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(*pro hac* pursuant to LR IC 2-1)  
2 SECURITIES AND EXCHANGE COMMISSION  
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Counsel for Plaintiff  
5 Securities and Exchange Commission

6 **UNITED STATES DISTRICT COURT**  
7 **DISTRICT OF NEVADA**

8 **SECURITIES AND EXCHANGE**  
**COMMISSION,**  
9 **Plaintiff,**  
10 **v.**  
11 **EDWIN YOSHIHIRO FUJINAGA, et al.,**  
**Defendants,**  
12 **and**  
13 **JUNE FUJINAGA,**  
14 **CSA SERVICE CENTER, LLC,**  
**THE FACTORING CO., and**  
15 **THE YUNJU TRUST,**  
16 **Relief Defendants.**

Case No.: 2:13-cv-1658-JCM-CWH

17 **Notice of Second Status Report**

18 Pursuant to paragraph 2(h) of the Order Appointing a Distribution Agent and a Tax  
19 Administrator and Authorizing Payment of Administrative Fees and Expenses and Tax  
20 Obligations (ECF No. 509, the “Appointment Order”), and paragraph 63 of the distribution plan  
21 approved by this Court on October 4, 2023 (ECF No. 594, the “Plan”), Plaintiff Securities and  
22 Exchange Commission (the “SEC”) hereby files the attached Distribution Agent’s second status  
23 report. *See* Exhibit 1. In accordance with the Appointment Order and the Plan, the SEC  
24  
25

1 anticipates that it will file the Distribution Agent's Third Status Report on or before July 30,  
2 2024.

3  
4 Dated: April 10, 2024

Respectfully submitted,

5  
6 /s/Catherine E. Pappas  
Catherine E. Pappas  
7 (*pro hac* pursuant to LR IC 2-1)  
Attorney for Plaintiff  
8 SECURITIES AND EXCHANGE  
COMMISSION  
9 One Penn Center  
1617 JFK Blvd., Ste. 520  
10 Philadelphia, Pa. 19103  
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11 Fax: 215-597-2740  
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12  
13 Att: Exhibit 1 (Distribution Agent's Second Status Report)

**CERTIFICATE OF SERVICE PURSUANT TO LR 5-1**

I certify that on April 10, 2024, I served counsel of record with the foregoing document via the Court's ECF system.

/s/Catherine E. Pappas  
Catherine E. Pappas

**Exhibit 1**

(The Distribution Agent's Second Status Report)

1 UNITED STATES DISTRICT COURT  
2 DISTRICT OF NEVADA

3 SECURITIES AND EXCHANGE  
4 COMMISSION,

5 **Plaintiff,**

6 v.

Case No.: 2:13-cv-1658-JCM-CWH

7 EDWIN YOSHIHIRO FUJINAGA, *et al.*,

8 **Defendants,**

9 and

10  
11 JUNE FUJINAGA,  
12 CSA SERVICE CENTER, LLC,  
13 THE FACTORING CO., and  
14 THE YUNJU TRUST,

15 **Relief Defendants.**

16 **THE DISTRIBUTION AGENT’S SECOND STATUS REPORT**

17 Kroll Settlement Administration LLC (“Kroll”),<sup>1</sup> the Court-appointed Distribution Agent  
18 in the above-captioned matter, respectfully submits this Status Report pursuant to the Court’s  
19 *Order Appointing a Distribution Agent and a Tax Administrator and Authorizing Payment of*  
20 *Administrative Fees and Expenses and Tax Obligations*, entered March 18, 2019 (the “Order,”  
21 ECF No. 509) and the Distribution Plan approved by the Court on October 4, 2023 (ECF No.  
22

23  
24 <sup>1</sup> At the time of the Court’s appointment of the Distribution Agent and the Tax Administrator,  
25 Heffler Claims Group (“HCG”) and HRS were affiliates. In July 2019, HCG was indirectly  
acquired by Duff & Phelps, LLC (n/k/a Kroll, LLC). Upon acquisition, HCG’s name was  
changed to Claims Acquisition, LLC, and it was later further changed to Kroll Settlement  
Administration LLC. HRS, while no longer affiliated with Kroll, continues as the Tax  
Administrator.

1 594). By the Order, this Court appointed Kroll as the Distribution Agent for the collections in  
2 this action (the “Distribution Fund”), to oversee the administration and distribution of the  
3 Distribution Fund in coordination with the Securities and Exchange Commission’s (“SEC”)  
4 counsel of record. Pursuant to paragraph 2(h) of the Order, the Distribution Agent is required to  
5 file with the Court or provide to the SEC’s counsel of record to file with the Court, quarterly  
6 status reports. This report covers the first quarter of 2024.  
7

8 **Tasks Performed by the Distribution Agent Since Its Appointment**

9 Since the First Status Report, Kroll has performed the following tasks in connection with  
10 its role as the Court-appointed Distribution Agent in the instant case:

- 11 • Reviewed submissions from Preliminary Claimants<sup>2</sup> and updated the database with  
12 corrected and/or payment information;
- 13 • Received and responded to inquiries from Preliminary Claimants and their  
14 representatives and assisted them in submitting the information requested; and
- 15 • Continued to maintain and monitor the dedicated website, the toll-free telephone number  
16 and P.O. Box.  
17

18 **Anticipated Next Steps**

19 Kroll will continue to execute the Distribution Plan including:

- 20 • Establishing the Escrow Account;
- 21 • Working with the Tax Administrator and the SEC to determine the Net Available  
22 Distribution Fund;  
23  
24  
25

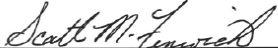
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<sup>2</sup> Capitalized terms not defined herein are used as defined in the Distribution Plan.

- 1 • Compiling the Payee List and working with the SEC staff to draft a declaration consistent  
2 with paragraph 38 of the Distribution Plan;
- 3 • Upon Court order and the SEC's transfer of funds to the Escrow Account, issuing  
4 Distribution Payments in accordance with the terms of the Distribution Plan; and  
5
- 6 • Filing a third status report on or before July 30, 2024.

7 Dated: April 10, 2024

8 Respectfully submitted,

9  
10 By:   
11 Scott M. Fenwick  
12 Kroll Settlement Administration LLC  
13 Distribution Agent  
14 2000 Market Street, Suite 2700  
15 Philadelphia, PA 19103  
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