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UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

SECURITIES AND EXCHANGE COMMISSION, : Case No.: 2:13-cv-1658-JCM-CWH
: :
: Plaintiff, :
: :
: v. : **THE SEC'S MOTION FOR AN
: ORDER APPROVING PAYMENT
: OF THE FIFTH INVOICE OF
: COURT-APPOINTED
: ACCOUNTING FIRM
: McGLADREY LLP**
EDWIN YOSHIHIRO FUJINAGA and :
MRI INTERNATIONAL, INC., :
: Defendants, :
: :
: and :
: :
: CSA SERVICE CENTER, LLC, :
: THE FACTORING COMPANY, :
: JUNE FUJINAGA, and :
: THE YUNJU TRUST, :
: :
: Relief Defendants. :
: :
:

Pursuant to the Court's appointment of accounting firm McGladrey LLP to conduct an accounting of the assets of defendants Edwin Fujinaga and MRI International, Inc. and relief defendant CSA Service Center, LLC (collectively, the "defendants"), the SEC hereby moves for an order approving payment of the fifth invoice, dated September 23, 2014, of McGladrey. The

amount of fees billed in this invoice is \$36,312.50 for 112.3 hours of work. As part of this motion, the SEC attaches the invoice and a proposed form of order.

Counsel for the SEC has reviewed the supporting invoice detail and finds it in order and the amount billed reasonable in light of the work done. Defense counsel was also provided with the invoice detail. If requested, the SEC can send a copy of the invoice detail to the Court by letter.

The SEC requests that the billed amount be paid from the Registry Account of the Court – in particular, from the cash deposited by the parties into the Registry Account on July 14, 2014 (\$299,989.89) and July 21, 2014 (\$1,081,977.16), pursuant to the Court's order dated July 3, 2014 (ECF No. 107).

For the reasons stated, the SEC moves that the Court approve the invoice submitted by McGladrey LLP and direct the payment of \$36,312.50 to that firm.

Dated: Washington, D.C.
September 29, 2014

Respectfully submitted,

/s/ Richard E. Simpson
Richard E. Simpson
David S. Johnson
Danette R. Edwards
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Securities and Exchange
Commission
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CERTIFICATE OF SERVICE

I certify that on September 29, 2014, I served defense counsel identified below with the foregoing SEC'S MOTION FOR AN ORDER APPROVING PAYMENT OF THE FIFTH INVOICE OF COURT-APPOINTED ACCOUNTING FIRM McGLADREY LLP via the Court's ECF system:

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/s/ Richard E. Simpson
Richard E. Simpson



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515 S. Flower Street, 41st Floor
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REMIT TO:
McGladrey LLP
5155 Paysphere Circle
Chicago, IL 60674 USA

RICHARD SIMPSON
SECURITIES AND EXCHANGE COMMISSION
EMAIL

September 23, 2014

Account No. 775-205-9

Invoice No. M-4412376-159

Amount Paid \$ _____

Amount Due \$36,312.50

Please return top portion with payment

775-205-9 Securities and Exchange Commission

09/23/2014

Invoice # M-4412376-159

Strictly Confidential

Professional services rendered from July 1, 2014 through September 15, 2014 in connection with the following matter:

Securities and Exchange Commission v. Fujinaga et al
United States District Court, District of Nevada, 2:13-CV-01658-JCM-CWH

Total Fees	\$36,312.50
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Total Due	<u>\$36,312.50</u>
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Invoices are due upon receipt.

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

SECURITIES AND EXCHANGE COMMISSION,	:	Case No.: 2:13-cv-1658-JCM-CWH
	:	
Plaintiff,	:	
	:	
v.	:	
EDWIN YOSHIHIRO FUJINAGA and	:	ORDER APPROVING PAYMENT
MRI INTERNATIONAL, INC.,	:	OF THE FIFTH INVOICE OF
	:	COURT-APPOINTED
	:	ACCOUNTING FIRM
Defendants,	:	McGLADREY LLP
	:	
and	:	
	:	
CSA SERVICE CENTER, LLC,	:	
THE FACTORING COMPANY,	:	
JUNE FUJINAGA, and	:	
THE YUNJU TRUST,	:	
	:	
Relief Defendants.	:	
	:	

This cause comes before the Court on the motion of plaintiff Securities and Exchange Commission for an order approving payment of the fifth invoice, dated September 23, 2014, of Court-appointed accounting firm McGladrey LLP. The Court has read the SEC's motion and reviewed the invoice.

Accordingly, the Court being fully advised in the premises, it is hereby

1. **ORDERED** that the fifth invoice of McGladrey LLP is approved and that

McGladrey shall be paid \$36,312.50 for 112.3 hours of work.

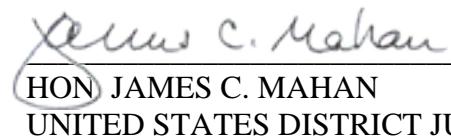
2. **ORDERED** that the Clerk of the Court shall issue a check in the amount of

\$36,312.50, payable to McGladrey LLP, from the Registry Account of the Court – in particular,

from the cash deposited by the parties into the Registry Account on July 14, 2014 and July 21, 2014 pursuant to the order of the Court dated July 3, 2014 (ECF No. 107).

SO ORDERED.

Dated: Las Vegas, Nevada
November 3, 2014


HON JAMES C. MAHAN
UNITED STATES DISTRICT JUDGE