, Huy Tien	1,000	23.1%	231
282	Nguyen, Kiet Anh	1,000	23.1%	231

Pacific Educational Services
List of Restitution Amounts by Individual

	<u>Name</u>	<u>Tuition & Fees Paid</u>	<u>Percent</u>	<u>Restitution Amount</u>
283	Nguyen, Lily Linh	1,000	23.1%	231
284	Nguyen, Peter	1,000	23.1%	231
285	Nguyen, Thanh D.	1,000	23.1%	231
286	Nguyen, Tommy H.	1,000	23.1%	231
287	Nguyen, Trang Dao Mai	1,000	23.1%	231
288	Nguyen. Trinh Thi Ai	1,000	23.1%	231
289	Patel, Hiran P.	1,000	23.1%	231
290	Pham, Minh Dinh	1,000	23.1%	231
291	Pham. Tuyet Hong	1,000	23.1%	231
292	Pham, Vy Thuy	1,000	23.1%	231
293	Phan, Chau Thi	1,000	23.1%	231
294	Phan, Chi	1,000	23.1%	231
295	Phan. Thu Thao Thi	1,000	23.1%	231
296	Ruiz, Maria Esperanza	1,000	23.1%	231
297	Sas, Emanuel	1,000	23.1%	231
298	Shah, Sapna Hemant	1,000	23.1%	231
299	Tadevosian, Gayanne	1,000	23.1%	231
300	Thai, Victor Vu	1,000	23.1%	231
301	Tran. Angela	1,000	23.1%	231
302	Tran. Anh (Amy)Quy	1,000	23.1%	231
303	Tran, Carol Thuy	1,000	23.1%	231
304	Tran, Johnathan H.	1,000	23.1%	231
305	Tran, Kaitlynn Thuanh	1,000	23.1%	231
306	Tran, Paula T.	1,000	23.1%	231
307	Tran. Thuy Thi	1,000	23.1%	231
308	Trinh. Lan Xuan Thi	1,000	23.1%	231
309	Truong, Hai Quoc	1,000	23.1%	231
310	Van, Tony P.	1,000	23.1%	231
311	Vu, Danh Thanh	1,000	23.1%	231
312	Vu, Hoang Tien	1,000	23.1%	231
313	Woodard, Jalon Robert	1,000	23.1%	231
314	Yamvinji, Ruedeerat	1,000	23.1%	231
315	Yi, Jason	1,000	23.1%	231
		1,000	23.1%	231
		6,483,450	23.1%	1,498,143

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Attorney for Co-Receivers

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

STATE OF HAWAII, by its Office of)	CIVIL NO. 05-1-1356-07 SSM
Consumer Protection,)	(Other Civil Action)
)	
Plaintiff,)	CERTIFICATE OF SERVICE
)	
vs.)	
)	
PACIFIC EDUCATIONAL SERVICES)	
COMPANY, a Nevada corporation dba)	
Hawaii College of Pharmacy; DENISE)	
A. CRISWELL aka Deedee Criswell)	
aka DeDe Criswell aka Denise)	
Criswell Nakajima and DAVID)	
CHAMPION MONROE fka David)	
Yacas,)	
)	
Defendants.)	
)	

CERTIFICATE OF SERVICE

TO: JEFFREY E. BRUNTON
Office of Consumer Protection
State of Hawaii
235 South Beretania Street, Suite 801
Attorney for Plaintiff

PACIFIC EDUCATIONAL SERVICES COMPANY
P.O. Box 43285
Louisville, KY 40253
Defendant

DENISE A. CRISWELL
P.O. Box 43285
Louisville, KY 40253
Defendant

DAVID C. MONROE
P.O. Box 43285
Louisville, KY 40253
Defendant

The undersigned hereby certifies that a filed-stamped copy of the **SUMMARY OF ACTIVITIES OF CO-RECEIVERS REBECCA S.P. YEE AND BENJAMIN T. FUJIMOTO THROUGH DECEMBER 31, 2006** will be served on the foregoing parties at the addresses listed above by depositing same in the U.S. mail, postage prepaid.

DATED: Honolulu, Hawaii; January 24, 2007.



DAVID C. FARMER