

UNITED STATES DISTRICT COURT
DISTRICT OF NEVADA

		: Case No.: 2:13-cv-1658-JCM-CWH
SECURITIES AND EXCHANGE COMMISSION,	:	
	:	
Plaintiff,	:	
	:	AMENDED
v.	:	ORDER IN RESPONSE TO THE
	:	SEC'S APPLICATION FOR
EDWIN YOSHIHIRO FUJINAGA and	:	CONTEMPT AND APPOINTING
MRI INTERNATIONAL, INC.,	:	AN ACCOUNTING FIRM TO
	:	CONDUCT AN ACCOUNTING OF
Defendants,	:	THE ASSETS OF THE
	:	DEFENDANTS AND RELIEF
and	:	DEFENDANT
	:	
CSA SERVICE CENTER, LLC,	:	
	:	
Relief Defendant.	:	
	:	

This cause comes before the Court on the application of plaintiff Securities and Exchange Commission for a finding of contempt on the ground that defendants Edwin Fujinaga and MRI International, Inc. and relief defendant CSA Service Center, LLC have failed to serve an accounting as ordered in the preliminary injunction in this action. The Court has read the papers submitted by the parties and held a hearing on the application on February 27, 2014.

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

1. **ORDERED** that, in lieu of adjudging defendants Edwin Fujinaga and MRI International, Inc. and relief defendant CSA Service Center, LLC in contempt of court, and in lieu of ordering Edwin Fujinaga to surrender his passport, the Court will appoint an independent accounting firm to conduct and submit an accounting of the money, assets, liabilities, real property and personal property of the defendants and relief defendant. The accounting firm of

McGladrey (the “Accounting Firm”) is hereby appointed to conduct and submit the accounting.
LLP

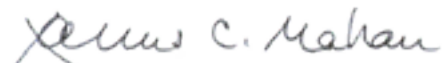
The fees incurred in the preparation of the accounting shall be paid from the funds and property frozen pursuant to the preliminary injunction. The Accounting Firm will submit its bills to the Court to review for reasonableness, with copies being served on the Securities and Exchange Commission, Edwin Fujinaga, MRI International, Inc. and CSA Service Center, LLC (collectively, “the parties”). The parties shall have the right to object to the amount of fees being sought.

2. **ORDERED** that the parties shall cooperate with the Accounting Firm and shall provide relevant information in a timely manner in response to reasonable requests made by the Accounting Firm. The parties shall have the right to correspond and communicate with the Accounting Firm and shall have equal access to the information generated by the Accounting Firm.

3. **ORDERED** that the Accounting Firm shall work with the defendants’ accountants, Gilmore & Gilmore, as necessary to efficiently obtain records and review and build on work already done. Gilmore & Gilmore may be compensated up to \$5,000 from the funds and property frozen pursuant to the preliminary injunction for its cooperation and work with the Accounting Firm.

SO ORDERED.

Dated: Las Vegas, Nevada
March 11, 2014



HON. JAMES C. MAHAN
UNITED STATES DISTRICT JUDGE