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Tel 714 445-1000 • Fax 714 445-1002

**SMILEY WANG-EKVALL, LLP**

Kyra E. Andrassy, State Bar No. 207959

*kandrassy@swelawfirm.com*

Michael L. Simon, State Bar No. 300822

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3200 Park Center Drive, Suite 250

Costa Mesa, California 92626

Telephone: 714-445-1000

Facsimile: 714-445-1002

Counsel for Robert P. Mosier, Receiver

**U.S. SECURITIES AND EXCHANGE  
COMMISSION**

Jennifer D. Reece, Tex. State Bar No.

00796242 (*Pro Hac Vice*)

*reecej@sec.gov*

801 Cherry Street, Suite 1900, Unit 18

Fort Worth, Texas 76102

Telephone: 817-978-6442

Facsimile: 817-978-4927

Local Counsel:

Lynn N. Dean, State Bar No. 205562

*DeanL@sec.gov*

444 South Flower Street, Suite 900

Los Angeles, CA 90071

Telephone: 323-965-3245

Facsimile: 213-443-1904

**UNITED STATES DISTRICT COURT**

**CENTRAL DISTRICT OF CALIFORNIA, SOUTHERN DIVISION**

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

KENT R.E. WHITNEY, DAVID LEE  
PARRISH, THE CHURCH FOR  
THE HEALTHY SELF A/K/A CHS  
TRUST, AND CHS ASSET  
MANAGEMENT, INC.,

Defendants.

Case No. 8:19-CV-499-JVS-KES

**DECLARATION OF KYRA E.  
ANDRASSY IN SUPPORT OF  
OPPOSITION OF RECEIVER TO  
EX PARTE APPLICATION OF  
DEFENDANT NGOC HA T.  
NGUYEN FOR AN ORDER TO  
VACATE, MODIFY, OR CLARIFY  
AMENDED ORDER APPOINTING  
RECEIVER; AND ORDER  
FREEZING ASSETS OF  
DEFENDANTS ICARE AND HA  
NGUYEN AND REQUIRING  
ACCOUNTINGS**

**[Opposition filed concurrently]**

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Costa Mesa, California 92626  
Tel 714 445-1000 • Fax 714 445-1002

1 I. Kyra E. Andrassy, declare:

2 1. I am a partner with Smiley Wang-Ekvall, LLP, counsel to Robert  
3 P. Mosier, the Receiver (the "Receiver") appointed by this Court over the  
4 assets of Kent R.E. Whitney, David Lee Parrish, Church for the Healthy Self  
5 a/k/a CHS Trust, CHS Asset Management, Inc. (CHS Trust and CHS Asset  
6 Management, Inc. are together referred to as "CHS"), Ngoc Ha T. Nguyen,  
7 and iCare Financial Solution, Inc. ("iCare"). I know the facts contained in  
8 this declaration to be true of my own personal knowledge and, if called as a  
9 witness, could and would competently testify with respect thereto.

10 2. After the Securities and Exchange Commission ("SEC") filed its  
11 ex parte application on September 11, 2019, to expand the scope of the  
12 receivership and asset freeze (the "SEC Application"), I learned in an email  
13 exchange with Ha Nguyen's counsel that Ms. Nguyen transferred title to her  
14 primary residence on the same day that she transferred title to her  
15 condominium to her sister. A true and correct copy of the grant deed that  
16 Mr. Morris emailed me is attached as Exhibit "A." On September 20, 2019,  
17 Jim LeSieur, an employee of the Receiver, visited the location for Crawfish  
18 Lovers and Cajun Cuisine restaurant and took the pictures attached hereto  
19 as Exhibit "B."

20 3. Although the SEC Application was filed on an expedited basis,  
21 the SEC reached out to Ms. Nguyen's prior counsel, Harold Rosenberg, on  
22 September 6, 2019, several days in advance of its filing. This is the same  
23 lawyer who appeared telephonically for Ms. Nguyen's deposition and who I  
24 have communicated with since March 2019 and who has communicated  
25 with the SEC over the same period of time. A true and correct copy of the  
26 email exchange between her prior counsel, the SEC, and me is attached as  
27 Exhibit "C."

28

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1           4.     The Court granted the SEC Application by orders entered on  
2 September 12, 2019. On September 13, 2019, I emailed Ms. Nguyen's new  
3 attorney, Stanley Morris, to advise him of the entry of the Amended Receiver  
4 Order and the asset freeze and instructing him that Ms. Nguyen was  
5 prohibited from transferring or dissipating any assets because they were  
6 property of the receivership estate. A copy of the email, without its exhibits,  
7 is attached as Exhibit "D."

8           5.     On September 16, 2019, I emailed a letter to Mr. Morris with  
9 some preliminary requests of the Receiver, including a list of her bank  
10 accounts, a list of assets owned by her or held for her benefit that had a  
11 value of \$5,000 or more or were purchased for \$5,000 or more, information  
12 regarding the restaurant, including any listing agreement, a list of credit  
13 cards, information related to the transfer of her condominium, and a list of  
14 email addresses she used with passwords. The letter requested that the  
15 foregoing information be provided by Thursday, September 19, at 5:00 p.m.  
16 The letter indicated that the Receiver wanted voluntary access on Friday,  
17 September 20, to the two properties that were then believed to be in her  
18 name and to the restaurant so that we could inspect them and do an  
19 inventory of their contents. The letter further informed her that although the  
20 Amended Receiver Order directed the Receiver to change the locks, the  
21 Receiver hoped that would be unnecessary and that access would instead  
22 be voluntarily arranged. A true and correct copy of the email and letter is  
23 attached as Exhibit "E." The only response I have received so far is an  
24 email notifying me that none of the properties is currently owned by her and  
25 a second email attaching the grant deeds and a lease. Although I requested  
26 documentation on September 20, 2019, related to the transfers of the two  
27 properties, an accounting of any proceeds paid, and an update on when the  
28

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 Costa Mesa, California 92626  
 Tel 714 445-1000 • Fax 714 445-1002

1 information requested in the letter would be provided, that email has not  
 2 even been acknowledged.

3 6. On March 28, 2019, Ms. Nguyen testified in her deposition that  
 4 the asset freeze provision of the temporary restraining order was a complete  
 5 list of all the accounts she owned, and that all of her accounts had been  
 6 frozen. A true and correct copy of the relevant excerpts of her deposition  
 7 testimony is attached as Exhibit "F." After the Court's September 12, 2019  
 8 orders, the SEC and I learned of two additional accounts in Ms. Nguyen's  
 9 name that had not been frozen: (1) Chase account number \*5873; and (2)  
 10 Charles Schwab account number \*5003. A true and correct copy of a  
 11 statement that was obtained from Charles Schwab is attached as Exhibit  
 12 "G." A true and correct copy of the letter from Chase responding to the  
 13 asset freeze order is attached as Exhibit "H."

14 7. I have received no inquiries from Ms. Nguyen's counsel  
 15 regarding any concerns related to the attorney-client privilege, the timing of  
 16 providing an accounting, getting access to books and records, or any other  
 17 issues related to the scope of the orders.

18 I declare under penalty of perjury that the foregoing is true and  
 19 correct. Executed this 23<sup>rd</sup> day of September, 2019, at Costa Mesa,  
 20 California.

21 /s/ Kyra E. Andrassy  
 22 KYRA E. ANDRASSY  
 23  
 24  
 25  
 26  
 27  
 28

**PROOF OF SERVICE**

**STATE OF CALIFORNIA, COUNTY OF ORANGE**

At the time of service, I was over 18 years of age and not a party to this action. I am employed in the County of Orange, State of California. My business address is 3200 Park Center Drive, Suite 250, Costa Mesa, CA 92626.

On **09/23/2019**, I served true copies of the following document(s) described as

**DECLARATION OF KYRA E. ANDRASSY IN SUPPORT OF OPPOSITION OF RECEIVER TO EX PARTE APPLICATION OF DEFENDANT NGOC HA T. NGUYEN FOR AN ORDER TO VACATE, MODIFY, OR CLARIFY AMENDED ORDER APPOINTING RECEIVER; AND ORDER FREEZING ASSETS OF DEFENDANTS ICARE AND HA NGUYEN AND REQUIRING ACCOUNTINGS - WITH EXHIBITS**

on the interested parties in this action as follows:

**(X) (BY COURT VIA NOTICE OF ELECTRONIC FILING ("NEF"))** – Pursuant to United States District Court, Central District of California, Local Civil Rule 5-3, the foregoing document will be served by the court via NEF and hyperlinked to the document. On **09/23/2019**, I checked the CM/ECF docket for this case and determined that the aforementioned person(s) are on the Electronic Mail Notice List to receive NEF transmission at the email address(es) indicated.

**( ) (BY E-MAIL).** By scanning the document(s) and then e-mailing the resultant pdf to the e-mail address indicated above per agreement. Attached to this declaration is a copy of the e-mail transmission.

**( ) (BY FACSIMILE).** I caused the above-referenced documents to be transmitted to the noted addressee(s) at the fax number as stated. Attached to this declaration is a "TX Confirmation Report" confirming the status of transmission. Executed on \_\_\_\_\_, at Costa Mesa, California.

**( ) STATE** I declare under the penalty of perjury under the laws of the State of California that the above is true and correct.

**(X) FEDERAL** I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made.

Executed on September 23, 2019, at Costa Mesa, California.

/s/ Lynnette Garrett  
Lynnette Garrett

**SERVICE LIST**

**BY COURT VIA NOTICE OF ELECTRONIC FILING ("NEF"):**

- **Kyra E Andrassy**  
kandrassy@swelawfirm.com,jchung@swelawfirm.com,lgarrett@swelawfirm.com,gacruz@swelawfirm.com
- **Lynn M Dean**  
deanl@sec.gov,LAROFiling@sec.gov,longoa@sec.gov,himesm@sec.gov,irwinma@sec.gov,hillan@sec.gov
- **Eliot F Krieger**  
ekrieger@skt.law,alucero@skt.law
- **Robert P Mosier**  
rmosier@mosierco.com
- **Jennifer D Reece**  
reecej@sec.gov,stewartan@sec.gov,justicet@sec.gov,fairchildr@sec.gov
- **Christopher Lih-Wei Wong**  
cwong@SKT.law,alucero@skt.law

# EXHIBIT "A"



RECORDING REQUESTED

**24255445**Regina Alcomendras  
Santa Clara County - Clerk-Recorder

08/14/2019 12:39 PM

AND WHEN RECORDED MAIL TO:

Name: Luan Cong Nguyen

Street 2977 Abigail Lane

Address

City &amp; San Jose, CA 95121

State

APN: 670-42-053

Titles: 1 Pages: 2

Fees: \$18.00

Taxes: \$3938.00

Total: \$3956.00



SPACE ABOVE THIS LINE FOR RECORDER'S USE

**GRANT DEED**

The undersigned grantor (s) declare (s): \$895,000.00

City of San Jose \$ 2953.50

Documentary transfer tax is \$ 984.50

( X ) computed on full value of property conveyed, or

( ) computed on full value less value of liens and encumbrances remaining at time of sale.

( ) Unincorporated area: ( X ) City of SAN JOSE, and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Ngoc Ha Thi Nguyen, a single woman

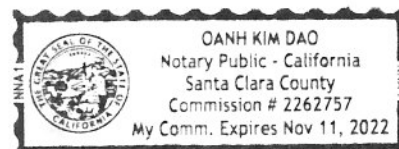
hereby GRANT(s) to

Luan Cong Nguyen, a married man

ownership for the following described real property in the City of San Jose, County of Santa Clara, State of California:  
See exhibit A attached hereto and made a part hereof.*"A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document."*Dated AUGUST 14, 2019STATE OF CALIFORNIA )SS.COUNTY OF SANTA CLARA )On 8/14/19 before me, DANH KIM DAO, A Notary Public, personally appearedNGOC HA THI NGUYEN  
Ngoc Ha Thi Nguyen

who proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.



WITNESS my hand and official seal.

Signature Danh Kim Dao

(This area for official notarial seal)

MAIL TAX  
STATEMENTS TO:Luan Cong Nguyen, 2977 Abigail Lane, San Jose, CA 95121

NAME

ADDRESS

CITY, STATE, ZIP



**LEGAL DESCRIPTION**

Real property in the City of San Jose, County of Santa Clara, State of California, described as follows:

LOT 53, AS DELINEATED UPON THAT CERTAIN MAP ENTITLED "TRACT NO. 9297", FILED FOR RECORD IN THE OFFICE OF THE RECORDER OF THE COUNTY OF SANTA CLARA, STATE OF CALIFORNIA, ON NOVEMBER 7, 2000 IN BOOK 734 OF MAPS, AT PAGES 1 THROUGH 4.

EXCEPTING THEREFROM THE UNDERGROUND WATER OR RIGHTS THERETO WITH NO RIGHTS OF SURFACE ENTRY AS GRANTED TO THE CITY OF SAN JOSE, A MUNICIPAL CORPORATION, BY INSTRUMENT, RECORDED NOVEMBER 16, 2000 UNDER RECORDER'S SERIAL NUMBER 15462261.

APN: **670-42-053**

# EXHIBIT "B"



# CRAWFISH LOVERS

Cajun Seafood House

3126

Cute

**EYEBROWS 3D**

- ▶ CHUYỂN ĐIỀU KHẢ
- Với phương pháp n
- ▶ XÂM PHUN CHÂN M
- ▶ SỬA LẠI DÁNG CHÂN
- ☑ Nơi khác xâm khôn
- ☑ Xâm lại chân mày b
- ☑ Xâm mí mắt và môi

Appointment call: MA



**PUBLIC FOR**

**NOTICE OF APPLICATION  
OWNERSHIP CHANGE**

APPLICANT

U, Anht  
(41) ON

E BEER + NE EATING PLACE

NAME Anan C

Fish + Sea House

BUSINESS ADDRESS 3126

TER RD, JOSE 93

APPLICATIONS FILED FOR:

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# EXHIBIT "C"

## Kyra Andrassy

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**From:** Kyra Andrassy  
**Sent:** Tuesday, September 10, 2019 1:46 PM  
**To:** Howard Rosenberg; Reece, Jennifer D.  
**Cc:** Reece, David B.; Fraser, B. David; Robert Mosier  
**Subject:** RE: Ha Nguyen

Howard:

We have a couple of questions and then, at least from my end, I'll need to confer with the receiver:

- (1) On the \$4,000 a month, where does she propose that money come from? Is she working? Does she have a source of income completely unrelated to iCare and CHS and, if so, what is it?
- (2) On the request for access to the house, would she be willing to agree to fully cooperate with the sale of the home by the receiver and to vacate the home at a certain point, either before we go into escrow or during escrow? What is the status of the mortgage and property taxes?

**SMILEY | WANG-EKVALL**  
Insolvency. Real Estate. Business Litigation.

**Kyra E. Andrassy**  
Attorney at Law

Main  
Direct  
Cell  
Email

3200 Park Center Drive, Suite 250  
Costa Mesa, California 92626  
714 445-1000  
714 445-1017  
714 981-7966  
kandrassy@swelawfirm.com



---

**From:** Howard Rosenberg [mailto:hrosenberg@ksrlaw.com]  
**Sent:** Tuesday, September 10, 2019 1:28 PM  
**To:** Reece, Jennifer D. <reecej@SEC.GOV>  
**Cc:** Reece, David B. <reedec@SEC.GOV>; Kyra Andrassy <kandrassy@swelawfirm.com>; Fraser, B. David <FraserB@SEC.GOV>  
**Subject:** RE: Ha Nguyen

Ha is about to have a baby (through a gestational carrier). We ask that she be allowed to have access to her residence and \$4,000.00 a month to feed and care for herself and her newborn. Will you agree to carve that out of the receivership?

---

**From:** Reece, Jennifer D. [mailto:reecej@SEC.GOV]  
**Sent:** Tuesday, September 10, 2019 10:49 AM

**To:** Howard Rosenberg <[hrosenberg@ksrlaw.com](mailto:hrosenberg@ksrlaw.com)>

**Cc:** Reece, David B. <[reeced@SEC.GOV](mailto:reeced@SEC.GOV)>; Kyra Andrassy <[kandrassy@swelawfirm.com](mailto:kandrassy@swelawfirm.com)>; Fraser, B. David <[FraserB@SEC.GOV](mailto:FraserB@SEC.GOV)>

**Subject:** RE: Ha Nguyen

Howard,

If you are not familiar with how a receivership operates in a Ponzi scheme context, you should talk to the lawyers who represent Kent Whitney and David Parrish, because the effect of a receivership over Ha and iCare will operate in the exact same way. We will be seeking the same order (attached here) that we sought for Whitney and Parrish.

We believe the evidence developed so far in this case more than warrants that relief.

If you would like to propose modifications to that proposed receivership order in the event you wanted to do it in an agreed context, please give us your specific modifications by the end of the business day today. Again, we believe that the interest of the people that your clients defrauded warrants a full receivership, but we contacted you simply as a matter of courtesy.

Without addressing your characterization of Ms. Nguyen's conduct, we believe the evidence shows that she did know that she was participating in, and in fact, helped create, a fraudulent scheme. She received at least \$2.5 million from the scheme. We have a long list of victims who have truly lost everything because of her actions. Further, we are aware that she is making on-going misrepresentations to investors and lying to them about the state of this case.

I'm copying Kyra Andrassy, counsel to the receiver, who will be involved in any potential modifications to the receivership order.

Kind regards,

Jennifer

---

**From:** Howard Rosenberg <[hrosenberg@ksrlaw.com](mailto:hrosenberg@ksrlaw.com)>

**Sent:** Tuesday, September 10, 2019 10:07 AM

**To:** Reece, Jennifer D. <[reecej@SEC.GOV](mailto:reecej@SEC.GOV)>

**Cc:** Reece, David B. <[reeced@SEC.GOV](mailto:reeced@SEC.GOV)>

**Subject:** RE: Ha Nguyen

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Following up on our call yesterday, I would like to get an understanding of the difference in relief you will be seeking if Ha agrees to the receivership compared to you filing a motion that is not agreed. I would also like to get an understanding of what would be covered by the receivership that is not already covered by it. Her accounts are already frozen.

If it is a matter of saving you the trip to court, I would ordinarily agree without hesitation. But in this case the SEC is bringing a 10b charge against someone who did not knowingly raise money for a Ponzi scheme. Yes, she was aware of Whitney's criminal history. And yes, she knowingly raised money for what she thought was a legitimate enterprise. But I have not seen any piece of evidence indicating she knew she was raising money for a Ponzi scheme. If you have any, please send it to me.



I recognize that the standard is recklessness, not actual knowledge. But in this case, you have already stopped the Ponzi scheme and charged those who orchestrated it. Ha Nguyen has lost her money, relationships, career, and reputation. Essentially, she has already lost everything. I do not see how bringing a 10b charge against her advances justice in any way.

---

**From:** Reece, Jennifer D. [<mailto:reecej@SEC.GOV>]  
**Sent:** Friday, September 6, 2019 3:53 PM  
**To:** Howard Rosenberg <[hrosenberg@ksrlaw.com](mailto:hrosenberg@ksrlaw.com)>  
**Cc:** Reece, David B. <[reeced@SEC.GOV](mailto:reeced@SEC.GOV)>  
**Subject:** RE: Ha Nguyen

I'd like to talk before then. We are filing an amended complaint and adding Ha as a defendant and seeking to add Ha and iCare to the receivership. We wanted to talk through some options and discuss the possibility of her agreeing to the receivership.

---

**From:** Howard Rosenberg <[hrosenberg@ksrlaw.com](mailto:hrosenberg@ksrlaw.com)>  
**Sent:** Friday, September 6, 2019 3:48 PM  
**To:** Reece, Jennifer D. <[reecej@SEC.GOV](mailto:reecej@SEC.GOV)>  
**Cc:** Reece, David B. <[reeced@SEC.GOV](mailto:reeced@SEC.GOV)>  
**Subject:** RE: Ha Nguyen

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Sorry we missed each other this AM. I'm tied up today. What does your schedule look like on Monday?

---

**From:** Reece, Jennifer D. [<mailto:reecej@SEC.GOV>]  
**Sent:** Friday, September 6, 2019 11:01 AM  
**To:** Howard Rosenberg <[hrosenberg@ksrlaw.com](mailto:hrosenberg@ksrlaw.com)>  
**Cc:** Reece, David B. <[reeced@SEC.GOV](mailto:reeced@SEC.GOV)>  
**Subject:** Ha Nguyen

Hi Howard,

Please let me know when you are available to talk about this case. We can be free at your convenience.

Thank you!  
Jennifer

Jennifer D. Reece  
Senior Trial Attorney  
United States Securities and Exchange Commission  
801 Cherry Street, Suite 1900  
Fort Worth, Texas 76102  
Direct phone: 817-978-6442  
Fax: 817-978-4927  
[reecej@sec.gov](mailto:reecej@sec.gov)

# EXHIBIT "D"

## Kyra Andrassy

---

**From:** Kyra Andrassy  
**Sent:** Friday, September 13, 2019 4:12 PM  
**To:** scm@cormorllp.com  
**Cc:** Howard Rosenberg; Robert Mosier; Michael Simon; jlesieur@mosierco.com  
**Subject:** Ha Nguyen  
**Attachments:** Amended Order Appointing Receiver (F. 9\_12\_19)(Doc. #85).PDF; Order Freezing Assets of Defendants ICare and Ha Nguyen and Requiring Accountings (F. 9\_12\_19)(Doc. .PDF

Mr. Morris:

I understand from Howard Rosenberg that you are coming in to represent Ha Nguyen in connection with the SEC v. Whitney matter. Attached are copies of the Amended Order Appointing Receiver and the Order Freezing Assets of Defendants ICare and Ha Nguyen and Requiring Accountings. Please forward these to your client immediately. Effective as of yesterday, she is not to dissipate or transfer any assets and should not use cash or the funds on deposit in her accounts, as those are all property of the receivership estate.

I will be sending you a letter early next week with some items requiring the immediate attention of you and your client. In the meantime, my contact information is below.

Kyra

**SMILEY | WANG-EKVALL**  
Insolvency. Real Estate. Business Litigation.

**Kyra E. Andrassy**  
Attorney at Law

3200 Park Center Drive, Suite 250  
Costa Mesa, California 92626

Main 714 445-1000  
Direct 714 445-1017  
Cell 714 981-7966  
Email [kandrassy@swelawfirm.com](mailto:kandrassy@swelawfirm.com)



# EXHIBIT "E"

## Kyra Andrassy

---

**From:** Kyra Andrassy  
**Sent:** Monday, September 16, 2019 10:15 AM  
**To:** Stanley Morris  
**Cc:** Robert Mosier; Michael Simon; jlesieur@mosierco.com; Craig Collins  
**Subject:** SEC v. Whitney et al.  
**Attachments:** Letter to Stanley Morris dated September 16, 2019.PDF

Mr. Morris:

Attached is a letter with some requests of Ms. Nguyen, including that she voluntarily facilitate access to her properties on Friday, September 20, to enable the Receiver's staff to conduct an inventory and inspection.

We look forward to hearing from you.

Kyra

**SMILEY | WANG-EKVALL**  
Insolvency. Real Estate. Business Litigation.

**Kyra E. Andrassy**  
Attorney at Law

Main  
Direct  
Cell  
Email

3200 Park Center Drive, Suite 250  
Costa Mesa, California 92626  
714 445-1000  
714 445-1017  
714 981-7966  
kandrassy@swelawfirm.com



September 16, 2019

**VIA ELECTRONIC MAIL ONLY**

Stanley Morris  
Corrigan & Morris LLP  
12300 Wilshire Blvd., Suite 210  
Los Angeles, CA 90025  
E-Mail: scm@cormorllp.com

**Re:** *Securities & Exchange Commission v. Whitney et. al.*, Case No. 8:19-cv-499-JVS-KES

Dear Stanley:

This letter follows up on my e-mail from Friday. We were informed by Howard Rosenberg that you are coming in to represent Ha Nguyen in the above-referenced matter.

In order to fulfill the obligations and duties imposed upon him by the *Amended Order Appointing Receiver* (the "Receiver Order"), Mr. Mosier requests the following by **Thursday, September 19, 2019, at 5:00 p.m.:**

(1) According to preliminary research, Ms. Nguyen is on title to at least two properties and recently transferred a third. We need to know which house she lives in and who lives in the other two. We also need copies of all leases where she is the landlord. Effective yesterday, any rent paid should be turned over to the Receiver. The Receiver's address is 3151 Airway Avenue, Suite A-1, Costa Mesa, CA 92626.

(2) Although Ms. Nguyen is not required to provide the formal accounting required by the Receiver Order for thirty days from the order's entry, we need the following:

(a) For every bank or brokerage account that she had open (whether held in her name or for her benefit) as of September 12, 2019, the name of the financial institution, the name of the account holder, and the account number;

(b) A list of all assets she owns or that are held for her benefit with an initial purchase price or current value of \$5,000 or more;

S | WE

Stanley Miller  
September 16, 2019  
Page 2

(c) A list of all assets of the Crawfish Lovers restaurant and a list of all of its debts. If the business has been listed for sale, we would also like copies of any listing agreement or marketing materials;

(d) A list of all credit cards in her name or the name of iCare, including the name of the issuer, the account holder, and the account number;

(e) Information related to the transfer of the Summereve property to Jennifer Nguyen, including any purchase agreement, information related to the purchase price paid, and an accounting of where any proceeds from that sale were deposited or transferred or are held; and

(f) A list of all email addresses Ms. Nguyen used personally or to conduct business of iCare, together with passwords to access the account(s), and her cooperation in facilitating access.

(3) The Receiver Order directs the Receiver to immediately take possession of all personal and real property. If your client is cooperative with the Receiver, we will be reasonable about the implementation of those provisions. However, on **Friday, September 20**, we are requesting voluntary access to the two properties in her name, the Summereve property if any of her personal property is at that location, and the restaurant to conduct an inspection and do an inventory. The order permits us to change the locks at the real properties she owns, but we hope that will not be necessary and that access will voluntarily be given or arranged.

I look forward to receiving this information and confirmation that voluntary access will be granted as and when requested.

Very truly yours,

SMILEY WANG-EKVALL, LLP

*/s/ Kyra E. Andrassy*

Kyra E. Andrassy

cc: Robert Mosier



# EXHIBIT "F"

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
SOUTHERN DIVISION

SECURITIES AND EXCHANGE ) Case No.  
COMMISSION, ) 8:19-cv-499-JVS-KES  
Plaintiff, )  
vs. )  
KENT R.E. WHITNEY, DAVID LEE )  
PARRISH, THE CHURCH FOR THE )  
HEALTHY SELF A/K/A CHS TRUST, )  
AND CHS ASSET MANAGEMENT, INC., )  
Defendants. )

---

VIDEOTAPED DEPOSITION OF NGOC-HA T. NGUYEN  
Costa Mesa, California  
Wednesday, March 28, 2019

Reported By:  
Lexann Cirocco  
CSR No. 7932  
Job No. 190328LC

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
SOUTHERN DIVISION

SECURITIES AND EXCHANGE ) Case No.  
COMMISSION, ) 8:19-cv-499-JVS-KES  
 )  
Plaintiff, )  
 )  
vs. )  
 )  
KENT R.E. WHITNEY, DAVID LEE )  
PARRISH, THE CHURCH FOR THE )  
HEALTHY SELF A/K/A CHS TRUST, )  
AND CHS ASSET MANAGEMENT, INC., )  
 )  
Defendants. )  
\_\_\_\_\_ )

Deposition of NGOC-HA T. NGUYEN, on behalf of  
Plaintiff, at 3200 Park Center Drive, Suite 250, Costa  
Mesa, California, beginning at 9:50 a.m. and ending at  
1:06 p.m. on Thursday, March 28, 2019, before  
Lexann Cirocco, Certified Shorthand Reporter,  
CSR No. 7932

1 APPEARANCES OF COUNSEL:

2 For Plaintiff:

3 U.S. SECURITIES AND EXCHANGE COMMISSION

BY: JENNIFER D. REECE, ESQ.

4 BY: DAVID REECE, ESQ.

Burnett Plaza

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8

-and-

9

U.S. SECURITIES AND EXCHANGE COMMISSION

10 BY: JASON ROSE, SENIOR COUNSEL

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16 For Receiver Robert Mosier:

17 SMILEY WANG-EKVALL

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21

22

23

24

25

1 APPEARANCES OF COUNSEL (CONTINUED):

2  
3 For Deponent Ngoc-Ha Nguyen:  
4 (Via Telephonically)

5 KOPECKY SCHUMACHER ROSENBERG LLC  
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12  
13  
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17  
18  
19  
20  
21  
22  
23  
24  
25

Also Present:

Dennis Davis, Certified Videographer

1 Q David Parrish?

2 A Yes.

3 Q So what was your understanding of what Allen Hsu  
4 was doing for CHS?

11:13:32 5 A As I understand it, he is more like helping Kent  
6 do the prayer, and I think he's a pastor too. I just find  
7 out that he's a pastor, too, and, um, maybe it's like  
8 helping in the legal services, because Allen Hsu is  
9 immigrant lawyer, yeah. I really don't understand and  
11:13:59 10 don't know exactly what he do with the CHS.

11 Q Did he ever call himself CHS's general counsel,  
12 or anything like that?

13 A I don't talk to him that much, so I don't know,  
14 yeah, but I saw him sitting in the office, yeah.

15 Q Earlier I think you might have said that Allen  
16 Hsu said, you know, the merger was appropriate, it was  
11:14:29 17 legal and okay. Is that accurate?

18 A You know, I don't exactly say that he say the  
19 merger is okay but, you know, I feel so comfortable  
20 because, you know, I saw that KPMG and then the lawyer in  
21 the office. That's why I think that it's legitimate  
22 business, yeah.

23 Q So did Kent Whitney say, "We have a lawyer in  
24 the office so we're legitimate," or did you just feel that  
11:15:00 25 it was legitimate because there was a lawyer?

1           A     I feel that, yeah, and he always tell me that  
2     "we have a lawyer in the office," yeah.

3           Q     But did you ever have conversations with Allen  
4     Hsu about the legality of CHS?

5           A     No, sir, because I live in San Jose, I just, you  
11:15:20 6     know, have the client and then give it to them, yeah.

7           MR. ROSE: Can we go off the record for a short  
8     break?

9           THE VIDEOGRAPHER: We're going off the record at  
10     approximately 11:15:45. This is the end of video file  
11     No. 1.

11:23:48 12                 (A recess was taken.)

11:24:22 13           THE VIDEOGRAPHER: We are back on the record at  
14     11:24:25. This is the beginning of video file No. 2.  
15     BY MR. ROSE:

11:24:30 16           Q     Ms. Nguyen, earlier before the break I think you  
17     told us that at the time of the merger between iCare and  
18     CHS you had, approximately, 100 clients that had about  
19     \$10 million invested; is that correct?

20           A     It's about.

21           Q     And all those clients and all that money was  
22     transferred over to CHS?

23           A     Yes.

24           Q     Can you tell me, approximately, how many clients  
25     you had prior to meeting Kent Whitney, Jr.?



1 Q How much money did you invest in the frozen  
2 custard business?

3 A I invest about -- it's about \$25,000.

4 Q And where did that money come from?

5 A It come from my saving too, yeah.

6 Q How much did you invest in the crawfish  
7 restaurant?

8 A It's 160,000.

9 Q 160,000?

10 A Yes, sir.

11 Q Any other businesses or partnerships you're  
12 involved in?

12:42:00 13 A No, sir.

14 MR. ROSE: I'm going to mark another exhibit, please.

15 (Exhibit 7 was marked for identification.)

16 BY MR. ROSE:

17 Q Exhibit 7, which has just been marked, is a  
18 Consent and a proposed Preliminary Injunction order that  
12:42:30 19 was filed March 26.

20 If you turn to the section -- you see there's an  
21 Asset Freeze section, which starts on page 5 on the second  
22 document, and on page 6 you'll see the beginning of a list  
23 of accounts that are frozen.

24 A Yes.

12:42:58 25 Q If you could just look over the list on pages 6

1 through 8 and tell me if that's a full list of all the  
2 accounts you have. Obviously, there's accounts on here  
3 that aren't yours, but let us know if you have any  
4 accounts in addition to the ones listed in this document.

12:43:28 5 A I don't remember this one, -4884.

6 Q That's the account that ends in 4884 on page 6  
7 where it says "Bank of America iCare Financial Solution  
8 Corporation"?

9 A Yes. I don't remember this one.

10 Q Okay.

11 Q For those, I don't know for the other people.  
12 That I don't know, sir.

12:43:58 13 Q Do you see -- after looking at it, do you see  
14 any bank accounts that have been excluded that should be  
15 included on the list?

16 A I have personal -- this is for secure -- this  
17 personal, yes, that's it, sir.

18 Q So all your accounts have been frozen; is that  
19 correct?

20 A Yes.

21 Q How are you able to pay for your attorney, if  
12:44:29 22 your accounts have been frozen?

23 A I ask my friend. I borrow my friend money,  
24 yeah, because, honestly, right now I don't have any money  
25 to live and my restaurant, too, because they froze it, so

1 the credit card cannot go through, so I am asking can you  
2 free that so for my mom can do the business. Right now,  
3 yeah, I don't have any money to live, yeah.

12:44:58 4 Q So what's the name of your friend who gave you  
5 money for your lawyer?

6 A My friend name is Touyen.

7 Q Can you spell that, please.

8 A T-o-u-y-e-n.

9 Q And is that friend associated in any way with  
10 CHS or Kent Whitney or --

11 A I don't know. She's in the church friend.

12 Q She's what?

12:45:29 13 A In the church friend.

14 Q Not CHS church, just Catholic church?

15 A Catholic church, yeah.

16 Q But as far as you know, she's not employed by  
17 CHS?

18 A No, no, she go for the -- she work for company.

19 Q What line of work does she do?

20 A I think she's -- her position is very high, CCO  
12:45:59 21 of some company.

22 Q How did you learn about the SEC's lawsuit  
23 against Kent Whitney and David Parrish and CHS?

24 A I just know until the SEC came to my office on  
25 Friday -- on Friday two weeks ago.

# EXHIBIT "G"



Schwab One® Account of  
**NGOC-HA THI NGUYEN &  
 VINH XUAN LE JT TEN**

Account Number  
**9711-5003**

Statement Period  
**April 1-30, 2019**

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NGOC-HA THI NGUYEN &  
 VINH XUAN LE JT TEN  
 2977 ABIGAIL LANE  
 SAN JOSE CA 95121-1785

### Customer Service and Account Information

#### Customer Service and Trading:

Call your Schwab Representative  
 1 (800) 435-9050

#### Bank Inquiries:

1 (800) 435-9050

#### Schwab by Phone™

#### Automated Services:

1 (800) 435-8804

#### TeleBroker®:

1 (800) 272-4922

#### Visit Our Web Site:

[schwab.com](http://schwab.com)

#### Cost Basis Updates:

To provide updates for incomplete cost basis information, please visit [schwab.com/gainloss](http://schwab.com/gainloss)

### Market Monitor

Rates	Yield
Value Adv Money Fd SWVXX	2.30%
Sch Investor Money Fund	2.29%

Indices	Year To Date Change
Dow Jones Industrial Average	14.00%
Standard & Poor's 500 Index®	17.51%
Schwab 1000 Index®	17.87%
NASDAQ Composite Index	22.01%



Schwab One® Account of  
NGOC-HA THI NGUYEN &  
VINH XUAN LE JT TEN

Account Number  
9711-5003

Statement Period  
April 1-30, 2019

## Terms and Conditions

### GENERAL INFORMATION AND KEY TERMS:

All references to "Schwab" in this document refer to the broker-dealer Charles Schwab & Co., Inc. Unless otherwise defined herein, capitalized terms have the same meanings as in your Account Agreement. If you receive any other communication from any source other than Schwab which purports to represent your holdings you should verify its content with this statement. Securities, products, and services are not available in all countries and are subject to country specific restrictions.

**AIP (Automatic Investment Plan) Customers:** Schwab receives remuneration in connection with certain transactions effected through Schwab. If you participate in a systematic investment program through Schwab, the additional information normally detailed on a trade confirmation will be provided upon request.

**Average Daily Balance:** Average daily composite of all cash balances that earn interest and all loans from Schwab that are charged interest.

**Bank Sweep Feature and Bank Sweep for Benefit Plans Features:** Schwab acts as your agent and custodian in establishing and maintaining your Bank Sweep and Bank Sweep for Benefit Plans features as a Schwab Cash feature for your brokerage account. Deposit accounts constitute direct obligations of banks affiliated with Schwab and are not obligations of Schwab. Deposit accounts are insured by the FDIC within applicable limits. The balance in the bank deposit accounts can be withdrawn on your order and the proceeds returned to your securities account or remitted to you as provided in your Account Agreement. For information on FDIC insurance and its limits, as well as other important disclosures about the and Bank Sweep for Benefit Plans features, please refer to the Cash Features Disclosure Statement available online or from a Schwab representative.

**Cash:** Any Free Credit Balance owed by us to you payable upon demand which, although accounted for on our books of record, is not segregated and may be used in the conduct of this firm's business.

**Dividend Reinvestment Customers:** Dividend reinvestment transactions were effected by Schwab acting as a principal for its own account, except for the reinvestment of Schwab dividends, for which an independent broker-dealer acted as the buying agent. Further information on these transactions will be furnished upon written request.

**Estimated Annual Income:** Derived from information provided by outside parties. Schwab cannot guarantee the accuracy of such information. Since the interest and dividends are subject to change at any time, they should not be relied upon for making investment decisions.

**Fees and Charges:** It is your responsibility, and not Schwab's, to verify the accuracy of all fees. Margin interest charged to your Account during the statement period is included in this section of the statement.

**Interest:** For the Schwab One Interest, Bank Sweep, and Bank Sweep for Benefit Plans features, interest is paid for a period that differs from the Statement Period. Balances include interest paid as indicated on your statement by Schwab or one or more of its affiliated banks. These balances do not include interest that may have accrued during the Statement Period after interest is paid. The interest paid may include interest that accrued in the prior Statement Period. For the Schwab One Interest feature, interest accrues daily from the second-to-last business day of the prior month and is posted on the second-to-last business day of the current month. For the Bank Sweep feature, interest accrues daily from the 16th day of the prior month and is credited/posted on the first business day after the 15th of the current month.

If, on any given day, the interest that Schwab calculates for the Free Credit Balances in the Schwab One Interest feature in your brokerage account is less than \$.005, you will not accrue any interest on that day. For balances held at banks affiliated with Schwab in the Bank Sweep

and Bank Sweep for Benefit Plans features, interest will accrue even if the amount is less than \$.005.

**Latest Price/Price (Investment Detail Section Only):** The most recent price evaluation available on the last business day of the statement period, normally the last trade price or bid. Unpriced securities denote that no market evaluation update is currently available. Price evaluations are obtained from outside parties. Schwab shall have no responsibility for the accuracy or timeliness of any such valuations. Pricing of assets not held at Schwab is for informational purposes only. Some securities, especially thinly traded equities in the OTC market or foreign markets, may not report the most current price and are indicated as Stale Priced. For Limited Partnerships (LP) and Real Estate Investment Trust (REIT) securities, you may see that the value reflected on your periodic statement for this security is unpriced. FINRA rules require that certain LP and REIT securities, that have not been priced within 18 months, must show as unpriced on customer statements. Note that these securities are generally illiquid, the value of the securities will be different than its purchase price; if applicable, that accurate valuation information may not be available.

**Margin Account Customers:** This is a combined statement of your margin account and special memorandum account maintained for you under Section 220.5 of Regulation T issued by the Board of Governors of the Federal Reserve System. The permanent record of the separate account as required by Regulation T is available for your inspection.

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**Option Customers:** Be aware of the following: 1) Commissions and other charges related to the execution of option transactions have been included in confirmations of such transactions previously furnished to you and will be made available promptly upon request 2) You should advise us promptly of any material changes in your investment objectives or financial situation 3) Exercise assignment notices for the option contracts are allocated among customer short positions by an automated procedure which randomly selects from among all customer short option positions those contracts which are subject to exercise, including positions established on the day of assignment 4) Realized gain/loss of underlying securities is adjusted to reflect the premiums of assigned or exercised options. Please consult your tax advisor or IRS publication 550, Investment Income and Expenses, for additional information on Options.

**Schwab Sweep Money Funds:** Includes the primary money market funds into which Free Credit Balances may be automatically invested pursuant to your Account Agreement. Schwab or an affiliate acts and receives compensation as the Investment Advisor, Transfer Agent, Shareholder Service Agent and Distributor for the Schwab Sweep Money Funds. The amount of such compensation is disclosed in the prospectus. The yield information for Schwab Sweep Money Funds is the current 7-day yield as of the statement period. Yields vary. If, on any given day, the accrued daily dividend for your selected sweep money fund as calculated for your account is less than 1/2 of 1 cent (\$.005), your account will not earn a dividend for that day. In addition, if you do not accrue at least 1 daily dividend of \$.01 during a pay period, you will not receive a money market dividend for that period. Schwab and the Schwab Sweep Money Funds investment advisor may be voluntarily reducing a portion of a Schwab Sweep Money Fund's expenses. Without these reductions, yields would have been lower.

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**Gain (or Loss):** Unrealized Gain or (Loss) and Realized Gain or (Loss) sections ("Gain/Loss Section(s)") contain a gain or a loss summary of your Account. This information is not a solicitation or a recommendation to buy or sell. It may, however, be helpful for investment and tax planning strategies. **Schwab does not provide tax advice and encourages you to consult with your tax professional. Please view the Cost Basis Disclosure Statement for additional information on how gain (or loss) is calculated and how Schwab reports adjusted cost basis information to the IRS.**

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**COMPLAINT CONTACT INFORMATION:** Complaints about Schwab statements, products or services may be directed to 1-800-435-4000. For clients residing outside of the U.S., call collect +1-415-667-8400. Please send any written complaints to the Client Advocacy Team, 211 Main St., San Francisco, CA 94105, USA.

**Address Changes:** It is your obligation to keep Schwab informed of any changes in your address, telephone number or other contact information. If you fail to notify Schwab of those changes, you may not receive important notifications about your Account, and trading or other restrictions might be placed on your Account. For assistance, you may contact Schwab at 1-800-435-4000. Clients residing outside of the U.S. may call Schwab collect at +1-415-667-8400.

**Additional Information:** We are required by law to report to the Internal Revenue Service adjusted cost basis information (if applicable), certain payments to you and credits to your Account during the calendar year. Retain this statement for income tax purposes. Schwab or an affiliate acts as the Investment Advisor, Transfer Agent, Shareholder Service Agent and Distributor for the Sweep Funds and as Transaction Services Agent for the Government Money Fund. Schwab or an affiliate is compensated by the Sweep Funds for acting in each of these capacities other than as Distributor. The amount of such compensation is disclosed in the prospectus. Additional information will be provided upon written request. A financial statement for your inspection is available at Schwab's offices or a copy will be mailed to you upon written request.

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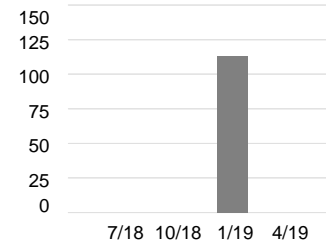
Schwab One® Account of  
**NGOC-HA THI NGUYEN &  
 VINH XUAN LE JT TEN**

Account Number  
**9711-5003**

Statement Period  
**April 1-30, 2019**

**Account Value as of 04/30/2019:\$ 15.30**

Change in Account Value	This Period	Year to Date	Account Value [in Thousands]
<b>Starting Value</b>	<b>\$ 123,694.87</b>	<b>\$ 0.00</b>	
Credits	15.30	100,063.13	
Debits	(123,611.73)	(123,611.73)	
Transfer of Securities (In/Out)	0.00	0.00	
Income Reinvested	0.00	0.00	
Change in Value of Investments	(83.14)	23,563.90	
<b>Ending Value on 04/30/2019</b>	<b>\$ 15.30</b>	<b>\$ 15.30</b>	
<b>Total Change in Account Value</b>	<b>\$ (123,679.57)</b>	<b>\$ 15.30</b>	
	<b>(99.99)%</b>		



Asset Composition	Market Value	% of Account Assets
Cash	\$ 15.30	100%
<b>Total Assets Long</b>	<b>\$ 15.30</b>	
Net Loan Balance	0.00	
<b>Total Account Value</b>	<b>\$ 15.30</b>	<b>100%</b>





Schwab One® Account of  
**NGOC-HA THI NGUYEN &  
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**April 1-30, 2019**

Gain or (Loss) Summary	Realized Gain or (Loss) This Period		Unrealized Gain or (Loss)
	Short Term	Long Term	
<b>All Investments</b>	\$(305.98)	\$0.00	\$0.00

Values may not reflect all of your gains/losses.

Income Summary	This Period		Year to Date	
	Federally Tax-Exempt	Federally Taxable	Federally Tax-Exempt	Federally Taxable
Bank Sweep Interest	0.00	15.30	0.00	63.13
<b>Total Income</b>	<b>0.00</b>	<b>15.30</b>	<b>0.00</b>	<b>63.13</b>

Margin Loan Information	Margin Loan Balance	Funds Available to Withdraw*	Securities Buying Power*	Margin Loan Rates Vary by Balance
This Period	0.00	15.30	0.00	6.00% - 9.82%

The opening margin loan balance for the statement period was \$0.00.

For more information about the margin feature, please visit [schwab.com/margin](http://schwab.com/margin).

\*Values include any cash plus the amount available using margin borrowing.

Cash Transactions Summary	This Period	Year to Date
<b>Starting Cash *</b>	<b>\$ 113,490.87</b>	<b>\$ 0.00</b>
Deposits and other Cash Credits	0.00	100,000.00
Investments Sold	10,124.92	558,334.99
Dividends and Interest	15.30	63.13
Withdrawals and other Debits	(123,611.73)	(123,611.73)
Investments Purchased	(4.06)	(534,771.09)
Fees and Charges	0.00	0.00
<b>Total Cash Transaction Detail</b>	<b>(113,475.57)</b>	<b>15.30</b>
<b>Ending Cash *</b>	<b>\$ 15.30</b>	<b>\$ 15.30</b>

\*Cash (includes any cash debit balance) held in your account plus the value of any cash invested in a sweep money fund.

Schwab has provided accurate gain and loss information wherever possible for most investments. Cost basis data may be incomplete or unavailable for some of your holdings. Please see "Endnotes for Your Account" section for an explanation of the endnote codes and symbols on this statement.

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Schwab One® Account of  
**NGOC-HA THI NGUYEN &  
 VINH XUAN LE JT TEN**

Account Number  
**9711-5003**

Statement Period  
**April 1-30, 2019**

## Investment Detail - Cash and Bank Sweep

Cash	Starting Balance	Ending Balance	% of Account Assets
Cash	14,983.79	15.30	100%
<b>Total Cash</b>	<b>14,983.79</b>	<b>15.30</b>	<b>100%</b>

Bank Sweep	Starting Balance	Ending Balance	% of Account Assets
Bank Sweep <sup>x,z</sup>	98,507.08	0.00	
<b>Total Bank Sweep</b>	<b>98,507.08</b>	<b>0.00</b>	<b>&lt;1%</b>

<b>Total Cash and Bank Sweep</b>		<b>15.30</b>	<b>100%</b>
----------------------------------	--	--------------	-------------

<b>Total Investment Detail</b>	<b>15.30</b>
<b>Total Account Value</b>	<b>15.30</b>
<b>Total Cost Basis</b>	<b>N/A</b>

## Realized Gain or (Loss)

Short Term	Quantity/Par	Acquired/ Opened	Sold/ Closed	Total Proceeds	Cost Basis	Realized Gain or (Loss)
ADVANCED MICRO DEVIC: AMD	400.0000	03/22/19	03/29/19	10,124.92	10,651.23	(526.31)

Schwab has provided accurate gain and loss information wherever possible for most investments. Cost basis data may be incomplete or unavailable for some of your holdings. Please see "Endnotes for Your Account" section for an explanation of the endnote codes and symbols on this statement.

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Schwab One® Account of  
**NGOC-HA THI NGUYEN &  
 VINH XUAN LE JT TEN**

Account Number  
**9711-5003**

Statement Period  
**April 1-30, 2019**

## Realized Gain or (Loss) (continued)

Short Term (continued)	Quantity/Par	Acquired/ Opened	Sold/ Closed	Total Proceeds	Cost Basis	Realized Gain or (Loss)
CALL ADVANCED MICRO DEVI\$26.5    EXP 03/29/19: AMD 03/29/2019 26.50 C	4.0000 <sup>S</sup>	04/01/19	04/01/19	224.39	4.06	220.33
<b>Total Short Term</b>				<b>10,349.31</b>	<b>10,655.29</b>	<b>(305.98)</b>
<b>Total Realized Gain or (Loss)</b>				<b>10,349.31</b>	<b>10,655.29</b>	<b>(305.98)</b>

Schwab has provided accurate realized gain and loss information wherever possible for most investments. Cost basis data may be incomplete or unavailable for some of your holdings. If all data for a given investment is not available, the investment will not be listed here.

Option Customers: Realized gain/loss of underlying securities is adjusted to reflect the premiums of assigned or exercised options. Please consult IRS publication 550, Investment Income and Expenses, for additional information on Options.

## Transaction Detail - Purchases & Sales

### Equities Activity

Settle Date	Trade Date	Transaction	Description	Quantity	Unit Price	Total Amount
04/02/19	03/29/19	Sold	ADVANCED MICRO DEVIC: AMD	(400.0000)	25.3250	10,124.92
<b>Total Equities Activity</b>						<b>10,124.92</b>

### Options Activity

Settle Date	Trade Date	Transaction	Description	Quantity	Unit Price	Total Amount
04/01/19	03/29/19	Cover Short	CALL ADVANCED MICRO DEVI \$26.5    EXP 03/29/19: AMD 03/29/2019 26.50 C	4.0000	0.0100	(4.06)
<b>Total Options Activity</b>						<b>(4.06)</b>
<b>Total Purchases &amp; Sales</b>						<b>10,120.86</b>

Schwab has provided accurate gain and loss information wherever possible for most investments. Cost basis data may be incomplete or unavailable for some of your holdings. Please see "Endnotes for Your Account" section for an explanation of the endnote codes and symbols on this statement.

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Schwab One® Account of  
**NGOC-HA THI NGUYEN &  
 VINH XUAN LE JT TEN**

Account Number  
**9711-5003**

Statement Period  
**April 1-30, 2019**

### Transaction Detail - Deposits & Withdrawals

Transaction Date	Process Date	Activity	Description	Location	Credit/(Debit)
04/03/19	04/03/19	Journalized Funds	JOURNAL TO 48664104		(123,611.73)
<b>Total Deposits &amp; Withdrawals</b>					<b>(123,611.73)</b>

The total deposits activity for the statement period was \$0.00. The total withdrawals activity for the statement period was \$123,611.73.

### Transaction Detail - Dividends & Interest (including Money Market Fund dividends reinvested)

Transaction Date	Process Date	Activity	Description	Credit/(Debit)
04/03/19	04/03/19	Bank Interest <sup>x,z</sup>	BANK INT 031619-040219	15.30
<b>Total Dividends &amp; Interest</b>				<b>15.30</b>

**Total Transaction Detail (113,475.57)**

### Bank Sweep Activity

Transaction Date	Transaction	Description	Withdrawal	Deposit	Balance <sup>x,z</sup>
<b>Opening Balance<sup>x,z</sup></b>					<b>98,507.08</b>
04/01/19	Auto Transfer	BANK CREDIT FROM BROKERAGE <sup>x</sup>		105.00	98,612.08
04/03/19	Interest Paid <sup>x,z</sup>	BANK INTEREST		15.30	98,627.38
04/03/19	Auto Transfer	BANK TRANSFER TO BROKERAGE	98,627.38		0.00
<b>Total Activity</b>			<b>98,627.38</b>	<b>120.30</b>	
<b>Ending Balance<sup>x,z</sup></b>					<b>0.00</b>

Bank Sweep: Interest Rate as of 04/30/19 was 0.33%. Your interest period was 03/16/19 - 04/02/19. <sup>z</sup>

Schwab has provided accurate gain and loss information wherever possible for most investments. Cost basis data may be incomplete or unavailable for some of your holdings. Please see "Endnotes for Your Account" section for an explanation of the endnote codes and symbols on this statement.

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Schwab One® Account of  
**NGOC-HA THI NGUYEN &  
 VINH XUAN LE JT TEN**

Account Number  
**9711-5003**

Statement Period  
**April 1-30, 2019**

## Endnotes For Your Account

### Symbol Endnote Legend

- |          |   |
|----------|---|
| <b>S</b> | Short sale. Possible tax modifications of the holding period may be required for covered short positions. The market value of these securities will be expressed as a debit and be netted against any long positions in Total Account Value.  |
| <b>X</b> | Bank Sweep deposits are held at FDIC-insured bank(s) ("Banks") that are affiliated with Charles Schwab & Co., Inc.  |
| <b>Z</b> | For Bank Sweep and Bank Sweep for Benefit Plans features, interest is paid for a period that differs from the Statement Period. Balances include interest paid as indicated on your statement by Schwab or one or more of its affiliated banks. These balances do not include interest that may have accrued during the Statement Period after interest is paid. The interest paid may include interest that accrued in the prior Statement Period. |

For information on how Schwab pays its representatives, go to <http://www.schwab.com/compensation>.

# EXHIBIT "H"



PO Box 183164  
Columbus, OH 43218-3164

September 17, 2019

**TINA JUSTICE**  
801 CHERRY STREET UNIT 18 SUITE 1900  
FORT WORTH, TX 76102

Re: SEC V KENT R WHITNEY ET AL  
Case No: 819CV499JVSKEsx

**JPMorgan Chase Bank, N.A. ("JPMC") has received your TRO against the following debtor(s): KENT R WHITNEY ET AL**

<b>Account Number</b>	<b>Amount of Hold</b>	<b>Present Balance</b>
9288*	\$99,999,999,999.99	\$170.46
7411*	Account has closed	\$0.00
9236*	Account has closed	\$0.00
1703*	Account has closed	\$0.00
5873*	\$99,999,999,999.99	\$2,882.13

Credit cards 9480, 5577, 2691, and 4452 restrained.

\*9288 belongs to David L Parrish

\*5873 belongs to NGOC NGUYEN along with Credit card 4452 and 2691 (authorized signer)

The Present Balance may be subject to claims which may reduce the amount stated above, including but not limited to: exemptions asserted by the judgment debtor; rights of third parties asserting an interest in the account; intervening levies or court orders; IRS levies; right of setoff; deposited items returned against the account, or warranty claims asserted with respect to checks or other items credited to the account balance.

ICARE FINANCIAL SOLUTIONS INC wasn't located.

This response is based on a search of data contained in JPMC's centralized customer identification and account information system. This system may not necessarily capture all relevant information concerning the judgment debtor(s) or accounts.

Please allow this letter to serve as JPMC's answer to the TRO. If you have any questions about this matter, please call us at 1-866-578-7022. We're here Monday through Friday from 8 a.m. to 10 p.m. and Saturday from 8 a.m. to 8 p.m. Eastern Time.



Sincerely,

TISHAUNA P ARMSTEAD  
OPERATIONS ANALYST  
JPMorgan Chase Bank, N.A.

JPMorgan Chase Bank, N.A.  
A39a

# JPMORGAN CHASE & CO.

justicet@sec.gov

 Authenticated by jpmchase.com  Valid Signature

**From:** daniel.arteaga@chase.com  
**To:** justicet@sec.gov  
**Cc:** tishauna.armstead@chase.com  
**Sent:** Sep 23, 2019 11:17:12 AM EDT  
**Subject:** FW: COAL-13Sep19-1361 sec v icare financial.pdf  
**Attached:** COAL-13Sep19-1361 response.pdf (166 kb)

Hello Tina,

In Tishauna's absence, please see the attached.

Thank you,

Daniel Arteaga | Operations Analyst | Court Orders & Levies – Special Handling | JPMorgan Chase Bank  
☎ W: 210-489-8940 | 📠 F: 210-764-4801 | ✉ [daniel.arteaga@chase.com](mailto:daniel.arteaga@chase.com)

---

**From:** COAL EDR Process  
**Sent:** Tuesday, September 17, 2019 3:12 PM  
**To:** 'justicet@sec.gov' <justicet@sec.gov>; COAL EDR Process <coal.edr.process@jpmchase.com>  
**Cc:** Arteaga, Daniel <daniel.arteaga@chase.com>  
**Subject:** RE: COAL-13Sep19-1361 sec v icare financial.pdf

Please see attachment for our response.

Thank you,

Tishauna P Armstead | Operations Analyst | Court Orders & Levies | JPMorgan Chase Bank, NA  
☎ W: 210-588-4134 | 📠 F: 210-384-2919 | ✉ [tishauna.armstead@chase.com](mailto:tishauna.armstead@chase.com)



**From:** [justicet@sec.gov](mailto:justicet@sec.gov) [<mailto:justicet@sec.gov>]  
**Sent:** Monday, September 16, 2019 12:16 PM  
**To:** COAL EDR Process <[coal.edr.process@jpmchase.com](mailto:coal.edr.process@jpmchase.com)>  
**Cc:** Arteaga, Daniel <[daniel.arteaga@chase.com](mailto:daniel.arteaga@chase.com)>  
**Subject:** RE: COAL-13Sep19-1361 sec v icare financial.pdf

I beleive you have his ssn and have already frozen accounts. However, below are all tax id numbers.

Parrish - 353-72-4756

The two that were added to the assest freeze are:

Ngoc Ha T Nguyen - 484-21-4243

iCare Financial Solutions, Inc. - 81-1375472



**From:** [Justice, Tina](#)  
**To:** ["COAL EDR Process"](#)  
**Subject:** RE: COAL-13Sep19-1361 sec v icare financial.pdf  
**Date:** Monday, September 23, 2019 10:11:00 AM


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Can you please resend the attachment? It keeps telling me the session has expired.


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**From:** COAL EDR Process <coal.edr.process@jpmchase.com>  
**Sent:** Tuesday, September 17, 2019 3:12 PM  
**To:** Justice, Tina <JUSTICET@SEC.GOV>; COAL EDR Process <coal.edr.process@jpmchase.com>  
**Cc:** Arteaga, Daniel <daniel.artega@chase.com>  
**Subject:** RE: COAL-13Sep19-1361 sec v icare financial.pdf

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Please let me know if you need anything else.

Tina Justice

**From:** [coal.edr.process@jpmchase.com](mailto:coal.edr.process@jpmchase.com)  
**Sent:** Fri Sep 13, 2019 2:38 PM  
**To:** [justicet@sec.gov](mailto:justicet@sec.gov)  
**Cc:** [coal.edr.process@jpmchase.com](mailto:coal.edr.process@jpmchase.com), [daniel.arteaga@chase.com](mailto:daniel.arteaga@chase.com)  
**Subject:** COAL-13Sep19-1361 sec v icare financial.pdf

Hello,

Please provide the social security number for David L Parish.

JPMorgan Chase	David L. Parrish	*9288
		*6236
		*9236
		*1703
		*9480 CC
		*5577 CC

Tishauna P Armstead | Operations Analyst | Court Orders & Levies | JPMorgan Chase Bank, NA  
☎ W: 210-588-4134 | 📠 F: 210-384-2919 | ✉ [tishauna.armstead@chase.com](mailto:tishauna.armstead@chase.com)



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