

U.S. Department of Labor

Office of Administrative Law Judges
2 Executive Campus, Suite 450
Cherry Hill, NJ 08002

(856) 486-3800
(856) 486-3806 (FAX)



Issue Date: 12 September 2012

Case No.: 2012-LCA-00024

In the Matter of:

**ADMINISTRATOR,
WAGE AND HOUR DIVISION**
Prosecuting Party

v.

**OSHIMA SAITO, LLP and
JOE OSHIMA and KOKI SAITO, Partners**
Respondents

**FINAL ORDER APPROVING PARTIES'
CONSENT FINDINGS**

This is a proceeding under the H-1B provisions of the Immigration and Nationality Act, ("INA"), 8 U.S.C. § 1101(a)(15)(H)(i)(b), and the applicable regulations issued thereunder at 20 C.F.R. Part 655. The Administrator and Respondents have filed Consent Findings resolving all issues in dispute in this case relating to Respondents contest of the Administrators Determination Letter of January 31, 2012 regarding Respondent's compliance with the H-1B provisions of the INA.

Respondent has withdrawn its request for a hearing; agreed that the entire record upon which any final order may be based shall, pursuant to 29 C.F.R. § 18.9(b)(2), consist solely of the Determination Letter and the Consent Findings; and waived all further procedural rights as provided in 29 C.F.R. § 18.9(b)(3) and (4).

I have examined the Consent Findings and conclude that all issues in contest between the Administrator and Respondent have been resolved. Accordingly, I hereby ORDER the following:

1. This action arises under the Immigration and Nationality Act of 1952, P.L. 82-414, 66 Stat. 163, codified as amended at 8 USC § 1101 *et seq.* (“the INA”), as amended by the Immigration Act of 1990, P.L. 101-649, 104 Stat. 4978, the Miscellaneous Technical Immigration and Naturalization Amendments of 1991, P.L. 101-232, 105 Stat. 1733 and the American Competitiveness and Workforce Improvement Act of 1998 (“ACWIA”), P. L. 105-277, 112 Stat. 2861-641. Jurisdiction over the hearing in this matter is vested in the U.S. Department of Labor Office of Administrative Law Judges by INA § 212(n)(2), 20 CFR §§ 655.820-840.

2. On January 31, 2012, the U.S. Department of Labor, Wage and Hour Division issued a Determination Letter alleging violations of the H-1B provisions of the INA to respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO.

3. On February 14, 2012, respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO filed a timely request for a hearing with respect to the allegations of violations set forth in the Determination Letter.

4. Respondents OSHIMA SAITO LLP and JOE OSHIMA admit that they willfully failed to pay 12 H-1B non-immigrants the required prevailing wage as required by 8 U.S.C. § 1182(n)(2)(C)(vii) and 20 C.F.R. §655.731.

5. Respondent KOKI SAITO admits that he failed to pay 12 H-1B non-immigrants the required prevailing wage as required by 8 U.S.C. § 1182(n)(2)(C)(vii) and 20 C.F.R. §655.731.

6. As a result of respondents’ failure to pay required wages, the amount of \$88,371.08 in back wages plus \$402.60 post-judgment interest is due to the 12 H-1B non-immigrants.

7. Respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO agree to pay \$88,371.08 in back wages plus \$402.60 post-judgment interest to the individuals listed in Schedule A. Payment of the back wages shall be made in accordance with the installment plan set forth in Paragraph 11 below. The Administrator shall deliver the proceeds of payments made by respondents for back wages and interest less any legal deductions to the H-1B non-immigrants as indicated on the attached Schedule A. Any such amounts which remain undistributed for one year because of the parties’ inability to locate the employee or representative shall be deposited with the Treasurer of the United States.

8. As a result of respondents OSHIMA SAITO LLP and JOE OSHIMA’s willful failure to pay required wages, a total civil money penalty in the amount of \$28,800 was assessed pursuant to 20 C.F.R. § 655.810(b)(2)(i). Respondents OSHIMA SAITO LLP and JOE OSHIMA agree to pay this civil money penalty plus post-judgment interest in accordance with installment plan set forth in Paragraph 11 below.

9. Respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO further admit that they misrepresented material facts on the LCAs in violation of 20 C.F.R. § 655.730; See 20 C.F.R. 805(a)(1).

10. As a result of respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO's misrepresentation of material facts on LCAs, a civil money penalty in the amount of \$11,520 was assessed pursuant to 20 C.F.R. § 655.810(b)(1)(iii). Respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO agree to pay this civil money penalty plus post-judgment interest in accordance with installment plan set forth in Paragraph 11 below.

11. Respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO agree to pay 88,371.08 in back wages plus \$402.60 post-judgment interest (\$88,773.68) and of \$28,800 plus \$11,520 in civil money penalties plus \$923.36 post judgment interest (\$41,243.36) for a total of 130,017.04. Respondents will pay the aforesaid sum by delivering a lump-sum certified check in the amount of \$40,000 (representing back wages) made payable to "Wage and Hour-Labor" on or before October 1, 2012. The remaining payments will be made in 35 monthly installments as set forth as follows and will be delivered by wire transfer. The breakdown due from each respondent is as follows:

a. Installment Payment #1: \$2,547.94

Respondent Joe Oshima will pay \$1,273.97 (representing \$1,272.92 in back wages and \$1.05 in interest) made payable to "Wage and Hour-Labor" on or before November 1, 2012.

Respondent Koki Saito will pay \$1,273.97 (representing \$1,272.92 in back wages and \$1.06 in interest) made payable to "Wage and Hour-Labor" on or before November 1, 2012.

b. Installment Payment #2: \$2,550.10

Respondent Joe Oshima will pay \$1,275.05 (representing \$1,272.92 in back wages and \$2.13 in interest) made payable to "Wage and Hour-Labor" on or before December 1, 2012.

Respondent Koki Saito will pay \$1,275.05 (representing \$1,272.92 in back wages and \$2.13 in interest) made payable to "Wage and Hour-Labor" on or before December 1, 2012.

c. Installment Payment #3: \$2,552.18

Respondent Joe Oshima will pay \$1,276.09 (representing \$1,272.92 in back wages and \$3.17 in interest) made payable to "Wage and Hour-Labor" on or before January 1, 2013.

Respondent Koki Saito will pay \$1,276.09 (representing \$1,272.92 in back wages and \$3.17 in interest) made payable to "Wage and Hour-Labor" on or before January 1, 2013.

d. Installment Payment #4: \$2,554.34

Respondent Joe Oshima will pay \$1,277.17 (representing \$1,272.92 in back wages and \$4.25 in interest) made payable to “Wage and Hour-Labor” on or before February 1, 2013.

Respondent Koki Saito will pay \$1,277.17 (representing \$1,272.92 in back wages and \$4.25 in interest) made payable to “Wage and Hour-Labor” on or before February 1, 2013.

e. Installment Payment #5: 2,556.52

Respondent Joe Oshima will pay \$1,278.26 (representing \$1,272.92 in back wages and \$5.34 in interest) made payable to “Wage and Hour-Labor” on or before March 1, 2013.

Respondent Koki Saito will pay \$1,278.26 (representing \$1,272.92 in back wages and \$5.34 in interest) made payable to “Wage and Hour-Labor” on or before March 1, 2013.

f. Installment Payment #6: \$2,558.46

Respondent Joe Oshima will pay \$1,279.23 (representing \$1,272.92 in back wages and \$6.31 in interest) made payable to “Wage and Hour-Labor” on or before April 1, 2013.

Respondent Koki Saito will pay \$1,279.23 (representing \$1,272.92 in back wages and \$6.31 in interest) made payable to “Wage and Hour-Labor” on or before April 1, 2013.

g. Installment Payment #7: \$2,560.62

Respondent Joe Oshima will pay \$1,280.31 (representing \$1,272.92 in back wages and \$7.39 in interest) made payable to “Wage and Hour-Labor” on or before May 1, 2013.

Respondent Koki Saito will pay \$1,280.31 (representing \$1,272.92 in back wages and \$7.39 in interest) made payable to “Wage and Hour-Labor” on or before May 1, 2013.

h. Installment Payment #8: \$2,562.72

Respondent Joe Oshima will pay \$1,281.36 (representing \$1,272.92 in back wages and \$8.44 in interest) made payable to “Wage and Hour-Labor” on or before June 1, 2013.

Respondent Koki Saito will pay \$1,281.36 (representing \$1,272.92 in back wages and \$8.44 in interest) made payable to “Wage and Hour-Labor” on or before June 1, 2013.

i. Installment Payment #9: \$2,564.88

Respondent Joe Oshima will pay \$1,282.44 (representing \$1,272.92 in back wages and \$9.52 in interest) made payable to “Wage and Hour-Labor” on or before July 1, 2013.

Respondent Koki Saito will pay \$1,282.44 (representing \$1,272.92 in back wages and \$9.52 in interest) made payable to “Wage and Hour-Labor” on or before July 1, 2013.

j. Installment Payment #10: \$2,566.98

Respondent Joe Oshima will pay \$1,283.49 (representing \$1,272.92 in back wages and \$10.57 in interest) made payable to “Wage and Hour-Labor” on or before August 1, 2013.

Respondent Koki Saito will pay \$1,283.49 (representing \$1,272.92 in back wages and \$10.57 in interest) made payable to “Wage and Hour-Labor” on or before August 1, 2013.

k. Installment Payment #11: \$2,569.14

Respondent Joe Oshima will pay \$1,284.57 (representing \$1,272.92 in back wages and \$11.65 in interest) made payable to “Wage and Hour-Labor” on or before September 1, 2013.

Respondent Koki Saito will pay \$1,284.57 (representing \$1,272.92 in back wages and \$11.65 in interest) made payable to “Wage and Hour-Labor” on or before September 1, 2013.

l. Installment Payment #12: \$2,571.30

Respondent Joe Oshima will pay \$1,285.65 (representing \$1,272.92 in back wages and \$12.73 in interest) made payable to “Wage and Hour-Labor” on or before October 1, 2013.

Respondent Koki Saito will pay \$1,285.65 (representing \$1,272.92 in back wages and \$12.73 in interest) made payable to “Wage and Hour-Labor” on or before October 1, 2013.

m. Installment Payment #13: \$2,573.40

Respondent Joe Oshima will pay \$1,286.70 (representing \$1,272.92 in back wages and \$13.78 in interest) made payable to “Wage and Hour-Labor” on or before November 1, 2013.

Respondent Koki Saito will pay \$1,286.70 (representing \$1,272.92 in back wages and \$13.78 in interest) made payable to “Wage and Hour-Labor” on or before November 1, 2013.

n. Installment Payment #14: \$2,575.56

Respondent Joe Oshima will pay \$1,287.78 (representing \$1,272.92 in back wages and \$14.86 in interest) made payable to “Wage and Hour-Labor” on or before December 1, 2013.

Respondent Koki Saito will pay \$1,287.78 (representing \$1,272.92 in back wages and \$14.86 in interest) made payable to “Wage and Hour-Labor” on or before December 1, 2013.

o. Installment Payment #15: \$2,577.64

Respondent Joe Oshima will pay \$1,288.82 (representing \$1,272.92 in back wages and \$15.90 in interest) made payable to “Wage and Hour-Labor” on or before January 1, 2014.

Respondent Koki Saito will pay \$1,288.82 (representing \$1,272.92 in back wages and \$15.90 in interest) made payable to “Wage and Hour-Labor” on or before January 1, 2014.

p. Installment Payment #16: \$2,579.80

Respondent Joe Oshima will pay \$1,289.90 (representing \$1,272.92 in back wages and \$16.98 in interest) made payable to “Wage and Hour-Labor” on or before February 1, 2014.

Respondent Koki Saito will pay \$1,289.90 (representing \$1,272.92 in back wages and \$16.98 in interest) made payable to “Wage and Hour-Labor” on or before February 1, 2014.

q. Installment Payment #17: \$2,581.98

Respondent Joe Oshima will pay \$1,290.99 (representing \$1,272.92 in back wages and \$18.07 in interest) made payable to “Wage and Hour-Labor” on or before March 1, 2014.

Respondent Koki Saito will pay \$1,290.99 (representing \$1,272.92 in back wages and \$18.07 in interest) made payable to “Wage and Hour-Labor” on or before March 1, 2014.

r. Installment Payment #18: \$2,583.92

Respondent Joe Oshima will pay \$1,291.96 (representing \$1,272.92 in back wages and \$19.04 in interest) made payable to “Wage and Hour-Labor” on or before April 1, 2014.

Respondent Koki Saito will pay 1,291.96 (representing \$1,272.92 in back wages and \$19.04 in interest) made payable to “Wage and Hour-Labor” on or before April 1, 2014.

s. Installment Payment #19: \$2,586.08

Respondent Joe Oshima will pay \$1,293.04 (representing \$1,272.92 in back wages and \$20.12 in interest) made payable to “Wage and Hour-Labor” on or before May 1, 2014.

Respondent Koki Saito will pay \$1,293.04 (representing \$1,272.92 in back wages and \$20.12 in interest) made payable to “Wage and Hour-Labor” on or before May 1, 2014.

t. Installment Payment #20: \$2,561.90

Respondent Joe Oshima will pay \$1,280.95 (representing \$1,260 in civil money penalties and \$20.95 in interest) made payable to “Wage and Hour-Labor” on or before June 1, 2014.

Respondent Koki Saito will pay \$1,280.95 (representing \$1,260 in civil money penalties and \$20.95 in interest) made payable to “Wage and Hour-Labor” on or before June 1, 2014.

u. Installment Payment #21: \$2,564.04

Respondent Joe Oshima will pay \$1,282.02 (representing \$1,260 in civil money penalties and \$22.02 in interest) made payable to “Wage and Hour-Labor” on or before July 1, 2014.

Respondent Koki Saito will pay \$1,282.02 (representing \$1,260 in civil money penalties and \$22.02 in interest) made payable to “Wage and Hour-Labor” on or before July 1, 2014.

v. Installment Payment #22: \$2,566.12

Respondent Joe Oshima will pay \$1,283.06 (representing \$1,260 in civil money penalties and \$23.06 in interest) made payable to “Wage and Hour-Labor” on or before August 1, 2014.

Respondent Koki Saito will pay \$1,283.06 (representing \$1,260 in civil money penalties and \$23.06 in interest) made payable to “Wage and Hour-Labor” on or before August 1, 2014.

w. Installment Payment #23: \$2,568.26

Respondent Joe Oshima will pay \$1,284.13 (representing \$1,260 in civil money penalties and \$24.13 in interest) made payable to “Wage and Hour-Labor” on or before September 1, 2014.

Respondent Koki Saito will pay \$1,284.13 (representing \$1,260 in civil money penalties and \$24.13 in interest) made payable to “Wage and Hour-Labor” on or before September 1, 2014.

x. Installment Payment #24: \$2,570.40

Respondent Joe Oshima will pay \$1,285.20 (representing \$1,260 in civil money penalties and \$25.20 in interest) made payable to “Wage and Hour-Labor” on or before October 1, 2014.

Respondent Koki Saito will pay \$1,285.20 (representing \$1,260 in civil money penalties and \$25.20 in interest) made payable to “Wage and Hour-Labor” on or before October 1, 2014.

y. Installment Payment #25: \$2,572.48

Respondent Joe Oshima will pay \$1,286.24 (representing \$1,260 in civil money penalties and \$26.24 in interest) made payable to “Wage and Hour-Labor” on or before November 1, 2014.

Respondent Koki Saito will pay \$1,286.24 (representing \$1,260 in civil money penalties and \$26.24 in interest) made payable to “Wage and Hour-Labor” on or before November 1, 2014.

z. Installment Payment #26: \$2,574.62

Respondent Joe Oshima will pay \$1,287.31 (representing \$1,260 in civil money penalties and \$27.31 in interest) made payable to “Wage and Hour-Labor” on or before December 1, 2014.

Respondent Koki Saito will pay \$1,287.31 (representing \$1,260 in civil money penalties and \$27.31 in interest) made payable to “Wage and Hour-Labor” on or before December 1, 2014.

aa. Installment Payment #27: \$2,576.68

Respondent Joe Oshima will pay \$1,288.34 (representing \$1,260 in civil money penalties and \$28.34 in interest) made payable to “Wage and Hour-Labor” on or before January 1, 2015.

Respondent Koki Saito will pay \$1,288.34 (representing \$1,260 in civil money penalties and \$28.34 in interest) made payable to “Wage and Hour-Labor” on or before January 1, 2015.

bb. Installment Payment #28: \$2,578.82

Respondent Joe Oshima will pay \$1,289.41 (representing \$1,260 in civil money penalties and \$29.41 in interest) made payable to “Wage and Hour-Labor” on or before February 1, 2015.

Respondent Koki Saito will pay \$1,289.41 (representing \$1,260 in civil money penalties and \$29.41 in interest) made payable to “Wage and Hour-Labor” on or before February 1, 2015.

cc. Installment Payment #29: \$2,580.96

Respondent Joe Oshima will pay \$1,290.48 (representing \$1,260 in civil money penalties and \$30.48 in interest) made payable to “Wage and Hour-Labor” on or before March 1, 2015.

Respondent Koki Saito will pay \$1,290.48 (representing \$1,260 in civil money penalties and \$30.48 in interest) made payable to “Wage and Hour-Labor” on or before March 1, 2015.

dd. Installment Payment #30: \$2,582.90

Respondent Joe Oshima will pay \$1,291.45 (representing \$1,260 in civil money penalties and \$31.45 in interest) made payable to “Wage and Hour-Labor” on or before April 1, 2015.

Respondent Koki Saito will pay \$1,291.45 (representing \$1,260 in civil money penalties and \$31.45 in interest) made payable to “Wage and Hour-Labor” on or before April 1, 2015.

ee. Installment Payment #31: \$2,585.04

Respondent Joe Oshima will pay \$1,292.52 (representing \$1,260 in civil money penalties and \$32.52 in interest) made payable to “Wage and Hour-Labor” on or before May 1, 2015.

Respondent Koki Saito will pay \$1,292.52 (representing \$1,260 in civil money penalties and \$32.52 in interest) made payable to “Wage and Hour-Labor” on or before May 1, 2015.

ff. Installment Payment #32: \$2,587.10

Respondent Joe Oshima will pay \$1,293.55 (representing \$1,260 in civil money penalties and \$33.55 in interest) made payable to “Wage and Hour-Labor” on or before June 1, 2015.

Respondent Koki Saito will pay \$1,293.55 (representing \$1,260 in civil money penalties and \$33.55 in interest) made payable to “Wage and Hour-Labor” on or before June 1, 2015.

gg. Installment Payment #33: \$2,589.24

Respondent Joe Oshima will pay \$1,294.62 (representing \$1,260 in civil money penalties and \$34.62 in interest) made payable to “Wage and Hour-Labor” on or before July 1, 2015.

Respondent Koki Saito will pay \$1,294.62 (representing \$1,260 in civil money penalties and \$34.62 in interest) made payable to “Wage and Hour-Labor” on or before July 1, 2015.

hh. Installment Payment #34: \$2,591.32

Respondent Joe Oshima will pay \$1,295.66 (representing \$1,260 in civil money penalties and \$35.66 in interest) made payable to “Wage and Hour-Labor” on or before August 1, 2015.

Respondent Koki Saito will pay \$1,295.66 (representing \$1,260 in civil money penalties and \$35.66 in interest) made payable to “Wage and Hour-Labor” on or before August 1, 2015.

ii. Installment Payment #35: \$2,593.46

Respondent Joe Oshima will pay \$1,296.73 (representing \$1,260 in civil money penalties and \$36.73 in interest) made payable to “Wage and Hour-Labor” on or before September 1, 2015.

Respondent Koki Saito will pay \$1,296.73 (representing \$1,260 in civil money penalties and \$36.73 in interest) made payable to “Wage and Hour-Labor” on or before September 1, 2015.

12. Respondents shall deliver all installment payments, as set forth above in paragraph 11, to the following address:

**U.S. Department of Labor
Wage and Hour Division
The Curtis Center, Suite 850 West
170 South Independence Mall West
Philadelphia, PA 19106-3317
Attn: James Kolpack**

“Case No. 1569310” shall be written on the Memo line of each check.

13. In the alternative, respondents shall deliver the installment payments, as set forth in Paragraph 11, by wire transfer. All wire transfers must include the following information:

**Bank Name: TREAS NYC
ABA Routing Number: 021030004
Agency Location Code: 16010002
Disbursement Office ID: 03**

14. Respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO are jointly and severally liable for the entire payment amount identified in Paragraph 11.

15. Respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO agree that if an installment payment is not timely paid by any Respondent in accordance with the payment schedule in Paragraph 11, without the prior consent of the Wage and Hour Division, the total remaining balance will become due and payable immediately without demand or notice.

16. Respondents OSHIMA SAITO LLP and JOE OSHIMA stipulate that the violations set forth in Paragraphs 4 and 9 shall be deemed admitted for the purposes of disqualification from approval of H-1B petitions pursuant to 20 C.F.R. § 655.810(d).

17. Respondents OSHIMA SAITO LLP and JOE OSHIMA consent to disqualification from approval of any petitions filed by, or on behalf of, them pursuant to section 204 or section 214(c) of the Immigration and Nationality Act [8 U.S.C. § 1182(n)] for a period of

two years. The Wage and Hour Division of the U.S. Department of Labor shall notify the Attorney General of these Consent Findings and Order pursuant to 20 C.F.R. § 655.855.

18. Respondent KOKI SAITO stipulates that the violations set forth in Paragraph 9 shall be deemed admitted for the purposes of disqualification from approval of H-1B petitions pursuant to 20 C.F.R. § 655.810(d).

19. Respondent KOKI SAITO consents to disqualification from approval of any petitions filed by, or on behalf of, him pursuant to section 204 or section 214(c) of the Immigration and Nationality Act [8 U.S.C. § 1182(n)] for a period of one year. The Wage and Hour Division of the U.S. Department of Labor shall notify the Attorney General of these Consent Findings and Order pursuant to 20 C.F.R. § 655.855.

20. It is further expressly agreed that it is the intent of the parties that the provisions of Paragraphs 16 and 17 herein be construed broadly and that respondents OSHIMA SAITO LLP and JOE OSHIMA be absolutely, conclusively and totally disqualified from approval of any petitions filed by, or on behalf of, them pursuant to section 204 or section 214(c) of the Immigration and Nationality Act [8 U.S.C. § 1182(n)] for a period of two years.

21. It is further expressly agreed that it is the intent of the parties that the provisions of Paragraphs 18 and 19 herein be construed broadly and that respondent KOKI SAITO be absolutely, conclusively and totally disqualified from approval of any petitions filed by, or on behalf of, him pursuant to section 204 or section 214(c) of the Immigration and Nationality Act [8 U.S.C. § 1182(n)] for a period of one year.

22. In recognition of the obligations set forth in 20 C.F.R. § 655.801, respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO agree to take no action to retaliate against any individual named in Schedule A.

23. Respondents OSHIMA SAITO LLP, JOE OSHIMA and KOKI SAITO agree that they will not attempt to recoup any of the back wages or civil money penalties from H-1B non-immigrants in accordance with 20 C.F.R. § 655.731(c)(9)(iii).

24. The parties agree that an Order disposing of this proceeding in accordance with these Consent Findings shall have the same force and effect as an order made after a full hearing pursuant to 20 C.F.R. § 655.840 in accordance with 29 C.F.R. § 18.9(b)(1).

25. The entire record on which this Order may be based shall consist solely of the Determination Letter and these Consent Findings and Order [29 C.F.R. § 18.9(b)(2)].

26. The parties hereby waive any further procedural steps before an Administrative Law Judge of the U.S. Department of Labor regarding this matter [29 C.F.R. § 18.9(b)(3)].

27. Respondents hereby waive any right to challenge or contest the validity of these findings and order entered into in accordance with the agreement [29 C.F.R. § 18.9(b)(4)].

28. Each party hereby agrees to bear its own fees and other expenses incurred by such party in connection with any stage of this proceeding.

SO ORDERED.

LYSTRA A. HARRIS
Administrative Law Judge

Cherry Hill, New Jersey

SCHEDULE A

	<u>NAME</u>	<u>BACK WAGES DUE</u>
1.	Hiroyuki Abe	\$5,994.36
2.	Keiko Adachi	\$2,804.86
3.	Naoko Endo	\$6,978.89
4.	Michiru Hirose	\$5,785.30
5.	Junko Irie	\$4,916.28
6.	Yuki Kobayashi	\$1,989.74
7.	Hisako Saito	\$6,604.38
8.	Miyoko Shimakawa	\$9,458.10
9.	Yuko Takahashi	\$6,372.05
10.	Karan Tamura	\$7,501.43
11.	Sumiko Uehara-Curry	\$21,207.29
12.	Satoko Watanabe	\$8,758.40
	TOTAL DUE	\$88,371.08 (+ \$402.60 interest)