

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/8/2017	(1,185)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/11/2015	(873)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	(545)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/4/2015	(221)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	113	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	2,382	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/6/2014	162	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/11/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	(874)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	69	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	426	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/11/2015	4,977	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	(178)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	182	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/5/2014	(745)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	842	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	2,176	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/4/2015	380	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/5/2014	4,010	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/5/2014	(251)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	1,036	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/6/2014	1,084	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/4/2015	537	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	1,037	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/4/2015	1,910	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	4,000	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	979	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/2/2017	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/5/2014	307	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	(1,000)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/2/2017	(2,444)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	1,118	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/6/2014	914	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	602	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/5/2014	(874)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	1,102	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/3/2016	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/4/2015	1,191	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	(220)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/2/2016	3,503	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	(1,473)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	(140)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/5/2014	(873)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/11/2015	212	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	(2,429)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/4/2015	866	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/2/2017	4,145	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	(4,796)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/11/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/11/2015	2,298	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/5/2015	(3,355)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	(2,701)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/2/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/4/2015	5,000	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/6/2014	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	4/2/2017	441	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	(1,564)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	(3,829)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	10/4/2015	82	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	(1,972)	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Investigations AS	7/3/2016	865	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/3/2016	1,838	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	1,071	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(2,398)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(136)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,276)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	(955)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	19	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(5,709)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	1,501	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(1,451)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	15	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,037	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	970	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,019	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	425	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(1,505)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(4,276)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(690)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	1,938	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	10,400	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,986	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	851	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(3,116)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	(2,578)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,879)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	162	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,264)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(4,961)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	3,895	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(846)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,533)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	872	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	426	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(1,813)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/3/2016	1,806	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	1,358	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	440	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	(2,621)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	745	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	2,714	-
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	4,295	-		
Online - Everest Orlando South		Criminal Justice AS	1/11/2015	-	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(5,015)	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	2,619	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	-	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	-	-		
Online - Everest Orlando South		Criminal Justice AS	1/8/2017	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	(4,593)	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	4,500	-		
Online - Everest Orlando South		Criminal Justice AS	1/8/2017	-	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	1,367	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	(544)	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	(2,454)	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	1,037	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(4,502)	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	1,692	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	-	-		
Online - Everest Orlando South		Criminal Justice AS	7/6/2014	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	(2,796)	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	(4,026)	-		
Online - Everest Orlando South		Criminal Justice AS	10/5/2014	164	-		
Online - Everest Orlando South		Criminal Justice AS	10/5/2014	-	-		
Online - Everest Orlando South		Criminal Justice AS	7/6/2014	(1,115)	-		
Online - Everest Orlando South		Criminal Justice AS	1/11/2015	1,036	-		
Online - Everest Orlando South		Criminal Justice AS	1/11/2015	376	-		
Online - Everest Orlando South		Criminal Justice AS	7/6/2014	(1,154)	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	15	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	(927)	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	2,590	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	215	-		
Online - Everest Orlando South		Criminal Justice AS	10/2/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	(3,355)	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	95	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(544)	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	(873)	-		
Online - Everest Orlando South		Criminal Justice AS	10/5/2014	2,073	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	261	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	941	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	1,322	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(141)	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	(3,015)	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	4,795	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	4/2/2017	(2,828)	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	10/4/2015	1,662	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	4,795	-			
Online - Everest Orlando South	Criminal Justice AS	7/5/2015	1,366	-			
Online - Everest Orlando South	Criminal Justice AS	4/5/2015	-	-			
Online - Everest Orlando South	Criminal Justice AS	1/10/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	4/2/2017	4,295	-			
Online - Everest Orlando South	Criminal Justice AS	4/2/2017	(3,114)	-			
Online - Everest Orlando South	Criminal Justice AS	1/10/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	7/5/2015	1,366	-			
Online - Everest Orlando South	Criminal Justice AS	1/11/2015	2,605	-			
Online - Everest Orlando South	Criminal Justice AS	7/6/2014	(457)	-			
Online - Everest Orlando South	Criminal Justice AS	1/10/2016	(5,043)	-			
Online - Everest Orlando South	Criminal Justice AS	4/5/2015	3,677	-			
Online - Everest Orlando South	Criminal Justice AS	1/11/2015	(2,786)	-			
Online - Everest Orlando South	Criminal Justice AS	7/3/2016	720	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	7/3/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	4/5/2015	(2,543)	633			
Online - Everest Orlando South	Criminal Justice AS	7/5/2015	2,713	-			
Online - Everest Orlando South	Criminal Justice AS	4/5/2015	(1,038)	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	(5,044)	-			

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,651)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	14	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	15	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	1,819	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(1,075)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(874)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	1,882	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	898	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(28)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	562	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	4,181	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(2,536)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,769	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(421)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	95	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	13,100	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	97	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	552	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(284)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(4,529)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,619)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,131)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,396	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(2,454)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,595	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	990	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	3,025	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	898	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	413	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	164	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,096	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,683)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,957)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,802	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,915	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	(2,590)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	15	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	15	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	255	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	(5,044)	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	756	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	2,913	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	95	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South				Criminal Justice AS	7/3/2016	3,045	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	97	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	535	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	(1,979)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(543)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	(1,910)	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	164	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	1,529	-
Online - Everest Orlando South				Criminal Justice AS	10/2/2016	440	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(5,043)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(4,824)	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	(516)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	(544)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(4,593)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(1,540)	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	2,746	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	795	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	164	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(28)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	(4,593)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	196	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	1,037	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	(1,819)	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	2,072	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	1,367	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(3,820)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(5,044)	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	(2,540)	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	1,366	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(516)	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	1,037	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(3,502)	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	(944)	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(560)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	4,595	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	309	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	(2,977)	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	(3,464)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	2,039	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	(4,994)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	2	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(3,135)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,914	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(421)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	2,072	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(516)	516
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(1,060)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,854)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	6,035	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(3,049)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(543)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(3,438)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(5,552)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,595	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(2,399)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(2,949)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	2,146	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(1,245)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	0	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(2,454)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(1,010)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(600)	600
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,913	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(2,454)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,714	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	425	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	3,281	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,786	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	15	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	26	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(3,299)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	8,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(2,026)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,135)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(2,700)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	2,020	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(4,393)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,308	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(3,461)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(2,453)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,348	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(2,716)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,354)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	6,161	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	720	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,914	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,742	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	4,595	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,717)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	3,400	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(1,910)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,627)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(4,598)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	(1,911)	1,911
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(736)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(5,588)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	11,820	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	1	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	214	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(795)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(4,246)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(875)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(4,778)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	3,059	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/7/2019	2,000	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(1,767)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	2,072	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(421)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	2,271	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	2,071	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,702)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(875)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,036	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	456	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,726	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(1,037)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	(955)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(847)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	2,618	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,870)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(4,178)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	509	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(132)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(221)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(5,587)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(2,056)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	502	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,839)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	309	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(2,496)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,000	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(484)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(5,016)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,913	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	866	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	1,036	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(5,015)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(3,525)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(323)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	1,036	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(28)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(1,931)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(874)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,465)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(874)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	756	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,544	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(1,326)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	1,001	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	691	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	328	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,626)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	509	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	665	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(2,828)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	2,733	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	99	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(421)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,595	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,864)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(543)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(4,652)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	5,872	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(543)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,071)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(1,024)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	867	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	3,230	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(6,246)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	2,685	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(418)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(1)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	516	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	426	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,619)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(2,567)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(874)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(873)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(5,560)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	544
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	212	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(5,043)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,627)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	720	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	866	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,003	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	220	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,880	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	898	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,991	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	426	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	71	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,177	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	309	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,060	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	425	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(449)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	425	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,713	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	1,744	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/3/2016	441	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,885	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	4,000	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	20	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,600)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	1,035	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	3,148	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,480	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	275	1,214
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,620)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	12,445	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,595	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	2,732	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,036	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,800)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(6,953)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	866	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(7,080)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(3,463)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(955)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	1,154	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(543)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	0	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	1,250	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(897)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	6,575	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(4,824)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(543)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(2,426)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(2,948)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,944	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	(2,435)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	97	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,595	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(845)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	426	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	1,082	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/3/2016	866	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(1,914)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	164	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,630	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,120	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,036)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(955)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,786	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(4,500)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(5,024)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,398	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(1,473)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	537	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	458	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	3,945	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,569)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(2,500)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	2,620	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	2,002	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(4,748)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(283)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(1,126)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	872	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(8,099)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(221)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	4,454	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(2,329)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(746)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(2,887)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(2,692)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(2,195)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	196	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,510)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(6,246)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	867	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,044)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,135)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	1,244	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(4,921)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	866	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,618)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(3,905)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	143	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(1,262)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(4,246)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(1,154)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	3,158	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,133	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,435)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(4,593)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(4,267)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(1,154)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	4,883	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	228	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	15	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	375	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(1,084)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	720	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(2,426)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,683)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	404	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(3,230)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	14	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	(2,990)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	426	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(2,426)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	212	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	5,629	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	4,120	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,885	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,036	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	238	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(874)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	92	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,036	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(4,369)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	1,345	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	15	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,036	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(2,368)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(4,593)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/1/2018	2,440	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	1,036	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	3,059	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	903	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	459	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	(4,638)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	1,103	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(1,632)	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	426	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(1,273)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(3,134)	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(543)	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	2,074	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(6,610)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	2,121	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(874)	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	284	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(1,278)	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	4	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	(4,246)	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(364)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(1,910)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(5,045)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	97	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(421)	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	(4,598)	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	-	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(5,043)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(4,825)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	1,517	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(5,045)	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(1,473)	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(874)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(544)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(544)	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	3,602	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	887	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	509	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(881)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	1,366	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(2,398)	-
Online - Everest Orlando South				Criminal Justice AS	10/2/2016	1,176	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	441	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(5,045)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	1,367	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(1)	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(874)	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	1,244	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	1,529	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	(1)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(4,500)	-
Online - Everest Orlando South			Criminal Justice AS	4/2/2017	465	-	
Online - Everest Orlando South			Criminal Justice AS	4/3/2016	-	-	
Online - Everest Orlando South			Criminal Justice AS	1/10/2016	(3,133)	-	
Online - Everest Orlando South			Criminal Justice AS	7/5/2015	(2,926)	-	
Online - Everest Orlando South			Criminal Justice AS	4/3/2016	2,885	-	
Online - Everest Orlando South			Criminal Justice AS	10/4/2015	426	-	
Online - Everest Orlando South			Criminal Justice AS	7/5/2015	-	-	
Online - Everest Orlando South			Criminal Justice AS	1/10/2016	-	-	
Online - Everest Orlando South			Criminal Justice AS	4/2/2017	656	-	
Online - Everest Orlando South			Criminal Justice AS	4/2/2017	(75)	-	
Online - Everest Orlando South			Criminal Justice AS	1/8/2017	4,295	-	
Online - Everest Orlando South			Criminal Justice AS	4/5/2015	-	-	
Online - Everest Orlando South			Criminal Justice AS	7/5/2015	(5,043)	-	
Online - Everest Orlando South			Criminal Justice AS	4/3/2016	-	-	
Online - Everest Orlando South			Criminal Justice AS	7/6/2014	-	-	

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	7,560	-
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	4,795	-		
Online - Everest Orlando South		Criminal Justice AS	7/6/2014	-	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	(544)	-		
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	4,295	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	(2,590)	2,751		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	(2,306)	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	(544)	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	215	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	812	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	1,367	-		
Online - Everest Orlando South		Criminal Justice AS	10/5/2014	(305)	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(1,443)	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(3,133)	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	7/6/2014	(2,955)	-		
Online - Everest Orlando South		Criminal Justice AS	1/8/2017	4,566	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	(1,768)	-		
Online - Everest Orlando South		Criminal Justice AS	1/7/2018	(3,133)	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	5,026	-		
Online - Everest Orlando South		Criminal Justice AS	1/11/2015	(1,766)	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	220	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	(4,131)	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	(2,266)	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	1,980	-		
Online - Everest Orlando South		Criminal Justice AS	7/6/2014	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	564	-		
Online - Everest Orlando South		Criminal Justice AS	1/11/2015	(873)	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(543)	-		
Online - Everest Orlando South		Criminal Justice AS	1/8/2017	866	-		
Online - Everest Orlando South		Criminal Justice AS	7/6/2014	-	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	(1,010)	-		
Online - Everest Orlando South		Criminal Justice AS	7/6/2014	756	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	1,366	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(600)	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	(543)	543		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	(1,910)	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	1,901	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	1,368	-		
Online - Everest Orlando South		Criminal Justice AS	10/5/2014	(3,744)	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	(3,713)	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	1,745	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	97	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	2,713	-		
Online - Everest Orlando South		Criminal Justice AS	10/5/2014	(2,357)	-		
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	(4,246)	-		
Online - Everest Orlando South		Criminal Justice AS	10/5/2014	1,744	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	5,413	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	(3,134)	-		
Online - Everest Orlando South		Criminal Justice AS	10/5/2014	-	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	-	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(600)	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	(1,910)	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	804	-		
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	656	-		
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	(5,045)	-			
Online - Everest Orlando South	Criminal Justice AS	4/2/2017	4,295	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	4,795	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	1/10/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	(4,620)	-			
Online - Everest Orlando South	Criminal Justice AS	7/5/2015	1,704	-			
Online - Everest Orlando South	Criminal Justice AS	10/5/2014	156	-			
Online - Everest Orlando South	Criminal Justice AS	1/10/2016	(3,133)	-			
Online - Everest Orlando South	Criminal Justice AS	4/2/2017	1,244	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	10/4/2015	-	-			
Online - Everest Orlando South	Criminal Justice AS	10/5/2014	(1,910)	-			
Online - Everest Orlando South	Criminal Justice AS	10/5/2014	(4,200)	-			
Online - Everest Orlando South	Criminal Justice AS	1/11/2015	(3,288)	-			

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,913	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	452	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(2,758)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(2,454)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	803	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(2,209)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,036	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	674	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(4,824)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,683)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	4,000	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(1,700)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	2,074	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	2,435	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	425	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	83	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(1,850)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,881)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(1,156)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,483)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(252)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	2,236	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	(3,500)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	38	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(1,381)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	1,037	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	426	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(5,043)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	754	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	2,685	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(4,503)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	427	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(992)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(4,122)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	(1,105)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	866	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/3/2016	(2,733)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/3/2016	222	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(583)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	2,685	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(2,534)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	212	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(545)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	2,232	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(396)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,355)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	2,791	-
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	(1,819)	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	4,795	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	11,905	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	7/3/2016	442	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	(1)	-		
Online - Everest Orlando South		Criminal Justice AS	10/5/2014	(380)	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	-	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	(544)	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	-	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	-	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(2,709)	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	(4,007)	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	941	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	(4,500)	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	97	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	4,000	-		
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	(2,756)	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	(2,426)	-		
Online - Everest Orlando South		Criminal Justice AS	10/5/2014	(2,426)	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	4,500	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	701	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	427	-		
Online - Everest Orlando South		Criminal Justice AS	7/6/2014	46	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/5/2015	1,072	-		
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	2,001	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/2/2017	3,154	-		
Online - Everest Orlando South		Criminal Justice AS	10/4/2015	(3,463)	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	4,295	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	9,295	-		
Online - Everest Orlando South		Criminal Justice AS	1/11/2015	(1,762)	-		
Online - Everest Orlando South		Criminal Justice AS	1/11/2015	927	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South		Criminal Justice AS	1/11/2015	872	-		
Online - Everest Orlando South		Criminal Justice AS	1/11/2015	(3,205)	-		
Online - Everest Orlando South		Criminal Justice AS	1/10/2016	(516)	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	215	-		
Online - Everest Orlando South		Criminal Justice AS	7/5/2015	702	-		
Online - Everest Orlando South		Criminal Justice AS	1/11/2015	1,731	-		
Online - Everest Orlando South		Criminal Justice AS	4/3/2016	-	-		
Online - Everest Orlando South	Criminal Justice AS	1/10/2016	(2,619)	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	(2,483)	-			
Online - Everest Orlando South	Criminal Justice AS	7/5/2015	(1,769)	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	2,913	-			
Online - Everest Orlando South	Criminal Justice AS	1/10/2016	1,250	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	(3,134)	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	(3,133)	-			
Online - Everest Orlando South	Criminal Justice AS	4/5/2015	443	-			
Online - Everest Orlando South	Criminal Justice AS	7/5/2015	2,785	1,015			
Online - Everest Orlando South	Criminal Justice AS	4/2/2017	2,133	-			
Online - Everest Orlando South	Criminal Justice AS	10/4/2015	775	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	(296)	-			
Online - Everest Orlando South	Criminal Justice AS	4/5/2015	4,500	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	(3,134)	-			
Online - Everest Orlando South	Criminal Justice AS	7/6/2014	(1,154)	-			
Online - Everest Orlando South	Criminal Justice AS	1/10/2016	(635)	-			
Online - Everest Orlando South	Criminal Justice AS	10/4/2015	-	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	295	-			
Online - Everest Orlando South	Criminal Justice AS	10/4/2015	3,002	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	(220)	-			
Online - Everest Orlando South	Criminal Justice AS	7/5/2015	-	-			
Online - Everest Orlando South	Criminal Justice AS	4/2/2017	309	-			
Online - Everest Orlando South	Criminal Justice AS	1/10/2016	-	-			
Online - Everest Orlando South	Criminal Justice AS	4/3/2016	1,824	-			

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South				Criminal Justice AS	10/2/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	789	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	536	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	(3,754)	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	92	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(400)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(2,733)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	2,885	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(873)	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(1,038)	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	1,037	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	905	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	-2,072	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(874)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(600)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	426	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	426	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(492)	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	1,366	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	1,037	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	8,150	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	(1)	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(693)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	1,382	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	1,097	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	1,034	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	1,791	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	216	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	(1,718)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	(428)	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	(873)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	(400)	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	1,036	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	1,366	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(1,882)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(303)	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	220	-
Online - Everest Orlando South			Criminal Justice AS	10/2/2016	478	-	
Online - Everest Orlando South			Criminal Justice AS	1/10/2016	(701)	-	
Online - Everest Orlando South			Criminal Justice AS	7/5/2015	2,902	-	
Online - Everest Orlando South			Criminal Justice AS	4/2/2017	(285)	-	
Online - Everest Orlando South			Criminal Justice AS	7/6/2014	-	-	
Online - Everest Orlando South			Criminal Justice AS	4/5/2015	1,791	-	
Online - Everest Orlando South			Criminal Justice AS	1/8/2017	583	-	
Online - Everest Orlando South			Criminal Justice AS	10/4/2015	-	-	
Online - Everest Orlando South			Criminal Justice AS	7/5/2015	1,366	-	
Online - Everest Orlando South			Criminal Justice AS	4/3/2016	69	-	
Online - Everest Orlando South			Criminal Justice AS	4/5/2015	(259)	-	
Online - Everest Orlando South			Criminal Justice AS	1/10/2016	(400)	-	
Online - Everest Orlando South			Criminal Justice AS	4/5/2015	162	-	
Online - Everest Orlando South			Criminal Justice AS	4/5/2015	-	-	
Online - Everest Orlando South			Criminal Justice AS	4/3/2016	-	-	

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	b)(6)			Criminal Justice AS	10/5/2014	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/11/2015	2,074	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	10/2/2016	122	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	295	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	1,098	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	2,196	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/5/2015	1,366	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/11/2015	974	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/11/2015	90	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/11/2015	(874)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	10/5/2014	(873)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/5/2015	1,366	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	(600)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	350	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	503	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	30	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/6/2014	1,807	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	10/4/2015	(5,373)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	10/4/2015	4,021	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	7,302	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	10/2/2016	917	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/5/2015	2,160	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/5/2015	(400)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/5/2015	(400)	400
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	1,098	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	18	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/11/2015	(874)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/5/2015	1,037	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	216	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/2/2017	4,295	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/6/2014	164	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	(675)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	26	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/5/2015	426	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	4,595	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/11/2015	10,750	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/5/2015	364	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	9/30/2018	1,000	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/11/2015	1,036	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	1,769	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	2,913	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	(303)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/3/2016	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/5/2015	851	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/11/2015	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	2,618	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	2,605	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/5/2015	(874)	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	b)(6)			Criminal Justice AS	7/6/2014	(1,180)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	b)(6)			Criminal Justice AS	1/10/2016	7,045	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(303)	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	4,095	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	215	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	872	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South				Criminal Justice AS	7/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	-	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	1,036	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	(134)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(222)	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	309	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(874)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	1,367	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(600)	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	162	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(3,336)	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	(675)	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	(1,247)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	15	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	2,074	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	295	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	(1,534)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	(516)	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	1,366	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	1,367	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	(1,038)	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	(0)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	10/2/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	(846)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	2,980	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	295	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	1,037	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	412	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	758	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	1,365	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	(0)	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(2,733)	-
Online - Everest Orlando South				Criminal Justice AS	10/2/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	7/6/2014	886	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	1,613	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	872	-
Online - Everest Orlando South				Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	(167)	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	(1,490)	-
Online - Everest Orlando South				Criminal Justice AS	10/5/2014	-	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	1,461	-
Online - Everest Orlando South				Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	1,462	-
Online - Everest Orlando South				Criminal Justice AS	7/5/2015	1,365	-
Online - Everest Orlando South				Criminal Justice AS	10/2/2016	3,196	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	509	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	20	-
Online - Everest Orlando South				Criminal Justice AS	10/4/2015	(222)	-
Online - Everest Orlando South				Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South				Criminal Justice AS	1/8/2017	-	-
Online - Everest Orlando South				Criminal Justice AS	1/11/2015	1,036	-
Online - Everest Orlando South				Criminal Justice AS	4/2/2017	656	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(844)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	7,162	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	1,037	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	3,831	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(1,613)	263
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(1,155)	1,155
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(388)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	2,685	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	2,913	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	1,525	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	6,565	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	872	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	41	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	959	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	966	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	0	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	220	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	899	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	96	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	205	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,087	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	423	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,000	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	433	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	756	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	743	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(18)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(1,404)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	425	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	2,074	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	467	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	205	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(1,038)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	756	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	15	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,134	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	3,027	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	2,803	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,295	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(792)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(69)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	69	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	103	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,265	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	(259)	259
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	5,042	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(303)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(109)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(1,205)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	697	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	162	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	1,387	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(2,086)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	934	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	221	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(955)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,000	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	4,595	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(225)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(543)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(221)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	777	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	376	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	9,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,733)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	426	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(872)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,880	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	460	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,099	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	214	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	20	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(221)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,456	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(721)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	4,500	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	3,254	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	830	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	4,395	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(845)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,881	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(600)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	1,284	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	411	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(955)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/7/2019	3,157	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,156	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,908	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(28)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(1,533)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	3,596	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	44	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	520	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(1,025)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(422)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	425	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	270	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	500	1,695
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(873)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	3,075	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	5,221	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,406	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(874)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	15	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(1,144)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	(75)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(2,426)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(305)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(2,426)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(100)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(543)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,107)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,135)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,595	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	7,810	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	2,078	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	164	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	30	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(1,877)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(995)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,022)	305
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,927	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	669	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	377	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(874)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	4,560	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	1,037	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	273	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(4,336)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	425	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(4,500)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	4,751	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(600)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	425	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	426	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(874)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	310	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	3,503	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(224)	224
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(4,667)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	5	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(1,788)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(3,299)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(2,485)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(4,983)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(1)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(2,271)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(3,064)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	426	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	3,059	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(3,114)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	2,074	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(1,504)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/2/2017	(3,132)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(543)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	4,000	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	15	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(303)	303
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(545)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(1,767)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(1,337)	655
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,573	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	563	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(3,873)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(961)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	427	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(969)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,744	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	2,354	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(1,128)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	4,500	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	(400)	400
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	1,329	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	(543)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	(1,734)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(331)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/5/2015	(516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	(2,484)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/8/2017	866	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(1,450)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	(873)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/2/2016	782	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/11/2015	3,154	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	764	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	4,000	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	13,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	441	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	1,394	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	1/10/2016	4,932	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	7/6/2014	(1,154)	1,154
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/5/2014	(2,675)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/5/2015	129	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/2/2017	(2,914)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(4,506)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	5,208	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	1,227	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	10,160	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(6,587)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(544)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(2)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(2,800)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(6,015)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	751	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	(3,333)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(1,590)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	1,132	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(7,288)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	1,120	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	1,082	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	679	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	885	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	1,268	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	2,841	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	3	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(327)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	1,641	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(3,350)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	149	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	1,659	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(851)	176
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	(2,989)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(1,532)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	1,270	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(7,271)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	1,270	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(6,035)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	(3,318)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	1,197	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	11,559	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	4,500	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	5,104	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(4,928)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(6,975)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(2,185)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	33	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	601	951
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	(1,396)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(736)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(3,295)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(1,241)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(1,301)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	1,121	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	8,999	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(2,461)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	2,590	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	11,714	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	13,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(2,247)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	378	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	(2,681)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	(5,304)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(1,535)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(8,327)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	(3,795)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(5,694)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/2/2017	(3,492)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(3,747)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(1,865)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(3,150)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	1,254	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	1,872	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(892)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	1,090	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(3,368)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/7/2018	275	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	4,599	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(7,537)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(436)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	(1,818)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/2/2017	737	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(1,087)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(2,079)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(6,178)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(5,164)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(4,122)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(83)	83

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	2,552	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(786)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	4,398	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	1,308	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	1,800	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	2,913	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(2,808)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	(3,442)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/1/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(1,553)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	469	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	756	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/13/2019	(2,914)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(4,608)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	2,885	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	709	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	706	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	(7,454)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(94)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(3,275)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	370	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	(4,267)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(155)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(3,463)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	14,205	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	552	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/1/2017	437	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	427	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(3,150)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(1,515)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(2,080)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(4,124)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(658)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	216	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	894	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	1,018	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(376)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	(1,495)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(1,532)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	(5,015)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	596	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	6,125	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(908)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	680	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(1,350)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(4,799)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	(273)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(1,282)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	9,322	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(1,732)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(2,281)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(4,130)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(4,715)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(5,753)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	6,590	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(6,680)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	4,425	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/1/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(3,185)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(4,615)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(1,484)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(297)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	39	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/7/2018	411	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(1,894)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	(2,311)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/2/2017	(4,192)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	372	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(5,963)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	4,906	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(5,702)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(3,414)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(1,350)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	4,067	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	2,045	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(3,706)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(7,235)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(2,605)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(1,175)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(3,260)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	500	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	(1,175)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	224	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(4,124)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/30/2017	100	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/1/2018	200	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(1,259)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	432	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(1,955)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	2,523	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	3,085	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/2/2017	(4,146)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	1,537	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(4,969)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(2,210)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(3,850)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(559)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	2,074	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	4,543	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(1,224)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(2,378)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(5,177)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(1,931)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(2,374)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/2/2017	1,607	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	4,187	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(2,736)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	(578)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/7/2018	(2,621)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(4,218)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	5,819	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(1,435)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(1,881)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(1,553)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/2/2017	(2,036)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(324)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/7/2018	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	364	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	322	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(2,212)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	2,629	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	1,168	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	589	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	51	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	2,946	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	79	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	375	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(2,201)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(754)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	2,500	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(1,241)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(125)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	261	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	673	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(1,074)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(242)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	9,000	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(1,537)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(2,510)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	752	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	66	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	1,470	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(393)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	(400)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	12,017	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/2/2017	551	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(1,532)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	81	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/2/2017	579	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/1/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	133	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	5,079	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(1,532)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	231	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	1,274	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(1,893)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	1,701	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	4,783	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	6,025	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(1,239)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	1,449	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	6,678	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	1,696	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	679	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(1,327)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(1,535)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	2,000	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(1,504)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	2,755	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	1,470	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	(1,882)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	756	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(84)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	1,166	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	4,500	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	627	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	755	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	2,059	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(3,825)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(93)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	133	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	(551)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	3,461	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(831)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	9,582	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	13,161	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	6,848	920
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(600)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	4,500	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	14,291	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	41	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	671	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(2,508)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(3,347)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(1,338)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(2,202)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(47)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	691	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(147)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	673	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	(110)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(885)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(699)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(770)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(1,515)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(1,127)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/2/2017	(15)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(1,978)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(1,910)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	(1,801)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	366	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	22,235	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	8,668	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(2,239)	214
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(96)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	1,880	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/8/2017	435	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	178	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	8,752	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(1,548)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	600	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	8,050	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	2,223	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	1,620	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	669	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/2/2016	164	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	4,795	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	368	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	883	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	2,669	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(2,144)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(2,585)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	1,270	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	97	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(1,553)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(865)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/7/2018	(4,334)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(3,701)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(1,003)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	2,912	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	(4,516)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(675)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	2,914	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	(4,619)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	6,444	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	3,636	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	2,227	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(2,481)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	177	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/5/2015	(475)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(3,150)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/10/2016	110	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(4,219)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(1,959)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/5/2014	(596)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/1/2018	(2,483)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/5/2015	(675)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	111	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	4/3/2016	(3,511)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	(4,122)	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	1/11/2015	2,084	-
Online - Everest Orlando South	(b)(6)			Criminal Justice BS	7/6/2014	10,457	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	1/10/2016	100	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	4/3/2016	600	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	7/7/2019	600	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	1/8/2017	500	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	12/18/2017	100	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	4/2/2017	(1,800)	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	4/2/2017	200	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	10/4/2015	100	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	10/5/2014	-	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	9/18/2017	180	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	1/13/2019	200	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	1/10/2016	66	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	7/2/2017	4,002	-
Online - Everest Orlando South	(b)(6)			Higher Education Management	7/3/2016	700	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	489	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/5/2015	1,341	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	4,500	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	(5,869)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	(516)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/5/2015	(753)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	(1,910)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	1,367	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	(2,685)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/5/2014	(1,910)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	(906)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/11/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	1,068	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	667	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/8/2017	4,097	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	95	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/5/2014	4,029	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	(3,050)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	961	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	(4,268)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	(2,483)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/5/2014	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	3,154	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	22,575	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	(941)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	4,065	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	(3,956)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	(2,678)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/2/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	(2,735)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/5/2014	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	1,268	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	4,215	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	426	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	(3,992)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	376	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/8/2017	553	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	(2,398)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	(1,910)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/5/2015	1,882	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	(4,500)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	1,660	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	1,764	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/5/2015	876	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	2,713	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/5/2014	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/5/2015	(973)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	(4,626)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/5/2014	(4,453)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	(5,043)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	2,385	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/11/2015	4,295	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/5/2015	5,531	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	(811)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	5,538	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/5/2015	6,303	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	(5,262)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	(1,910)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	1,901	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	1,144	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	3,590	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	567	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	4,520	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/2/2016	941	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	(267)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	(2,668)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	(4,631)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	(2,620)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/11/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	4,562	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	412	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	143	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	(4,500)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/5/2015	(1,548)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/8/2017	1,237	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	(4,249)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/5/2014	(1,254)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	2,629	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	1,365	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	4,500	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/2/2016	200	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	2,295	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/3/2016	(1,749)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/8/2017	100	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	7,078	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	14,700	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	(927)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	(1,910)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	4,795	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	b)(6)			Homeland Security AS	4/3/2016	(694)	-
Online - Everest Orlando South		Homeland Security AS	4/2/2017	2,385	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	-	-		
Online - Everest Orlando South		Homeland Security AS	7/3/2016	275	-		
Online - Everest Orlando South		Homeland Security AS	10/4/2015	1,366	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	-	-		
Online - Everest Orlando South		Homeland Security AS	1/8/2017	-	-		
Online - Everest Orlando South		Homeland Security AS	10/5/2014	2,547	-		
Online - Everest Orlando South		Homeland Security AS	1/11/2015	772	-		
Online - Everest Orlando South		Homeland Security AS	1/11/2015	(3,820)	-		
Online - Everest Orlando South		Homeland Security AS	1/11/2015	(986)	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	(1,473)	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	(2,403)	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	1,098	-		
Online - Everest Orlando South		Homeland Security AS	10/5/2014	(845)	-		
Online - Everest Orlando South		Homeland Security AS	7/6/2014	(989)	-		
Online - Everest Orlando South		Homeland Security AS	4/2/2017	(3,134)	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	2,913	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	3,535	-		
Online - Everest Orlando South		Homeland Security AS	10/2/2016	200	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	(221)	221		
Online - Everest Orlando South		Homeland Security AS	7/6/2014	3,626	-		
Online - Everest Orlando South		Homeland Security AS	1/10/2016	4,696	-		
Online - Everest Orlando South		Homeland Security AS	4/5/2015	1,367	-		
Online - Everest Orlando South		Homeland Security AS	1/8/2017	1,381	-		
Online - Everest Orlando South		Homeland Security AS	10/5/2014	(873)	-		
Online - Everest Orlando South		Homeland Security AS	10/5/2014	2,074	-		
Online - Everest Orlando South		Homeland Security AS	1/8/2017	(500)	-		
Online - Everest Orlando South		Homeland Security AS	1/11/2015	858	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	-	-		
Online - Everest Orlando South		Homeland Security AS	10/2/2016	359	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	-	-		
Online - Everest Orlando South		Homeland Security AS	1/11/2015	-	-		
Online - Everest Orlando South		Homeland Security AS	1/10/2016	-	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	-	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	4,795	-		
Online - Everest Orlando South		Homeland Security AS	1/10/2016	(600)	600		
Online - Everest Orlando South		Homeland Security AS	1/10/2016	-	-		
Online - Everest Orlando South		Homeland Security AS	10/5/2014	(955)	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	-	-		
Online - Everest Orlando South		Homeland Security AS	10/4/2015	-	-		
Online - Everest Orlando South		Homeland Security AS	4/5/2015	10,393	-		
Online - Everest Orlando South		Homeland Security AS	10/5/2014	(873)	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	-	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	1,661	-		
Online - Everest Orlando South		Homeland Security AS	1/10/2016	(400)	-		
Online - Everest Orlando South		Homeland Security AS	4/5/2015	-	-		
Online - Everest Orlando South		Homeland Security AS	10/2/2016	4,004	-		
Online - Everest Orlando South		Homeland Security AS	10/4/2015	-	-		
Online - Everest Orlando South		Homeland Security AS	4/5/2015	(874)	-		
Online - Everest Orlando South		Homeland Security AS	4/2/2017	2,554	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	(1,787)	-		
Online - Everest Orlando South		Homeland Security AS	1/10/2016	-	-		
Online - Everest Orlando South		Homeland Security AS	7/5/2015	1,608	-		
Online - Everest Orlando South		Homeland Security AS	10/5/2014	(873)	-		
Online - Everest Orlando South		Homeland Security AS	7/5/2015	675	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	(221)	-		
Online - Everest Orlando South		Homeland Security AS	10/5/2014	162	-		
Online - Everest Orlando South		Homeland Security AS	4/3/2016	4,795	-		
Online - Everest Orlando South		Homeland Security AS	10/4/2015	(544)	-		
Online - Everest Orlando South	Homeland Security AS	10/5/2014	-	-			
Online - Everest Orlando South	Homeland Security AS	4/2/2017	-	-			
Online - Everest Orlando South	Homeland Security AS	7/6/2014	753	-			
Online - Everest Orlando South	Homeland Security AS	10/4/2015	4,795	-			
Online - Everest Orlando South	Homeland Security AS	4/3/2016	15	-			
Online - Everest Orlando South	Homeland Security AS	1/11/2015	2,074	-			
Online - Everest Orlando South	Homeland Security AS	10/5/2014	-	-			
Online - Everest Orlando South	Homeland Security AS	10/4/2015	-	-			
Online - Everest Orlando South	Homeland Security AS	4/2/2017	20	-			
Online - Everest Orlando South	Homeland Security AS	4/3/2016	(1,575)	-			
Online - Everest Orlando South	Homeland Security AS	7/5/2015	1,240	-			
Online - Everest Orlando South	Homeland Security AS	4/2/2017	2,704	-			
Online - Everest Orlando South	Homeland Security AS	1/10/2016	(675)	-			
Online - Everest Orlando South	Homeland Security AS	10/5/2014	(873)	-			
Online - Everest Orlando South	Homeland Security AS	1/11/2015	4,500	-			

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	941	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	(1,882)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	730	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	1,347	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/5/2014	1,276	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	1,865	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	1,881	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/5/2015	4,500	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	756	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/5/2014	1,254	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	4,120	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	3,354	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/6/2014	(400)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/2/2016	(4,088)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	4,120	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/13/2019	2,866	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/3/2016	938	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	4/2/2017	348	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/5/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/2/2017	1,366	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/6/2014	681	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/1/2017	4,996	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/2/2017	(2,462)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/30/2018	2,295	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/1/2018	(420)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/3/2016	(2,921)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/10/2016	(5,697)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/13/2019	(2,336)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/5/2014	725	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/5/2015	(1,157)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/4/2015	(1,007)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/10/2016	(3,944)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/4/2015	(1,278)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/5/2015	(6,299)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/4/2015	329	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/10/2016	(5,481)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/2/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/2/2017	2,905	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/10/2016	(1,437)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/5/2015	(1,950)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/1/2017	1,586	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/2/2017	(4,391)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/3/2016	3,825	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/5/2015	(6,301)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/7/2018	(5,043)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/1/2018	(2,497)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/3/2016	(1,549)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/5/2015	(4,365)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/10/2016	1,915	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/7/2018	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/4/2015	2,657	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/3/2016	593	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/8/2017	-	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/5/2015	2,856	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/11/2015	(1,894)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/2/2016	200	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/3/2016	3,534	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/3/2016	197	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/2/2017	-	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	10/2/2016	2,902	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	1/10/2016	(1,504)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/2/2017	(400)	400
Online - Everest Orlando South	(b)(6)			Homeland Security BS	4/3/2016	(5,359)	-
Online - Everest Orlando South	(b)(6)			Homeland Security BS	7/2/2017	572	-
Online - Everest Orlando South	(b)(6)			Medical Insurance Billing and Coding AS	7/6/2014	1,310	-
Online - Everest Orlando South	(b)(6)			Medical Insurance Billing and Coding AS	10/5/2014	(4,178)	-
Online - Everest Orlando South	(b)(6)			Medical Insurance Billing and Coding AS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Medical Insurance Billing and Coding AS	7/6/2014	376	-
Online - Everest Orlando South	(b)(6)			Medical Insurance Billing and Coding AS	7/6/2014	1,836	-
Online - Everest Orlando South	(b)(6)			Medical Insurance Billing and Coding AS	10/5/2014	5,693	-
Online - Everest Orlando South	(b)(6)			Medical Insurance Billing and Coding AS	7/5/2015	4,000	-
Online - Everest Orlando South	(b)(6)			Medical Insurance Billing and Coding AS	10/5/2014	4,694	-
Online - Everest Orlando South	(b)(6)			Medical Insurance Billing and Coding AS	1/11/2015	15,501	-
Online - Everest Orlando South	(b)(6)			Medical Insurance Billing and Coding AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(5,043)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(1,060)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	2,213	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(4,248)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	296	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,045)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	20	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	(1,295)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	95	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,595	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(5,043)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	3,354	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(201)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(2,454)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	6,897	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(4,853)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	2,075	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(543)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(353)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	425	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(1,484)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(422)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(3,135)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	5,537	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	(276)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	11,003	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(4,393)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(2,333)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	41	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(874)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	627	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(1,410)	1,410

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(531)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	872	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	(4,246)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(1,427)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	4,000	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	2,685	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	0	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	327	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	2	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(1,367)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(221)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(4,513)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(4,500)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(675)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	2,162	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	1,148	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/7/2019	(1,087)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	252	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	720	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	1,452	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(1,484)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(321)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(1,944)	1,944
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(1,038)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	4,712	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	(2,454)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	4,964	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	2,520	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(516)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(2,454)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	206	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	10	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(4,501)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,867)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(928)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	1,072	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(1,038)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(4,500)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(4,211)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,680)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	355	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	15	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	2,844	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	12,285	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(1,979)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	364	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	1,036	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	211	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	1,071	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	10,469	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	b)(6)			Paralegal AS	7/5/2015	(2,454)	-
Online - Everest Orlando South				Paralegal AS	7/6/2014	-	-
Online - Everest Orlando South				Paralegal AS	10/4/2015	(1,910)	-
Online - Everest Orlando South				Paralegal AS	1/11/2015	1,623	-
Online - Everest Orlando South				Paralegal AS	10/5/2014	(6,246)	-
Online - Everest Orlando South				Paralegal AS	4/5/2015	420	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South				Paralegal AS	4/2/2017	4,295	-
Online - Everest Orlando South				Paralegal AS	10/5/2014	(4,500)	-
Online - Everest Orlando South				Paralegal AS	1/11/2015	(165)	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	2,914	-
Online - Everest Orlando South				Paralegal AS	4/2/2017	3,059	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	295	-
Online - Everest Orlando South				Paralegal AS	10/5/2014	872	-
Online - Everest Orlando South				Paralegal AS	10/5/2014	(6,247)	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	1,003	-
Online - Everest Orlando South				Paralegal AS	10/2/2016	(3,000)	-
Online - Everest Orlando South				Paralegal AS	1/10/2016	131	-
Online - Everest Orlando South				Paralegal AS	1/10/2016	295	-
Online - Everest Orlando South				Paralegal AS	1/10/2016	(1)	-
Online - Everest Orlando South				Paralegal AS	1/8/2017	-	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	(2,483)	-
Online - Everest Orlando South				Paralegal AS	10/5/2014	129	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	(3,134)	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South				Paralegal AS	10/5/2014	(874)	-
Online - Everest Orlando South				Paralegal AS	7/5/2015	(283)	-
Online - Everest Orlando South				Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South				Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South				Paralegal AS	10/2/2016	(5,869)	-
Online - Everest Orlando South				Paralegal AS	10/5/2014	-	-
Online - Everest Orlando South				Paralegal AS	1/10/2016	(3,133)	-
Online - Everest Orlando South				Paralegal AS	1/11/2015	3,441	-
Online - Everest Orlando South				Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South				Paralegal AS	7/6/2014	(28)	28
Online - Everest Orlando South				Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	(2,483)	-
Online - Everest Orlando South				Paralegal AS	10/4/2015	(1,910)	-
Online - Everest Orlando South				Paralegal AS	1/8/2017	3,971	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South				Paralegal AS	7/5/2015	1,366	-
Online - Everest Orlando South				Paralegal AS	1/11/2015	(1,038)	-
Online - Everest Orlando South				Paralegal AS	1/10/2016	(2,685)	-
Online - Everest Orlando South				Paralegal AS	4/2/2017	4,295	-
Online - Everest Orlando South				Paralegal AS	1/8/2017	207	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South				Paralegal AS	7/6/2014	254	-
Online - Everest Orlando South				Paralegal AS	4/5/2015	2,169	-
Online - Everest Orlando South				Paralegal AS	4/2/2017	1,161	-
Online - Everest Orlando South				Paralegal AS	1/10/2016	246	-
Online - Everest Orlando South				Paralegal AS	1/10/2016	(606)	-
Online - Everest Orlando South				Paralegal AS	1/10/2016	(600)	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	(3,134)	-
Online - Everest Orlando South				Paralegal AS	7/6/2014	1,037	-
Online - Everest Orlando South				Paralegal AS	10/5/2014	-	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	(5,293)	-
Online - Everest Orlando South				Paralegal AS	4/3/2016	83	-
Online - Everest Orlando South				Paralegal AS	1/11/2015	(874)	-
Online - Everest Orlando South				Paralegal AS	1/10/2016	(4,500)	-
Online - Everest Orlando South			Paralegal AS	4/2/2017	(4,246)	-	
Online - Everest Orlando South			Paralegal AS	4/2/2017	3,154	-	
Online - Everest Orlando South			Paralegal AS	7/5/2015	974	-	
Online - Everest Orlando South			Paralegal AS	1/10/2016	1,368	-	
Online - Everest Orlando South			Paralegal AS	1/10/2016	(516)	-	
Online - Everest Orlando South			Paralegal AS	7/6/2014	(1,450)	-	
Online - Everest Orlando South			Paralegal AS	1/10/2016	183	-	
Online - Everest Orlando South			Paralegal AS	4/3/2016	-	-	
Online - Everest Orlando South			Paralegal AS	1/10/2016	1	-	
Online - Everest Orlando South			Paralegal AS	4/3/2016	(4,593)	-	
Online - Everest Orlando South			Paralegal AS	4/2/2017	220	-	
Online - Everest Orlando South			Paralegal AS	4/2/2017	(3,505)	-	
Online - Everest Orlando South			Paralegal AS	4/3/2016	-	-	
Online - Everest Orlando South			Paralegal AS	4/3/2016	(5,044)	-	
Online - Everest Orlando South			Paralegal AS	7/5/2015	1,437	-	

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	1,149	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	2,859	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(675)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(421)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	3,302	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(2,590)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	866	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,464)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	3/29/2016	2,295	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	656	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(1,910)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	4,101	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(4,581)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	1,010	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	(3,952)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(4,211)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	1,272	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	19	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(874)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(5,043)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	95	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	3,488	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	(4,069)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(515)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	5,537	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	(2,914)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(837)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(498)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	(2,784)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	(2,784)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	176	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	690	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(3,463)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(2,620)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	8,297	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	4,000	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	3,045	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	(756)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	4,500	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(1,818)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	281	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(1,039)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	8,367	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	270	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(5,043)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(4,500)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/3/2016	866	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(2,614)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(1,858)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	1,062	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(832)	831
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	15	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/3/2016	-2,000	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	(1,469)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(2,454)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	441	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	2,047	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(583)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(955)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/2/2016	1,965	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(1,038)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	941	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(5,044)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	(2,329)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	2	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	509	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	(3,133)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	2,279	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(2,454)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(2,627)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(106)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	831	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(5,043)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(543)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	38	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(543)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	1,367	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(1,910)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(717)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	215	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(116)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(1)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	2,081	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(2,483)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(4,155)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(3,326)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	3,340	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	849	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(3,134)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(3,512)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	426	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	2	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	9,295	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	295	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	3,133	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(221)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(1,366)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	2,265	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	(874)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	675	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/2/2016	761	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(848)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	1,368	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	871	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(223)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(2,733)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	509	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	1,910	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	(233)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	1,367	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(420)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	363	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	(543)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	5/16/2016	(22,595)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	164	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	1,161	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	2,527	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	1,365	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	220	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	380	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	1	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/3/2016	866	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	-	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	1,036	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	(429)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	3/29/2016	2,295	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/2/2016	1,180	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	866	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	1	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	2,045	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(925)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	309	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/13/2019	1,959	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	1	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	4,000	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	151	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	1,155	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(400)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	20	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(303)	303
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	509	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	(0)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	1,971	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	2,749	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/3/2016	36	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(873)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	214	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	2,913	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	4,446	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	780	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(1,156)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	1,037	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	1,037	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	3,154	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/2/2016	4,002	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	7,650	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	309	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/2/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	115	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	0	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	41	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(1,818)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	(1)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(65)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	1,789	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	1,366	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	1,052	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(701)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	1,039	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(4,427)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	4,070	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(1,002)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	200	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	215	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	871	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	4,295	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(874)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	897	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	1,381	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	281	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(1,790)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	97	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	509	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	68	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(35)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	106	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(421)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/2/2016	138	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	295	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(779)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	1,861	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	851	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	145	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(600)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(1,137)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(731)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	3,856	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	343	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/3/2016	(955)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	882	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/1/2017	(444)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	775	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	520	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	963	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	509	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	164	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	148	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(400)	400
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	92	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	8,800	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/3/2016	1,831	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(544)	544
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	1,366	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(1,523)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(4,041)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	426	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	164	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	13,875	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	1,266	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(873)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(9,950)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(3,211)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	4,500	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	289	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	(1,155)	1,155
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(516)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(1,532)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	6,283	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/2/2017	(2,916)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(400)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(2,483)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/6/2014	377	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	(7)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(3,344)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	(544)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	7/5/2015	2,204	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(3,019)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	2,898	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/5/2014	(2,357)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/8/2017	68	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(2,483)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	(221)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/5/2015	(2,688)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	10/4/2015	(120)	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	4/3/2016	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/11/2015	1,313	-
Online - Everest Orlando South	(b)(6)			Paralegal AS	1/10/2016	(3,133)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/6/2014	1,692	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/6/2014	(299)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	1/11/2015	277	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/6/2014	(1,773)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	1/10/2016	(6,017)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/6/2014	-	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	10/4/2015	4,000	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	1/10/2016	(200)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/5/2015	162	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	4/1/2018	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	4/3/2016	(1,930)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	10/4/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	1/11/2015	5,016	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	10/4/2015	1,103	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	4/5/2015	(4,328)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	4/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/3/2016	(989)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	4/5/2015	(1,636)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	1/11/2015	19,949	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	1/30/2018	3,354	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	4/3/2016	(7,469)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/3/2016	(3,049)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	10/4/2015	689	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/6/2014	729	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	10/4/2015	2,259	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	4/5/2015	-	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/3/2016	-	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	1/8/2017	4,795	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	4/5/2015	1,082	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/3/2016	(6,709)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/6/2014	3,565	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	1/11/2015	(1,506)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	10/4/2015	(1,910)	-
Online - Everest Orlando South	(b)(6)			Paralegal BS	7/6/2014	(1,034)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	b)(6)			Paralegal BS	4/2/2017	(8,373)	-
Online - Everest Orlando South				Paralegal BS	4/5/2015	-	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	2,454	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	(3,843)	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	(4,877)	-
Online - Everest Orlando South				Paralegal BS	10/1/2017	(1,910)	-
Online - Everest Orlando South				Paralegal BS	7/6/2014	(884)	-
Online - Everest Orlando South				Paralegal BS	7/3/2016	2,713	-
Online - Everest Orlando South				Paralegal BS	1/10/2016	375	-
Online - Everest Orlando South				Paralegal BS	7/6/2014	(379)	-
Online - Everest Orlando South				Paralegal BS	10/2/2016	(697)	-
Online - Everest Orlando South				Paralegal BS	7/2/2017	5,258	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	7,945	-
Online - Everest Orlando South				Paralegal BS	7/6/2014	518	-
Online - Everest Orlando South				Paralegal BS	10/4/2015	(1,250)	-
Online - Everest Orlando South				Paralegal BS	7/3/2016	(1,731)	-
Online - Everest Orlando South				Paralegal BS	1/10/2016	(6,464)	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	-	-
Online - Everest Orlando South				Paralegal BS	7/6/2014	-	-
Online - Everest Orlando South				Paralegal BS	4/3/2016	500	-
Online - Everest Orlando South				Paralegal BS	1/10/2016	(4,754)	-
Online - Everest Orlando South				Paralegal BS	7/5/2015	703	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	3,825	-
Online - Everest Orlando South				Paralegal BS	4/3/2016	-	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	824	-
Online - Everest Orlando South				Paralegal BS	7/6/2014	-	-
Online - Everest Orlando South				Paralegal BS	1/10/2016	(1,350)	-
Online - Everest Orlando South				Paralegal BS	10/4/2015	923	-
Online - Everest Orlando South				Paralegal BS	4/3/2016	(6,376)	-
Online - Everest Orlando South				Paralegal BS	1/10/2016	(1,803)	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	(1,330)	-
Online - Everest Orlando South				Paralegal BS	4/5/2015	1,036	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	2,510	-
Online - Everest Orlando South				Paralegal BS	7/6/2014	16,300	-
Online - Everest Orlando South				Paralegal BS	10/5/2014	(2,706)	-
Online - Everest Orlando South				Paralegal BS	4/3/2016	(202)	-
Online - Everest Orlando South				Paralegal BS	7/6/2014	378	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	-	-
Online - Everest Orlando South				Paralegal BS	10/4/2015	1,437	-
Online - Everest Orlando South				Paralegal BS	10/5/2014	(1,003)	-
Online - Everest Orlando South				Paralegal BS	10/5/2014	(28)	-
Online - Everest Orlando South				Paralegal BS	1/8/2017	-	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	3,534	-
Online - Everest Orlando South				Paralegal BS	1/10/2016	4,754	-
Online - Everest Orlando South				Paralegal BS	4/3/2016	-	-
Online - Everest Orlando South				Paralegal BS	4/2/2017	-	-
Online - Everest Orlando South				Paralegal BS	7/5/2015	(718)	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	(1,757)	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	(1,109)	-
Online - Everest Orlando South				Paralegal BS	1/10/2016	(1,535)	-
Online - Everest Orlando South				Paralegal BS	4/5/2015	(1,910)	-
Online - Everest Orlando South				Paralegal BS	7/6/2014	-	-
Online - Everest Orlando South				Paralegal BS	4/3/2016	-	-
Online - Everest Orlando South				Paralegal BS	10/5/2014	(600)	-
Online - Everest Orlando South				Paralegal BS	4/3/2016	(1,910)	-
Online - Everest Orlando South				Paralegal BS	1/11/2015	(331)	-
Online - Everest Orlando South				Paralegal BS	10/5/2014	3,825	-
Online - Everest Orlando South				Paralegal BS	4/5/2015	3,174	-
Online - Everest Orlando South				Paralegal BS	10/4/2015	(1,910)	-
Online - Everest Orlando South				Paralegal BS	4/3/2016	1,973	-
Online - Everest Orlando South			Paralegal BS	1/8/2017	-	-	
Online - Everest Orlando South			Paralegal BS	4/5/2015	(1,833)	-	
Online - Everest Orlando South			Paralegal BS	10/4/2015	10	-	
Online - Everest Orlando South			Paralegal BS	10/4/2015	(703)	-	
Online - Everest Orlando South			Paralegal BS	10/2/2016	-	-	
Online - Everest Orlando South			Paralegal BS	10/5/2014	385	-	
Online - Everest Orlando South			Paralegal BS	1/10/2016	-	-	
Online - Everest Orlando South			Paralegal BS	10/5/2014	(126)	-	
Online - Everest Orlando South			Paralegal BS	7/5/2015	(1,261)	1,261	
Online - Everest Orlando South			Paralegal BS	4/3/2016	348	-	
Online - Everest Orlando South			Paralegal BS	7/5/2015	(1,910)	-	
Online - Everest Orlando South			Paralegal BS	7/6/2014	1,520	-	
Online - Everest Orlando South			Paralegal BS	7/5/2015	(3,744)	-	
Online - Everest Orlando South			Paralegal BS	10/4/2015	(1,506)	-	
Online - Everest Orlando South			Paralegal BS	10/1/2017	-	-	

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Online - Everest Orlando South	(b)(6)			Paralegal BS	1/8/2017	1,367	-

Total Active Students: 8701

Exhibit 2

Student Disclosure for Use in the Event of a Teach-Out

Dear Student:

As we announced recently, we are planning to teach out Everest University. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the process goes smoothly, and that every student has the opportunity to complete his or her program of study. We plan to complete this teach out process under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your personalized academic plan as it relates to the teach out. You will be given one of the following plans during your meeting, depending upon your academic progress, time to graduation and other factors:

- 1) Complete your program of study at this campus as you normally would, including receiving career planning and placement services to assist you in finding a job, which will be available to you for at least 60 days after you complete your program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount you would have been charged to complete your program at Everest University, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for your program. If you received a Federal loan, we will pay this refund to the government to reduce your loan obligation. If you received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If you paid the school directly, we will repay the same amounts directly to you.

IF YOU DISAGREE WITH THE PLAN PRESENTED TO YOU, YOU MAY FILE AN APPEAL.

Students are entitled to appeal their personalized academic plans. You must file your appeal in writing with the office of the Campus President within three (3) instructional days of your receipt of your academic plan. Your notice must include the reason(s) for your appeal. If you file a timely written appeal, the Campus President (or designee) will meet with you and review your reasons for the appeal within three (3) instructional days from the date of your appeal. The Campus President will render a written decision to you within five (5) instructional days from the date of this meeting. The decision of the Campus President is final and no further appeals are permitted.

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

It is important that you acknowledge that you have read and understand the alternatives discussed above.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Exhibit 3

Severance and Retention Plans for Use in a Teach-Out

Severance and Retention Plan

Group Code	Level	Severance (Weeks)	Retention Plan (weeks)	
			< 4 Years	=> 4 Years
1	Employees	2	3	3
2	Manager	3	3	4
3	Campus Dir	4	4	6
5	Campus President	6	8	12

Staff will be paid a week's salary for each week indicated on the chart.

Exhibit 4

Student Disclosure for Newly Enrolling Students

Everest | UNIVERSITY

Dear Prospective Student:

Below is important information you need to know about our school.

POSSIBLE SALE OF SCHOOL

Corinthian Colleges, Inc., the owner of Everest University plans to offer your school for sale to another school or to new investors. The sale will be completed in accordance with applicable rules and regulations of Everest University's accrediting agency, state licensing agencies, and the U.S. Department of Education.

If your school is sold, it may continue to operate after it is sold in much the way it does now. However, certain changes may occur. As stated in your Enrollment Agreement, Everest University reserves the right to change instructors, textbooks, accreditation, schedules, or cancel a course or program for which there is insufficient enrollment. If your school is sold, the new owner may choose to make some of these changes or other changes.

INVESTIGATIVE AND OVERSIGHT ACTIVITIES

Everest University is in good standing with its institutional accreditor and most state licensing agencies. However, certain State and Federal regulatory authorities have initiated investigations and oversight reviews into the Company that owns this school that could result in future enforcement actions. There have been no findings that the school has done anything wrong, but if an enforcement action is taken, it could negatively impact our ability to operate this school and your ability to complete your program at this school as expected. If you choose to attend another institution, the credits you have earned at this school may not transfer to another school.

Everest | UNIVERSITY

CONFIRMATION:

Please sign and print your name to confirm that you understand the important information above and that you were provided this information before you signed any enrollment agreement.

Signature of Student Applicant

Printed Name

Signature of Parent/Guardian (if applicant is a minor)

Printed Name

Date

Important notice if you receive a Federal student loan:

If you obtain a Federal loan, you may be eligible for forgiveness (“discharge”) of the federal student loans you receive to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel the portion of your Federal loan that remains after any Everest refund is received. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to studentaid.gov/closedschool.

Teach Out Plan

Everest College
1010 W Sunshine Street
Springfield, Missouri

OPE ID: 02250600

School Status: Teach Out School for Sale

Check One: Main School Branch School

OPEID: 02250600

Accreditor: Accrediting Council For Independent Colleges and Schools

Accreditor School Number: 00010748

Name of School: Everest College

Address: 1010 W Sunshine Street

City: Springfield State: MO

Zip Code: 65807

Telephone Number: (417) 864-7220

Fax Number: (417) 864-5697

Contact Person: Marc Crosby, Campus President

E-mail Address: bcrosby@cci.edu

Alternate Contact: John Andrews

E-mail Address: JAndrews@cci.edu

Title: Vice President, Accreditation and Licensing

Phone: 714-825-7918

1. A student Listing by program including estimated graduation dates:

See the student listing by program included as **Exhibit 1**. This list of students is effective as of July 8, 2014.

2. The expected final graduation date and school closure date:

Not applicable

3. The status of unearned tuition, all current refunds due and account balances:

The campus remains in continuous operation. Therefore, all students will have the opportunity to complete their programs at the campus. Should a student drop, the school's pro rata refund policy will apply. All refunds are calculated and submitted within the required timeframes. The individual student specific financial information, effective as of July 8, 2014, is included in the student detail in **Exhibit 1**.

4. Planned disposition of all student records including educational, billing, accounting and financial aid records in an accessible location:

Upon the sale of this school, the new owners will take possession of all student records. In the event that the school does not sell and enters into a teach-out, the student records for this campus will be managed by Socle Education. All student academic and finance files will be housed at the following location:

Socle Education
Sacramento Data Center
980 Riverside Parkway
West Sacramento, CA 95605.

The contact information is as follows:

Dave Shuma
Assistant Vice President, Student Finance Support Operations
Dave.Shuma@socleeducation.com
Office: 813-635-1934

Bruce Gamroth
Sr. Manager, Records & Facility Management
BGamroth@wyotechstaff.edu
Direct: 916-637-9228

Socle Education's data center is the records retention center for all previously closed Corinthian campuses. In the event that Socle Education ceases to exist, Socle Education would contact the Missouri Department of Higher Education to file records with a repository approved by the board.

5. A demonstration and description of how the delivery of training (including appropriate faculty) and services to students will not be materially disrupted and that obligations to students will be timely met:

The school is in continuous operation pending a sale, and there will be no disruption to the students' training and services. Faculty members qualified and trained to teach the subject matter will be present during all scheduled classroom hours. All applicable regulatory standards will be met. Academic leadership will continue to support the faculty and students. Students' daily and weekly contact hours will not change. Additionally, curricular content, learning activities, projects, quizzes, exams, texts and outside-of-class work activities will continue to be provided as designed. Support services to assist students while in school will remain in place, and career services staff will be present to assist graduates with their job searches upon graduation.

In the event the school does not sell and it is taken into teach out, the following activities will be completed within 21 days of such determination:

- Enrollment activities will cease.
- The anticipated final graduation date and closure date will be identified.
- Student communication plans will be implemented.
- Disclosure statements will be presented to students for signature. **(Exhibit 2)**
- Faculty and staff retention plans will be presented. **(Exhibit 3)**
- Teach out partners will be identified where appropriate.
- New teach out plans will be submitted to ED, ACICS, and the state agency for review/approval.

6. A description of specific additional charges to students, if any, and the school's plan for providing advance notification to students of any additional charges:

There are no anticipated additional charges.

7. A list of all accrediting agencies (institutional and programmatic) the school is currently accredited by:

- Accrediting Council for Independent Colleges and Schools (ACICS) – Institutional Accreditation
- Medical Assisting Education Review Board (MAERB) – Programmatic Accreditation: Medical Assistant program

8. A communication plan for students to assist them through the transition:

Effective July 9, 2014, newly enrolling students are given a disclosure of the school's potential sale and of the investigative and oversight activities by certain state and federal regulatory authorities. Included as **Exhibit 4** is a copy of this disclosure. Continuing students will receive periodic updates from campus leadership.

In the event of a teach-out students will meet individually, as it relates to the teach-out, with the Director of Education or designee who will give the student one of the following academic plans that takes into consideration the student's academic progress, time to graduation and other factors:

- 1) Complete their program of study at this campus as they normally would, including receiving career planning and placement services to assist them in finding a job, which will be available to them for at least 60 days after they complete their program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount they would have been charged to complete their program at Everest, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for their program. If they received a Federal loan, we will pay this refund to the government to reduce their loan obligation. If they received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If they paid the school directly, we will repay the same amounts directly to them.

Students who are not satisfied with their plan will have the ability to appeal their plan within three days, which will be evaluated by the Campus President who will render a final written decision within five instructional days from the receipt of the appeal.

9. Description of plans for faculty and staff:

Faculty and staff will continue in their assigned roles as normally scheduled. There are no anticipated changes to regular school operations.

In the event of a teach-out severance and retention plans will be established using the chart included in **Exhibit 3**.

10. Notification plan for state and federal regulators including the Department of Veterans Affairs:

Regulatory agencies have been notified of the school's sales status and will be apprised of any additional developments. A copy of the teach-out plan will be provided to the regulatory agencies for review and approval according to their standards. In the event the school is entered into a teach-out mode, an updated teach-out plan will be submitted to each regulatory agency.

Name: Jack D. Massimino Title: Chairman and Chief Executive officer
(Chief Executive Officer)

(b)(6)

July 18, 2014

Signature: _____

Date: _____

Exhibit 1

Listing of Students by Program
with Account Balances
as of July 8, 2014

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Springfield	(b)(6)			Accounting AAS	4/5/2015	(1,909)	-
Springfield	(b)(6)			Accounting AAS	1/10/2016	(135)	-
Springfield	(b)(6)			Accounting AAS	4/5/2015	(5,043)	-
Springfield	(b)(6)			Accounting AAS	10/5/2014	(2,225)	-
Springfield	(b)(6)			Accounting AAS	10/4/2015	(2,159)	766
Springfield	(b)(6)			Accounting AAS	7/6/2014	(1,647)	-
Springfield	(b)(6)			Accounting AAS	10/5/2014	801	-
Springfield	(b)(6)			Applied Management BS	7/5/2015	(4,524)	-
Springfield	(b)(6)			Applied Management BS	10/5/2014	(7,566)	-
Springfield	(b)(6)			Applied Management BS	1/11/2015	(2,388)	-
Springfield	(b)(6)			Applied Management BS	7/5/2015	(3,689)	-
Springfield	(b)(6)			Applied Management BS	7/5/2015	1,415	-
Springfield	(b)(6)			Applied Management BS	10/4/2015	(2,692)	2,889
Springfield	(b)(6)			Applied Management BS	10/5/2014	10	-
Springfield	(b)(6)			Applied Management BS	1/8/2017	(1,074)	-
Springfield	(b)(6)			Business Accounting	7/6/2014	2,166	-
Springfield	(b)(6)			Business Accounting	1/11/2015	(4,839)	-
Springfield	(b)(6)			Business Accounting	1/11/2015	(5,091)	-
Springfield	(b)(6)			Business Accounting	4/5/2015	(3,801)	-
Springfield	(b)(6)			Business Accounting	4/5/2015	(3,134)	-
Springfield	(b)(6)			Business Administration AAS	4/5/2015	(4,925)	-
Springfield	(b)(6)			Business Administration AAS	7/6/2014	59	-
Springfield	(b)(6)			Business Administration AAS	7/5/2015	(2,334)	-
Springfield	(b)(6)			Business Administration AAS	10/4/2015	(3,657)	-
Springfield	(b)(6)			Business Administration AAS	1/11/2015	-	-
Springfield	(b)(6)			Business Administration AAS	10/5/2014	(910)	-
Springfield	(b)(6)			Business Administration AAS	7/5/2015	(3,722)	1,770
Springfield	(b)(6)			Business Administration AAS	1/8/2017	(5,768)	-
Springfield	(b)(6)			Business Administration AAS	4/2/2017	(5,888)	-
Springfield	(b)(6)			Business Administration AAS	7/5/2015	(2,461)	-
Springfield	(b)(6)			Business Administration AAS	7/6/2014	(866)	-
Springfield	(b)(6)			Business Administration AAS	1/10/2016	19	-
Springfield	(b)(6)			Business Administration AAS	7/6/2014	(1,628)	-
Springfield	(b)(6)			Business Administration AAS	10/4/2015	(3,018)	-
Springfield	(b)(6)			Business Administration AAS	7/6/2014	1,109	-
Springfield	(b)(6)			Business Administration AAS	7/5/2015	(565)	-
Springfield	(b)(6)			Business Administration AAS	1/10/2016	(222)	-
Springfield	(b)(6)			Business Administration AAS	1/8/2017	(907)	-
Springfield	(b)(6)			Business Administration AAS	10/5/2014	591	-
Springfield	(b)(6)			Business Administration AAS	10/5/2014	(842)	843
Springfield	(b)(6)			Business Administration AAS	7/6/2014	(1,131)	-
Springfield	(b)(6)			Business Administration AAS	10/5/2014	(1,157)	-
Springfield	(b)(6)			Business Administration AAS	4/5/2015	-	-
Springfield	(b)(6)			Computer Information Science AAS	4/5/2015	-	-
Springfield	(b)(6)			Computer Information Science AAS	7/5/2015	(51)	-
Springfield	(b)(6)			Computer Information Science AAS	10/5/2014	467	-
Springfield	(b)(6)			Computer Information Science AAS	7/5/2015	1,010	-
Springfield	(b)(6)			Computer Information Science AAS	1/10/2016	(4,899)	-
Springfield	(b)(6)			Computer Information Science AAS	7/5/2015	(3,093)	-
Springfield	(b)(6)			Computer Information Science AAS	7/6/2014	(1,880)	-
Springfield	(b)(6)			Computer Information Science AAS	10/5/2014	(2,683)	-
Springfield	(b)(6)			Computer Information Science AAS	4/5/2015	(4,355)	-
Springfield	(b)(6)			Computer Information Science AAS	7/6/2014	(2,686)	2,478
Springfield	(b)(6)			Computer Information Science AAS	1/10/2016	(1,638)	-
Springfield	(b)(6)			Computer Information Science AAS	4/5/2015	(1,729)	-
Springfield	(b)(6)			Computer Information Science AAS	1/11/2015	(4,035)	-
Springfield	(b)(6)			Computer Information Science AAS	7/5/2015	1,739	-
Springfield	(b)(6)			Computer Information Science AAS	1/10/2016	(88)	-
Springfield	(b)(6)			Computer Information Science AAS	7/5/2015	(2,711)	802
Springfield	(b)(6)			Computer Information Science AAS	1/11/2015	-	-
Springfield	(b)(6)			Computer Information Science AAS	10/4/2015	699	-
Springfield	(b)(6)			Computer Information Science AAS	10/5/2014	(3,187)	-
Springfield	(b)(6)			Computer Information Science AAS	1/11/2015	933	-
Springfield	(b)(6)			Computer Information Science AAS	7/6/2014	785	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Springfield	(b)(6)			Computer Information Science AAS	10/5/2014	(6,889)	-
Springfield	(b)(6)			Computer Information Science BS	1/11/2015	(7,186)	-
Springfield	(b)(6)			Computer Information Science BS	4/2/2017	(4,014)	-
Springfield	(b)(6)			Computer Information Science BS	7/3/2016	(502)	-
Springfield	(b)(6)			Dental Assistant Diploma	8/22/2014	(194)	-
Springfield	(b)(6)			Dental Assistant Diploma	3/2/2015	11,868	-
Springfield	(b)(6)			Dental Assistant Diploma	12/19/2014	7,176	-
Springfield	(b)(6)			Dental Assistant Diploma	11/18/2014	7,492	-
Springfield	(b)(6)			Dental Assistant Diploma	3/2/2015	7,240	-
Springfield	(b)(6)			Dental Assistant Diploma	9/22/2014	(627)	-
Springfield	(b)(6)			Dental Assistant Diploma	10/20/2014	7,858	-
Springfield	(b)(6)			Dental Assistant Diploma	3/2/2015	14,991	-
Springfield	(b)(6)			Dental Assistant Diploma	7/25/2014	(3,083)	-
Springfield	(b)(6)			Dental Assistant Diploma	1/30/2015	7,469	-
Springfield	(b)(6)			Dental Assistant Diploma	11/18/2014	7,192	-
Springfield	(b)(6)			Dental Assistant Diploma	3/2/2015	14,991	-
Springfield	(b)(6)			Dental Assistant Diploma	9/22/2014	(30)	-
Springfield	(b)(6)			Dental Assistant Diploma	3/2/2015	12,168	-
Springfield	(b)(6)			Medical Administrative Assistant	1/30/2015	7,160	-
Springfield	(b)(6)			Medical Administrative Assistant	3/2/2015	11,840	-
Springfield	(b)(6)			Medical Administrative Assistant	9/22/2014	(630)	-
Springfield	(b)(6)			Medical Administrative Assistant	1/30/2015	4,617	-
Springfield	(b)(6)			Medical Administrative Assistant	12/19/2014	7,203	-
Springfield	(b)(6)			Medical Administrative Assistant	11/18/2014	7,192	-
Springfield	(b)(6)			Medical Administrative Assistant	3/2/2015	14,963	-
Springfield	(b)(6)			Medical Administrative Assistant	7/2/2014	(2,040)	-
Springfield	(b)(6)			Medical Administrative Assistant	3/2/2015	14,963	-
Springfield	(b)(6)			Medical Administrative Assistant	3/2/2015	12,979	-
Springfield	(b)(6)			Medical Administrative Assistant	12/19/2014	8,542	-
Springfield	(b)(6)			Medical Administrative Assistant	8/22/2014	(5,612)	-
Springfield	(b)(6)			Medical Administrative Assistant	9/22/2014	6,767	-
Springfield	(b)(6)			Medical Administrative Assistant	11/18/2014	5,569	300
Springfield	(b)(6)			Medical Administrative Assistant	11/18/2014	6,528	-
Springfield	(b)(6)			Medical Administrative Assistant	7/25/2014	(2,171)	-
Springfield	(b)(6)			Medical Administrative Assistant	3/2/2015	12,140	-
Springfield	(b)(6)			Medical Administrative Assistant	1/30/2015	14,963	-
Springfield	(b)(6)			Medical Assistant Diploma	3/30/2015	6,616	-
Springfield	(b)(6)			Medical Assistant Diploma	8/22/2014	3,582	-
Springfield	(b)(6)			Medical Assistant Diploma	11/18/2014	(974)	-
Springfield	(b)(6)			Medical Assistant Diploma	1/30/2015	7,244	-
Springfield	(b)(6)			Medical Assistant Diploma	12/19/2014	5,446	-
Springfield	(b)(6)			Medical Assistant Diploma	3/30/2015	6,872	-
Springfield	(b)(6)			Medical Assistant Diploma	10/20/2014	4,495	-
Springfield	(b)(6)			Medical Assistant Diploma	4/28/2015	10,606	-
Springfield	(b)(6)			Medical Assistant Diploma	7/25/2014	590	-
Springfield	(b)(6)			Medical Assistant Diploma	9/22/2014	(94)	-
Springfield	(b)(6)			Medical Assistant Diploma	1/30/2015	7,634	-
Springfield	(b)(6)			Medical Assistant Diploma	11/18/2014	(973)	-
Springfield	(b)(6)			Medical Assistant Diploma	4/28/2015	13,429	-
Springfield	(b)(6)			Medical Assistant Diploma	1/30/2015	8,264	-
Springfield	(b)(6)			Medical Assistant Diploma	8/22/2014	(6,014)	-
Springfield	(b)(6)			Medical Assistant Diploma	7/25/2014	1,189	-
Springfield	(b)(6)			Medical Assistant Diploma	7/25/2014	1,190	-
Springfield	(b)(6)			Medical Assistant Diploma	7/2/2014	(557)	-
Springfield	(b)(6)			Medical Assistant Diploma	3/30/2015	6,109	-
Springfield	(b)(6)			Medical Assistant Diploma	8/1/2014	929	-
Springfield	(b)(6)			Medical Assistant Diploma	4/28/2015	10,864	-
Springfield	(b)(6)			Medical Assistant Diploma	8/22/2014	(30)	-
Springfield	(b)(6)			Medical Assistant Diploma	8/1/2014	0	-
Springfield	(b)(6)			Medical Assistant Diploma	8/22/2014	(1,155)	1,155
Springfield	(b)(6)			Medical Assistant Diploma	10/20/2014	(192)	-
Springfield	(b)(6)			Medical Assistant Diploma	10/20/2014	1,752	-
Springfield	(b)(6)			Medical Assistant Diploma	11/18/2014	(974)	-
Springfield	(b)(6)			Medical Assistant Diploma	7/25/2014	393	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Springfield	(b)(6)			Medical Assistant Diploma	12/19/2014	7,587	-
Springfield	(b)(6)			Medical Assistant Diploma	4/28/2015	8,083	-
Springfield	(b)(6)			Medical Assistant Diploma	12/19/2014	9,256	-
Springfield	(b)(6)			Medical Assistant Diploma	4/28/2015	5,933	-
Springfield	(b)(6)			Medical Assistant Diploma	3/30/2015	5,390	-
Springfield	(b)(6)			Medical Assistant Diploma	4/28/2015	13,729	-
Springfield	(b)(6)			Medical Assistant Diploma	11/18/2014	(374)	-
Springfield	(b)(6)			Medical Assistant Diploma	10/20/2014	-	-
Springfield	(b)(6)			Medical Assistant Diploma	3/2/2015	6,848	-
Springfield	(b)(6)			Medical Assistant Diploma	1/30/2015	6,847	-
Springfield	(b)(6)			Medical Assistant Diploma	4/28/2015	13,729	-
Springfield	(b)(6)			Medical Assistant Diploma	4/28/2015	10,864	-
Springfield	(b)(6)			Medical Assistant Diploma	1/30/2015	6,847	-
Springfield	(b)(6)			Medical Assistant Diploma	4/28/2015	13,729	-
Springfield	(b)(6)			Medical Assistant Diploma	1/30/2015	2,959	-
Springfield	(b)(6)			Medical Assistant Diploma	7/2/2014	(560)	-
Springfield	(b)(6)			Medical Assistant Diploma	4/28/2015	6,206	-
Springfield	(b)(6)			Medical Assistant Diploma	7/25/2014	2,345	-
Springfield	(b)(6)			Paralegal AAS	7/5/2015	822	-
Springfield	(b)(6)			Paralegal AAS	7/6/2014	-	-
Springfield	(b)(6)			Paralegal AAS	10/4/2015	(5,210)	-
Springfield	(b)(6)			Paralegal AAS	1/11/2015	(5,934)	-
Springfield	(b)(6)			Paralegal AAS	1/10/2016	(1,833)	-
Springfield	(b)(6)			Paralegal AAS	1/10/2016	(4,978)	-
Springfield	(b)(6)			Paralegal AAS	7/5/2015	126	-
Springfield	(b)(6)			Paralegal AAS	4/5/2015	(2,395)	-
Springfield	(b)(6)			Paralegal AAS	10/5/2014	(5,599)	-
Springfield	(b)(6)			Paralegal AAS	1/10/2016	(5,699)	-
Springfield	(b)(6)			Paralegal AAS	4/5/2015	(1,002)	-
Springfield	(b)(6)			Paralegal AAS	7/5/2015	73	-
Springfield	(b)(6)			Paralegal AAS	10/4/2015	380	-
Springfield	(b)(6)			Paralegal AAS	7/5/2015	(2,807)	-
Springfield	(b)(6)			Paralegal AAS	7/6/2014	1,279	-
Springfield	(b)(6)			Paralegal AAS	7/6/2014	87	-
Springfield	(b)(6)			Paralegal AAS	4/3/2016	183	-
Springfield	(b)(6)			Paralegal AAS	7/5/2015	(2,234)	-
Springfield	(b)(6)			Paralegal AAS	10/4/2015	-	-
Springfield	(b)(6)			Paralegal AAS	10/4/2015	-	-
Springfield	(b)(6)			Paralegal AAS	10/5/2014	-	-
Springfield	(b)(6)			Paralegal AAS	1/11/2015	(2,749)	-
Springfield	(b)(6)			Paralegal AAS	7/6/2014	1,742	-
Springfield	(b)(6)			Paralegal AAS	1/11/2015	895	-
Springfield	(b)(6)			Paralegal BS	7/6/2014	3,392	-
Springfield	(b)(6)			Paralegal BS	4/5/2015	(4,445)	-

Total Active Students: 172

Exhibit 2

Student Disclosure for Use in the Event of a Teach-Out

Dear Student:

As we announced recently, we are planning to teach out Everest College. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the process goes smoothly, and that every student has the opportunity to complete his or her program of study. We plan to complete this teach out process under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your personalized academic plan as it relates to the teach out. You will be given one of the following plans during your meeting, depending upon your academic progress, time to graduation and other factors:

- 1) Complete your program of study at this campus as you normally would, including receiving career planning and placement services to assist you in finding a job, which will be available to you for at least 60 days after you complete your program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount you would have been charged to complete your program at Everest College, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for your program. If you received a Federal loan, we will pay this refund to the government to reduce your loan obligation. If you received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If you paid the school directly, we will repay the same amounts directly to you.

IF YOU DISAGREE WITH THE PLAN PRESENTED TO YOU, YOU MAY FILE AN APPEAL.

Students are entitled to appeal their personalized academic plans. You must file your appeal in writing with the office of the Campus President within three (3) instructional days of your receipt of your academic plan. Your notice must include the reason(s) for your appeal. If you file a timely written appeal, the Campus President (or designee) will meet with you and review your reasons for the appeal within three (3) instructional days from the date of your appeal. The Campus President will render a written decision to you within five (5) instructional days from the date of this meeting. The decision of the Campus President is final and no further appeals are permitted.

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

It is important that you acknowledge that you have read and understand the alternatives discussed above.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Exhibit 3

Severance and Retention Plans for Use in a Teach-Out

Severance and Retention Plan

Group Code	Level	Severance (Weeks)	Retention Plan (weeks)	
			< 4 Years	=> 4 Years
1	Employees	2	3	3
2	Manager	3	3	4
3	Campus Dir	4	4	6
5	Campus President	6	8	12

Staff will be paid a week's salary for each week indicated on the chart.

Exhibit 4

Student Disclosure for Newly Enrolling Students

Everest | COLLEGE

Dear Prospective Student:

Below is important information you need to know about our school.

POSSIBLE SALE OF SCHOOL

Corinthian Colleges, Inc., the owner of Everest College plans to offer your school for sale to another school or to new investors. The sale will be completed in accordance with applicable rules and regulations of Everest College's accrediting agency, state licensing agencies, and the U.S. Department of Education.

If your school is sold, it may continue to operate after it is sold in much the way it does now. However, certain changes may occur. As stated in your Enrollment Agreement, Everest College reserves the right to change instructors, textbooks, accreditation, schedules, or cancel a course or program for which there is insufficient enrollment. If your school is sold, the new owner may choose to make some of these changes or other changes.

INVESTIGATIVE AND OVERSIGHT ACTIVITIES

Everest College is in good standing with its institutional accreditor and most state licensing agencies. However, certain State and Federal regulatory authorities have initiated investigations and oversight reviews into the Company that owns this school that could result in future enforcement actions. There have been no findings that the school has done anything wrong, but if an enforcement action is taken, it could negatively impact our ability to operate this school and your ability to complete your program at this school as expected. If you choose to attend another institution, the credits you have earned at this school may not transfer to another school.

Everest | COLLEGE

CONFIRMATION:

Please sign and print your name to confirm that you understand the important information above and that you were provided this information before you signed any enrollment agreement.

Signature of Student Applicant

Printed Name

Signature of Parent/Guardian (if applicant is a minor)

Printed Name

Date

Important notice if you receive a Federal student loan:

If you obtain a Federal loan, you may be eligible for forgiveness (“discharge”) of the federal student loans you receive to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel the portion of your Federal loan that remains after any Everest refund is received. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to studentaid.gov/closedschool.

Teach Out Plan

Everest College
2156 Pacific Avenue
Tacoma, Washington

OPE ID: 02300104

School Status:	Teach Out	<input type="checkbox"/>	School for Sale	<input checked="" type="checkbox"/>	
Check One:	Main School	<input type="checkbox"/>	Branch School	<input checked="" type="checkbox"/>	OPEID: 02300104
Accreditor	Accrediting Council for Independent Colleges and Schools			Accreditor School Number:	00020562
Name of School:	Everest College				
Address:	2156 Pacific Avenue				
City:	Tacoma	State:	WA	Zip Code:	98402
Telephone Number:	(253) 207-4000	Fax Number:	(253) 207-4031		
Contact Person:	Susan Wynne, Campus President			E-mail Address:	Swynne@cci.edu
Alternate Contact:	John Andrews			E-mail Address:	JAndrews@cci.edu
Title:	Vice President, Accreditation and Licensing			Phone :	714-825-7918

1. A student Listing by program including estimated graduation dates:

See the student listing by program included as **Exhibit 1**. This list of students is effective as of July 8, 2014.

2. The expected final graduation date and school closure date:

Not applicable

3. The status of unearned tuition, all current refunds due and account balances:

The campus remains in continuous operation. Therefore, all students will have the opportunity to complete their programs at the campus. Should a student drop, the school's pro rata refund policy will apply. All refunds are calculated and submitted within the required timeframes. The individual student specific financial information, effective as of July 8, 2014, is included in the student detail in **Exhibit 1**.

4. Planned disposition of all student records including educational, billing, accounting and financial aid records in an accessible location:

Upon the sale of this school, the new owners will take possession of all student records. In the event that the school does not sell and enters into a teach-out, the student records for this campus will be managed by Socle Education. All student academic and finance files will be housed at the following location:

Socle Education
Sacramento Data Center
980 Riverside Parkway
West Sacramento, CA 95605.

The contact information is as follows:

Dave Shuma
Assistant Vice President, Student Finance Support Operations
Dave.Shuma@socleeducation.com
Office: 813-635-1934

Bruce Gamroth
Sr. Manager, Records & Facility Management
BGamroth@wyotechstaff.edu
Direct: 916-637-9228

Socle Education's data center is the records retention center for all previously closed Corinthian campuses. In the event that Socle Education ceases to exist, Socle Education would contact the executive director of the Washington Student Achievement Council for the approval of the permanent maintenance of records as well as notify students on how to obtain their records.

5. A demonstration and description of how the delivery of training (including appropriate faculty) and services to students will not be materially disrupted and that obligations to students will be timely met:

The school is in continuous operation pending a sale, and there will be no disruption to the students' training and services. Faculty members qualified and trained to teach the subject matter will be present during all scheduled classroom hours. All applicable regulatory standards will be met. Academic leadership will continue to support the faculty and students. Students' daily and weekly contact hours will not change. Additionally, curricular content, learning activities, projects, quizzes, exams, texts and outside-of-class work activities will continue to be provided as designed. Support services to assist students while in school will remain in place, and career services staff will be present to assist graduates with their job searches upon graduation.

In the event the school does not sell and it is taken into teach out, the following activities will be completed within 21 days of such determination:

- Enrollment activities will cease.
- The anticipated final graduation date and closure date will be identified.
- Student communication plans will be implemented.
- Disclosure statements will be presented to students for signature. **(Exhibit 2)**
- Faculty and staff retention plans will be presented. **(Exhibit 3)**
- Teach out partners will be identified where appropriate.
- New teach out plans will be submitted to ED, ACICS, and the state agency for review/approval.

6. A description of specific additional charges to students, if any, and the school's plan for providing advance notification to students of any additional charges:

There are no anticipated additional charges.

7. A list of all accrediting agencies (institutional and programmatic) the school is currently accredited by:

- Accrediting Council for Independent Colleges and Schools (ACICS) – Institutional Accreditation
- Accrediting Bureau of Health Education Schools (ABHES) – Programmatic Accreditation: Medical Assistant program
- American Society of Health-System Pharmacist (ASHP) – Programmatic Accreditation: Pharmacy Technician program

8. A communication plan for students to assist them through the transition:

Effective July 9, 2014, newly enrolling students are given a disclosure of the school's potential sale and of the investigative and oversight activities by certain state and federal regulatory authorities. Included as **Exhibit 4** is a copy of this disclosure. Continuing students will receive periodic updates from campus leadership.

In the event of a teach-out students will meet individually, as it relates to the teach-out, with the Director of Education or designee who will give the student one of the following academic plans that takes into consideration the student's academic progress, time to graduation and other factors:

- 1) Complete their program of study at this campus as they normally would, including receiving career planning and placement services to assist them in finding a job, which will be available to them for at least 60 days after they complete their program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount they would have been charged to complete their program at Everest, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for their program. If they received a Federal loan, we will pay this refund to the government to reduce their loan obligation. If they received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If they paid the school directly, we will repay the same amounts directly to them.

Students who are not satisfied with their plan will have the ability to appeal their plan within three days, which will be evaluated by the Campus President who will render a final written decision within five instructional days from the receipt of the appeal.

9. Description of plans for faculty and staff:

Faculty and staff will continue in their assigned roles as normally scheduled. There are no anticipated changes to regular school operations.

In the event of a teach-out severance and retention plans will be established using the chart included in **Exhibit 3**.

10. Notification plan for state and federal regulators including the Department of Veterans Affairs:

Regulatory agencies have been notified of the school's sales status and will be apprised of any additional developments. A copy of the teach-out plan will be provided to the regulatory agencies for review and approval according to their standards. In the event the school is entered into a teach-out mode, an updated teach-out plan will be submitted to each regulatory agency.

Name: Jack D. Massimino Title: Chairman and Chief Executive Officer
(Chief Executive Officer)

(b)(6)

July 18, 2014

Signature: _____

Date: _____

Exhibit 1

Listing of Students by Program
with Account Balances
as of July 8, 2014

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Business AAS	7/6/2014	533	-
Tacoma	(b)(6)			Business AAS	4/5/2015	(2,492)	-
Tacoma	(b)(6)			Business AAS	10/4/2015	274	-
Tacoma	(b)(6)			Business AAS	4/5/2015	(1,565)	-
Tacoma	(b)(6)			Business AAS	10/4/2015	142	-
Tacoma	(b)(6)			Business AAS	10/4/2015	(1,719)	-
Tacoma	(b)(6)			Business AAS	1/11/2015	(3,025)	-
Tacoma	(b)(6)			Business AAS	1/11/2015	(3,184)	-
Tacoma	(b)(6)			Business AAS	10/4/2015	(270)	-
Tacoma	(b)(6)			Business AAS	7/5/2015	532	-
Tacoma	(b)(6)			Business AAS	4/5/2015	(531)	-
Tacoma	(b)(6)			Business AAS	1/11/2015	2,003	-
Tacoma	(b)(6)			Business AAS	10/4/2015	(1,074)	-
Tacoma	(b)(6)			Business AAS	7/6/2014	(1,787)	-
Tacoma	(b)(6)			Business AAS	1/10/2016	(5,172)	-
Tacoma	(b)(6)			Business AAS	10/5/2014	(8,597)	-
Tacoma	(b)(6)			Business AAS	1/11/2015	488	-
Tacoma	(b)(6)			Business AAS	4/5/2015	(4,315)	-
Tacoma	(b)(6)			Business AAS	10/1/2017	(799)	-
Tacoma	(b)(6)			Business AAS	1/7/2018	9	-
Tacoma	(b)(6)			Business AAS	10/4/2015	116	-
Tacoma	(b)(6)			Business AAS	10/4/2015	(778)	-
Tacoma	(b)(6)			Business AAS	1/11/2015	(927)	-
Tacoma	(b)(6)			Business AAS	1/11/2015	(3,017)	-
Tacoma	(b)(6)			Criminal Justice AAS	4/5/2015	181	-
Tacoma	(b)(6)			Criminal Justice AAS	1/10/2016	(271)	-
Tacoma	(b)(6)			Criminal Justice AAS	1/10/2016	(602)	-
Tacoma	(b)(6)			Criminal Justice AAS	4/5/2015	(1,642)	-
Tacoma	(b)(6)			Criminal Justice AAS	1/10/2016	(3,599)	-
Tacoma	(b)(6)			Criminal Justice AAS	10/4/2015	274	-
Tacoma	(b)(6)			Criminal Justice AAS	1/11/2015	-	-
Tacoma	(b)(6)			Criminal Justice AAS	10/4/2015	(741)	-
Tacoma	(b)(6)			Criminal Justice AAS	7/5/2015	(221)	-
Tacoma	(b)(6)			Criminal Justice AAS	1/10/2016	(1,027)	-
Tacoma	(b)(6)			Criminal Justice AAS	10/4/2015	244	-
Tacoma	(b)(6)			Criminal Justice AAS	4/5/2015	(5,367)	-
Tacoma	(b)(6)			Criminal Justice AAS	1/10/2016	(1,929)	-
Tacoma	(b)(6)			Criminal Justice AAS	1/10/2016	(1,173)	-
Tacoma	(b)(6)			Criminal Justice AAS	1/10/2016	(180)	-
Tacoma	(b)(6)			Criminal Justice AAS	10/5/2014	582	-
Tacoma	(b)(6)			Criminal Justice AAS	7/5/2015	(1,971)	-
Tacoma	(b)(6)			Criminal Justice AAS	1/10/2016	(987)	-
Tacoma	(b)(6)			Criminal Justice AAS	7/6/2014	(156)	-
Tacoma	(b)(6)			Criminal Justice AAS	7/5/2015	(1,363)	-
Tacoma	(b)(6)			Criminal Justice AAS	7/5/2015	285	-
Tacoma	(b)(6)			Criminal Justice AAS	1/11/2015	(0)	-
Tacoma	(b)(6)			Criminal Justice AAS	1/11/2015	(3,038)	-
Tacoma	(b)(6)			Criminal Justice AAS	10/4/2015	-	-
Tacoma	(b)(6)			Criminal Justice AAS	7/6/2014	-	-
Tacoma	(b)(6)			Criminal Justice AAS	10/4/2015	(102)	-
Tacoma	(b)(6)			Criminal Justice AAS	7/6/2014	(2,345)	-
Tacoma	(b)(6)			Criminal Justice AAS	4/5/2015	(1,115)	-
Tacoma	(b)(6)			Criminal Justice AAS	10/5/2014	-	-
Tacoma	(b)(6)			Criminal Justice AAS	4/5/2015	564	-
Tacoma	(b)(6)			Criminal Justice AAS	10/4/2015	459	-
Tacoma	(b)(6)			Criminal Justice AAS	10/4/2015	627	-
Tacoma	(b)(6)			Criminal Justice AAS	4/5/2015	(1,861)	-
Tacoma	(b)(6)			Criminal Justice AAS	1/10/2016	-	-
Tacoma	(b)(6)			Criminal Justice AAS	10/5/2014	-	-
Tacoma	(b)(6)			Criminal Justice AAS	10/4/2015	-	-
Tacoma	(b)(6)			Criminal Justice AAS	10/4/2015	(3,133)	-
Tacoma	(b)(6)			Criminal Justice AAS	10/4/2015	(164)	-
Tacoma	(b)(6)			Criminal Justice AAS	7/5/2015	(322)	-
Tacoma	(b)(6)			Criminal Justice AAS	7/5/2015	(254)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Criminal Justice AAS	7/6/2014	(481)	-
Tacoma				Dental Assistant Diploma	11/28/2014	9,722	-
Tacoma				Dental Assistant Diploma	12/30/2014	7,507	-
Tacoma				Dental Assistant Diploma	8/1/2014	(0)	-
Tacoma				Dental Assistant Diploma	2/4/2015	10,229	-
Tacoma				Dental Assistant Diploma	8/1/2014	(30)	-
Tacoma				Dental Assistant Diploma	11/28/2014	6,110	-
Tacoma				Dental Assistant Diploma	8/1/2014	(30)	-
Tacoma				Dental Assistant Diploma	10/1/2014	(30)	-
Tacoma				Dental Assistant Diploma	12/30/2014	9,069	-
Tacoma				Dental Assistant Diploma	8/1/2014	(27)	-
Tacoma				Dental Assistant Diploma	2/4/2015	7,808	-
Tacoma				Dental Assistant Diploma	10/31/2014	8,824	-
Tacoma				Dental Assistant Diploma	12/30/2014	8,289	-
Tacoma				Dental Assistant Diploma	11/28/2014	7,534	-
Tacoma				Dental Assistant Diploma	12/30/2014	7,808	-
Tacoma				Dental Assistant Diploma	10/31/2014	2,692	-
Tacoma				Dental Assistant Diploma	10/1/2014	(1,617)	-
Tacoma				Dental Assistant Diploma	10/31/2014	4,444	-
Tacoma				Dental Assistant Diploma	10/31/2014	3,436	-
Tacoma				Dental Assistant Diploma	3/5/2015	9,977	-
Tacoma				Dental Assistant Diploma	8/1/2014	1	-
Tacoma				Dental Assistant Diploma	3/5/2015	14,812	-
Tacoma				Dental Assistant Diploma	3/5/2015	14,812	-
Tacoma				Dental Assistant Diploma	3/5/2015	17,677	-
Tacoma				Dental Assistant Diploma	10/1/2014	(7,980)	-
Tacoma				Dental Assistant Diploma	3/5/2015	12,307	-
Tacoma				Dental Assistant Diploma	3/5/2015	17,633	-
Tacoma				Dental Assistant Diploma	10/1/2014	(30)	-
Tacoma				Dental Assistant Diploma	9/2/2014	(27)	-
Tacoma				Dental Assistant Diploma	12/30/2014	17,453	-
Tacoma				Dental Assistant Diploma	2/4/2015	4,641	-
Tacoma				Dental Assistant Diploma	9/2/2014	(29)	-
Tacoma				Dental Assistant Diploma	2/4/2015	11,529	-
Tacoma				Dental Assistant Diploma	10/31/2014	7,492	-
Tacoma				Dental Assistant Diploma	2/4/2015	13,042	-
Tacoma				Dental Assistant Diploma	10/1/2014	(30)	-
Tacoma				Dental Assistant Diploma	2/4/2015	7,507	-
Tacoma				Dental Assistant Diploma	8/1/2014	(27)	-
Tacoma				Dental Assistant Diploma	10/31/2014	6,023	-
Tacoma				Dental Assistant Diploma	9/2/2014	(28)	-
Tacoma				Dental Assistant Diploma	2/4/2015	17,633	-
Tacoma				Dental Assistant Diploma	3/5/2015	17,633	-
Tacoma				Dental Assistant Diploma	12/30/2014	10,064	-
Tacoma				Dental Assistant Diploma	3/5/2015	17,677	-
Tacoma				Dental Assistant Diploma	8/1/2014	1,644	-
Tacoma				Dental Assistant Diploma	8/1/2014	(27)	-
Tacoma				Dental Assistant Diploma	8/1/2014	(30)	-
Tacoma				Dental Assistant Diploma	2/4/2015	15,980	-
Tacoma				Dental Assistant Diploma	12/30/2014	6,832	-
Tacoma				Dental Assistant Diploma	10/31/2014	7,230	-
Tacoma				Dental Assistant Diploma	8/1/2014	(27)	-
Tacoma				Dental Assistant Diploma	8/1/2014	(27)	-
Tacoma				Dental Assistant Diploma	10/1/2014	(632)	-
Tacoma				Dental Assistant Diploma	3/5/2015	17,677	-
Tacoma				Dental Assistant Diploma	2/4/2015	10,112	-
Tacoma				Dental Assistant Diploma	10/1/2014	3,236	-
Tacoma				Dental Assistant Diploma	9/2/2014	(27)	-
Tacoma				Dental Assistant Diploma	2/4/2015	13,198	-
Tacoma				Massage Therapy	1/28/2015	13,717	-
Tacoma				Massage Therapy	11/21/2014	6,724	-
Tacoma				Massage Therapy	9/24/2014	(58)	-
Tacoma				Massage Therapy	12/23/2014	6,547	-
Tacoma				Massage Therapy	10/24/2014	(58)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Massage Therapy	12/23/2014	6,474	-
Tacoma				Massage Therapy	1/28/2015	8,907	-
Tacoma				Massage Therapy	3/26/2015	15,546	-
Tacoma				Massage Therapy	11/21/2014	(128)	-
Tacoma				Massage Therapy	11/21/2014	5,556	-
Tacoma				Massage Therapy	9/24/2014	(61)	-
Tacoma				Massage Therapy	1/28/2015	3,808	-
Tacoma				Massage Therapy	2/26/2015	3,729	-
Tacoma				Massage Therapy	1/28/2015	10,850	-
Tacoma				Massage Therapy	1/28/2015	3,803	-
Tacoma				Massage Therapy	2/26/2015	5,004	-
Tacoma				Massage Therapy	12/23/2014	6,211	-
Tacoma				Massage Therapy	11/21/2014	4,558	-
Tacoma				Massage Therapy	1/28/2015	10,757	-
Tacoma				Massage Therapy	1/28/2015	6,163	-
Tacoma				Massage Therapy	9/24/2014	(59)	-
Tacoma				Massage Therapy	2/26/2015	8,083	-
Tacoma				Massage Therapy	2/26/2015	14,558	-
Tacoma				Massage Therapy	2/26/2015	10,209	-
Tacoma				Massage Therapy	3/26/2015	15,498	-
Tacoma				Massage Therapy	10/24/2014	(62)	-
Tacoma				Massage Therapy	1/28/2015	8,853	-
Tacoma				Massage Therapy	11/21/2014	3,855	-
Tacoma				Massage Therapy	12/23/2014	5,740	-
Tacoma				Massage Therapy	10/24/2014	(60)	-
Tacoma				Massage Therapy	10/24/2014	(58)	-
Tacoma				Massage Therapy	12/23/2014	6,174	-
Tacoma				Massage Therapy	9/24/2014	3,812	-
Tacoma				Massage Therapy	2/26/2015	6,191	-
Tacoma				Massage Therapy	11/21/2014	4,180	-
Tacoma				Massage Therapy	1/28/2015	11,118	-
Tacoma				Massage Therapy	9/24/2014	(61)	-
Tacoma				Massage Therapy	2/26/2015	6,219	-
Tacoma				Massage Therapy	2/26/2015	5,603	-
Tacoma				Massage Therapy	1/28/2015	6,163	-
Tacoma				Massage Therapy	2/26/2015	6,122	-
Tacoma				Massage Therapy	11/21/2014	8,010	-
Tacoma				Massage Therapy	12/23/2014	3,386	-
Tacoma				Massage Therapy	10/24/2014	(58)	-
Tacoma				Massage Therapy	11/21/2014	5,770	-
Tacoma				Massage Therapy	11/21/2014	5,431	-
Tacoma				Massage Therapy	9/24/2014	2,148	-
Tacoma				Massage Therapy	10/24/2014	(662)	-
Tacoma				Massage Therapy	12/23/2014	7,183	-
Tacoma				Massage Therapy	3/26/2015	15,546	-
Tacoma				Massage Therapy	2/26/2015	14,989	-
Tacoma				Massage Therapy	2/26/2015	9,289	471
Tacoma				Massage Therapy	3/26/2015	14,676	-
Tacoma				Massage Therapy	9/24/2014	(58)	-
Tacoma				Massage Therapy	10/24/2014	4,881	-
Tacoma				Massage Therapy	2/26/2015	6,193	-
Tacoma				Massage Therapy	9/24/2014	(58)	-
Tacoma				Massage Therapy	9/24/2014	(67)	-
Tacoma				Massage Therapy	10/24/2014	(58)	-
Tacoma				Massage Therapy	12/23/2014	12,516	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(515)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	-	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(44)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(61)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(48)	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	(65)	-
Tacoma				Massage Therapy Spa Specialist	10/17/2014	(1,825)	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	(58)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	-	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Massage Therapy Spa Specialist	9/5/2014	(58)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(1,634)	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	2,295	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(52)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	-	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(58)	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	(137)	-
Tacoma				Massage Therapy Spa Specialist	10/17/2014	199	-
Tacoma				Massage Therapy Spa Specialist	10/17/2014	(58)	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	(106)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(57)	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	-	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	298	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(1,637)	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	(661)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	-	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(58)	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	-	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	1,882	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	(661)	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	2,293	-
Tacoma				Massage Therapy Spa Specialist	10/17/2014	(57)	-
Tacoma				Massage Therapy Spa Specialist	9/5/2014	(652)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	736	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(657)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(61)	-
Tacoma				Massage Therapy Spa Specialist	7/18/2014	(330)	-
Tacoma				Medical Administrative Assistant	9/2/2014	(12)	-
Tacoma				Medical Administrative Assistant	8/1/2014	2,357	-
Tacoma				Medical Administrative Assistant	8/1/2014	(12)	-
Tacoma				Medical Administrative Assistant	3/5/2015	9,419	-
Tacoma				Medical Administrative Assistant	9/28/2014	219	-
Tacoma				Medical Administrative Assistant	10/1/2014	2,772	-
Tacoma				Medical Administrative Assistant	9/2/2014	(62)	-
Tacoma				Medical Administrative Assistant	2/4/2015	5,798	-
Tacoma				Medical Administrative Assistant	12/30/2014	8,856	-
Tacoma				Medical Administrative Assistant	3/5/2015	18,090	-
Tacoma				Medical Administrative Assistant	11/28/2014	7,534	-
Tacoma				Medical Administrative Assistant	10/1/2014	(30)	-
Tacoma				Medical Administrative Assistant	9/2/2014	2,222	2,722
Tacoma				Medical Administrative Assistant	2/4/2015	15,843	-
Tacoma				Medical Administrative Assistant	10/1/2014	(31)	-
Tacoma				Medical Administrative Assistant	10/31/2014	7,535	-
Tacoma				Medical Administrative Assistant	10/1/2014	(321)	-
Tacoma				Medical Administrative Assistant	11/28/2014	(12)	-
Tacoma				Medical Administrative Assistant	2/4/2015	10,567	-
Tacoma				Medical Administrative Assistant	3/5/2015	18,090	-
Tacoma				Medical Administrative Assistant	9/2/2014	(12)	-
Tacoma				Medical Administrative Assistant	12/30/2014	7,475	-
Tacoma				Medical Administrative Assistant	2/4/2015	10,267	-
Tacoma				Medical Administrative Assistant	10/1/2014	4,485	-
Tacoma				Medical Administrative Assistant	9/2/2014	(12)	-
Tacoma				Medical Administrative Assistant	9/28/2014	(12)	-
Tacoma				Medical Administrative Assistant	3/5/2015	18,090	-
Tacoma				Medical Administrative Assistant	8/1/2014	(12)	-
Tacoma				Medical Administrative Assistant	10/1/2014	(326)	-
Tacoma				Medical Administrative Assistant	9/2/2014	(12)	-
Tacoma				Medical Administrative Assistant	10/31/2014	6,318	-
Tacoma				Medical Administrative Assistant	3/5/2015	18,090	-
Tacoma				Medical Administrative Assistant	10/1/2014	(630)	-
Tacoma				Medical Administrative Assistant	10/1/2014	(96)	-
Tacoma				Medical Administrative Assistant	8/1/2014	(12)	-
Tacoma				Medical Administrative Assistant	12/30/2014	7,475	-
Tacoma				Medical Administrative Assistant	8/1/2014	(30)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Medical Administrative Assistant	3/5/2015	18,046	-
Tacoma				Medical Administrative Assistant	8/1/2014	(87)	-
Tacoma				Medical Administrative Assistant	12/30/2014	7,475	-
Tacoma				Medical Administrative Assistant	10/1/2014	7,294	-
Tacoma				Medical Administrative Assistant	11/28/2014	7,535	-
Tacoma				Medical Administrative Assistant	10/31/2014	7,299	-
Tacoma				Medical Assistant Diploma	5/1/2015	11,642	-
Tacoma				Medical Assistant Diploma	11/28/2014	(277)	-
Tacoma				Medical Assistant Diploma	11/28/2014	(219)	-
Tacoma				Medical Assistant Diploma	3/5/2015	3,988	-
Tacoma				Medical Assistant Diploma	2/4/2015	7,469	-
Tacoma				Medical Assistant Diploma	11/24/2014	(352)	-
Tacoma				Medical Assistant Diploma	10/31/2014	1,202	-
Tacoma				Medical Assistant Diploma	8/1/2014	2,248	-
Tacoma				Medical Assistant Diploma	11/28/2014	(331)	-
Tacoma				Medical Assistant Diploma	10/1/2014	(87)	-
Tacoma				Medical Assistant Diploma	3/5/2015	4,077	-
Tacoma				Medical Assistant Diploma	7/2/2014	(363)	-
Tacoma				Medical Assistant Diploma	3/5/2015	7,240	-
Tacoma				Medical Assistant Diploma	10/31/2014	(87)	-
Tacoma				Medical Assistant Diploma	10/31/2014	(4,114)	-
Tacoma				Medical Assistant Diploma	12/30/2014	7,272	-
Tacoma				Medical Assistant Diploma	3/5/2015	9,587	-
Tacoma				Medical Assistant Diploma	3/5/2015	13,086	-
Tacoma				Medical Assistant Diploma	4/2/2015	6,876	-
Tacoma				Medical Assistant Diploma	2/4/2015	5,950	-
Tacoma				Medical Assistant Diploma	10/1/2014	(151)	-
Tacoma				Medical Assistant Diploma	8/1/2014	1,515	-
Tacoma				Medical Assistant Diploma	2/4/2015	7,305	-
Tacoma				Medical Assistant Diploma	2/4/2015	8,992	-
Tacoma				Medical Assistant Diploma	3/22/2015	6,687	-
Tacoma				Medical Assistant Diploma	8/1/2014	(37)	-
Tacoma				Medical Assistant Diploma	5/1/2015	14,217	-
Tacoma				Medical Assistant Diploma	2/4/2015	16,568	-
Tacoma				Medical Assistant Diploma	5/1/2015	14,172	-
Tacoma				Medical Assistant Diploma	3/5/2015	6,939	-
Tacoma				Medical Assistant Diploma	10/1/2014	(131)	-
Tacoma				Medical Assistant Diploma	10/1/2014	1,292	-
Tacoma				Medical Assistant Diploma	2/4/2015	7,514	-
Tacoma				Medical Assistant Diploma	8/1/2014	(365)	3
Tacoma				Medical Assistant Diploma	2/4/2015	7,469	-
Tacoma				Medical Assistant Diploma	5/3/2015	6,529	-
Tacoma				Medical Assistant Diploma	3/5/2015	5,311	-
Tacoma				Medical Assistant Diploma	10/31/2014	(172)	-
Tacoma				Medical Assistant Diploma	8/1/2014	3,555	-
Tacoma				Medical Assistant Diploma	12/30/2014	5,206	-
Tacoma				Medical Assistant Diploma	10/1/2014	(1,272)	-
Tacoma				Medical Assistant Diploma	3/5/2015	(432)	-
Tacoma				Medical Assistant Diploma	12/30/2014	4,300	-
Tacoma				Medical Assistant Diploma	5/1/2015	17,037	-
Tacoma				Medical Assistant Diploma	11/24/2014	(200)	-
Tacoma				Medical Assistant Diploma	3/5/2015	5,431	-
Tacoma				Medical Assistant Diploma	11/28/2014	(452)	-
Tacoma				Medical Assistant Diploma	10/1/2014	(89)	-
Tacoma				Medical Assistant Diploma	4/2/2015	11,231	-
Tacoma				Medical Assistant Diploma	3/5/2015	10,489	-
Tacoma				Medical Assistant Diploma	2/4/2015	7,305	-
Tacoma				Medical Assistant Diploma	12/30/2014	3,452	-
Tacoma				Medical Assistant Diploma	10/31/2014	(149)	-
Tacoma				Medical Assistant Diploma	3/5/2015	9,301	-
Tacoma				Medical Assistant Diploma	5/1/2015	17,082	-
Tacoma				Medical Assistant Diploma	10/12/2014	13	-
Tacoma				Medical Assistant Diploma	8/1/2014	(39)	-
Tacoma				Medical Assistant Diploma	12/30/2014	7,272	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	7,849	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	14,199	-
Tacoma	(b)(6)			Medical Assistant Diploma	9/2/2014	(35)	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	7,239	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	17,851	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(363)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(386)	363
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	(263)	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/3/2015	6,573	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	154	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/22/2015	7,301	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	(758)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	2,249	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	1,924	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	7,199	-
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	7,486	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	(274)	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	4,362	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	2,448	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/1/2015	16,975	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(2,286)	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/1/2014	(86)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	2,123	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	3,743	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/1/2015	17,082	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	1,548	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	2,249	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/1/2015	17,655	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/1/2014	(121)	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/1/2014	(401)	-
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	8,566	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	4,407	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(2,630)	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	3,601	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	6,876	-
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	6,224	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	2,249	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/1/2015	17,019	-
Tacoma	(b)(6)			Medical Assistant Diploma	7/3/2014	(386)	363
Tacoma	(b)(6)			Medical Assistant Diploma	9/2/2014	(1,762)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(37)	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/1/2014	1,748	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	4,983	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/1/2015	14,217	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	(454)	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/21/2014	5,870	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	4,962	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	6,912	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	2,186	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	7,213	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	5,223	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	7,229	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(2,386)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(944)	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	6,876	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	6,122	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	1,847	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	(263)	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/1/2014	(87)	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/1/2015	17,082	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(365)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(0)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/24/2014	(945)	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	5,470	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	14,462	-
Tacoma				Medical Assistant Diploma	4/2/2015	7,901	-
Tacoma				Medical Assistant Diploma	2/4/2015	7,169	-
Tacoma				Medical Assistant Diploma	10/1/2014	1,579	-
Tacoma				Medical Assistant Diploma	11/28/2014	(313)	-
Tacoma				Medical Assistant Diploma	8/1/2014	415	-
Tacoma				Medical Assistant Diploma	3/5/2015	4,076	-
Tacoma				Medical Assistant Diploma	9/2/2014	(24)	-
Tacoma				Medical Assistant Diploma	5/1/2015	17,019	-
Tacoma				Medical Assistant Diploma	2/4/2015	6,482	-
Tacoma				Medical Assistant Diploma	5/1/2015	17,082	-
Tacoma				Medical Assistant Diploma	5/1/2015	9,454	-
Tacoma				Medical Assistant Diploma	4/2/2015	15,065	-
Tacoma				Medical Assistant Diploma	12/30/2014	4,373	-
Tacoma				Medical Assistant Diploma	2/4/2015	8,967	-
Tacoma				Medical Assistant Diploma	3/22/2015	8,716	-
Tacoma				Medical Assistant Diploma	8/1/2014	(499)	24
Tacoma				Medical Assistant Diploma	2/4/2015	9,858	-
Tacoma				Medical Assistant Diploma	2/4/2015	6,980	-
Tacoma				Medical Assistant Diploma	2/4/2015	8,532	-
Tacoma				Medical Assistant Diploma	5/1/2015	14,217	-
Tacoma				Medical Assistant Diploma	10/31/2014	(172)	-
Tacoma				Medical Assistant Diploma	10/31/2014	1,425	-
Tacoma				Medical Assistant Diploma	10/31/2014	(149)	-
Tacoma				Medical Assistant Diploma	9/2/2014	(35)	-
Tacoma				Medical Assistant Diploma	2/4/2015	7,049	-
Tacoma				Medical Assistant Diploma	8/1/2014	1,469	687
Tacoma				Medical Assistant Diploma	8/1/2014	2,249	-
Tacoma				Medical Assistant Diploma	4/2/2015	17,850	-
Tacoma				Medical Assistant Diploma	12/30/2014	5,221	-
Tacoma				Medical Assistant Diploma	3/5/2015	9,584	-
Tacoma				Medical Assistant Diploma	5/1/2015	14,217	-
Tacoma				Medical Assistant Diploma	8/1/2014	2,249	-
Tacoma				Medical Assistant Diploma	12/30/2014	7,195	-
Tacoma				Medical Assistant Diploma	4/2/2015	6,943	-
Tacoma				Medical Assistant Diploma	5/1/2015	14,217	-
Tacoma				Medical Assistant Diploma	10/1/2014	(97)	-
Tacoma				Medical Assistant Diploma	9/2/2014	1,617	-
Tacoma				Medical Assistant Diploma	10/31/2014	(150)	-
Tacoma				Medical Assistant Diploma	5/1/2015	16,464	-
Tacoma				Medical Assistant Diploma	7/30/2014	(387)	-
Tacoma				Medical Assistant Diploma	8/1/2014	2,393	-
Tacoma				Medical Assistant Diploma	4/2/2015	4,853	-
Tacoma				Medical Assistant Diploma	5/1/2015	16,912	-
Tacoma				Medical Assistant Diploma	5/1/2015	14,217	-
Tacoma				Medical Assistant Diploma	7/7/2014	756	1,155
Tacoma				Medical Assistant Diploma	8/1/2014	(33)	24
Tacoma				Medical Assistant Diploma	4/2/2015	5,487	3,490
Tacoma				Medical Assistant Diploma	2/4/2015	7,573	-
Tacoma				Medical Assistant Diploma	11/28/2014	(263)	-
Tacoma				Medical Assistant Diploma	4/2/2015	10,264	-
Tacoma				Medical Assistant Diploma	9/2/2014	(370)	-
Tacoma				Medical Assistant Diploma	12/21/2014	(1,032)	-
Tacoma				Medical Assistant Diploma	12/30/2014	6,077	-
Tacoma				Medical Assistant Diploma	10/1/2014	(142)	-
Tacoma				Medical Assistant Diploma	11/28/2014	(274)	-
Tacoma				Medical Assistant Diploma	11/24/2014	(952)	-
Tacoma				Medical Assistant Diploma	3/5/2015	6,945	-
Tacoma				Medical Assistant Diploma	10/31/2014	(173)	-
Tacoma				Medical Assistant Diploma	8/1/2014	(363)	-
Tacoma				Medical Assistant Diploma	3/5/2015	9,600	-
Tacoma				Medical Assistant Diploma	9/2/2014	64	-
Tacoma				Medical Assistant Diploma	10/1/2014	(136)	-
Tacoma				Medical Assistant Diploma	9/2/2014	(1,762)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	4,351	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	6,832	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	4,377	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	17,850	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	7,088	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	4,898	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	6,733	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	6,939	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	453	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	6,984	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/1/2015	14,217	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	(863)	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	10,331	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	17,787	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	12,688	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/1/2014	(100)	-
Tacoma	(b)(6)			Medical Assistant Diploma	9/2/2014	(258)	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	5,664	-
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	6,600	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	6,944	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/1/2015	17,082	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	6,723	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(174)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	2,474	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	7,005	-
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	3,862	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/31/2014	(150)	-
Tacoma	(b)(6)			Medical Assistant Diploma	9/2/2014	(24)	-
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	7,004	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/1/2014	681	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/31/2014	(194)	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	17,787	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	9,623	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	97	-
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	11,275	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/1/2014	(86)	-
Tacoma	(b)(6)			Medical Assistant Diploma	9/2/2014	(24)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(8,957)	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	7,362	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	4,347	-
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	8,686	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/1/2014	(7,035)	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/1/2014	1,727	-
Tacoma	(b)(6)			Medical Assistant Diploma	9/2/2014	(43)	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/30/2014	3,505	-
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	7,005	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/31/2014	(149)	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	(257)	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	1,561	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/24/2014	(952)	-
Tacoma	(b)(6)			Medical Assistant Diploma	10/31/2014	1,492	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	3,688	-
Tacoma	(b)(6)			Medical Assistant Diploma	4/2/2015	7,170	-
Tacoma	(b)(6)			Medical Assistant Diploma	12/21/2014	8,747	-
Tacoma	(b)(6)			Medical Assistant Diploma	3/5/2015	6,943	-
Tacoma	(b)(6)			Medical Assistant Diploma	11/28/2014	(830)	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/1/2015	17,037	-
Tacoma	(b)(6)			Medical Assistant Diploma	5/1/2015	17,019	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	2,249	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/24/2014	(1,009)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(363)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	704	-
Tacoma	(b)(6)			Medical Assistant Diploma	2/4/2015	(160)	-
Tacoma	(b)(6)			Medical Assistant Diploma	8/1/2014	(432)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Medical Insurance Billing and Coding	11/28/2014	12,808	-
Tacoma				Medical Insurance Billing and Coding	10/1/2014	2,717	-
Tacoma				Medical Insurance Billing and Coding	10/31/2014	8,199	-
Tacoma				Medical Insurance Billing and Coding	10/1/2014	(16)	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	(15)	-
Tacoma				Medical Insurance Billing and Coding	2/4/2015	8,065	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	(16)	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	(614)	-
Tacoma				Medical Insurance Billing and Coding	10/31/2014	2,938	-
Tacoma				Medical Insurance Billing and Coding	9/2/2014	12,376	-
Tacoma				Medical Insurance Billing and Coding	3/5/2015	16,304	-
Tacoma				Medical Insurance Billing and Coding	9/2/2014	3,390	-
Tacoma				Medical Insurance Billing and Coding	10/31/2014	4,670	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	(30)	-
Tacoma				Medical Insurance Billing and Coding	11/28/2014	8,876	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	(16)	-
Tacoma				Medical Insurance Billing and Coding	10/1/2014	(30)	-
Tacoma				Medical Insurance Billing and Coding	11/28/2014	10,607	-
Tacoma				Medical Insurance Billing and Coding	3/5/2015	16,255	-
Tacoma				Medical Insurance Billing and Coding	10/1/2014	56	-
Tacoma				Medical Insurance Billing and Coding	3/5/2015	13,483	-
Tacoma				Medical Insurance Billing and Coding	2/4/2015	8,733	-
Tacoma				Medical Insurance Billing and Coding	9/2/2014	(16)	-
Tacoma				Medical Insurance Billing and Coding	11/28/2014	4,615	-
Tacoma				Medical Insurance Billing and Coding	10/1/2014	(30)	-
Tacoma				Medical Insurance Billing and Coding	11/28/2014	8,733	-
Tacoma				Medical Insurance Billing and Coding	10/1/2014	(30)	-
Tacoma				Medical Insurance Billing and Coding	3/5/2015	7,449	-
Tacoma				Medical Insurance Billing and Coding	3/5/2015	16,304	-
Tacoma				Medical Insurance Billing and Coding	2/4/2015	16,348	-
Tacoma				Medical Insurance Billing and Coding	9/2/2014	(873)	-
Tacoma				Medical Insurance Billing and Coding	2/4/2015	7,449	-
Tacoma				Medical Insurance Billing and Coding	2/4/2015	6,473	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	(16)	-
Tacoma				Medical Insurance Billing and Coding	10/1/2014	854	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	(3,106)	-
Tacoma				Medical Insurance Billing and Coding	10/1/2014	(27)	-
Tacoma				Medical Insurance Billing and Coding	10/1/2014	(30)	-
Tacoma				Medical Insurance Billing and Coding	10/31/2014	4,670	-
Tacoma				Medical Insurance Billing and Coding	2/4/2015	12,669	-
Tacoma				Medical Insurance Billing and Coding	9/2/2014	(17)	-
Tacoma				Medical Insurance Billing and Coding	9/2/2014	(16)	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	-	-
Tacoma				Medical Insurance Billing and Coding	9/2/2014	(16)	-
Tacoma				Medical Insurance Billing and Coding	11/28/2014	7,535	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	(16)	-
Tacoma				Medical Insurance Billing and Coding	11/28/2014	6,546	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	(16)	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	1,542	-
Tacoma				Medical Insurance Billing and Coding	10/1/2014	(16)	-
Tacoma				Medical Insurance Billing and Coding	2/4/2015	7,449	-
Tacoma				Medical Insurance Billing and Coding	8/1/2014	860	-
Tacoma				Medical Insurance Billing and Coding	3/5/2015	16,348	-
Tacoma				Medical Insurance Billing and Coding	3/5/2015	16,348	-
Tacoma				Paralegal AAS	1/11/2015	(2,531)	-
Tacoma				Paralegal AAS	10/4/2015	(1,447)	-
Tacoma				Paralegal AAS	1/10/2016	(62)	-
Tacoma				Paralegal AAS	1/10/2016	(3,275)	-
Tacoma				Paralegal AAS	1/10/2016	(2,973)	-
Tacoma				Paralegal AAS	1/11/2015	(182)	-
Tacoma				Paralegal AAS	1/10/2016	(11)	-
Tacoma				Paralegal AAS	1/11/2015	692	-
Tacoma				Paralegal AAS	1/10/2016	(4,095)	-
Tacoma				Paralegal AAS	1/10/2016	(4,057)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Paralegal AAS	10/5/2014	(5,604)	-
Tacoma				Paralegal AAS	4/5/2015	(2,691)	-
Tacoma				Paralegal AAS	7/6/2014	(39)	40
Tacoma				Paralegal AAS	10/5/2014	(2,993)	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	9,472	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	(48)	-
Tacoma				Pharmacy Technician Diploma	2/4/2015	6,842	-
Tacoma				Pharmacy Technician Diploma	11/28/2014	10,064	-
Tacoma				Pharmacy Technician Diploma	2/4/2015	7,455	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	17,622	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	(48)	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	17,878	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	(113)	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	10,182	-
Tacoma				Pharmacy Technician Diploma	10/31/2014	8,977	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	17,922	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	(50)	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	(300)	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	(648)	-
Tacoma				Pharmacy Technician Diploma	10/1/2014	(359)	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	(48)	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	2,071	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	7,182	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	(2,119)	-
Tacoma				Pharmacy Technician Diploma	10/31/2014	7,192	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	15,057	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	(1,124)	-
Tacoma				Pharmacy Technician Diploma	2/4/2015	2,613	-
Tacoma				Pharmacy Technician Diploma	10/31/2014	5,120	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	9,029	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	7,492	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	7,456	-
Tacoma				Pharmacy Technician Diploma	2/4/2015	10,861	-
Tacoma				Pharmacy Technician Diploma	10/1/2014	1,465	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	7,456	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	(48)	-
Tacoma				Pharmacy Technician Diploma	2/4/2015	10,873	-
Tacoma				Pharmacy Technician Diploma	2/4/2015	12,457	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	2,243	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	(167)	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	2,327	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	(408)	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	13,222	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	(177)	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	17,922	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	684	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	17,878	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	(48)	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	16,950	-
Tacoma				Pharmacy Technician Diploma	10/31/2014	(168)	-
Tacoma				Pharmacy Technician Diploma	10/1/2014	(30)	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	7,535	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	8,704	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	17,922	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	10,674	-
Tacoma				Pharmacy Technician Diploma	10/1/2014	(630)	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	315	-
Tacoma				Pharmacy Technician Diploma	10/31/2014	7,792	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	17,922	-
Tacoma				Pharmacy Technician Diploma	8/1/2014	(0)	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	9,217	-
Tacoma				Pharmacy Technician Diploma	3/5/2015	15,832	-
Tacoma				Pharmacy Technician Diploma	12/30/2014	4,591	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	684	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tacoma	(b)(6)			Pharmacy Technician Diploma	3/5/2015	17,922	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	(113)	-
Tacoma				Pharmacy Technician Diploma	10/31/2014	7,492	-
Tacoma				Pharmacy Technician Diploma	10/31/2014	7,535	-
Tacoma				Pharmacy Technician Diploma	2/4/2015	7,456	-
Tacoma				Pharmacy Technician Diploma	2/4/2015	17,922	-
Tacoma				Pharmacy Technician Diploma	9/2/2014	4,443	-

Total Active Students: 647

Exhibit 2

Student Disclosure for Use in the Event of a Teach-Out

Dear Student:

As we announced recently, we are planning to teach out Everest College. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the process goes smoothly, and that every student has the opportunity to complete his or her program of study. We plan to complete this teach out process under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your personalized academic plan as it relates to the teach out. You will be given one of the following plans during your meeting, depending upon your academic progress, time to graduation and other factors:

- 1) Complete your program of study at this campus as you normally would, including receiving career planning and placement services to assist you in finding a job, which will be available to you for at least 60 days after you complete your program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount you would have been charged to complete your program at Everest College, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for your program. If you received a Federal loan, we will pay this refund to the government to reduce your loan obligation. If you received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If you paid the school directly, we will repay the same amounts directly to you.

IF YOU DISAGREE WITH THE PLAN PRESENTED TO YOU, YOU MAY FILE AN APPEAL.

Students are entitled to appeal their personalized academic plans. You must file your appeal in writing with the office of the Campus President within three (3) instructional days of your receipt of your academic plan. Your notice must include the reason(s) for your appeal. If you file a timely written appeal, the Campus President (or designee) will meet with you and review your reasons for the appeal within three (3) instructional days from the date of your appeal. The Campus President will render a written decision to you within five (5) instructional days from the date of this meeting. The decision of the Campus President is final and no further appeals are permitted.

Everest | COLLEGE

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

It is important that you acknowledge that you have read and understand the alternatives discussed above.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Exhibit 3

Severance and Retention Plans for Use in a Teach-Out

Severance and Retention Plan

Group Code	Level	Severance (Weeks)	Retention Plan (weeks)	
			< 4 Years	=> 4 Years
1	Employees	2	3	3
2	Manager	3	3	4
3	Campus Dir	4	4	6
5	Campus President	6	8	12

Staff will be paid a week's salary for each week indicated on the chart.

Exhibit 4

Student Disclosure for Newly Enrolling Students

Everest | COLLEGE

Dear Prospective Student:

Below is important information you need to know about our school.

POSSIBLE SALE OF SCHOOL

Corinthian Colleges, Inc., the owner of Everest College plans to offer your school for sale to another school or to new investors. The sale will be completed in accordance with applicable rules and regulations of Everest College's accrediting agency, state licensing agencies, and the U.S. Department of Education.

If your school is sold, it may continue to operate after it is sold in much the way it does now. However, certain changes may occur. As stated in your Enrollment Agreement, Everest College reserves the right to change instructors, textbooks, accreditation, schedules, or cancel a course or program for which there is insufficient enrollment. If your school is sold, the new owner may choose to make some of these changes or other changes.

INVESTIGATIVE AND OVERSIGHT ACTIVITIES

Everest College is in good standing with its institutional accreditor and most state licensing agencies. However, certain State and Federal regulatory authorities have initiated investigations and oversight reviews into the Company that owns this school that could result in future enforcement actions. There have been no findings that the school has done anything wrong, but if an enforcement action is taken, it could negatively impact our ability to operate this school and your ability to complete your program at this school as expected. If you choose to attend another institution, the credits you have earned at this school may not transfer to another school.

Everest | COLLEGE

CONFIRMATION:

Please sign and print your name to confirm that you understand the important information above and that you were provided this information before you signed any enrollment agreement.

Signature of Student Applicant

Printed Name

Signature of Parent/Guardian (if applicant is a minor)

Printed Name

Date

Important notice if you receive a Federal student loan:

If you obtain a Federal loan, you may be eligible for forgiveness (“discharge”) of the federal student loans you receive to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel the portion of your Federal loan that remains after any Everest refund is received. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to studentaid.gov/closedschool.

Teach Out Plan

Everest University
3319 W Hillsborough
Tampa, Florida

OPE ID: 00149904

School Status: Teach Out School for Sale

Check One: Main School Branch School

OPEID: 00149904

Accreditor: Accrediting Council for Independent Colleges and Schools

Accreditor School Number: 00011334

Name of School: Everest University

Address: 3319 W Hillsborough

City: Tampa State: FL

Zip Code: 33614

Telephone Number: (813) 879-6000

Fax Number: (813) 871-2483

Contact Person: Mike Barlow, Campus President

E-mail Address: TBarlow@cci.edu

Alternate Contact: John Andrews

E-mail Address: JAndrews@cci.edu

Title: Vice President, Accreditation and Licensing

Phone: 714-825-7918

1. A student Listing by program including estimated graduation dates:

See the student listing by program included as **Exhibit 1**. This list of students is effective as of July 8, 2014.

2. The expected final graduation date and school closure date:

Not applicable

3. The status of unearned tuition, all current refunds due and account balances:

The campus remains in continuous operation. Therefore, all students will have the opportunity to complete their programs at the campus. Should a student drop, the school's pro rata refund policy will apply. All refunds are calculated and submitted within the required timeframes. The individual student specific financial information, effective as of July 8, 2014, is included in the student detail in **Exhibit 1**.

4. Planned disposition of all student records including educational, billing, accounting and financial aid records in an accessible location:

Upon the sale of this school, the new owners will take possession of all student records. In the event that the school does not sell and enters into a teach-out, the student records for this campus will be managed by Socle Education. All student academic and finance files will be housed at the following location:

Socle Education
Sacramento Data Center
980 Riverside Parkway
West Sacramento, CA 95605.

The contact information is as follows:

Dave Shuma
Assistant Vice President, Student Finance Support Operations
Dave.Shuma@socleeducation.com
Office: 813-635-1934

Bruce Gamroth
Sr. Manager, Records & Facility Management
BGamroth@wyotechstaff.edu
Direct: 916-637-9228

Socle Education's data center is the records retention center for all previously closed Corinthian campuses. In the event that Socle Education ceases to exist, Socle Education would contact the Florida Commission for Independent Education which may require Socle Education to convey all student records to the Commission office or another location designated by the Commission or its staff.

5. A demonstration and description of how the delivery of training (including appropriate faculty) and services to students will not be materially disrupted and that obligations to students will be timely met:

The school is in continuous operation pending a sale, and there will be no disruption to the students' training and services. Faculty members qualified and trained to teach the subject matter will be present during all scheduled classroom hours. All applicable regulatory standards will be met. Academic leadership will continue to support the faculty and students. Students' daily and weekly contact hours will not change. Additionally, curricular content, learning activities, projects, quizzes, exams, texts and outside-of-class work activities will continue to be provided as designed. Support services to assist students while in school will remain in place, and career services staff will be present to assist graduates with their job searches upon graduation.

In the event the school does not sell and it is taken into teach out, the following activities will be completed within 21 days of such determination:

- Enrollment activities will cease.
- The anticipated final graduation date and closure date will be identified.
- Student communication plans will be implemented.
- Disclosure statements will be presented to students for signature. **(Exhibit 2)**
- Faculty and staff retention plans will be presented. **(Exhibit 3)**
- Teach out partners will be identified where appropriate.
- New teach out plans will be submitted to ED, ACICS, and the state agency for review/approval.

6. A description of specific additional charges to students, if any, and the school's plan for providing advance notification to students of any additional charges:

There are no anticipated additional charges.

7. A list of all accrediting agencies (institutional and programmatic) the school is currently accredited by:

- Accrediting Council for Independent Colleges and Schools (ACICS) – Institutional Accreditation
- Commission on Accreditation of Allied Health Education Programs (CAAHEP) – Programmatic Accreditation: Medical Assistant program
- American Society of Health-System Pharmacists (ASHP) – Programmatic Accreditation: Pharmacy Technician program

8. A communication plan for students to assist them through the transition:

Effective July 9, 2014, newly enrolling students are given a disclosure of the school's potential sale and of the investigative and oversight activities by certain state and federal regulatory authorities. Included as **Exhibit 4** is a copy of this disclosure. Continuing students will receive periodic updates from campus leadership.

In the event of a teach-out students will meet individually, as it relates to the teach-out, with the Director of Education or designee who will give the student one of the following academic plans that takes into consideration the student's academic progress, time to graduation and other factors:

- 1) Complete their program of study at this campus as they normally would, including receiving career planning and placement services to assist them in finding a job, which will be available to them for at least 60 days after they complete their program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount they would have been charged to complete their program at Everest, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for their program. If they received a Federal loan, we will pay this refund to the government to reduce their loan obligation. If they received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If they paid the school directly, we will repay the same amounts directly to them.

Students who are not satisfied with their plan will have the ability to appeal their plan within three days, which will be evaluated by the Campus President who will render a final written decision within five instructional days from the receipt of the appeal.

9. Description of plans for faculty and staff:

Faculty and staff will continue in their assigned roles as normally scheduled. There are no anticipated changes to regular school operations.

In the event of a teach-out severance and retention plans will be established using the chart included in **Exhibit 3**.

10. Notification plan for state and federal regulators including the Department of Veterans Affairs:

Regulatory agencies have been notified of the school's sales status and will be apprised of any additional developments. A copy of the teach-out plan will be provided to the regulatory agencies for review and approval according to their standards. In the event the school is entered into a teach-out mode, an updated teach-out plan will be submitted to each regulatory agency.

Name: Jack D. Massimino Title: Chairman and Chief Executive Officer
(Chief Executive Officer)

(b)(6)

July 18, 2014

Signature: _____

Date: _____

Exhibit 1

Listing of Students by Program
with Account Balances
as of July 8, 2014

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tampa	(b)(6)			Accounting AS	4/5/2015	(3,951)	-
Tampa	(b)(6)			Accounting AS	10/5/2014	(2,837)	-
Tampa	(b)(6)			Accounting AS	1/11/2015	(5,121)	-
Tampa	(b)(6)			Accounting AS	7/6/2014	(736)	-
Tampa	(b)(6)			Accounting AS	4/2/2017	(3,134)	-
Tampa	(b)(6)			Accounting AS	7/6/2014	(2,781)	-
Tampa	(b)(6)			Accounting AS	10/4/2015	2,508	-
Tampa	(b)(6)			Accounting AS	10/4/2015	(6,345)	-
Tampa	(b)(6)			Accounting AS	1/7/2018	(6,228)	-
Tampa	(b)(6)			Accounting AS	7/6/2014	2,000	-
Tampa	(b)(6)			Accounting AS	7/6/2014	(1,910)	-
Tampa	(b)(6)			Accounting AS	4/5/2015	(4,220)	-
Tampa	(b)(6)			Accounting AS	10/5/2014	(5,916)	-
Tampa	(b)(6)			Accounting BS	10/5/2014	(4,919)	-
Tampa	(b)(6)			Accounting BS	1/10/2016	4,355	-
Tampa	(b)(6)			Accounting BS	4/5/2015	(929)	929
Tampa	(b)(6)			Accounting BS	7/6/2014	87	-
Tampa	(b)(6)			Accounting BS	10/5/2014	(193)	-
Tampa	(b)(6)			Accounting BS	10/5/2014	358	-
Tampa	(b)(6)			Accounting BS	4/5/2015	(442)	-
Tampa	(b)(6)			Applied Management AS	7/5/2015	(2,448)	-
Tampa	(b)(6)			Applied Management AS	10/4/2015	(6,180)	-
Tampa	(b)(6)			Applied Management AS	10/4/2015	(543)	-
Tampa	(b)(6)			Applied Management AS	7/6/2014	286	-
Tampa	(b)(6)			Applied Management AS	7/5/2015	324	-
Tampa	(b)(6)			Applied Management AS	7/6/2014	1,039	-
Tampa	(b)(6)			Applied Management AS	1/10/2016	(2,514)	-
Tampa	(b)(6)			Applied Management AS	10/5/2014	(3,122)	-
Tampa	(b)(6)			Applied Management BS	1/30/2018	(2,990)	-
Tampa	(b)(6)			Applied Management BS	10/4/2015	352	-
Tampa	(b)(6)			Applied Management BS	1/10/2016	(2,001)	-
Tampa	(b)(6)			Applied Management BS	1/11/2015	1,519	-
Tampa	(b)(6)			Applied Management BS	4/5/2015	(9,307)	-
Tampa	(b)(6)			Applied Management BS	1/11/2015	(3,156)	-
Tampa	(b)(6)			Applied Management BS	7/6/2014	-	-
Tampa	(b)(6)			Applied Management BS	4/5/2015	(1,910)	-
Tampa	(b)(6)			Applied Management BS	7/6/2014	6,894	-
Tampa	(b)(6)			Applied Management BS	7/5/2015	(1,218)	-
Tampa	(b)(6)			Applied Management BS	10/4/2015	841	-
Tampa	(b)(6)			Applied Management BS	10/2/2016	(6,582)	-
Tampa	(b)(6)			Applied Management BS	7/6/2014	5,381	-
Tampa	(b)(6)			Applied Management BS	10/5/2014	266	-
Tampa	(b)(6)			Applied Management BS	10/5/2014	(4,888)	-
Tampa	(b)(6)			Business Administration MBA	1/11/2015	-	-
Tampa	(b)(6)			Business Administration MBA	7/5/2015	1,070	-
Tampa	(b)(6)			Business Administration MBA	4/5/2015	-	-
Tampa	(b)(6)			Business Administration MBA	4/5/2015	(7,284)	-
Tampa	(b)(6)			Business Administration MBA	7/6/2014	(651)	-
Tampa	(b)(6)			Business Administration MBA	10/5/2014	8,909	-
Tampa	(b)(6)			Business Administration MBA	7/6/2014	-	-
Tampa	(b)(6)			Business Administration MBA	10/5/2014	-	-
Tampa	(b)(6)			Business Administration MBA	7/5/2015	5,575	-
Tampa	(b)(6)			Business Administration MBA	7/5/2015	1,235	-
Tampa	(b)(6)			Business Administration MBA	7/6/2014	-	-
Tampa	(b)(6)			Business Administration MBA	10/5/2014	4,516	-
Tampa	(b)(6)			Business Administration MBA	1/11/2015	-	-
Tampa	(b)(6)			Business Administration MBA	10/5/2014	-	-
Tampa	(b)(6)			Business Administration MBA	10/4/2015	(3,929)	-
Tampa	(b)(6)			Business Administration MBA	7/5/2015	-	-
Tampa	(b)(6)			Business AS	7/6/2014	(1,652)	-
Tampa	(b)(6)			Business AS	7/6/2014	(6,292)	-
Tampa	(b)(6)			Business AS	1/10/2016	1,330	-
Tampa	(b)(6)			Business AS	7/6/2014	(3,901)	-
Tampa	(b)(6)			Business AS	1/10/2016	(2,583)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tampa	(b)(6)			Business AS	4/2/2017	(2,709)	-
Tampa				Business AS	7/6/2014	(291)	-
Tampa				Business AS	7/6/2014	(3,463)	-
Tampa				Business AS	1/11/2015	(3,738)	-
Tampa				Business AS	1/10/2016	(5,420)	-
Tampa				Business AS	1/10/2016	(1,337)	-
Tampa				Business AS	7/6/2014	(1,910)	-
Tampa				Business AS	7/2/2017	3,714	-
Tampa				Business AS	10/4/2015	746	-
Tampa				Business AS	10/5/2014	456	-
Tampa				Business AS	1/11/2015	(324)	-
Tampa				Business AS	1/10/2016	-	-
Tampa				Business AS	4/3/2016	(6,618)	-
Tampa				Business AS	7/6/2014	5,016	-
Tampa				Business BS	7/5/2015	1,937	-
Tampa				Business BS	7/5/2015	(2,696)	-
Tampa				Business BS	1/30/2018	-	-
Tampa				Business BS	10/5/2014	2,400	-
Tampa				Business BS	1/11/2015	8,482	-
Tampa				Business BS	7/6/2014	-	-
Tampa				Business BS	7/6/2014	(2,662)	-
Tampa				Business BS	7/6/2014	(538)	-
Tampa				Business BS	7/5/2015	1,890	-
Tampa				Business BS	4/3/2016	1,368	-
Tampa				Business BS	7/6/2014	(96)	-
Tampa				Business BS	7/6/2014	0	-
Tampa				Business BS	7/6/2014	(3,338)	-
Tampa				Business BS	7/6/2014	1,348	-
Tampa				Computer Information Science AS	7/6/2014	430	-
Tampa				Computer Information Science AS	7/6/2014	(3,045)	-
Tampa				Computer Information Science AS	7/5/2015	(4,283)	-
Tampa				Computer Information Science AS	10/4/2015	(6,125)	-
Tampa				Computer Information Science AS	7/5/2015	288	-
Tampa				Computer Information Science AS	10/4/2015	(839)	-
Tampa				Computer Information Science AS	7/6/2014	872	-
Tampa				Computer Information Science AS	10/5/2014	(854)	-
Tampa				Computer Information Science AS	1/11/2015	2,118	-
Tampa				Computer Information Science AS	7/5/2015	(7,688)	-
Tampa				Computer Information Science AS	1/11/2015	(4,519)	-
Tampa				Computer Information Science BS	4/2/2017	(4,771)	-
Tampa				Computer Information Science BS	1/11/2015	856	-
Tampa				Computer Information Science BS	10/5/2014	(4)	-
Tampa				Computer Information Science BS	1/7/2018	-	-
Tampa				Computer Information Science BS	1/7/2018	5,018	-
Tampa				Computer Information Science BS	1/10/2016	(2,834)	-
Tampa				Criminal Justice AS	10/4/2015	(2,888)	-
Tampa				Criminal Justice AS	4/5/2015	(6,140)	-
Tampa				Criminal Justice AS	1/7/2018	3,712	-
Tampa				Criminal Justice AS	7/6/2014	5,227	-
Tampa				Criminal Justice AS	7/5/2015	19	-
Tampa				Criminal Justice AS	10/5/2014	182	-
Tampa				Criminal Justice AS	7/5/2015	(6,631)	-
Tampa				Criminal Justice AS	7/5/2015	(3,524)	-
Tampa				Criminal Justice AS	7/5/2015	(778)	-
Tampa				Criminal Justice AS	7/6/2014	(2,873)	484
Tampa				Criminal Justice AS	7/3/2016	2,766	-
Tampa				Criminal Justice AS	7/5/2015	20	-
Tampa				Criminal Justice AS	4/5/2015	(288)	-
Tampa				Criminal Justice AS	7/5/2015	1,442	-
Tampa				Criminal Justice AS	10/4/2015	(5,937)	-
Tampa				Criminal Justice AS	1/10/2016	5,798	-
Tampa				Criminal Justice BS	1/7/2018	(1,103)	-
Tampa				Criminal Justice BS	7/6/2014	6,701	-
Tampa				Criminal Justice BS	1/11/2015	(8,109)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tampa	(b)(6)			Criminal Justice BS	1/11/2015	(344)	1,439
Tampa				Criminal Justice BS	7/6/2014	3,804	-
Tampa				Criminal Justice BS	1/11/2015	(365)	-
Tampa				Criminal Justice BS	7/5/2015	4,331	-
Tampa				Criminal Justice BS	4/3/2016	(6,509)	-
Tampa				Criminal Justice BS	10/5/2014	12,549	-
Tampa				Criminal Justice BS	7/6/2014	(7,837)	3,315
Tampa				Criminal Justice BS	1/11/2015	5,751	-
Tampa				Criminal Justice BS	1/11/2015	(3,976)	-
Tampa				Criminal Justice BS	4/7/2019	(2,350)	-
Tampa				Criminal Justice BS	10/2/2016	(3,213)	-
Tampa				Criminal Justice BS	4/3/2016	599	-
Tampa				Criminal Justice BS	4/5/2015	1,653	-
Tampa				Criminal Justice BS	7/6/2014	5,249	-
Tampa				Criminal Justice BS	7/6/2014	(1,724)	-
Tampa				Criminal Justice BS	7/6/2014	763	-
Tampa				Criminal Justice BS	7/6/2014	(396)	397
Tampa				Criminal Justice BS	4/5/2015	(6,085)	-
Tampa				Criminal Justice BS	7/5/2015	-	-
Tampa				Criminal Justice BS	1/11/2015	1,157	-
Tampa				Criminal Justice BS	4/5/2015	(6,424)	-
Tampa				Criminal Justice BS	10/5/2014	(1,210)	-
Tampa				Criminal Justice BS	1/10/2016	(8,678)	-
Tampa				Electrician	8/19/2014	(78)	-
Tampa				Electrician	10/15/2014	3,737	-
Tampa				Electrician	3/23/2015	13,840	-
Tampa				Electrician	3/23/2015	14,417	-
Tampa				Electrician	2/23/2015	14,117	-
Tampa				Electrician	10/15/2014	4,577	-
Tampa				Electrician	2/23/2015	6,594	-
Tampa				Electrician	11/12/2014	5,999	-
Tampa				Electrician	1/23/2015	6,594	-
Tampa				Electrician	7/22/2014	213	-
Tampa				Electrician	8/19/2014	-	-
Tampa				Electrician	2/23/2015	14,417	-
Tampa				Electrician	8/19/2014	(31)	-
Tampa				Electrician	8/19/2014	(752)	-
Tampa				Electrician	11/12/2014	4,067	-
Tampa				Electrician	3/23/2015	13,840	-
Tampa				Electrician	2/23/2015	11,294	-
Tampa				Electrician	3/23/2015	14,417	-
Tampa				Electrician	10/15/2014	3,737	-
Tampa			Electrician	1/23/2015	7,295	-	
Tampa			Electrician	3/23/2015	14,417	-	
Tampa			Electrician	9/17/2014	(554)	-	
Tampa			Electrician	3/23/2015	13,840	-	
Tampa			Electrician	1/23/2015	10,017	-	
Tampa			Electrician	2/23/2015	11,819	-	
Tampa			Electrician	12/12/2014	6,590	-	
Tampa			Electrician	1/23/2015	14,417	-	
Tampa			Electrician	7/22/2014	(2,748)	-	
Tampa			Electrician	9/17/2014	(750)	-	
Tampa			Electrician	1/23/2015	6,594	-	
Tampa			Electrician	3/23/2015	13,840	-	
Tampa			Electrician	10/15/2014	4,315	-	
Tampa			Electrician	2/23/2015	6,594	-	
Tampa			Electrician	2/23/2015	11,594	-	
Tampa			Electrician	1/23/2015	6,594	-	
Tampa			Electrician	7/22/2014	37	-	
Tampa			Electrician	2/23/2015	6,485	-	
Tampa			Electrician	1/23/2015	6,894	-	
Tampa			Electrician	9/17/2014	(528)	-	
Tampa			Electrician	8/19/2014	214	-	
Tampa			Electrician	3/23/2015	13,840	-	

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tampa	(b)(6)			Electrician	9/17/2014	88	-
Tampa	(b)(6)			Electrician	11/12/2014	6,733	-
Tampa	(b)(6)			Electrician	12/12/2014	6,590	-
Tampa	(b)(6)			Electrician	12/12/2014	7,138	-
Tampa	(b)(6)			Electrician	12/12/2014	7,110	-
Tampa	(b)(6)			Electrician	2/23/2015	6,894	-
Tampa	(b)(6)			Electrician	8/19/2014	213	-
Tampa	(b)(6)			Electrician	2/23/2015	14,417	-
Tampa	(b)(6)			Electrician	3/23/2015	14,117	-
Tampa	(b)(6)			Electrician	9/17/2014	213	-
Tampa	(b)(6)			Electrician	10/15/2014	3,266	-
Tampa	(b)(6)			Electrician	7/22/2014	4,468	-
Tampa	(b)(6)			Electrician	9/17/2014	213	-
Tampa	(b)(6)			Electrician	3/23/2015	13,840	-
Tampa	(b)(6)			Electrician	7/22/2014	(752)	-
Tampa	(b)(6)			Electrician	10/15/2014	6,267	-
Tampa	(b)(6)			Electrician	11/12/2014	6,611	-
Tampa	(b)(6)			Electrician	9/17/2014	(770)	-
Tampa	(b)(6)			Electrician	2/23/2015	12,563	-
Tampa	(b)(6)			Electrician	1/23/2015	7,920	-
Tampa	(b)(6)			Electrician	7/22/2014	-	-
Tampa	(b)(6)			Electrician	3/23/2015	14,417	-
Tampa	(b)(6)			Electrician	8/19/2014	(805)	-
Tampa	(b)(6)			Electrician	11/12/2014	6,859	-
Tampa	(b)(6)			Electrician	7/22/2014	213	-
Tampa	(b)(6)			Electrician	10/15/2014	3,737	-
Tampa	(b)(6)			Electrician	2/23/2015	6,594	-
Tampa	(b)(6)			Electrician	8/19/2014	(169)	-
Tampa	(b)(6)			Electrician	12/12/2014	6,890	-
Tampa	(b)(6)			Electrician	7/22/2014	(386)	386
Tampa	(b)(6)			Electrician	2/23/2015	14,417	-
Tampa	(b)(6)			Electrician	8/19/2014	-	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	14,647	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	6,946	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	8/19/2014	4,438	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	1/23/2015	3,824	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	5,472	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	7,546	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	3/23/2015	14,776	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	-	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	(96)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	6,725	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	1,009	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	6,946	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	1,370	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	9/17/2014	-	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	6,985	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	7,253	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	(656)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	7,253	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	7,790	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	10/15/2014	3,824	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	6,953	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	8,656	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	(912)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	7,519	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	9/17/2014	(876)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	5,895	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	7,596	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	9/17/2014	(876)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	6,845	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	6,860	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	(626)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	4,212	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	1/23/2015	11,653	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	6,946	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	11,646	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	6,824	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	1/23/2015	8,529	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	9/17/2014	-	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	6,946	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	9,647	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	9/17/2014	(27)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	10,076	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	(31)	684
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	14,776	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	(253)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	6,960	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	14,776	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	3/23/2015	14,776	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	10/15/2014	-	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	11,953	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	12/12/2014	6,946	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	14,776	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	6,946	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	-	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	10/15/2014	5,998	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	10/15/2014	4,447	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	4,895	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	10/15/2014	4,674	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	1/23/2015	11,653	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	1/23/2015	11,689	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	6,946	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	8/19/2014	240	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	8/19/2014	223	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	9/17/2014	(276)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	8/19/2014	(600)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	1/23/2015	6,946	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	11/12/2014	7,921	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	1/23/2015	9,769	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	1,613	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	(875)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	9/17/2014	2,362	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	3/23/2015	14,776	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	3/23/2015	8,697	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	8/19/2014	860	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	10/15/2014	3,824	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	3,041	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	2/23/2015	14,776	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	10/15/2014	3,824	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	7/22/2014	223	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	8/19/2014	4,663	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	10/15/2014	324	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	8/19/2014	(656)	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	3/23/2015	21,279	-
Tampa	(b)(6)			Heating, Ventilation and Air Conditioning	1/23/2015	6,953	-
Tampa	(b)(6)			Massage Therapy	1/23/2015	7,255	-
Tampa	(b)(6)			Massage Therapy	11/12/2014	5,659	-
Tampa	(b)(6)			Massage Therapy	7/22/2014	(579)	-
Tampa	(b)(6)			Massage Therapy	1/23/2015	11,836	-
Tampa	(b)(6)			Massage Therapy	8/19/2014	(670)	-
Tampa	(b)(6)			Massage Therapy	12/12/2014	5,009	-
Tampa	(b)(6)			Massage Therapy	7/22/2014	-	-
Tampa	(b)(6)			Massage Therapy	1/23/2015	6,185	-
Tampa	(b)(6)			Massage Therapy	10/15/2014	(3,764)	-
Tampa	(b)(6)			Massage Therapy	11/12/2014	5,446	-
Tampa	(b)(6)			Massage Therapy	8/19/2014	(1,270)	-
Tampa	(b)(6)			Massage Therapy	7/22/2014	(1,270)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tampa	(b)(6)			Massage Therapy	2/23/2015	8,317	-
Tampa	(b)(6)			Massage Therapy	7/22/2014	(1,269)	-
Tampa	(b)(6)			Massage Therapy	10/15/2014	2,662	-
Tampa	(b)(6)			Massage Therapy	10/15/2014	4,312	-
Tampa	(b)(6)			Massage Therapy	7/22/2014	-	-
Tampa	(b)(6)			Massage Therapy	10/15/2014	6,178	1,514
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	6,891	-
Tampa	(b)(6)			Medical Assistant Diploma	11/19/2014	222	-
Tampa	(b)(6)			Medical Assistant Diploma	11/19/2014	(3,077)	-
Tampa	(b)(6)			Medical Assistant Diploma	12/19/2014	7,493	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	7,941	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	7,791	-
Tampa	(b)(6)			Medical Assistant Diploma	11/19/2014	3,669	-
Tampa	(b)(6)			Medical Assistant Diploma	8/1/2014	(14)	302
Tampa	(b)(6)			Medical Assistant Diploma	5/4/2015	15,074	-
Tampa	(b)(6)			Medical Assistant Diploma	8/26/2014	(613)	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	9,120	-
Tampa	(b)(6)			Medical Assistant Diploma	10/22/2014	(157)	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	11,064	-
Tampa	(b)(6)			Medical Assistant Diploma	7/29/2014	(2,677)	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	10,764	-
Tampa	(b)(6)			Medical Assistant Diploma	8/26/2014	(6,035)	-
Tampa	(b)(6)			Medical Assistant Diploma	5/4/2015	15,074	-
Tampa	(b)(6)			Medical Assistant Diploma	7/29/2014	1,953	-
Tampa	(b)(6)			Medical Assistant Diploma	3/2/2015	8,163	-
Tampa	(b)(6)			Medical Assistant Diploma	7/3/2014	(47)	-
Tampa	(b)(6)			Medical Assistant Diploma	7/29/2014	2,013	-
Tampa	(b)(6)			Medical Assistant Diploma	3/2/2015	7,682	-
Tampa	(b)(6)			Medical Assistant Diploma	8/1/2014	3,155	-
Tampa	(b)(6)			Medical Assistant Diploma	3/2/2015	6,653	-
Tampa	(b)(6)			Medical Assistant Diploma	8/1/2014	565	-
Tampa	(b)(6)			Medical Assistant Diploma	7/29/2014	(1,557)	-
Tampa	(b)(6)			Medical Assistant Diploma	5/4/2015	15,132	-
Tampa	(b)(6)			Medical Assistant Diploma	10/22/2014	7	-
Tampa	(b)(6)			Medical Assistant Diploma	1/30/2015	15,396	-
Tampa	(b)(6)			Medical Assistant Diploma	3/2/2015	15,686	-
Tampa	(b)(6)			Medical Assistant Diploma	11/19/2014	(4,649)	-
Tampa	(b)(6)			Medical Assistant Diploma	10/22/2014	(5,936)	-
Tampa	(b)(6)			Medical Assistant Diploma	9/24/2014	(1,024)	-
Tampa	(b)(6)			Medical Assistant Diploma	1/30/2015	8,095	-
Tampa	(b)(6)			Medical Assistant Diploma	8/1/2014	(629)	-
Tampa	(b)(6)			Medical Assistant Diploma	12/19/2014	8,283	-
Tampa	(b)(6)			Medical Assistant Diploma	5/4/2015	15,074	-
Tampa	(b)(6)			Medical Assistant Diploma	5/4/2015	15,074	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	7,902	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	15,764	-
Tampa	(b)(6)			Medical Assistant Diploma	9/24/2014	304	-
Tampa	(b)(6)			Medical Assistant Diploma	8/1/2014	(2,675)	302
Tampa	(b)(6)			Medical Assistant Diploma	8/1/2014	-	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	15,764	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	8,163	-
Tampa	(b)(6)			Medical Assistant Diploma	9/24/2014	(1,031)	-
Tampa	(b)(6)			Medical Assistant Diploma	9/24/2014	1,309	-
Tampa	(b)(6)			Medical Assistant Diploma	7/29/2014	(37)	-
Tampa	(b)(6)			Medical Assistant Diploma	9/24/2014	(236)	-
Tampa	(b)(6)			Medical Assistant Diploma	1/30/2015	8,061	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	15,825	-
Tampa	(b)(6)			Medical Assistant Diploma	8/1/2014	641	-
Tampa	(b)(6)			Medical Assistant Diploma	7/29/2014	4,131	-
Tampa	(b)(6)			Medical Assistant Diploma	5/4/2015	15,074	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	15,722	-
Tampa	(b)(6)			Medical Assistant Diploma	8/1/2014	2,857	-
Tampa	(b)(6)			Medical Assistant Diploma	1/30/2015	8,525	-
Tampa	(b)(6)			Medical Assistant Diploma	3/30/2015	6,892	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tampa	(b)(6)			Medical Assistant Diploma	10/22/2014	(40)	-
Tampa	(b)(6)			Medical Assistant Diploma	10/22/2014	(127)	-
Tampa	(b)(6)			Medical Assistant Diploma	8/1/2014	35	-
Tampa	(b)(6)			Medical Assistant Diploma	9/24/2014	(191)	-
Tampa	(b)(6)			Medical Assistant Diploma	8/1/2014	2,537	-
Tampa	(b)(6)			Medical Assistant Diploma	10/22/2014	(157)	-
Tampa	(b)(6)			Medical Assistant Diploma	10/22/2014	(1,031)	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	1/30/2015	14,631	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	8/1/2014	-	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	11/19/2014	7,239	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	1/23/2015	14,931	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	8/1/2014	-	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	11/19/2014	9,874	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	7/29/2014	(17)	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	9/24/2014	(30)	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	3/2/2015	12,066	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	8/1/2014	-	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	7/29/2014	-	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	8/1/2014	-	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	1/30/2015	14,631	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	9/24/2014	(584)	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	11/19/2014	7,191	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	9/24/2014	(631)	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	1/23/2015	14,931	-
Tampa	(b)(6)			Medical Insurance Billing and Coding	1/23/2015	7,408	-
Tampa	(b)(6)			NDS Undergraduate	12/22/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	9/29/2014	(500)	-
Tampa	(b)(6)			NDS Undergraduate	6/8/2015	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	9/22/2014	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	12/15/2014	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	11/11/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	6/30/2014	(1)	-
Tampa	(b)(6)			NDS Undergraduate	6/30/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	6/23/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	12/8/2014	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	11/11/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	3/9/2015	-	-
Tampa	(b)(6)			NDS Undergraduate	12/22/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	9/22/2014	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	7/6/2014	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	12/15/2014	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	11/11/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	6/8/2015	-	-
Tampa	(b)(6)			NDS Undergraduate	6/23/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	11/3/2014	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	6/23/2014	2,198	-
Tampa	(b)(6)			NDS Undergraduate	6/23/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	9/29/2014	599	-
Tampa	(b)(6)			NDS Undergraduate	9/29/2014	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	11/3/2014	399	-
Tampa	(b)(6)			NDS Undergraduate	4/28/2015	1,099	-
Tampa	(b)(6)			NDS Undergraduate	7/6/2014	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	2/3/2015	1,009	-
Tampa	(b)(6)			NDS Undergraduate	9/22/2014	1,098	-
Tampa	(b)(6)			NDS Undergraduate	9/29/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	3/16/2015	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	9/29/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	9/29/2014	1,099	-
Tampa	(b)(6)			NDS Undergraduate	8/4/2014	(3)	-
Tampa	(b)(6)			NDS Undergraduate	6/30/2014	-	-
Tampa	(b)(6)			NDS Undergraduate	9/29/2014	(661)	-
Tampa	(b)(6)			NDS Undergraduate	1/26/2015	(1,099)	-
Tampa	(b)(6)			NDS Undergraduate	6/8/2015	(1,100)	-
Tampa	(b)(6)			NDS Undergraduate	6/23/2014	-	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tampa	(b)(6)			NDS Undergraduate	1/26/2015	(1,098)	-
Tampa				NDS Undergraduate	9/29/2014	(1,099)	-
Tampa				NDS Undergraduate	7/6/2014	(1,099)	-
Tampa				NDS Undergraduate	6/8/2015	-	-
Tampa				NDS Undergraduate	7/7/2014	1,099	-
Tampa				NDS Undergraduate	1/26/2015	(2,192)	-
Tampa				NDS Undergraduate	11/11/2014	-	-
Tampa				NDS Undergraduate	9/29/2014	1,099	-
Tampa				Paralegal AS	10/5/2014	(7,531)	-
Tampa				Paralegal AS	1/11/2015	(11,174)	-
Tampa				Paralegal AS	7/6/2014	(2,886)	-
Tampa				Paralegal AS	7/6/2014	574	-
Tampa				Paralegal AS	1/11/2015	(6,677)	-
Tampa				Paralegal AS	7/6/2014	(1,287)	479
Tampa				Paralegal AS	10/5/2014	1,614	-
Tampa				Paralegal AS	7/6/2014	(4,875)	-
Tampa				Paralegal AS	4/5/2015	(3,779)	-
Tampa				Paralegal AS	1/11/2015	(1,890)	-
Tampa				Paralegal AS	1/11/2015	164	-
Tampa				Paralegal BS	7/3/2016	(3,028)	-
Tampa				Paralegal BS	10/5/2014	4,108	-
Tampa				Paralegal BS	10/2/2016	(4,385)	-
Tampa				Paralegal BS	10/4/2015	2,052	-
Tampa				Paralegal BS	1/30/2018	3,518	-
Tampa				Paralegal BS	7/6/2014	(933)	-
Tampa				Paralegal BS	7/6/2014	658	-
Tampa				Paralegal BS	1/11/2015	(6,947)	-
Tampa				Pharmacy Technician Diploma	11/19/2014	11,108	-
Tampa				Pharmacy Technician Diploma	9/24/2014	(577)	577
Tampa				Pharmacy Technician Diploma	8/1/2014	(51)	-
Tampa				Pharmacy Technician Diploma	1/30/2015	(52)	-
Tampa				Pharmacy Technician Diploma	1/23/2015	14,639	-
Tampa				Pharmacy Technician Diploma	7/3/2014	(648)	648
Tampa				Pharmacy Technician Diploma	3/2/2015	14,939	-
Tampa				Pharmacy Technician Diploma	7/29/2014	(154)	-
Tampa				Pharmacy Technician Diploma	7/29/2014	(650)	-
Tampa				Pharmacy Technician Diploma	7/29/2014	(46)	-
Tampa				Pharmacy Technician Diploma	9/24/2014	(579)	-
Tampa				Pharmacy Technician Diploma	12/19/2014	4,594	-
Tampa				Pharmacy Technician Diploma	7/29/2014	-	-
Tampa				Pharmacy Technician Diploma	9/24/2014	(579)	579
Tampa				Pharmacy Technician Diploma	7/29/2014	0	-

Total Active Students: 490

Exhibit 2

Student Disclosure for Use in the Event of a Teach-Out

Dear Student:

As we announced recently, we are planning to teach out Everest University. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the process goes smoothly, and that every student has the opportunity to complete his or her program of study. We plan to complete this teach out process under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your personalized academic plan as it relates to the teach out. You will be given one of the following plans during your meeting, depending upon your academic progress, time to graduation and other factors:

- 1) Complete your program of study at this campus as you normally would, including receiving career planning and placement services to assist you in finding a job, which will be available to you for at least 60 days after you complete your program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount you would have been charged to complete your program at Everest University, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for your program. If you received a Federal loan, we will pay this refund to the government to reduce your loan obligation. If you received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If you paid the school directly, we will repay the same amounts directly to you.

IF YOU DISAGREE WITH THE PLAN PRESENTED TO YOU, YOU MAY FILE AN APPEAL.

Students are entitled to appeal their personalized academic plans. You must file your appeal in writing with the office of the Campus President within three (3) instructional days of your receipt of your academic plan. Your notice must include the reason(s) for your appeal. If you file a timely written appeal, the Campus President (or designee) will meet with you and review your reasons for the appeal within three (3) instructional days from the date of your appeal. The Campus President will render a written decision to you within five (5) instructional days from the date of this meeting. The decision of the Campus President is final and no further appeals are permitted.

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

It is important that you acknowledge that you have read and understand the alternatives discussed above.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Exhibit 3

Severance and Retention Plans for Use in a Teach-Out

Severance and Retention Plan

Group Code	Level	Severance (Weeks)	Retention Plan (weeks)	
			< 4 Years	=> 4 Years
1	Employees	2	3	3
2	Manager	3	3	4
3	Campus Dir	4	4	6
5	Campus President	6	8	12

Staff will be paid a week's salary for each week indicated on the chart.

Exhibit 4

Student Disclosure for Newly Enrolling Students

Everest | UNIVERSITY

Dear Prospective Student:

Below is important information you need to know about our school.

POSSIBLE SALE OF SCHOOL

Corinthian Colleges, Inc., the owner of Everest University plans to offer your school for sale to another school or to new investors. The sale will be completed in accordance with applicable rules and regulations of Everest University's accrediting agency, state licensing agencies, and the U.S. Department of Education.

If your school is sold, it may continue to operate after it is sold in much the way it does now. However, certain changes may occur. As stated in your Enrollment Agreement, Everest University reserves the right to change instructors, textbooks, accreditation, schedules, or cancel a course or program for which there is insufficient enrollment. If your school is sold, the new owner may choose to make some of these changes or other changes.

INVESTIGATIVE AND OVERSIGHT ACTIVITIES

Everest University is in good standing with its institutional accretor and most state licensing agencies. However, certain State and Federal regulatory authorities have initiated investigations and oversight reviews into the Company that owns this school that could result in future enforcement actions. There have been no findings that the school has done anything wrong, but if an enforcement action is taken, it could negatively impact our ability to operate this school and your ability to complete your program at this school as expected. If you choose to attend another institution, the credits you have earned at this school may not transfer to another school.

Everest | UNIVERSITY

CONFIRMATION:

Please sign and print your name to confirm that you understand the important information above and that you were provided this information before you signed any enrollment agreement.

Signature of Student Applicant

Printed Name

Signature of Parent/Guardian (if applicant is a minor)

Printed Name

Date

Important notice if you receive a Federal student loan:

If you obtain a Federal loan, you may be eligible for forgiveness (“discharge”) of the federal student loans you receive to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel the portion of your Federal loan that remains after any Everest refund is received. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to studentaid.gov/closedschool.

Teach Out Plan

Everest College
9065 Grant Street
Thornton, Colorado

OPE ID: 00450700

School Status: Teach Out School for Sale

Check One: Main School Branch School

OPEID: 00450700

Accreditor: Accrediting Council For Independent Colleges and Schools

Accreditor School Number: 00011101

Name of School: Everest College

Address: 9065 Grant Street

City: Thornton State: CO

Zip Code: 80229

Telephone Number: (303) 457-2757

Fax Number: (303) 457-4030

Contact Person: Patricia Schlotter, Campus President

E-mail Address: PSchlotter@cci.edu

Alternate Contact: John Andrews

E-mail Address: JAndrews@cci.edu

Title: Vice President, Accreditation and Licensing

Phone: 714-825-7918

1. A student Listing by program including estimated graduation dates:

See the student listing by program included as **Exhibit 1**. This list of students is effective as of July 8, 2014.

2. The expected final graduation date and school closure date:

Not applicable

3. The status of unearned tuition, all current refunds due and account balances:

The campus remains in continuous operation. Therefore, all students will have the opportunity to complete their programs at the campus. Should a student drop, the school's pro rata refund policy will apply. All refunds are calculated and submitted within the required timeframes. The individual student specific financial information, effective as of July 8, 2014, is included in the student detail in **Exhibit 1**.

4. Planned disposition of all student records including educational, billing, accounting and financial aid records in an accessible location:

Upon the sale of this school, the new owners will take possession of all student records. In the event that the school does not sell and enters into a teach-out, the student records for this campus will be managed by Socle Education. All student academic and finance files will be housed at the following location:

Socle Education
Sacramento Data Center
980 Riverside Parkway
West Sacramento, CA 95605.

The contact information is as follows:

Dave Shuma
Assistant Vice President, Student Finance Support Operations
Dave.Shuma@socleeducation.com
Office: 813-635-1934

Bruce Gamroth
Sr. Manager, Records & Facility Management
BGamroth@wyotechstaff.edu
Direct: 916-637-9228

Socle Education's data center is the records retention center for all previously closed Corinthian campuses. In the event that Socle Education ceases to exist, Socle Education would deposit all records with the Colorado Commission on Higher Education, which keeps them for ten years.

5. A demonstration and description of how the delivery of training (including appropriate faculty) and services to students will not be materially disrupted and that obligations to students will be timely met:

The school is in continuous operation pending a sale, and there will be no disruption to the students' training and services. Faculty members qualified and trained to teach the subject matter will be present during all scheduled classroom hours. All applicable regulatory standards will be met. Academic leadership will continue to support the faculty and students. Students' daily and weekly contact hours will not change. Additionally, curricular content, learning activities, projects, quizzes, exams, texts and outside-of-class work activities will continue to be provided as designed. Support services to assist students while in school will remain in place, and career services staff will be present to assist graduates with their job searches upon graduation.

In the event the school does not sell and it is taken into teach out, the following activities will be completed within 21 days of such determination:

- Enrollment activities will cease.
- The anticipated final graduation date and closure date will be identified.
- Student communication plans will be implemented.
- Disclosure statements will be presented to students for signature. **(Exhibit 2)**
- Faculty and staff retention plans will be presented. **(Exhibit 3)**
- Teach out partners will be identified where appropriate.
- New teach out plans will be submitted to ED, ACICS, and the state agency for review/approval.

6. A description of specific additional charges to students, if any, and the school's plan for providing advance notification to students of any additional charges:

There are no anticipated additional charges.

7. A list of all accrediting agencies (institutional and programmatic) the school is currently accredited by:

- Accrediting Council for Independent Colleges and Schools (ACICS)- Institutional
- Medical Assisting Education Review Board (MAERB) – Programmatic Accreditation: Medical Assistant program
- Review Council on Education in Surgical Technology and Surgical Assisting – Programmatic Accreditation: Surgical Technologist program

8. A communication plan for students to assist them through the transition:

Effective July 9, 2014, newly enrolling students are given a disclosure of the school's potential sale and of the investigative and oversight activities by certain state and federal regulatory authorities. Included as **Exhibit 4** is a copy of this disclosure. Continuing students will receive periodic updates from campus leadership.

In the event of a teach-out students will meet individually, as it relates to the teach-out, with the Director of Education or designee who will give the student one of the following academic plans that takes into consideration the student's academic progress, time to graduation and other factors:

- 1) Complete their program of study at this campus as they normally would, including receiving career planning and placement services to assist them in finding a job, which will be available to them for at least 60 days after they complete their program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount they would have been charged to complete their program at Everest, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for their program. If they received a Federal loan, we will pay this refund to the government to reduce their loan obligation. If they received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If they paid the school directly, we will repay the same amounts directly to them.

Students who are not satisfied with their plan will have the ability to appeal their plan within three days, which will be evaluated by the Campus President who will render a final written decision within five instructional days from the receipt of the appeal.

9. Description of plans for faculty and staff:

Faculty and staff will continue in their assigned roles as normally scheduled. There are no anticipated changes to regular school operations.

In the event of a teach-out severance and retention plans will be established using the chart included in **Exhibit 3**.

10. Notification plan for state and federal regulators including the Department of Veterans Affairs:

Regulatory agencies have been notified of the school's sales status and will be apprised of any additional developments. A copy of the teach-out plan will be provided to the regulatory agencies for review and approval according to their standards. In the event the school is entered into a teach-out mode, an updated teach-out plan will be submitted to each regulatory agency.

Name: _____ Title: _____

(Chief Executive Officer)

(b)(6)

July 18, 2014

Signature: _____ Date: _____

Exhibit 1

Listing of Students by Program
with Account Balances
as of July 8, 2014

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Thornton	(b)(6)			Accounting AAS	1/10/2016	3,636	-
Thornton	(b)(6)			Accounting AAS	7/6/2014	1,683	-
Thornton	(b)(6)			Accounting AAS	7/3/2016	3,551	-
Thornton	(b)(6)			Accounting AAS	10/5/2014	(1,889)	-
Thornton	(b)(6)			Accounting AAS	7/6/2014	(1,190)	1,190
Thornton	(b)(6)			Accounting AAS	10/4/2015	(2,080)	-
Thornton	(b)(6)			Accounting AAS	10/5/2014	(614)	-
Thornton	(b)(6)			Accounting AAS	10/2/2016	(4,334)	-
Thornton	(b)(6)			Business AAS	7/6/2014	(77)	-
Thornton	(b)(6)			Business AAS	1/11/2015	(4,056)	-
Thornton	(b)(6)			Business AAS	4/1/2018	(6,430)	-
Thornton	(b)(6)			Business AAS	10/5/2014	1,952	-
Thornton	(b)(6)			Business AAS	4/2/2017	(2,052)	-
Thornton	(b)(6)			Business AAS	10/4/2015	515	-
Thornton	(b)(6)			Business AAS	1/11/2015	1,458	-
Thornton	(b)(6)			Business AAS	1/8/2017	(6,100)	-
Thornton	(b)(6)			Business AAS	10/5/2014	(545)	-
Thornton	(b)(6)			Business AAS	1/10/2016	3,333	-
Thornton	(b)(6)			Business AAS	10/4/2015	(3,147)	-
Thornton	(b)(6)			Business AAS	10/4/2015	(4,361)	-
Thornton	(b)(6)			Business AAS	7/6/2014	(516)	-
Thornton	(b)(6)			Business AAS	1/11/2015	(336)	-
Thornton	(b)(6)			Business AAS	7/3/2016	(6,297)	-
Thornton	(b)(6)			Business AAS	1/10/2016	(5,975)	-
Thornton	(b)(6)			Business AAS	10/4/2015	(1,815)	-
Thornton	(b)(6)			Business AAS	7/6/2014	352	127
Thornton	(b)(6)			Business AAS	4/2/2017	3,293	-
Thornton	(b)(6)			Business AAS	4/5/2015	(1,815)	-
Thornton	(b)(6)			Business Accounting	10/4/2015	(3,564)	-
Thornton	(b)(6)			Business Accounting	10/5/2014	575	-
Thornton	(b)(6)			Business Accounting	7/5/2015	(1,876)	-
Thornton	(b)(6)			Business Accounting	1/10/2016	(1,292)	-
Thornton	(b)(6)			Business Accounting	7/6/2014	399	-
Thornton	(b)(6)			Business Accounting	7/5/2015	(455)	-
Thornton	(b)(6)			Business Accounting	10/5/2014	2,229	-
Thornton	(b)(6)			Business Accounting	7/6/2014	563	-
Thornton	(b)(6)			Business Accounting	4/5/2015	(2,946)	-
Thornton	(b)(6)			Business Accounting	10/5/2014	(4,597)	-
Thornton	(b)(6)			Business Accounting	4/5/2015	(3,807)	-
Thornton	(b)(6)			Business Accounting	1/11/2015	(5,895)	-
Thornton	(b)(6)			Criminal Justice AAS	10/5/2014	(3,105)	-
Thornton	(b)(6)			Criminal Justice AAS	4/2/2017	(2,766)	-
Thornton	(b)(6)			Criminal Justice AAS	7/5/2015	1,668	-
Thornton	(b)(6)			Criminal Justice AAS	4/1/2018	(457)	-
Thornton	(b)(6)			Criminal Justice AAS	1/11/2015	(190)	-
Thornton	(b)(6)			Criminal Justice AAS	1/10/2016	(1,079)	-
Thornton	(b)(6)			Criminal Justice AAS	10/4/2015	(208)	-
Thornton	(b)(6)			Criminal Justice AAS	7/3/2016	(479)	-
Thornton	(b)(6)			Criminal Justice AAS	10/5/2014	(7,468)	-
Thornton	(b)(6)			Criminal Justice AAS	10/4/2015	(1,837)	-
Thornton	(b)(6)			Criminal Justice AAS	10/4/2015	2,470	-
Thornton	(b)(6)			Criminal Justice AAS	10/4/2015	-	-
Thornton	(b)(6)			Criminal Justice AAS	4/3/2016	(3,427)	-
Thornton	(b)(6)			Criminal Justice AAS	1/10/2016	(2,334)	-
Thornton	(b)(6)			Criminal Justice AAS	4/3/2016	(6,335)	-
Thornton	(b)(6)			Criminal Justice AAS	4/2/2017	(5,348)	-
Thornton	(b)(6)			Criminal Justice AAS	1/10/2016	(4,979)	-
Thornton	(b)(6)			Criminal Justice AAS	1/10/2016	(4,309)	-
Thornton	(b)(6)			Criminal Justice AAS	4/1/2018	919	-
Thornton	(b)(6)			Criminal Justice AAS	4/1/2018	1,745	-
Thornton	(b)(6)			Criminal Justice AAS	10/4/2015	(2,290)	-
Thornton	(b)(6)			Criminal Justice AAS	10/4/2015	(5,976)	-
Thornton	(b)(6)			Criminal Justice AAS	7/5/2015	(6,294)	-
Thornton	(b)(6)			Criminal Justice AAS	7/5/2015	(2,892)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Thornton	(b)(6)			Criminal Justice AAS	7/6/2014		-
Thornton				Criminal Justice AAS	10/4/2015	(1,154)	-
Thornton				Criminal Justice AAS	10/4/2015	(4,414)	-
Thornton				Criminal Justice AAS	7/5/2015	(5,351)	-
Thornton				Criminal Justice AAS	4/3/2016	(5,405)	-
Thornton				Criminal Justice AAS	4/5/2015	(4,816)	-
Thornton				Criminal Justice AAS	1/10/2016	(6,186)	-
Thornton				Criminal Justice AAS	1/11/2015	1,242	-
Thornton				Criminal Justice AAS	1/10/2016	(4,052)	-
Thornton				Criminal Justice AAS	10/4/2015	(1,158)	-
Thornton				Criminal Justice AAS	7/6/2014	(2,306)	-
Thornton				Criminal Justice AAS	7/6/2014	1,026	-
Thornton				Criminal Justice AAS	4/5/2015	(3,105)	-
Thornton				Criminal Justice AAS	4/5/2015	(3,879)	-
Thornton				Criminal Justice AAS	4/5/2015	(1,841)	-
Thornton				Criminal Justice AAS	4/3/2016	(1,623)	-
Thornton				Criminal Justice AAS	7/5/2015	1,591	-
Thornton				Criminal Justice AAS	1/10/2016	(3,967)	-
Thornton				Criminal Justice AAS	4/1/2018	(3,861)	-
Thornton				Medical Administrative Assistant	9/30/2014	7,492	-
Thornton				Medical Administrative Assistant	8/26/2014	14,957	-
Thornton				Medical Administrative Assistant	8/26/2014	14,950	-
Thornton				Medical Administrative Assistant	2/2/2015	7,134	-
Thornton				Medical Administrative Assistant	2/2/2015	4,611	-
Thornton				Medical Administrative Assistant	3/3/2015	7,134	-
Thornton				Medical Administrative Assistant	12/25/2014	7,134	-
Thornton				Medical Administrative Assistant	9/30/2014	4,670	-
Thornton				Medical Administrative Assistant	2/2/2015	7,134	-
Thornton				Medical Administrative Assistant	2/2/2015	7,134	-
Thornton				Medical Administrative Assistant	2/2/2015	6,817	-
Thornton				Medical Administrative Assistant	11/25/2014	7,192	-
Thornton				Medical Administrative Assistant	7/31/2014	(614)	-
Thornton				Medical Administrative Assistant	3/3/2015	7,134	-
Thornton				Medical Administrative Assistant	2/2/2015	7,134	-
Thornton				Medical Administrative Assistant	9/30/2014	7,793	-
Thornton				Medical Administrative Assistant	11/25/2014	6,467	-
Thornton				Medical Administrative Assistant	11/25/2014	7,410	-
Thornton				Medical Administrative Assistant	11/25/2014	(314)	-
Thornton				Medical Administrative Assistant	10/28/2014	7,792	-
Thornton				Medical Administrative Assistant	7/24/2014	12,629	-
Thornton				Medical Administrative Assistant	9/30/2014	7,492	-
Thornton				Medical Administrative Assistant	11/25/2014	6,267	-
Thornton				Medical Administrative Assistant	12/25/2014	7,977	-
Thornton				Medical Administrative Assistant	7/24/2014	14,957	-
Thornton				Medical Administrative Assistant	12/25/2014	4,912	-
Thornton				Medical Administrative Assistant	3/3/2015	6,802	-
Thornton				Medical Administrative Assistant	7/3/2014	(16)	-
Thornton				Medical Administrative Assistant	10/28/2014	6,891	-
Thornton				Medical Administrative Assistant	7/31/2014	(630)	-
Thornton				Medical Administrative Assistant	8/1/2014	(615)	-
Thornton				Medical Administrative Assistant	12/25/2014	8,518	-
Thornton				Medical Administrative Assistant	2/2/2015	14,957	-
Thornton				Medical Administrative Assistant	11/25/2014	7,586	-
Thornton				Medical Assistant Diploma	11/25/2014	(716)	-
Thornton				Medical Assistant Diploma	11/25/2014	4,483	-
Thornton				Medical Assistant Diploma	8/29/2014	136	-
Thornton				Medical Assistant Diploma	2/2/2015	7,513	-
Thornton				Medical Assistant Diploma	3/31/2015	6,578	-
Thornton				Medical Assistant Diploma	7/24/2014	6,922	-
Thornton				Medical Assistant Diploma	9/30/2014	1,849	-
Thornton				Medical Assistant Diploma	11/25/2014	(827)	-
Thornton				Medical Assistant Diploma	2/2/2015	6,747	-
Thornton				Medical Assistant Diploma	7/24/2014	3,973	-
Thornton				Medical Assistant Diploma	7/24/2014	6,928	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Thornton	(b)(6)			Medical Assistant Diploma	9/30/2014	(59)	-
Thornton				Medical Assistant Diploma	9/30/2014	(675)	-
Thornton				Medical Assistant Diploma	2/2/2015	6,866	-
Thornton				Medical Assistant Diploma	11/25/2014	4,473	-
Thornton				Medical Assistant Diploma	7/24/2014	4,921	-
Thornton				Medical Assistant Diploma	7/24/2014	12,877	-
Thornton				Medical Assistant Diploma	3/31/2015	6,622	-
Thornton				Medical Assistant Diploma	3/3/2015	6,684	-
Thornton				Medical Assistant Diploma	11/25/2014	(272)	-
Thornton				Medical Assistant Diploma	3/3/2015	14,207	-
Thornton				Medical Assistant Diploma	12/25/2014	10,323	-
Thornton				Medical Assistant Diploma	2/2/2015	6,540	-
Thornton				Medical Assistant Diploma	3/31/2015	6,622	-
Thornton				Medical Assistant Diploma	10/28/2014	(727)	-
Thornton				Medical Assistant Diploma	3/3/2015	6,162	-
Thornton				Medical Assistant Diploma	2/2/2015	6,866	-
Thornton				Medical Assistant Diploma	7/24/2014	6,640	-
Thornton				Medical Assistant Diploma	11/25/2014	(827)	-
Thornton				Medical Assistant Diploma	7/24/2014	13,401	-
Thornton				Medical Assistant Diploma	3/31/2015	6,622	-
Thornton				Medical Assistant Diploma	12/25/2014	6,850	-
Thornton				Medical Assistant Diploma	2/2/2015	3,999	-
Thornton				Medical Assistant Diploma	3/31/2015	6,623	-
Thornton				Medical Assistant Diploma	9/30/2014	(1,662)	-
Thornton				Medical Assistant Diploma	12/25/2014	7,532	-
Thornton				Medical Assistant Diploma	11/25/2014	(784)	-
Thornton				Medical Assistant Diploma	10/21/2014	6,695	-
Thornton				Medical Assistant Diploma	2/2/2015	6,910	-
Thornton				Medical Assistant Diploma	9/30/2014	(612)	-
Thornton				Medical Assistant Diploma	7/24/2014	225	-
Thornton				Medical Assistant Diploma	2/2/2015	6,866	-
Thornton				Medical Assistant Diploma	7/24/2014	6,640	-
Thornton				Medical Assistant Diploma	2/2/2015	7,275	-
Thornton				Medical Assistant Diploma	7/24/2014	13,701	-
Thornton				Medical Assistant Diploma	7/24/2014	6,973	-
Thornton				Medical Assistant Diploma	2/2/2015	5,405	-
Thornton				Medical Assistant Diploma	3/31/2015	10,205	-
Thornton				Medical Assistant Diploma	9/30/2014	(74)	-
Thornton				Medical Assistant Diploma	2/2/2015	6,282	-
Thornton				Medical Assistant Diploma	3/3/2015	6,640	-
Thornton				Medical Assistant Diploma	2/2/2015	5,494	-
Thornton				Medical Assistant Diploma	12/25/2014	6,995	-
Thornton				Medical Assistant Diploma	7/24/2014	6,643	-
Thornton				Medical Assistant Diploma	12/25/2014	6,832	-
Thornton				Medical Assistant Diploma	2/2/2015	5,880	-
Thornton				Medical Assistant Diploma	7/31/2014	2,310	-
Thornton				Medical Assistant Diploma	11/25/2014	3,873	-
Thornton				Medical Assistant Diploma	11/25/2014	4,535	-
Thornton				Medical Assistant Diploma	2/2/2015	9,214	-
Thornton				Medical Assistant Diploma	7/24/2014	13,701	-
Thornton				Medical Assistant Diploma	8/29/2014	(831)	-
Thornton				Medical Assistant Diploma	3/3/2015	6,850	-
Thornton				Medical Assistant Diploma	7/24/2014	13,701	-
Thornton				Medical Assistant Diploma	7/31/2014	1,133	-
Thornton				Medical Assistant Diploma	8/29/2014	(602)	-
Thornton				Medical Assistant Diploma	12/25/2014	6,931	-
Thornton				Medical Assistant Diploma	3/31/2015	6,578	-
Thornton				Medical Assistant Diploma	7/24/2014	13,401	-
Thornton				Medical Assistant Diploma	8/1/2014	(2,307)	-
Thornton				Medical Assistant Diploma	7/24/2014	13,701	-
Thornton				Medical Assistant Diploma	7/24/2014	13,195	-
Thornton				Medical Assistant Diploma	11/25/2014	(828)	-
Thornton				Medical Assistant Diploma	12/25/2014	5,321	-
Thornton				Medical Assistant Diploma	11/25/2014	7,018	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Thornton	(b)(6)			Medical Assistant Diploma	3/24/2015	10,967	-
Thornton				Medical Assistant Diploma	3/31/2015	6,684	-
Thornton				Medical Assistant Diploma	11/25/2014	4,549	-
Thornton				Medical Assistant Diploma	11/25/2014	(542)	-
Thornton				Medical Assistant Diploma	7/24/2014	6,605	-
Thornton				Medical Assistant Diploma	12/25/2014	7,575	-
Thornton				Medical Assistant Diploma	7/24/2014	13,701	-
Thornton				Medical Assistant Diploma	7/24/2014	5,031	-
Thornton				Medical Assistant Diploma	7/24/2014	13,701	-
Thornton				Medical Assistant Diploma	11/25/2014	(227)	-
Thornton				Medical Assistant Diploma	12/25/2014	6,869	-
Thornton				Medical Assistant Diploma	9/30/2014	(676)	-
Thornton				Medical Assistant Diploma	3/31/2015	3,719	-
Thornton				Medical Assistant Diploma	9/30/2014	(74)	-
Thornton				Medical Assistant Diploma	7/24/2014	6,640	-
Thornton				Medical Assistant Diploma	7/24/2014	13,701	-
Thornton				Medical Assistant Diploma	3/31/2015	14,401	-
Thornton				Medical Assistant Diploma	10/28/2014	(100)	-
Thornton				Paralegal AAS	4/5/2015	(134)	-
Thornton				Paralegal AAS	7/6/2014	(1,008)	-
Thornton				Paralegal AAS	7/6/2014	(528)	-
Thornton				Paralegal AAS	4/5/2015	1,431	-
Thornton				Paralegal AAS	4/5/2015	-	-
Thornton				Paralegal AAS	4/5/2015	(2,134)	-
Thornton				Paralegal AAS	4/3/2016	(3,121)	-
Thornton				Paralegal AAS	10/5/2014	3,306	-
Thornton				Paralegal AAS	10/5/2014	(3,625)	-
Thornton				Paralegal AAS	10/2/2016	(298)	-
Thornton				Paralegal AAS	4/3/2016	(3,230)	-
Thornton				Paralegal AAS	4/2/2017	(8,231)	-
Thornton				Paralegal AAS	10/4/2015	(4,982)	-
Thornton				Paralegal AAS	7/5/2015	(7,108)	-
Thornton				Paralegal AAS	10/4/2015	231	-
Thornton				Paralegal AAS	7/5/2015	(1,041)	-
Thornton				Paralegal AAS	1/11/2015	(780)	-
Thornton				Paralegal AAS	1/10/2016	(2,108)	-
Thornton				Paralegal AAS	7/6/2014	-	-
Thornton				Paralegal AAS	7/6/2014	(5,914)	-
Thornton				Paralegal AAS	4/3/2016	(5,738)	-
Thornton				Paralegal AAS	1/10/2016	(732)	-
Thornton				Pharmacy Technician Diploma	8/1/2014	(1,648)	-
Thornton				Pharmacy Technician Diploma	7/24/2014	14,630	-
Thornton				Pharmacy Technician Diploma	7/24/2014	14,852	-
Thornton				Pharmacy Technician Diploma	8/1/2014	(648)	-
Thornton				Pharmacy Technician Diploma	12/25/2014	7,115	-
Thornton				Pharmacy Technician Diploma	8/29/2014	176	-
Thornton				Pharmacy Technician Diploma	9/30/2014	(30)	-
Thornton				Pharmacy Technician Diploma	11/25/2014	7,192	-
Thornton				Pharmacy Technician Diploma	12/25/2014	6,098	-
Thornton				Pharmacy Technician Diploma	7/24/2014	14,930	-
Thornton				Pharmacy Technician Diploma	8/29/2014	(48)	-
Thornton				Pharmacy Technician Diploma	7/31/2014	(648)	-
Thornton				Pharmacy Technician Diploma	7/31/2014	(648)	-
Thornton				Surgical Technologist AS	10/4/2015	(3,264)	-
Thornton				Surgical Technologist AS	4/3/2016	(3,805)	-
Thornton				Surgical Technologist AS	4/5/2015	-	-
Thornton				Surgical Technologist AS	7/6/2014	(554)	554
Thornton				Surgical Technologist AS	1/10/2016	(717)	-
Thornton				Surgical Technologist AS	4/5/2015	230	-
Thornton				Surgical Technologist AS	10/4/2015	(2,465)	-
Thornton				Surgical Technologist AS	4/5/2015	(4,360)	-
Thornton				Surgical Technologist AS	1/11/2015	(8,763)	-
Thornton				Surgical Technologist AS	4/5/2015	(380)	-
Thornton				Surgical Technologist AS	1/10/2016	(1,814)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Thornton	(b)(6)			Surgical Technologist AS	10/4/2015	2,808	-
Thornton				Surgical Technologist AS	1/10/2016	(716)	-
Thornton				Surgical Technologist AS	10/4/2015	-	-
Thornton				Surgical Technologist AS	10/5/2014	(9,043)	-
Thornton				Surgical Technologist AS	1/10/2016	(729)	-
Thornton				Surgical Technologist AS	7/6/2014	(1,007)	-
Thornton				Surgical Technologist AS	10/4/2015	(4,418)	-
Thornton				Surgical Technologist AS	1/11/2015	2,438	-

Total Active Students: 264

Exhibit 2

Student Disclosure for Use in the Event of a Teach-Out

Dear Student:

As we announced recently, we are planning to teach out Everest College. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the process goes smoothly, and that every student has the opportunity to complete his or her program of study. We plan to complete this teach out process under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your personalized academic plan as it relates to the teach out. You will be given one of the following plans during your meeting, depending upon your academic progress, time to graduation and other factors:

- 1) Complete your program of study at this campus as you normally would, including receiving career planning and placement services to assist you in finding a job, which will be available to you for at least 60 days after you complete your program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount you would have been charged to complete your program at Everest College, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for your program. If you received a Federal loan, we will pay this refund to the government to reduce your loan obligation. If you received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If you paid the school directly, we will repay the same amounts directly to you.

IF YOU DISAGREE WITH THE PLAN PRESENTED TO YOU, YOU MAY FILE AN APPEAL.

Students are entitled to appeal their personalized academic plans. You must file your appeal in writing with the office of the Campus President within three (3) instructional days of your receipt of your academic plan. Your notice must include the reason(s) for your appeal. If you file a timely written appeal, the Campus President (or designee) will meet with you and review your reasons for the appeal within three (3) instructional days from the date of your appeal. The Campus President will render a written decision to you within five (5) instructional days from the date of this meeting. The decision of the Campus President is final and no further appeals are permitted.

Everest | COLLEGE

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

It is important that you acknowledge that you have read and understand the alternatives discussed above.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Exhibit 3

Severance and Retention Plans for Use in a Teach-Out

Severance and Retention Plan

Group Code	Level	Severance (Weeks)	Retention Plan (weeks)	
			< 4 Years	=> 4 Years
1	Employees	2	3	3
2	Manager	3	3	4
3	Campus Dir	4	4	6
5	Campus President	6	8	12

Staff will be paid a week's salary for each week indicated on the chart.

Exhibit 4

Student Disclosure for Newly Enrolling Students

Everest | COLLEGE

Dear Prospective Student:

Below is important information you need to know about our school.

POSSIBLE SALE OF SCHOOL

Corinthian Colleges, Inc., the owner of Everest College plans to offer your school for sale to another school or to new investors. The sale will be completed in accordance with applicable rules and regulations of Everest College's accrediting agency, state licensing agencies, and the U.S. Department of Education.

If your school is sold, it may continue to operate after it is sold in much the way it does now. However, certain changes may occur. As stated in your Enrollment Agreement, Everest College reserves the right to change instructors, textbooks, accreditation, schedules, or cancel a course or program for which there is insufficient enrollment. If your school is sold, the new owner may choose to make some of these changes or other changes.

INVESTIGATIVE AND OVERSIGHT ACTIVITIES

Everest College is in good standing with its institutional accreditor and most state licensing agencies. However, certain State and Federal regulatory authorities have initiated investigations and oversight reviews into the Company that owns this school that could result in future enforcement actions. There have been no findings that the school has done anything wrong, but if an enforcement action is taken, it could negatively impact our ability to operate this school and your ability to complete your program at this school as expected. If you choose to attend another institution, the credits you have earned at this school may not transfer to another school.

Everest | COLLEGE

CONFIRMATION:

Please sign and print your name to confirm that you understand the important information above and that you were provided this information before you signed any enrollment agreement.

Signature of Student Applicant

Printed Name

Signature of Parent/Guardian (if applicant is a minor)

Printed Name

Date

Important notice if you receive a Federal student loan:

If you obtain a Federal loan, you may be eligible for forgiveness (“discharge”) of the federal student loans you receive to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel the portion of your Federal loan that remains after any Everest refund is received. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to studentaid.gov/closedschool.

Teach Out Plan

Everest Institute

9600 SW Oak Street, Suite 400
Tigard, Oregon

OPE ID: 02617506

School Status: Teach Out School for Sale

Check One: Main School Branch School OPEID: 02617506

Accreditor Accrediting Council For Independent Colleges and Schools Accreditor School Number: 00024726

Name of School: Everest Institute

Address: 9600 SW Oak Street

City: Tigard State: OR Zip Code: 97223

Telephone Number: (503) 892-8100 Fax Number: (503) 892-8871

Contact Person: Bobijo Wakefield, Campus President E-mail Address: BWakefield@cci.edu

Alternate Contact: John Andrews E-mail Address: JAndrews@cci.edu

Title: Vice President, Accreditation and Licensing Phone: 714-825-7918

1. A student Listing by program including estimated graduation dates:

See the student listing by program included as **Exhibit 1**. This list of students is effective as of July 8, 2014.

2. The expected final graduation date and school closure date:

Not applicable

3. The status of unearned tuition, all current refunds due and account balances:

The campus remains in continuous operation. Therefore, all students will have the opportunity to complete their programs at the campus. Should a student drop, the school's pro rata refund policy will apply. All refunds are calculated and submitted within the required timeframes. The individual student specific financial information, effective as of July 8, 2014, is included in the student detail in **Exhibit 1**.

4. Planned disposition of all student records including educational, billing, accounting and financial aid records in an accessible location:

Upon the sale of this school, the new owners will take possession of all student records. In the event that the school does not sell and enters into a teach-out, the student records for this campus will be managed by Socle Education. All student academic and finance files will be housed at the following location:

Socle Education
Sacramento Data Center
980 Riverside Parkway
West Sacramento, CA 95605.

The contact information is as follows:

Dave Shuma
Assistant Vice President, Student Finance Support Operations
Dave.Shuma@socleeducation.com
Office: 813-635-1934

Bruce Gamroth
Sr. Manager, Records & Facility Management
BGamroth@wyotechstaff.edu
Direct: 916-637-9228

Socle Education's data center is the records retention center for all previously closed Corinthian campuses. In the event that Socle Education ceases to exist, Socle Education would furnish to the Office of Degree Authorization copies of current transcripts as well as seek out the Office to place original transcripts in the custody of a related or similar school.

5. A demonstration and description of how the delivery of training (including appropriate faculty) and services to students will not be materially disrupted and that obligations to students will be timely met:

The school is in continuous operation pending a sale, and there will be no disruption to the students' training and services. Faculty members qualified and trained to teach the subject matter will be present during all scheduled classroom hours. All applicable regulatory standards will be met. Academic leadership will continue to support the faculty and students. Students' daily and weekly contact hours will not change. Additionally, curricular content, learning activities, projects, quizzes, exams, texts and outside-of-class work activities will continue to be provided as designed. Support services to assist students while in school will remain in place, and career services staff will be present to assist graduates with their job searches upon graduation.

In the event the school does not sell and it is taken into teach out, the following activities will be completed within 21 days of such determination:

- Enrollment activities will cease.
- The anticipated final graduation date and closure date will be identified.
- Student communication plans will be implemented.
- Disclosure statements will be presented to students for signature. **(Exhibit 2)**
- Faculty and staff retention plans will be presented. **(Exhibit 3)**
- Teach out partners will be identified where appropriate.
- New teach out plans will be submitted to ED, ACICS, and the state agency for review/approval.

6. A description of specific additional charges to students, if any, and the school's plan for providing advance notification to students of any additional charges:

There are no anticipated additional charges.

7. A list of all accrediting agencies (institutional and programmatic) the school is currently accredited by:

- Accrediting Council for Independent Colleges and Schools (ACICS) - Institutional
- Accrediting Bureau of Health Education Schools (ABHES) – Programmatic Accreditation: Medical Assistant program

8. A communication plan for students to assist them through the transition:

Effective July 9, 2014, newly enrolling students are given a disclosure of the school's potential sale and of the investigative and oversight activities by certain state and federal regulatory authorities. Included as **Exhibit 4** is a copy of this disclosure. Continuing students will receive periodic updates from campus leadership.

In the event of a teach-out students will meet individually, as it relates to the teach-out, with the Director of Education or designee who will give the student one of the following academic plans that takes into consideration the student's academic progress, time to graduation and other factors:

- 1) Complete their program of study at this campus as they normally would, including receiving career planning and placement services to assist them in finding a job, which will be available to them for at least 60 days after they complete their program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount they would have been charged to complete their program at Everest, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for their program. If they received a Federal loan, we will pay this refund to the government to reduce their loan obligation. If they received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If they paid the school directly, we will repay the same amounts directly to them.

Students who are not satisfied with their plan will have the ability to appeal their plan within three days, which will be evaluated by the Campus President who will render a final written decision within five instructional days from the receipt of the appeal.

9. Description of plans for faculty and staff:

Faculty and staff will continue in their assigned roles as normally scheduled. There are no anticipated changes to regular school operations.

In the event of a teach-out severance and retention plans will be established using the chart included in **Exhibit 3**.

10. Notification plan for state and federal regulators including the Department of Veterans Affairs:

Regulatory agencies have been notified of the school's sales status and will be apprised of any additional developments. A copy of the teach-out plan will be provided to the regulatory agencies for review and approval according to their standards. In the event the school is entered into a teach-out mode, an updated teach-out plan will be submitted to each regulatory agency.

Name: Jack D. Massimino

Title: Chairman and Chief Executive Officer

(Chief Executive Officer)

(b)(6)

July 18, 2014

Signature: _____

Date: _____

Exhibit 1

Listing of Students by Program
with Account Balances
as of July 8, 2014

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tigard	(b)(6)			Massage Therapy	10/24/2014	(3,888)	-
Tigard				Massage Therapy	2/4/2015	(5,947)	-
Tigard				Massage Therapy	3/20/2015	5,224	-
Tigard				Massage Therapy	9/12/2014	(55)	-
Tigard				Massage Therapy	9/12/2014	6,432	-
Tigard				Massage Therapy	7/25/2014	0	-
Tigard				Massage Therapy	3/20/2015	(2,172)	-
Tigard				Massage Therapy	9/12/2014	(55)	-
Tigard				Massage Therapy	5/1/2015	(5,690)	-
Tigard				Massage Therapy	3/20/2015	1,078	-
Tigard				Massage Therapy	5/1/2015	(5,690)	-
Tigard				Massage Therapy	12/10/2014	(1,881)	-
Tigard				Massage Therapy	5/1/2015	(5,689)	-
Tigard				Massage Therapy	3/20/2015	3,979	-
Tigard				Massage Therapy	3/20/2015	931	-
Tigard				Massage Therapy	12/10/2014	(3,898)	-
Tigard				Massage Therapy	7/25/2014	(57)	-
Tigard				Massage Therapy	2/4/2015	2,054	-
Tigard				Massage Therapy	12/10/2014	(3,888)	-
Tigard				Massage Therapy	7/25/2014	4,748	-
Tigard				Massage Therapy	9/12/2014	(55)	-
Tigard				Massage Therapy	5/1/2015	1,480	-
Tigard				Massage Therapy	10/24/2014	(3,016)	-
Tigard				Massage Therapy	3/20/2015	(3,253)	-
Tigard				Massage Therapy	12/10/2014	(3,888)	-
Tigard				Massage Therapy	9/12/2014	(2,002)	-
Tigard				Massage Therapy	3/20/2015	2,750	-
Tigard				Massage Therapy	9/12/2014	(67)	-
Tigard				Massage Therapy	9/12/2014	(55)	-
Tigard				Massage Therapy	5/1/2015	(1,396)	-
Tigard				Massage Therapy	6/12/2015	(252)	-
Tigard				Massage Therapy	5/1/2015	(7,336)	-
Tigard				Massage Therapy	5/1/2015	(6,859)	-
Tigard				Massage Therapy	6/12/2015	5,662	-
Tigard				Massage Therapy	2/4/2015	2,291	-
Tigard				Massage Therapy	7/25/2014	2,776	-
Tigard				Massage Therapy	9/12/2014	520	-
Tigard				Massage Therapy	9/12/2014	(68)	-
Tigard				Massage Therapy	9/12/2014	(55)	-
Tigard				Massage Therapy	9/12/2014	(55)	-
Tigard				Massage Therapy	5/1/2015	(6,877)	-
Tigard				Massage Therapy	9/12/2014	(55)	-
Tigard				Massage Therapy	6/12/2015	(7,833)	-
Tigard				Massage Therapy	2/4/2015	(1,116)	-
Tigard				Massage Therapy	2/4/2015	(1,419)	-
Tigard				Massage Therapy	9/12/2014	(55)	-
Tigard				Massage Therapy	10/24/2014	(4,549)	-
Tigard				Massage Therapy	5/1/2015	(1,521)	-
Tigard				Massage Therapy	2/4/2015	(1,919)	-
Tigard				Massage Therapy	12/10/2014	(3,886)	-
Tigard				Massage Therapy	9/12/2014	(53)	-
Tigard				Massage Therapy	5/1/2015	(8,077)	-
Tigard				Massage Therapy	7/25/2014	1,128	-
Tigard				Massage Therapy	9/12/2014	(92)	-
Tigard				Massage Therapy	7/25/2014	(74)	-
Tigard				Massage Therapy	7/25/2014	(30)	-
Tigard				Medical Assistant Diploma	1/6/2015	(653)	-
Tigard				Medical Assistant Diploma	3/5/2015	2,090	-
Tigard				Medical Assistant Diploma	9/3/2014	(26)	-
Tigard				Medical Assistant Diploma	10/1/2014	4,016	-
Tigard				Medical Assistant Diploma	2/3/2015	(2,953)	-
Tigard				Medical Assistant Diploma	2/3/2015	1,352	-
Tigard				Medical Assistant Diploma	8/1/2014	-	-
Tigard				Medical Assistant Diploma	12/2/2014	6,166	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tigard	(b)(6)			Medical Assistant Diploma	9/30/2014	1,663	-
Tigard	(b)(6)			Medical Assistant Diploma	2/3/2015	1,309	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	3,917	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(2,298)	-
Tigard	(b)(6)			Medical Assistant Diploma	2/3/2015	7,170	-
Tigard	(b)(6)			Medical Assistant Diploma	1/6/2015	(653)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	3,334	-
Tigard	(b)(6)			Medical Assistant Diploma	7/25/2014	3,338	-
Tigard	(b)(6)			Medical Assistant Diploma	11/21/2014	201	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	4,540	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	3,334	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	12,129	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	1,356	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(2,634)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	3,334	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	2,609	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	4,290	-
Tigard	(b)(6)			Medical Assistant Diploma	8/29/2014	(35)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	3,290	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	3,093	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	4,164	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	469	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(1,051)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(39)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(4,232)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(26)	-
Tigard	(b)(6)			Medical Assistant Diploma	3/5/2015	5,622	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(4,232)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	4,310	-
Tigard	(b)(6)			Medical Assistant Diploma	3/5/2015	5,622	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	-	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(1,182)	-
Tigard	(b)(6)			Medical Assistant Diploma	1/6/2015	(2,589)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	(1,511)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(24)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	3,333	-
Tigard	(b)(6)			Medical Assistant Diploma	1/6/2015	(2,884)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	2,867	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(27)	-
Tigard	(b)(6)			Medical Assistant Diploma	9/3/2014	(26)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(26)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	3,334	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(26)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	2,687	-
Tigard	(b)(6)			Medical Assistant Diploma	7/25/2014	5,622	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(4,251)	-
Tigard	(b)(6)			Medical Assistant Diploma	2/3/2015	3,339	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(228)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	8,352	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(26)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(4,231)	-
Tigard	(b)(6)			Medical Assistant Diploma	1/6/2015	(2,310)	-
Tigard	(b)(6)			Medical Assistant Diploma	2/3/2015	7,170	-
Tigard	(b)(6)			Medical Assistant Diploma	6/24/2014	(32)	-
Tigard	(b)(6)			Medical Assistant Diploma	9/3/2014	5,711	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(4,231)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(181)	181
Tigard	(b)(6)			Medical Assistant Diploma	9/3/2014	(26)	-
Tigard	(b)(6)			Medical Assistant Diploma	9/3/2014	-3,930	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	3,902	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(191)	192
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(4,232)	-
Tigard	(b)(6)			Medical Assistant Diploma	3/5/2015	7,170	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	4,353	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(26)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	3,666	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	6,302	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	5,113	-
Tigard	(b)(6)			Medical Assistant Diploma	9/3/2014	(27)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	1,360	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(2,406)	-
Tigard	(b)(6)			Medical Assistant Diploma	1/6/2015	(1,198)	-
Tigard	(b)(6)			Medical Assistant Diploma	7/25/2014	(35)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(4,232)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	469	-
Tigard	(b)(6)			Medical Assistant Diploma	3/5/2015	2,390	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(3,482)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	3,291	-
Tigard	(b)(6)			Medical Assistant Diploma	2/3/2015	(2,310)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	4,790	-
Tigard	(b)(6)			Medical Assistant Diploma	2/3/2015	(2,853)	-
Tigard	(b)(6)			Medical Assistant Diploma	2/3/2015	(353)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(26)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	5,270	-
Tigard	(b)(6)			Medical Assistant Diploma	1/6/2015	(3,085)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	(4,231)	-
Tigard	(b)(6)			Medical Assistant Diploma	3/5/2015	267	-
Tigard	(b)(6)			Medical Assistant Diploma	2/3/2015	(2,309)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	-	-
Tigard	(b)(6)			Medical Assistant Diploma	1/6/2015	(4,376)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	5,045	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(4,231)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(26)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(35)	-
Tigard	(b)(6)			Medical Assistant Diploma	3/5/2015	7,196	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(35)	-
Tigard	(b)(6)			Medical Assistant Diploma	2/3/2015	(7,152)	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(67)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	3,465	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	3,680	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	3,334	-
Tigard	(b)(6)			Medical Assistant Diploma	12/26/2014	(25)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	(1,742)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	1,834	-
Tigard	(b)(6)			Medical Assistant Diploma	9/3/2014	(4,236)	-
Tigard	(b)(6)			Medical Assistant Diploma	12/2/2014	3,333	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	2,631	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	4,675	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(27)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	4,319	-
Tigard	(b)(6)			Medical Assistant Diploma	1/6/2015	(2,309)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/1/2014	(4,232)	-
Tigard	(b)(6)			Medical Assistant Diploma	10/31/2014	4,290	-
Tigard	(b)(6)			Medical Assistant Diploma	8/1/2014	(35)	-
Tigard	(b)(6)			Medical Assistant Diploma	9/3/2014	(26)	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	10/31/2014	4,823	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	10/1/2014	(3,935)	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	2/3/2015	(2,358)	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	12/2/2014	631	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	10/31/2014	4,826	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	2/3/2015	(328)	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	12/2/2014	6,450	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	12/2/2014	550	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	10/1/2014	(4,070)	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	8/1/2014	428	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	8/1/2014	-	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	10/31/2014	3,496	-
Tigard	(b)(6)			Medical Insurance Billing and Coding	12/2/2014	(7)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Tigard	(b)(6)			Medical Insurance Billing and Coding	9/3/2014	(17)	-
Tigard				Medical Insurance Billing and Coding	10/31/2014	2,478	-
Tigard				Medical Insurance Billing and Coding	12/2/2014	3,496	-
Tigard				Medical Insurance Billing and Coding	12/2/2014	3,496	-
Tigard				Medical Insurance Billing and Coding	10/1/2014	(4,069)	-
Tigard				Medical Insurance Billing and Coding	10/1/2014	(4,070)	-
Tigard				Medical Insurance Billing and Coding	10/31/2014	3,496	-
Tigard				Medical Insurance Billing and Coding	2/3/2015	(328)	-
Tigard				Medical Insurance Billing and Coding	10/1/2014	(4,069)	-
Tigard				Medical Insurance Billing and Coding	10/1/2014	(4,069)	-
Tigard				Medical Insurance Billing and Coding	12/2/2014	3,496	-
Tigard				Medical Insurance Billing and Coding	8/1/2014	(17)	-
Tigard				Medical Insurance Billing and Coding	1/6/2015	(1,984)	-
Tigard				Medical Insurance Billing and Coding	8/1/2014	(30)	-
Tigard				Medical Insurance Billing and Coding	2/3/2015	2,701	-
Tigard				Medical Insurance Billing and Coding	10/31/2014	661	-
Tigard				Medical Insurance Billing and Coding	10/1/2014	(4,070)	-
Tigard				Medical Insurance Billing and Coding	8/1/2014	-	-
Tigard				Medical Insurance Billing and Coding	8/1/2014	(30)	-
Tigard				Medical Insurance Billing and Coding	2/3/2015	(2,311)	-
Tigard				Medical Insurance Billing and Coding	10/1/2014	(4,324)	-
Tigard				Medical Insurance Billing and Coding	10/31/2014	3,496	-
Tigard				Medical Insurance Billing and Coding	12/2/2014	3,496	-
Tigard				Medical Insurance Billing and Coding	8/1/2014	(26)	-
Tigard				Medical Insurance Billing and Coding	9/3/2014	(18)	-
Tigard				Medical Insurance Billing and Coding	10/31/2014	(1,347)	-
Tigard				Medical Insurance Billing and Coding	9/3/2014	(16)	-
Tigard				Medical Insurance Billing and Coding	1/6/2015	(1,065)	-
Tigard				Pharmacy Technician Diploma	2/3/2015	(3,314)	-
Tigard				Pharmacy Technician Diploma	10/31/2014	3,892	-
Tigard				Pharmacy Technician Diploma	12/2/2014	70	-
Tigard				Pharmacy Technician Diploma	12/2/2014	2,624	-
Tigard				Pharmacy Technician Diploma	10/31/2014	2,925	-
Tigard				Pharmacy Technician Diploma	8/1/2014	(48)	-
Tigard				Pharmacy Technician Diploma	3/5/2015	(525)	-
Tigard				Pharmacy Technician Diploma	12/2/2014	35	-
Tigard				Pharmacy Technician Diploma	3/5/2015	7,040	-
Tigard				Pharmacy Technician Diploma	12/2/2014	60	-
Tigard				Pharmacy Technician Diploma	12/2/2014	(2,247)	-
Tigard				Pharmacy Technician Diploma	8/1/2014	(53)	-
Tigard				Pharmacy Technician Diploma	2/3/2015	(483)	-

Total Active Students: 233

Exhibit 2

Student Disclosure for Use in the Event of a Teach-Out

Everest | INSTITUTE

Dear Student:

As we announced recently, we are planning to teach out Everest Institute. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the process goes smoothly, and that every student has the opportunity to complete his or her program of study. We plan to complete this teach out process under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your personalized academic plan as it relates to the teach out. You will be given one of the following plans during your meeting, depending upon your academic progress, time to graduation and other factors:

- 1) Complete your program of study at this campus as you normally would, including receiving career planning and placement services to assist you in finding a job, which will be available to you for at least 60 days after you complete your program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount you would have been charged to complete your program at Everest Institute, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for your program. If you received a Federal loan, we will pay this refund to the government to reduce your loan obligation. If you received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If you paid the school directly, we will repay the same amounts directly to you.

IF YOU DISAGREE WITH THE PLAN PRESENTED TO YOU, YOU MAY FILE AN APPEAL.

Students are entitled to appeal their personalized academic plans. You must file your appeal in writing with the office of the Campus President within three (3) instructional days of your receipt of your academic plan. Your notice must include the reason(s) for your appeal. If you file a timely written appeal, the Campus President (or designee) will meet with you and review your reasons for the appeal within three (3) instructional days from the date of your appeal. The Campus President will render a written decision to you within five (5) instructional days from the date of this meeting. The decision of the Campus President is final and no further appeals are permitted.

Everest | INSTITUTE

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

It is important that you acknowledge that you have read and understand the alternatives discussed above.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Exhibit 3

Severance and Retention Plans for Use in a Teach-Out

Severance and Retention Plan

Group Code	Level	Severance (Weeks)	Retention Plan (weeks)	
			< 4 Years	=> 4 Years
1	Employees	2	3	3
2	Manager	3	3	4
3	Campus Dir	4	4	6
5	Campus President	6	8	12

Staff will be paid a week's salary for each week indicated on the chart.

Exhibit 4

Student Disclosure for Newly Enrolling Students

Everest | INSTITUTE

Dear Prospective Student:

Below is important information you need to know about our school.

POSSIBLE SALE OF SCHOOL

Corinthian Colleges, Inc., the owner of Everest Institute plans to offer your school for sale to another school or to new investors. The sale will be completed in accordance with applicable rules and regulations of Everest Institute's accrediting agency, state licensing agencies, and the U.S. Department of Education.

If your school is sold, it may continue to operate after it is sold in much the way it does now. However, certain changes may occur. As stated in your Enrollment Agreement, Everest Institute reserves the right to change instructors, textbooks, accreditation, schedules, or cancel a course or program for which there is insufficient enrollment. If your school is sold, the new owner may choose to make some of these changes or other changes.

INVESTIGATIVE AND OVERSIGHT ACTIVITIES

Everest Institute is in good standing with its institutional accreditor and most state licensing agencies. However, certain State and Federal regulatory authorities have initiated investigations and oversight reviews into the Company that owns this school that could result in future enforcement actions. There have been no findings that the school has done anything wrong, but if an enforcement action is taken, it could negatively impact our ability to operate this school and your ability to complete your program at this school as expected. If you choose to attend another institution, the credits you have earned at this school may not transfer to another school.

Everest | INSTITUTE

CONFIRMATION:

Please sign and print your name to confirm that you understand the important information above and that you were provided this information before you signed any enrollment agreement.

Signature of Student Applicant

Printed Name

Signature of Parent/Guardian (if applicant is a minor)

Printed Name

Date

Important notice if you receive a Federal student loan:

If you obtain a Federal loan, you may be eligible for forgiveness (“discharge”) of the federal student loans you receive to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel the portion of your Federal loan that remains after any Everest refund is received. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to studentaid.gov/closedschool.

Teach Out Plan

Everest College

120 NE 136th Avenue, Suite 130
Vancouver, Washington

OPE ID: 00907901

School Status: Teach Out School for Sale

Check One: Main School Branch School

OPEID: 00907901

Accreditor: Accrediting Council For Independent Colleges and Schools

Accreditor School Number: 00011147

Name of School: Everest College

Address: 120 NE 136th Avenue, Suite 130

City: Vancouver State: WA

Zip Code: 98684

Telephone Number: (360) 254-3282

Fax Number: (360) 254-3035

Contact Person: Brad Kuchenreuther, Campus President

E-mail Address: BKuchenreuther@cci.edu

Alternate Contact: John Andrews

E-mail Address: JAndrews@cci.edu

Title: Vice President, Accreditation and Licensing

Phone : 714-825-7918

1. A student Listing by program including estimated graduation dates:

See the student listing by program included as **Exhibit 1**. This list of students is effective as of July 8, 2014.

2. The expected final graduation date and school closure date:

Not applicable

3. The status of unearned tuition, all current refunds due and account balances:

The campus remains in continuous operation. Therefore, all students will have the opportunity to complete their programs at the campus. Should a student drop, the school's pro rata refund policy will apply. All refunds are calculated and submitted within the required timeframes. The individual student specific financial information, effective as of July 8, 2014, is included in the student detail in **Exhibit 1**.

4. Planned disposition of all student records including educational, billing, accounting and financial aid records in an accessible location:

Upon the sale of this school, the new owners will take possession of all student records. In the event that the school does not sell and enters into a teach-out, the student records for this campus will be managed by Socle Education. All student academic and finance files will be housed at the following location:

Socle Education
Sacramento Data Center
980 Riverside Parkway
West Sacramento, CA 95605.

The contact information is as follows:

Dave Shuma
Assistant Vice President, Student Finance Support Operations
Dave.Shuma@socleeducation.com
Office: 813-635-1934

Bruce Gamroth
Sr. Manager, Records & Facility Management
BGamroth@wyotechstaff.edu
Direct: 916-637-9228

Socle Education's data center is the records retention center for all previously closed Corinthian campuses. In the event that Socle Education ceases to exist, Socle Education would contact the executive director of the Washington Student Achievement Council for the approval of the permanent maintenance of records as well as notify students on how to obtain their records.

5. A demonstration and description of how the delivery of training (including appropriate faculty) and services to students will not be materially disrupted and that obligations to students will be timely met:

The school is in continuous operation pending a sale, and there will be no disruption to the students' training and services. Faculty members qualified and trained to teach the subject matter will be present during all scheduled classroom hours. All applicable regulatory standards will be met. Academic leadership will continue to support the faculty and students. Students' daily and weekly contact hours will not change. Additionally, curricular content, learning activities, projects, quizzes, exams, texts and outside-of-class work activities will continue to be provided as designed. Support services to assist students while in school will remain in place, and career services staff will be present to assist graduates with their job searches upon graduation.

In the event the school does not sell and it is taken into teach out, the following activities will be completed within 21 days of such determination:

- Enrollment activities will cease.
- The anticipated final graduation date and closure date will be identified.
- Student communication plans will be implemented.
- Disclosure statements will be presented to students for signature. **(Exhibit 2)**
- Faculty and staff retention plans will be presented. **(Exhibit 3)**
- Teach out partners will be identified where appropriate.
- New teach out plans will be submitted to ED, ACICS, and the state agency for review/approval.

6. A description of specific additional charges to students, if any, and the school's plan for providing advance notification to students of any additional charges:

There are no anticipated additional charges.

7. A list of all accrediting agencies (institutional and programmatic) the school is currently accredited by:

- Accrediting Council for Independent Colleges and Schools (ACICS) – Institutional Accreditation
- Medical Assisting Education Review Board (MAERB) – Programmatic Accreditation: Medical Assistant program

8. A communication plan for students to assist them through the transition:

Effective July 9, 2014, newly enrolling students are given a disclosure of the school's potential sale and of the investigative and oversight activities by certain state and federal regulatory authorities. Included as **Exhibit 4** is a copy of this disclosure. Continuing students will receive periodic updates from campus leadership.

In the event of a teach-out students will meet individually, as it relates to the teach-out, with the Director of Education or designee who will give the student one of the following academic plans that takes into consideration the student's academic progress, time to graduation and other factors:

- 1) Complete their program of study at this campus as they normally would, including receiving career planning and placement services to assist them in finding a job, which will be available to them for at least 60 days after they complete their program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount they would have been charged to complete their program at Everest, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for their program. If they received a Federal loan, we will pay this refund to the government to reduce their loan obligation. If they received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If they paid the school directly, we will repay the same amounts directly to them.

Students who are not satisfied with their plan will have the ability to appeal their plan within three days, which will be evaluated by the Campus President who will render a final written decision within five instructional days from the receipt of the appeal.

9. Description of plans for faculty and staff:

Faculty and staff will continue in their assigned roles as normally scheduled. There are no anticipated changes to regular school operations.

In the event of a teach-out severance and retention plans will be established using the chart included in **Exhibit 3**.

10. Notification plan for state and federal regulators including the Department of Veterans Affairs:

Regulatory agencies have been notified of the school's sales status and will be apprised of any additional developments. A copy of the teach-out plan will be provided to the regulatory agencies for review and approval according to their standards. In the event the school is entered into a teach-out mode, an updated teach-out plan will be submitted to each regulatory agency.

Name: Jack D. Massimino Title: Chairman and Chief Executive Officer
(Chief Executive Officer)

(b)(6)

July 18, 2014

Signature: _____

Date: _____

Exhibit 1

Listing of Students by Program
with Account Balances
as of July 8, 2014

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Vancouver	Everest 548	(b)(6)		Massage Therapy	8/26/2014	(217)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	1/28/2015	6,202	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	7/25/2014	(469)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	9/24/2014	6,635	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	3/26/2015	14,117	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	12/23/2014	8,867	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	2/26/2015	13,215	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	11/21/2014	6,424	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	3/26/2015	15,234	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	10/24/2014	4,986	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	8/26/2014	477	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	2/26/2015	13,215	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	2/26/2015	9,599	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	10/24/2014	5,768	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	12/23/2014	5,828	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	11/21/2014	5,765	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	3/26/2015	15,234	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	10/24/2014	3,682	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	12/23/2014	6,526	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	8/26/2014	(217)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	1/28/2015	3,815	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	11/21/2014	6,525	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	1/28/2015	11,007	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	3/26/2015	15,234	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	3/26/2015	13,981	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	1/28/2015	5,793	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	8/26/2014	(818)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	8/26/2014	(699)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	10/24/2014	3,240	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	12/23/2014	9,825	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	9/24/2014	(93)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	7/25/2014	4,255	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	10/24/2014	3,839	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	9/24/2014	5,748	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	3/26/2015	14,760	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	12/23/2014	11,341	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	7/25/2014	(236)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	2/26/2015	6,504	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	10/24/2014	7,793	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	7/25/2014	(197)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	7/25/2014	(172)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	2/26/2015	9,921	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	8/26/2014	(820)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	7/25/2014	(197)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	9/24/2014	(93)	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	11/21/2014	6,192	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	1/28/2015	6,111	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	11/21/2014	3,186	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	1/28/2015	5,638	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	11/21/2014	6,471	-
Vancouver	Everest 548	(b)(6)		Massage Therapy	9/24/2014	1,237	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	7/2/2014	(32)	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	2/4/2015	15,220	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	3/5/2015	18,085	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	8/1/2014	6,762	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	12/2/2014	5,493	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	8/1/2014	(32)	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	1/2/2015	7,184	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	10/1/2014	7,171	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	1/2/2015	5,806	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	12/2/2014	7,515	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	2/4/2015	7,268	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	8/1/2014	5,338	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	9/3/2014	43	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	10/1/2014	5,396	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	8/1/2014	(32)	-
Vancouver	Everest 548	(b)(6)		Medical Administrative Assistant	7/1/2014	(32)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	9/3/2014	(36)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	9/3/2014	(370)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/31/2014	(349)	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	14,965	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	9,896	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	1,067	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	7,102	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	2/4/2015	7,102	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	1,270	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	2,289	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	9/3/2014	(368)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	(8)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	8,721	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	9/3/2014	(36)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	9/3/2014	(38)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	10,359	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	1,330	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/31/2014	(148)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	(40)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	7,102	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	4,237	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	10,659	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	5/1/2015	17,389	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	12/2/2014	5,170	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	(8)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	(38)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	5/1/2015	17,389	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	12/2/2014	4,297	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	9/3/2014	(640)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	12/2/2014	4,297	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/31/2014	(761)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	2/4/2015	6,524	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/1/2014	1,640	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	4,460	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	12/2/2014	4,299	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	(40)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/1/2014	(98)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	7,804	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	2,137	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	9,950	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	18,088	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	5/1/2015	17,389	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	1,219	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	6,679	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	7,101	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/1/2014	(98)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/1/2014	(98)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	10,456	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	9/3/2014	4,133	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	2/4/2015	7,343	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	12/2/2014	6,520	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	7,358	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	6,835	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	4,883	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/31/2014	(160)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/1/2014	(39)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/1/2014	(99)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	12/2/2014	2,908	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	2/4/2015	4,325	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	9/3/2014	(2,697)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	9/3/2014	(970)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	5/1/2015	17,389	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	8,606	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	2,289	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	5/1/2015	17,389	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	17,882	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	2,802	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/1/2014	1,752	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	7,102	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	(10)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	6,627	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	6,978	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	3,528	-

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance	Refunds in Progress
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	1,348	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	2/4/2015	10,722	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	14,450	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/1/2014	(100)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	10,781	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	1,620	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	12/2/2014	4,298	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	7,059	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	12/2/2014	12,121	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	(29)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	2,199	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	12/2/2014	4,299	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	5/1/2015	10,885	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	4,550	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	5/1/2015	17,389	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	11,286	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/1/2014	(96)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/1/2014	(182)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	(10)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	4,114	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	6,979	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	6,642	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	7,042	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	6,980	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	(40)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	14,407	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	7,121	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	8/1/2014	(129)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	10/31/2014	(162)	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	2/4/2015	11,398	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	4/2/2015	11,585	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	3/5/2015	14,544	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	1/2/2015	5,577	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	12/2/2014	4,297	-
Vancouver	Everest 548	(b)(6)		Medical Assistant Diploma	7/2/2014	(10)	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	10/31/2014	7,368	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	10/31/2014	6,614	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	3/5/2015	17,456	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	8/26/2014	(37)	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	9/24/2014	5,883	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	9/24/2014	9,458	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	11/21/2014	7,814	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	2/4/2015	11,629	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	9/24/2014	4,649	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	8/1/2014	(37)	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	8/1/2014	(37)	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	1/2/2015	7,771	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	10/31/2014	7,814	-
Vancouver	Everest 548	(b)(6)		Medical Insurance Billing and Coding	11/21/2014	7,513	-

Total Active Students: 189

Exhibit 2

Student Disclosure for Use in the Event of a Teach-Out

Dear Student:

As we announced recently, we are planning to teach out Everest College. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the process goes smoothly, and that every student has the opportunity to complete his or her program of study. We plan to complete this teach out process under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your personalized academic plan as it relates to the teach out. You will be given one of the following plans during your meeting, depending upon your academic progress, time to graduation and other factors:

- 1) Complete your program of study at this campus as you normally would, including receiving career planning and placement services to assist you in finding a job, which will be available to you for at least 60 days after you complete your program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount you would have been charged to complete your program at Everest College, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for your program. If you received a Federal loan, we will pay this refund to the government to reduce your loan obligation. If you received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If you paid the school directly, we will repay the same amounts directly to you.

IF YOU DISAGREE WITH THE PLAN PRESENTED TO YOU, YOU MAY FILE AN APPEAL.

Students are entitled to appeal their personalized academic plans. You must file your appeal in writing with the office of the Campus President within three (3) instructional days of your receipt of your academic plan. Your notice must include the reason(s) for your appeal. If you file a timely written appeal, the Campus President (or designee) will meet with you and review your reasons for the appeal within three (3) instructional days from the date of your appeal. The Campus President will render a written decision to you within five (5) instructional days from the date of this meeting. The decision of the Campus President is final and no further appeals are permitted.

Everest | COLLEGE

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

It is important that you acknowledge that you have read and understand the alternatives discussed above.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Exhibit 3

Severance and Retention Plans for Use in a Teach-Out

Severance and Retention Plan

Group Code	Level	Severance (Weeks)	Retention Plan (weeks)	
			< 4 Years	=> 4 Years
1	Employees	2	3	3
2	Manager	3	3	4
3	Campus Dir	4	4	6
5	Campus President	6	8	12

Staff will be paid a week's salary for each week indicated on the chart.

Exhibit 4

Student Disclosure for Newly Enrolling Students

Everest | COLLEGE

Dear Prospective Student:

Below is important information you need to know about our school.

POSSIBLE SALE OF SCHOOL

Corinthian Colleges, Inc., the owner of Everest College plans to offer your school for sale to another school or to new investors. The sale will be completed in accordance with applicable rules and regulations of Everest College's accrediting agency, state licensing agencies, and the U.S. Department of Education.

If your school is sold, it may continue to operate after it is sold in much the way it does now. However, certain changes may occur. As stated in your Enrollment Agreement, Everest College reserves the right to change instructors, textbooks, accreditation, schedules, or cancel a course or program for which there is insufficient enrollment. If your school is sold, the new owner may choose to make some of these changes or other changes.

INVESTIGATIVE AND OVERSIGHT ACTIVITIES

Everest College is in good standing with its institutional accreditor and most state licensing agencies. However, certain State and Federal regulatory authorities have initiated investigations and oversight reviews into the Company that owns this school that could result in future enforcement actions. There have been no findings that the school has done anything wrong, but if an enforcement action is taken, it could negatively impact our ability to operate this school and your ability to complete your program at this school as expected. If you choose to attend another institution, the credits you have earned at this school may not transfer to another school.

Everest | COLLEGE

CONFIRMATION:

Please sign and print your name to confirm that you understand the important information above and that you were provided this information before you signed any enrollment agreement.

Signature of Student Applicant

Printed Name

Signature of Parent/Guardian (if applicant is a minor)

Printed Name

Date

Important notice if you receive a Federal student loan:

If you obtain a Federal loan, you may be eligible for forgiveness (“discharge”) of the federal student loans you receive to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel the portion of your Federal loan that remains after any Everest refund is received. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to studentaid.gov/closedschool.

Teach Out Plan

Everest College

14555 Potomac Mills Road
Woodbridge, Virginia

OPE ID: 02617508

School Status: Teach Out School for Sale

Check One: Main School Branch School

OPEID: 02617508

Accreditor: Accrediting Council for Independent Colleges and Schools

Accreditor School Number: 00147010

Name of School: Everest College

Address: 14555 Potomac Mills Road

City: Woodbridge State: VA

Zip Code: 22192

Telephone Number: (571) 408-2100

Fax Number: (703) 494-3242

Contact Person: Crystle Flowers, Campus President

E-mail Address: Cflowers1@cci.edu

Alternate Contact: John Andrews

E-mail Address: JAndrews@cci.edu

Title: Vice President, Accreditation and Licensing

Phone: 714-825-7918

1. A student Listing by program including estimated graduation dates:

See the student listing by program included as **Exhibit 1**. This list of students is effective as of July 8, 2014.

2. The expected final graduation date and school closure date:

Not applicable

3. The status of unearned tuition, all current refunds due and account balances:

The campus remains in continuous operation. Therefore, all students will have the opportunity to complete their programs at the campus. Should a student drop, the school's pro rata refund policy will apply. All refunds are calculated and submitted within the required timeframes. The individual student specific financial information, effective as of July 8, 2014, is included in the student detail in **Exhibit 1**.

4. Planned disposition of all student records including educational, billing, accounting and financial aid records in an accessible location:

Upon the sale of this school, the new owners will take possession of all student records. In the event that the school does not sell and enters into a teach-out, the student records for this campus will be managed by Socle Education. All student academic and finance files will be housed at the following location:

Socle Education
Sacramento Data Center
980 Riverside Parkway
West Sacramento, CA 95605.

The contact information is as follows:

Dave Shuma
Assistant Vice President, Student Finance Support Operations
Dave.Shuma@socleeducation.com
Office: 813-635-1934

Bruce Gamroth
Sr. Manager, Records & Facility Management
BGamroth@wyotechstaff.edu
Direct: 916-637-9228

Socle Education's data center is the records retention center for all previously closed Corinthian campuses. In the event that Socle Education ceases to exist, Socle Education would, within 30 days of closure, either transfer all records to the Virginia State Council of Higher Education, or with the approval of the Council, reach an agreement with another school to preserve the records. Out of state schools may retain records at the school's location outside of Virginia, but must provide the Council with contact information needed for each student to obtain copies of his academic and financial records.

5. A demonstration and description of how the delivery of training (including appropriate faculty) and services to students will not be materially disrupted and that obligations to students will be timely met:

The school is in continuous operation pending a sale, and there will be no disruption to the students' training and services. Faculty members qualified and trained to teach the subject matter will be present during all scheduled classroom hours. All applicable regulatory standards will be met. Academic leadership will continue to support the faculty and students. Students' daily and weekly contact hours will not change. Additionally, curricular content, learning activities, projects, quizzes, exams, texts and outside-of-class work activities will continue to be provided as designed. Support services to assist students while in school will remain in place, and career services staff will be present to assist graduates with their job searches upon graduation.

In the event the school does not sell and it is taken into teach out, the following activities will be completed within 21 days of such determination:

- Enrollment activities will cease.
- The anticipated final graduation date and closure date will be identified.
- Student communication plans will be implemented.
- Disclosure statements will be presented to students for signature. **(Exhibit 2)**
- Faculty and staff retention plans will be presented. **(Exhibit 3)**
- Teach out partners will be identified where appropriate.
- New teach out plans will be submitted to ED, ACICS, and the state agency for review/approval.

6. A description of specific additional charges to students, if any, and the school's plan for providing advance notification to students of any additional charges:

There are no anticipated additional charges.

7. A list of all accrediting agencies (institutional and programmatic) the school is currently accredited by:

- Accrediting Council for Independent Colleges and Schools (ACICS) – Institutional Accreditation

8. A communication plan for students to assist them through the transition:

Effective July 9, 2014, newly enrolling students are given a disclosure of the school's potential sale and of the investigative and oversight activities by certain state and federal regulatory authorities. Included as **Exhibit 4** is a copy of this disclosure. Continuing students will receive periodic updates from campus leadership.

In the event of a teach-out students will meet individually, as it relates to the teach-out, with the Director of Education or designee who will give the student one of the following academic plans that takes into consideration the student's academic progress, time to graduation and other factors:

- 1) Complete their program of study at this campus as they normally would, including receiving career planning and placement services to assist them in finding a job, which will be available to them for at least 60 days after they complete their program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount they would have been charged to complete their program at Everest, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for their program. If they received a Federal loan, we will pay this refund to the government to reduce their loan obligation. If they received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If they paid the school directly, we will repay the same amounts directly to them.

Students who are not satisfied with their plan will have the ability to appeal their plan within three days, which will be evaluated by the Campus President who will render a final written decision within five instructional days from the receipt of the appeal.

9. Description of plans for faculty and staff:

Faculty and staff will continue in their assigned roles as normally scheduled. There are no anticipated changes to regular school operations.

In the event of a teach-out severance and retention plans will be established using the chart included in **Exhibit 3**.

10. Notification plan for state and federal regulators including the Department of Veterans Affairs:

Regulatory agencies have been notified of the school's sales status and will be apprised of any additional developments. A copy of the teach-out plan will be provided to the regulatory agencies for review and approval according to their standards. In the event the school is entered into a teach-out mode, an updated teach-out plan will be submitted to each regulatory agency.

Name: Jack D. Massimino

Title: Chairman and Chief Executive Officer

(Chief Executive Officer)

(b)(6)

July 18, 2014

Signature: _____

Date: _____

Exhibit 1

Listing of Students by Program
with Account Balances
as of July 8, 2014

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance
Woodbridge	(b)(6)			Dental Assistant Diploma	8/1/2014	(623)
Woodbridge	(b)(6)			Dental Assistant Diploma	10/24/2014	7,535
Woodbridge	(b)(6)			Dental Assistant Diploma	11/21/2014	17,630
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	(22)
Woodbridge	(b)(6)			Dental Assistant Diploma	8/26/2014	(23)
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	(21)
Woodbridge	(b)(6)			Dental Assistant Diploma	12/23/2014	9,783
Woodbridge	(b)(6)			Dental Assistant Diploma	2/6/2015	7,211
Woodbridge	(b)(6)			Dental Assistant Diploma	9/24/2014	-3,729
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	(22)
Woodbridge	(b)(6)			Dental Assistant Diploma	11/21/2014	7,835
Woodbridge	(b)(6)			Dental Assistant Diploma	8/26/2014	(21)
Woodbridge	(b)(6)			Dental Assistant Diploma	8/26/2014	65
Woodbridge	(b)(6)			Dental Assistant Diploma	9/24/2014	(31)
Woodbridge	(b)(6)			Dental Assistant Diploma	9/24/2014	5,633
Woodbridge	(b)(6)			Dental Assistant Diploma	8/1/2014	(23)
Woodbridge	(b)(6)			Dental Assistant Diploma	10/24/2014	7,532
Woodbridge	(b)(6)			Dental Assistant Diploma	9/24/2014	(31)
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	(620)
Woodbridge	(b)(6)			Dental Assistant Diploma	11/21/2014	8,500
Woodbridge	(b)(6)			Dental Assistant Diploma	2/6/2015	17,606
Woodbridge	(b)(6)			Dental Assistant Diploma	9/24/2014	7,520
Woodbridge	(b)(6)			Dental Assistant Diploma	9/24/2014	(31)
Woodbridge	(b)(6)			Dental Assistant Diploma	2/6/2015	13,058
Woodbridge	(b)(6)			Dental Assistant Diploma	12/23/2014	12,231
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	2,325
Woodbridge	(b)(6)			Dental Assistant Diploma	3/4/2015	17,606
Woodbridge	(b)(6)			Dental Assistant Diploma	11/21/2014	7,535
Woodbridge	(b)(6)			Dental Assistant Diploma	10/24/2014	7,491
Woodbridge	(b)(6)			Dental Assistant Diploma	8/26/2014	(25)
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	(470)
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	(20)
Woodbridge	(b)(6)			Dental Assistant Diploma	12/23/2014	10,107
Woodbridge	(b)(6)			Dental Assistant Diploma	8/1/2014	(22)
Woodbridge	(b)(6)			Dental Assistant Diploma	11/21/2014	6,669
Woodbridge	(b)(6)			Dental Assistant Diploma	11/21/2014	5,460
Woodbridge	(b)(6)			Dental Assistant Diploma	9/24/2014	(3)
Woodbridge	(b)(6)			Dental Assistant Diploma	12/23/2014	17,606
Woodbridge	(b)(6)			Dental Assistant Diploma	8/26/2014	(23)
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	2,942
Woodbridge	(b)(6)			Dental Assistant Diploma	12/23/2014	7,536
Woodbridge	(b)(6)			Dental Assistant Diploma	9/24/2014	(31)
Woodbridge	(b)(6)			Dental Assistant Diploma	8/1/2014	(23)
Woodbridge	(b)(6)			Dental Assistant Diploma	9/24/2014	1,436
Woodbridge	(b)(6)			Dental Assistant Diploma	10/24/2014	7,535
Woodbridge	(b)(6)			Dental Assistant Diploma	10/24/2014	7,535
Woodbridge	(b)(6)			Dental Assistant Diploma	8/1/2014	(21)
Woodbridge	(b)(6)			Dental Assistant Diploma	11/21/2014	11,581
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	(18)
Woodbridge	(b)(6)			Dental Assistant Diploma	3/4/2015	17,606
Woodbridge	(b)(6)			Dental Assistant Diploma	12/23/2014	5,486
Woodbridge	(b)(6)			Dental Assistant Diploma	12/23/2014	7,811
Woodbridge	(b)(6)			Dental Assistant Diploma	12/23/2014	2,800
Woodbridge	(b)(6)			Dental Assistant Diploma	8/26/2014	(22)
Woodbridge	(b)(6)			Dental Assistant Diploma	4/30/2014	(25)
Woodbridge	(b)(6)			Dental Assistant Diploma	8/26/2014	8,267
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	3,250
Woodbridge	(b)(6)			Dental Assistant Diploma	10/24/2014	5,760
Woodbridge	(b)(6)			Dental Assistant Diploma	11/21/2014	7,535
Woodbridge	(b)(6)			Dental Assistant Diploma	2/6/2015	17,606
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	(22)
Woodbridge	(b)(6)			Dental Assistant Diploma	7/29/2014	(23)
Woodbridge	(b)(6)			Dental Assistant Diploma	8/1/2014	(23)
Woodbridge	(b)(6)			Dental Assistant Diploma	9/24/2014	985

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance
Woodbridge	(b)(6)			Dental Assistant Diploma	8/1/2014	1,661
Woodbridge				Dental Assistant Diploma	8/1/2014	2,560
Woodbridge				Dental Assistant Diploma	12/23/2014	7,811
Woodbridge				Dental Assistant Diploma	8/1/2014	(25)
Woodbridge				Dental Assistant Diploma	3/4/2015	17,606
Woodbridge				Dental Assistant Diploma	8/26/2014	(22)
Woodbridge				Dental Assistant Diploma	2/6/2015	17,606
Woodbridge				Dental Assistant Diploma	7/29/2014	(21)
Woodbridge				Dental Assistant Diploma	2/6/2015	10,083
Woodbridge				Dental Assistant Diploma	9/24/2014	(31)
Woodbridge				Dental Assistant Diploma	11/21/2014	10,107
Woodbridge				Dental Assistant Diploma	9/24/2014	(3)
Woodbridge				Dental Assistant Diploma	9/24/2014	(1)
Woodbridge				Medical Administrative Assistant	11/21/2014	7,535
Woodbridge				Medical Administrative Assistant	3/4/2015	18,216
Woodbridge				Medical Administrative Assistant	9/24/2014	(30)
Woodbridge				Medical Administrative Assistant	9/24/2014	(30)
Woodbridge				Medical Administrative Assistant	8/1/2014	(11)
Woodbridge				Medical Administrative Assistant	8/26/2014	(11)
Woodbridge				Medical Administrative Assistant	10/24/2014	7,535
Woodbridge				Medical Administrative Assistant	8/26/2014	(11)
Woodbridge				Medical Administrative Assistant	9/24/2014	7,492
Woodbridge				Medical Administrative Assistant	7/29/2014	(318)
Woodbridge				Medical Administrative Assistant	11/21/2014	7,835
Woodbridge				Medical Administrative Assistant	9/24/2014	216
Woodbridge				Medical Administrative Assistant	8/1/2014	(29)
Woodbridge				Medical Administrative Assistant	7/29/2014	(11)
Woodbridge				Medical Administrative Assistant	2/6/2015	5,009
Woodbridge				Medical Administrative Assistant	8/26/2014	(12)
Woodbridge				Medical Administrative Assistant	8/26/2014	(12)
Woodbridge				Medical Administrative Assistant	6/26/2014	(12)
Woodbridge				Medical Administrative Assistant	10/24/2014	7,582
Woodbridge				Medical Administrative Assistant	3/4/2015	18,216
Woodbridge				Medical Administrative Assistant	12/23/2014	(12)
Woodbridge				Medical Administrative Assistant	12/23/2014	15,248
Woodbridge				Medical Administrative Assistant	12/23/2014	7,535
Woodbridge				Medical Administrative Assistant	11/21/2014	7,535
Woodbridge				Medical Administrative Assistant	3/4/2015	18,216
Woodbridge				Medical Administrative Assistant	8/26/2014	(12)
Woodbridge				Medical Administrative Assistant	2/6/2015	7,485
Woodbridge				Medical Administrative Assistant	11/21/2014	7,491
Woodbridge				Medical Administrative Assistant	11/21/2014	4,688
Woodbridge				Medical Administrative Assistant	2/6/2015	18,216
Woodbridge				Medical Administrative Assistant	3/4/2015	18,216
Woodbridge				Medical Administrative Assistant	12/23/2014	7,785
Woodbridge				Medical Administrative Assistant	8/26/2014	5,095
Woodbridge				Medical Administrative Assistant	9/24/2014	(31)
Woodbridge				Medical Administrative Assistant	8/1/2014	(29)
Woodbridge				Medical Administrative Assistant	10/24/2014	10,443
Woodbridge				Medical Administrative Assistant	12/23/2014	7,253
Woodbridge				Medical Administrative Assistant	8/26/2014	4,675
Woodbridge				Medical Administrative Assistant	2/6/2015	18,216
Woodbridge				Medical Administrative Assistant	10/24/2014	7,433
Woodbridge				Medical Administrative Assistant	11/21/2014	7,491
Woodbridge				Medical Administrative Assistant	2/6/2015	18,216
Woodbridge				Medical Administrative Assistant	10/24/2014	5,810
Woodbridge				Medical Administrative Assistant	7/29/2014	(11)
Woodbridge				Medical Administrative Assistant	10/24/2014	10,743
Woodbridge				Medical Administrative Assistant	10/24/2014	7,433
Woodbridge				Medical Administrative Assistant	12/23/2014	11,384
Woodbridge				Medical Administrative Assistant	10/24/2014	7,535
Woodbridge				Medical Administrative Assistant	2/6/2015	3,630
Woodbridge				Medical Administrative Assistant	7/29/2014	(110)
Woodbridge				Medical Assistant Diploma	8/26/2014	(622)

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	7,392
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	10,765
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,146
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	2,595
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(77)
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	15,769
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	5,748
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	18,284
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	22
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(137)
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,227
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,227
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	1,776
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	6
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,146
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,284
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,103
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(298)
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	15,353
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	17,876
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,315
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,077
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(22)
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(419)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	(211)
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,316
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(311)
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,341
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(362)
Woodbridge	(b)(6)			Medical Assistant Diploma	7/22/2014	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,316
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(537)
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	8,622
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	6
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,316
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	1,599
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(22)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	883
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	7,446
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	(54)
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	18,284
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	17,190
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	13,323
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,308
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,102
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	17,829
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	9,763
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	5,475
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	11,785
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(22)
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(78)
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,077
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	3,368
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	883
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	15,161
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	(0)
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	5,576
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(296)
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	7,050
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	441
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(298)

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(298)
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	7,092
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(188)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	232
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	6,935
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,227
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,031
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	(904)
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,255
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,208
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	14,185
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,320
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,305
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(254)
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,386
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(298)
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	10,213
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(79)
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	7,201
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	3,630
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(23)
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,102
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	(185)
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,102
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	7,362
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	1,669
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(32)
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	3,447
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(983)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	5
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	-
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	14,749
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(90)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	(63)
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	13,135
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	(4)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(22)
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	7,201
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(298)
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	17,749
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(88)
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	15,959
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,317
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(230)
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(138)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	6
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(138)
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,248
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(91)
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	1,773
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	1,984
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	874
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,146
Woodbridge	(b)(6)			Medical Assistant Diploma	12/16/2014	10,609
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(293)
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	(36)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	874
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,227
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(203)
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	6,270
Woodbridge	(b)(6)			Medical Assistant Diploma	7/22/2014	(240)
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	-
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(254)
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	1,316
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	404
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,132
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(361)
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	1,163
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	15,404
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	10,886
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(298)
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	15,012
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	7,199
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	11/21/2014	(298)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	2,322
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(23)
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(595)
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(121)
Woodbridge	(b)(6)			Medical Assistant Diploma	7/22/2014	7,163
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,077
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,198
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	566
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	17,718
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(298)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	1,676
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(87)
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	7,175
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	28
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	8,406
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(299)
Woodbridge	(b)(6)			Medical Assistant Diploma	9/24/2014	(86)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(31)
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,077
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	7,091
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(298)
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,146
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(22)
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,227
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	18,135
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(239)
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,103
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	5,409
Woodbridge	(b)(6)			Medical Assistant Diploma	7/29/2014	2,316
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(78)
Woodbridge	(b)(6)			Medical Assistant Diploma	10/24/2014	(150)
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(21)
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	11,476
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	8/26/2014	(33)
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	7,051
Woodbridge	(b)(6)			Medical Assistant Diploma	12/23/2014	7,226
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	5
Woodbridge	(b)(6)			Medical Assistant Diploma	3/25/2015	17,432
Woodbridge	(b)(6)			Medical Assistant Diploma	1/26/2015	18,077
Woodbridge	(b)(6)			Medical Assistant Diploma	8/1/2014	1,901
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	18,088
Woodbridge	(b)(6)			Medical Assistant Diploma	3/4/2015	18,135

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance
Woodbridge	(b)(6)			Medical Assistant Diploma	2/6/2015	7,309
Woodbridge				Medical Assistant Diploma	3/25/2015	17,432
Woodbridge				Medical Assistant Diploma	8/26/2014	91
Woodbridge				Medical Assistant Diploma	7/1/2014	6
Woodbridge				Medical Assistant Diploma	11/21/2014	(363)
Woodbridge				Medical Assistant Diploma	8/1/2014	(641)
Woodbridge				Medical Assistant Diploma	8/1/2014	3
Woodbridge				Medical Assistant Diploma	3/4/2015	18,135
Woodbridge				Medical Assistant Diploma	8/26/2014	(760)
Woodbridge				Medical Assistant Diploma	3/4/2015	14,515
Woodbridge				Medical Assistant Diploma	3/4/2015	4,278
Woodbridge				Medical Assistant Diploma	9/24/2014	2,366
Woodbridge				Medical Assistant Diploma	3/25/2015	17,432
Woodbridge				Medical Assistant Diploma	8/26/2014	(23)
Woodbridge				Medical Assistant Diploma	8/26/2014	(631)
Woodbridge				Medical Assistant Diploma	7/29/2014	2,496
Woodbridge				Medical Assistant Diploma	7/29/2014	2,718
Woodbridge				Medical Assistant Diploma	9/24/2014	(88)
Woodbridge				Medical Assistant Diploma	10/24/2014	3,809
Woodbridge				Medical Assistant Diploma	10/24/2014	(296)
Woodbridge				Medical Assistant Diploma	12/23/2014	7,102
Woodbridge				Medical Assistant Diploma	2/6/2015	10,861
Woodbridge				Medical Assistant Diploma	7/29/2014	4,135
Woodbridge				Medical Assistant Diploma	1/26/2015	18,077
Woodbridge				Medical Assistant Diploma	12/23/2014	7,018
Woodbridge				Medical Assistant Diploma	7/29/2014	2,305
Woodbridge				Medical Assistant Diploma	1/26/2015	18,227
Woodbridge				Medical Assistant Diploma	1/26/2015	18,227
Woodbridge				Medical Assistant Diploma	7/29/2014	(34)
Woodbridge				Medical Assistant Diploma	1/26/2015	18,227
Woodbridge				Medical Assistant Diploma	12/23/2014	7,159
Woodbridge				Medical Assistant Diploma	11/21/2014	(362)
Woodbridge				Medical Assistant Diploma	1/26/2015	18,077
Woodbridge				Medical Assistant Diploma	11/21/2014	4,239
Woodbridge				Medical Assistant Diploma	11/21/2014	(363)
Woodbridge				Medical Assistant Diploma	3/4/2015	9,030
Woodbridge				Medical Assistant Diploma	7/29/2014	2,315
Woodbridge				Medical Insurance Billing and Coding	7/29/2014	3,018
Woodbridge				Pharmacy Technician Diploma	8/1/2014	(646)
Woodbridge				Pharmacy Technician Diploma	8/1/2014	16,640
Woodbridge				Pharmacy Technician Diploma	8/1/2014	-
Woodbridge				Pharmacy Technician Diploma	12/23/2014	7,764
Woodbridge				Pharmacy Technician Diploma	2/6/2015	17,539
Woodbridge				Pharmacy Technician Diploma	12/23/2014	4,598
Woodbridge				Pharmacy Technician Diploma	6/1/2014	-
Woodbridge				Pharmacy Technician Diploma	11/21/2014	7,534
Woodbridge				Pharmacy Technician Diploma	3/4/2015	17,539
Woodbridge				Pharmacy Technician Diploma	11/21/2014	7,535
Woodbridge				Pharmacy Technician Diploma	11/21/2014	10,087
Woodbridge				Pharmacy Technician Diploma	8/26/2014	(46)
Woodbridge			Pharmacy Technician Diploma	9/24/2014	4,465	
Woodbridge			Pharmacy Technician Diploma	9/24/2014	(97)	
Woodbridge			Pharmacy Technician Diploma	2/6/2015	17,539	
Woodbridge			Pharmacy Technician Diploma	8/1/2014	(46)	
Woodbridge			Pharmacy Technician Diploma	8/1/2014	(90)	
Woodbridge			Pharmacy Technician Diploma	12/23/2014	7,764	
Woodbridge			Pharmacy Technician Diploma	9/24/2014	943	
Woodbridge			Pharmacy Technician Diploma	12/23/2014	17,539	
Woodbridge			Pharmacy Technician Diploma	8/1/2014	(47)	
Woodbridge			Pharmacy Technician Diploma	9/24/2014	(96)	
Woodbridge			Pharmacy Technician Diploma	10/24/2014	6,565	
Woodbridge			Pharmacy Technician Diploma	12/23/2014	6,439	
Woodbridge			Pharmacy Technician Diploma	12/23/2014	6,865	
Woodbridge			Pharmacy Technician Diploma	10/24/2014	7,535	

Campus	StudentName	StuNum	StudentStatus	Program	ExpectedGradDate	ARBalance
Woodbridge	(b)(6)			Pharmacy Technician Diploma	12/23/2014	17,539
Woodbridge				Pharmacy Technician Diploma	9/24/2014	7,491
Woodbridge				Pharmacy Technician Diploma	2/6/2015	17,539
Woodbridge				Pharmacy Technician Diploma	11/21/2014	7,534
Woodbridge				Pharmacy Technician Diploma	8/26/2014	(45)
Woodbridge				Pharmacy Technician Diploma	8/1/2014	(48)
Woodbridge				Pharmacy Technician Diploma	10/24/2014	7,535

Total Active Students: 391

Refunds in Progress

(b)(6)

4

Refunds in Progress

(b)(6)



Refunds in Progress

(b)(6)

Refunds in Progress

(b)(6)

2,120

3,524

Refunds in
Progress

(b)(6)

Exhibit 2

Student Disclosure for Use in the Event of a Teach-Out

Dear Student:

As we announced recently, we are planning to teach out Everest College. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the process goes smoothly, and that every student has the opportunity to complete his or her program of study. We plan to complete this teach out process under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your personalized academic plan as it relates to the teach out. You will be given one of the following plans during your meeting, depending upon your academic progress, time to graduation and other factors:

- 1) Complete your program of study at this campus as you normally would, including receiving career planning and placement services to assist you in finding a job, which will be available to you for at least 60 days after you complete your program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount you would have been charged to complete your program at Everest College, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for your program. If you received a Federal loan, we will pay this refund to the government to reduce your loan obligation. If you received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If you paid the school directly, we will repay the same amounts directly to you.

IF YOU DISAGREE WITH THE PLAN PRESENTED TO YOU, YOU MAY FILE AN APPEAL.

Students are entitled to appeal their personalized academic plans. You must file your appeal in writing with the office of the Campus President within three (3) instructional days of your receipt of your academic plan. Your notice must include the reason(s) for your appeal. If you file a timely written appeal, the Campus President (or designee) will meet with you and review your reasons for the appeal within three (3) instructional days from the date of your appeal. The Campus President will render a written decision to you within five (5) instructional days from the date of this meeting. The decision of the Campus President is final and no further appeals are permitted.

Everest | COLLEGE

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

It is important that you acknowledge that you have read and understand the alternatives discussed above.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Exhibit 3

Severance and Retention Plans for Use in a Teach-Out

Severance and Retention Plan

Group Code	Level	Severance (Weeks)	Retention Plan (weeks)	
			< 4 Years	=> 4 Years
1	Employees	2	3	3
2	Manager	3	3	4
3	Campus Dir	4	4	6
5	Campus President	6	8	12

Staff will be paid a week's salary for each week indicated on the chart.

Exhibit 4

Student Disclosure for Newly Enrolling Students

Everest | COLLEGE

Dear Prospective Student:

Below is important information you need to know about our school.

POSSIBLE SALE OF SCHOOL

Corinthian Colleges, Inc., the owner of Everest College plans to offer your school for sale to another school or to new investors. The sale will be completed in accordance with applicable rules and regulations of Everest College's accrediting agency, state licensing agencies, and the U.S. Department of Education.

If your school is sold, it may continue to operate after it is sold in much the way it does now. However, certain changes may occur. As stated in your Enrollment Agreement, Everest College reserves the right to change instructors, textbooks, accreditation, schedules, or cancel a course or program for which there is insufficient enrollment. If your school is sold, the new owner may choose to make some of these changes or other changes.

INVESTIGATIVE AND OVERSIGHT ACTIVITIES

Everest College is in good standing with its institutional accreditor and most state licensing agencies. However, certain State and Federal regulatory authorities have initiated investigations and oversight reviews into the Company that owns this school that could result in future enforcement actions. There have been no findings that the school has done anything wrong, but if an enforcement action is taken, it could negatively impact our ability to operate this school and your ability to complete your program at this school as expected. If you choose to attend another institution, the credits you have earned at this school may not transfer to another school.

Everest | COLLEGE

CONFIRMATION:

Please sign and print your name to confirm that you understand the important information above and that you were provided this information before you signed any enrollment agreement.

Signature of Student Applicant

Printed Name

Signature of Parent/Guardian (if applicant is a minor)

Printed Name

Date

Important notice if you receive a Federal student loan:

If you obtain a Federal loan, you may be eligible for forgiveness (“discharge”) of the federal student loans you receive to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel the portion of your Federal loan that remains after any Everest refund is received. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to studentaid.gov/closedschool.

Exhibit VII

Everest | COLLEGE

NOTIFICATION TO STUDENTS WHO ENROLLED ON OR AFTER JUNE 23, 2014 AND BEFORE JULY 8, 2014 AT A TEACH-OUT SCHOOL

Dear Student:

As we announced recently, we are planning to teach out Everest College. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the teach out process goes smoothly, and that every student has the opportunity to complete his or her program of study or obtain a full refund of all tuition and other fees paid by a student for his or her program. We plan to complete this teach out process described below under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your option to either (1) create a personalized academic plan to assist you in making this transition and completing your program of study or (2) receive a full refund of all the tuition and other fees you paid to Everest for your program.

Within three (3) instructional days of your meeting, please select one of the following options to confirm your choice, and then sign and print your name below.

Please select the box to show your choice:

I choose to complete my program of study. I understand that by this choice, I will also receive career planning and placement services to assist me in finding a job for at least 60 days after I complete my program. I understand that to complete my program, I may be required to transfer to a comparable program at a comparable school; if I must transfer, I will have no additional cost above the amount I would have been charged to complete my program at Everest College and that job placement services and other post-graduation services would be provided by the receiving institution;

OR

I choose not to complete my program of study at this school, and to withdraw from Everest College and receive a full refund of all tuition and other fees I paid for my program. If I received a federal loan, the school will pay this refund to the government to reduce my loan obligation. If I received a private student loan that was directly disbursed to the school, you will pay the refund directly to me. If I paid the school directly, you will repay the same amounts directly to me.

IF YOU DO NOT MAKE A CHOICE BETWEEN (1) OR (2) ABOVE, YOU WILL BE WITHDRAWN FROM YOUR PROGRAM AND ISSUED A REFUND.

Everest | COLLEGE

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

Please sign and print your name to confirm that you have read and understood your choice to continue your program of study or obtain a full refund of all direct educational charges you paid for your program, including tuition, fees, and any other actual institutional charges you paid.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Everest | INSTITUTE

NOTIFICATION TO STUDENTS WHO ENROLLED ON OR AFTER JUNE 23, 2014 AND BEFORE JULY 8, 2014 AT A TEACH-OUT SCHOOL

Dear Student:

As we announced recently, we are planning to teach out Everest Institute. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the teach out process goes smoothly, and that every student has the opportunity to complete his or her program of study or obtain a full refund of all tuition and other fees paid by a student for his or her program. We plan to complete this teach out process described below under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your option to either (1) create a personalized academic plan to assist you in making this transition and completing your program of study or (2) receive a full refund of all the tuition and other fees you paid to Everest for your program.

Within three (3) instructional days of your meeting, please select one of the following options to confirm your choice, and then sign and print your name below.

Please select the box to show your choice:

I choose to complete my program of study. I understand that by this choice, I will also receive career planning and placement services to assist me in finding a job for at least 60 days after I complete my program. I understand that to complete my program, I may be required to transfer to a comparable program at a comparable school; if I must transfer, I will have no additional cost above the amount I would have been charged to complete my program at Everest Institute and that job placement services and other post-graduation services would be provided by the receiving institution;

OR

I choose not to complete my program of study at this school, and to withdraw from Everest Institute and receive a full refund of all tuition and other fees I paid for my program. If I received a federal loan, the school will pay this refund to the government to reduce my loan obligation. If I received a private student loan that was directly disbursed to the school, you will pay the refund directly to me. If I paid the school directly, you will repay the same amounts directly to me.

IF YOU DO NOT MAKE A CHOICE BETWEEN (1) OR (2) ABOVE, YOU WILL BE WITHDRAWN FROM YOUR PROGRAM AND ISSUED A REFUND.

Everest | INSTITUTE

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

Please sign and print your name to confirm that you have read and understood your choice to continue your program of study or obtain a full refund of all direct educational charges you paid for your program, including tuition, fees, and any other actual institutional charges you paid.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Everest | COLLEGE

NOTIFICATION TO STUDENTS WHO ENROLLED BEFORE JUNE 23, 2014 AT A TEACH-OUT SCHOOL

Dear Student:

As we announced recently, we are planning to teach out Everest College. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the process goes smoothly, and that every student has the opportunity to complete his or her program of study. We plan to complete this teach out process under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your personalized academic plan as it relates to the teach out. You will be given one of the following plans during your meeting, depending upon your academic progress, time to graduation and other factors:

- 1) Complete your program of study at this campus as you normally would, including receiving career planning and placement services to assist you in finding a job, which will be available to you for at least 60 days after you complete your program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount you would have been charged to complete your program at Everest College, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for your program. If you received a Federal loan, we will pay this refund to the government to reduce your loan obligation. If you received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If you paid the school directly, we will repay the same amounts directly to you.

IF YOU DISAGREE WITH THE PLAN PRESENTED TO YOU, YOU MAY FILE AN APPEAL.

Students are entitled to appeal their personalized academic plans. You must file your appeal in writing with the office of the Campus President within three (3) instructional days of your receipt of your academic plan. Your notice must include the reason(s) for your appeal. If you file a timely written appeal, the Campus President (or designee) will meet with you and review your reasons for the appeal within three (3) instructional days from the date of your appeal. The Campus President will render a written decision to you within five (5) instructional days from the date of this meeting. The decision of the Campus President is final and no further appeals are permitted.

Everest | COLLEGE

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

It is important that you acknowledge that you have read and understand the alternatives discussed above.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Everest | INSTITUTE

NOTIFICATION TO STUDENTS WHO ENROLLED BEFORE JUNE 23, 2014 AT A TEACH-OUT SCHOOL

Dear Student:

As we announced recently, we are planning to teach out Everest Institute. It is always a difficult decision to teach out a campus, but we are working hard to ensure that the process goes smoothly, and that every student has the opportunity to complete his or her program of study. We plan to complete this teach out process under a plan approved by the school's accrediting agency and all applicable state licensing agencies.

Within the next seven days, you will be meeting with the Director of Education, or a person assigned by him or her, to discuss your personalized academic plan as it relates to the teach out. You will be given one of the following plans during your meeting, depending upon your academic progress, time to graduation and other factors:

- 1) Complete your program of study at this campus as you normally would, including receiving career planning and placement services to assist you in finding a job, which will be available to you for at least 60 days after you complete your program;
- 2) Receive assistance transferring to a comparable program of study at a comparable school at no additional cost above the amount you would have been charged to complete your program at Everest Institute, and job placement services and other post-graduation services would be provided by the receiving institution; or
- 3) Withdraw from the school and receive a full refund of all tuition and other fees paid to the school for your program. If you received a Federal loan, we will pay this refund to the government to reduce your loan obligation. If you received a private student loan that was directly disbursed to the school, we will pay the refund directly to the lender. If you paid the school directly, we will repay the same amounts directly to you.

IF YOU DISAGREE WITH THE PLAN PRESENTED TO YOU, YOU MAY FILE AN APPEAL.

Students are entitled to appeal their personalized academic plans. You must file your appeal in writing with the office of the Campus President within three (3) instructional days of your receipt of your academic plan. Your notice must include the reason(s) for your appeal. If you file a timely written appeal, the Campus President (or designee) will meet with you and review your reasons for the appeal within three (3) instructional days from the date of your appeal. The Campus President will render a written decision to you within five (5) instructional days from the date of this meeting. The decision of the Campus President is final and no further appeals are permitted.

Everest | INSTITUTE

It has been a privilege to have participated in your educational journey thus far. It is our sincere hope that you will continue to work toward reaching your career goals, and we wish you every success in the future.

CONFIRMATION:

It is important that you acknowledge that you have read and understand the alternatives discussed above.

Student Signature

Printed Name

Date

Important notice if you have a Federal student loan: In addition to any Everest refund that may be paid, you have separate rights if you have a Federal loan.

You may be eligible for forgiveness (“discharge”) of the federal student loans you received to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel any portion of your Federal loan that remains after any Everest refund is paid. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to: studentaid.gov/closedschool.

Everest | COLLEGE

Dear Prospective Student:

Below is important information you need to know about our school.

POSSIBLE SALE OF SCHOOL

Corinthian Colleges, Inc., the owner of Everest College plans to offer your school for sale to another school or to new investors. The sale will be completed in accordance with applicable rules and regulations of Everest College's accrediting agency, state licensing agencies, and the U.S. Department of Education.

If your school is sold, it may continue to operate after it is sold in much the way it does now. However, certain changes may occur. As stated in your Enrollment Agreement, Everest College reserves the right to change instructors, textbooks, accreditation, schedules, or cancel a course or program for which there is insufficient enrollment. If your school is sold, the new owner may choose to make some of these changes or other changes.

INVESTIGATIVE AND OVERSIGHT ACTIVITIES

Everest College is in good standing with its institutional accreditor and most state licensing agencies. However, certain State and Federal regulatory authorities have initiated investigations and oversight reviews into the Company that owns this school that could result in future enforcement actions. There have been no findings that the school has done anything wrong, but if an enforcement action is taken, it could negatively impact our ability to operate this school and your ability to complete your program at this school as expected. If you choose to attend another institution, the credits you have earned at this school may not transfer to another school.

Everest | COLLEGE

CONFIRMATION:

Please sign and print your name to confirm that you understand the important information above and that you were provided this information before you signed any enrollment agreement.

Signature of Student Applicant

Printed Name

Student Signed Date

Signature of Parent/Guardian (if applicant is a minor)

Printed Name

Parent Signed Date

Important notice if you receive a Federal student loan:

If you obtain a Federal loan, you may be eligible for forgiveness ("discharge") of the federal student loans you receive to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel the portion of your Federal loan that remains after any Everest refund is received. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to studentaid.gov/closedschool.

Everest | INSTITUTE

Dear Prospective Student:

Below is important information you need to know about our school.

POSSIBLE SALE OF SCHOOL

Corinthian Colleges, Inc., the owner of Everest Institute plans to offer your school for sale to another school or to new investors. The sale will be completed in accordance with applicable rules and regulations of Everest Institute's accrediting agency, state licensing agencies, and the U.S. Department of Education.

If your school is sold, it may continue to operate after it is sold in much the way it does now. However, certain changes may occur. As stated in your Enrollment Agreement, Everest Institute reserves the right to change instructors, textbooks, accreditation, schedules, or cancel a course or program for which there is insufficient enrollment. If your school is sold, the new owner may choose to make some of these changes or other changes.

INVESTIGATIVE AND OVERSIGHT ACTIVITIES

Everest Institute is in good standing with its institutional accreditor and most state licensing agencies. However, certain State and Federal regulatory authorities have initiated investigations and oversight reviews into the Company that owns this school that could result in future enforcement actions. There have been no findings that the school has done anything wrong, but if an enforcement action is taken, it could negatively impact our ability to operate this school and your ability to complete your program at this school as expected. If you choose to attend another institution, the credits you have earned at this school may not transfer to another school.

Everest | INSTITUTE

CONFIRMATION:

Please sign and print your name to confirm that you understand the important information above and that you were provided this information before you signed any enrollment agreement.

Signature of Student Applicant

Printed Name

Student Signed Date

Signature of Parent/Guardian (if applicant is a minor)

Printed Name

Parent Signed Date

Important notice if you receive a Federal student loan:

If you obtain a Federal loan, you may be eligible for forgiveness ("discharge") of the federal student loans you receive to attend your school if one of the following happens:

- If you continue at Everest but Everest closes before you complete your program, or
- If you transfer to another school but you do not complete your program there, or
- If you withdraw from Everest less than 120 days before Everest closes.

This Federal discharge will cancel the portion of your Federal loan that remains after any Everest refund is received. However, if you complete your program either at Everest or another school, you will not qualify for this Federal discharge. This is not a complete explanation of the closed school loan discharge rules. For a complete explanation go to studentaid.gov/closedschool.



June 20, 2014

ID Code 00015360

VIA EMAIL and U.S. Postal Service

Mr. Jack Massimino
President and CEO
Corinthian Colleges Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707

Dear Mr. Massimino:

The Council has received information about a change in CCI's status regarding its access to Federal Student Aid provided through the U.S. Department of Education. The Council is required to review information that indicates an institution's financial condition may be weak or deteriorating. (Section 2-1-808, Financial Review, *ACICS Accreditation Criteria*.)

In addition, ACICS has received information regarding CCI's compliance with federal regulations. The Council is obliged to review the institution's response regarding issues related to integrity. (Section 3-1-202(a)).

Please provide the Council with the following information:

1. CCI's contingency plans to mitigate or overcome the cash flow issues created by Heightened Cash Monitoring Status 1 and the 21-day delayed disbursement of FSA funds as imposed by the Department on June 12, 2014.
2. A contingency plan for closing campuses and providing for the successful completion of programs by students currently enrolled (Section 2-2-300, Closing of a Campus), including:
 - a) The aggregate current enrollment for all 57 campuses and 796 programs bearing grants of accreditation from ACICS;
 - b) Evidence of CCI's capacity, and/or possible collaboration with other accredited institutions, to graduate, complete or teach-out all currently enrolled students, based on the Council's requirement that students are provided equitable treatment in the event of campus closure;

Letter to Mr. Jack Massimino
Corinthian Colleges Inc.
June 20, 2014
Page 2 of 2

- c) The status of unearned tuition, current refunds due and account balances (aggregated);
 - d) Evidence of CCI's ability to secure and safely store all student records and transcripts for current and future access by former or current students; and
 - e) A draft of notifications to students and faculty of CCI's status and plans to continue or cease operations and the timeline for such notifications.
3. A response to the Department's admonition that CCI has failed to submit required documentation in a timely manner.

Please provide this office with a written response and include copies of appropriate materials to support your response. The Council will expect your response on or before **Tuesday, July 1, 2014.**

Your immediate attention to this matter is appreciated. If you have any questions, please contact Mr. Anthony Bieda, Vice President of External Affairs (abieda@acics.org).

Sincerely,

(b)(6)

Albert C. Gray, Ph.D.
President and CEO

CAMPUS SUPPORT CENTER

6 Hutton Centre, Suite 400

Santa Ana, CA 92707

tel (714) 427-3000 fax (714) 427-5111

www.cci.edu

March 21, 2014

Mr. Anthony S. Bieda
Vice President for External Affairs
Accrediting Council for Independent Colleges and Schools
750 First Street, NE, Suite 980
Washington, D.C. 20002-4223

Dear Mr. Bieda:

On March 7, 2014, I received a request from the Council to provide an update on several issues facing Corinthian Colleges (Exhibit I). We continue to appreciate the cooperative and constructive relationship that we have built with the Council over the years, and I am pleased to present this update.

Your letter requested updated information on the following issues:

1. Litigation by the Attorney General in California against Corinthian Colleges;
2. Investigation by the Florida Attorney General of Everest colleges in Florida; and
3. Investigation by the Securities and Exchange Commission concerning “student information in the areas of recruitment, attendance, completion, placement, defaults on federal loans and on alternative loans, as well as compliance with U.S. Department of Education financial requirements, standards and ratios (including the effect of certain borrowings under the Company’s credit facility on the Company’s composite score, and 90/10 compliance), and other corporate, operational, financial and accounting matters.”

I. UPDATE ON CALIFORNIA ATTORNEY GENERAL COMPLAINT:

On November 5, 2013, CCI provided the Council with a requested update on the complaint filed by the California Attorney General (Exhibit II). Subsequent to this update, the following actions have occurred:

- November 13, 2013: CCI filed its “verified answer” (response) to the California Attorney General complaint with the San Francisco Superior Court (Exhibit III). Rather than simply denying the allegations, we filed a “speaking answer” with the Court providing a detailed response to each of the allegations, which was signed under the penalty of perjury. The answer documents the inaccuracies in the complaint and rebuts its misleading allegations.

As the answer notes: “The Government’s false allegations and aspersions cast on [the School’s] relationship with its students are offensive and demeaning—to [the School] and its employees; to its students, who are striving for a career and better life; and to the employers who hire its thousands of graduates.” The answer also outlines the processes and procedures that have been instituted to ensure the accurate reporting of placement and other information to accreditation and regulatory agencies and the public. Further, the answer highlights the political motives behind the complaint, exposing the treatment of CCI school students following the conclusion of the CA AG’s investigation in 2007. That treatment includes the California attorney general’s failure to distribute settlement funds earmarked for students. These funds currently remain in the Government’s coffers.

- November 15, 2013: Nikee Carnagey, Division President for our West division, Paul DeGiusti, Vice President of Governmental Affairs and John W. Andrews, Vice President of Accreditation and Licensing, met with Joanne Wenzel, Bureau Chief for California’s Bureau for Private Postsecondary Education (BPPE), Leeza Rifredi, BPPE Licensing Chief and John Bruce, BPPE Enforcement Manager. The purpose of this visit was to provide Ms. Wenzel and her staff with an update on the complaint and identify any other issues that may be of concern to BPPE. CCI continues to work closely with BPPE.

In the last several years, BPPE has conducted visits to eight CCI campuses. All of these schools have achieved BPPE compliance. Ms. Wenzel was specifically asked if there were any unresolved BPPE issues facing any California campus. She responded that she was not aware of any unresolved issues or student complaints. Subsequent to the meeting, CCI provided Ms. Wenzel with a copy of the verified answer to the complaint.

Here is a summary of the major allegations made by the attorney general and CCI’s response:

- COMPLAINT: CCI engaged in unlawful, unfair and fraudulent practices in connection with the sale of purportedly expensive programs.
 - VERIFIED ANSWER: CCI vehemently denies that it engages in “unlawful, unfair and fraudulent practices” as alleged. Education costs have risen significantly for all education sectors, and have been driven higher by the federal government’s 90/10 rule in the proprietary sector.
- COMPLAINT: CCI allegedly targets unsophisticated students, which it purportedly describes in internal documents as composed of “isolated,” “impatient,” individuals with “low self-esteem” who have “few people in their lives who care about them” and who are “stuck” and “unable to see and plan well for the future,” through aggressive and persistent internet and telemarketing campaigns and through television ads on daytime shows.
 - VERIFIED ANSWER: CCI schools serve non-traditional students with varied demographics. CCI research has revealed insights about how these students *view themselves*, and what kinds of models and services the campuses can provide to help these students succeed in their stated educational goals. In the Complaint, the Government selectively quoted from a slide contained in a presentation in an

attempt to cast CCI's and our campuses view of its students in a negative light. A copy of the complete slide was provided to the Government (Exhibit IV). For students who described themselves as being "isolated," the School saw a need for a "sense of belonging, a place where they can succeed." For students who described themselves as having "low self-esteem," CCI schools saw a need for a "confident, capable, real adult, role model for kids." For those who said they have "few people in their lives who care about them," CCI and its network of schools saw a need to provide "encouragement, someone who believes in them." And for those who said they were "stuck, unable to see and plan well for the future," the schools offered "someone who can show them how so they can gain independence." CCI and its schools admit that we are proud to offer a meaningful, nurturing environment that responds to the self-professed needs of its students. CCI admits that it uses Internet, telemarketing, and television advertisements to publicize its programs and encourage students to better their lives through education. Except as expressly admitted, CCI denies the allegations.

- COMPLAINT: CCI's unlawful, unfair, and fraudulent practices are all the more egregious in light of the fact that its Everest campuses are subject to a permanent injunction secured by the People in 2007 that bars many of the practices at issue.
 - VERIFIED ANSWER: CCI admits that the 2007 stipulated judgment in *People v Corinthian Schools, Inc. et al*, includes injunctive relief. The stipulated judgment speaks for itself, including the obligation of the Government to distribute funds to students, which it has failed to do. Except as expressly admitted, CCI denies the allegations.
- COMPLAINT: CCI schools allegedly misrepresent job placement rates to students and investors, supposedly advertising programs that it does not offer, purportedly unlawfully using military seals in advertising and inserting allegedly unlawful clauses into enrollment agreements that purport to bar any and all claims by students.
 - VERIFIED ANSWER: CCI answered by outlining its placement verification efforts which provide our schools with a high degree of confidence in the reported placement rates. The answer also documents our school's proper use of military seals and evidences the propriety of its enrollment agreements.
- February 13, 2014: The California Attorney General filed an amended complaint with the San Francisco Superior Court. A copy of the amended complaint is attached (Exhibit V). The Government did not add any new causes of action, but did add allegations related to alleged student loan improprieties and purported misrepresentations regarding transfer of credit. CCI vigorously denies all of these allegations.
- March 17, 2014: CCI filed an Amended Verified Answer with the Superior Court in San Francisco (Exhibit VI) which retains the language quoted above and denies the additional allegations of the First Amended Complaint.

CCi and the Government are in the discovery phase of the litigation. There have been no other material developments except those referenced above. Again, CCi intends to vigorously defend itself against these spurious allegations.

II. UPDATE ON THE INVESTIGATION BY THE FLORIDA ATTORNEY GENERAL OF EVEREST COLLEGES IN FLORIDA:

On October 19, 2010, CCi became aware of news stories which reported that the Florida Attorney General's Office (the FL AG's Office") had begun an investigation into certain private sector education institutions in Florida, including CCi, seeking information on potential misrepresentations in financial aid, recruitment and other areas. On October 21, 2010, CCi received a subpoena from the FL AG's office seeking a wide range of documents from January 1, 2006 to the present. CCi's attorneys have met with representatives of the FL AG's Office multiple times and CCi has provided voluminous materials in response to the subpoena. Additionally, CCi has filed a motion to quash portions of the subpoena and for a protective order with respect to certain confidential and proprietary information. CCi continues to provide reasonable cooperation to the FL AG's Office.

III. UPDATE ON THE SECURITIES AND EXCHANGE COMMISSION INVESTIGATION:

In June 2013, CCi received correspondence and subpoenas from the Securities and Exchange Commission ("SEC") indicating that the SEC is conducting an investigation of the Company. CCi notified the Council in a letter dated June 13, 2013. The SEC has requested the production of documents and communications that, among other things, relate to student information in the areas of recruitment, attendance, completion, placement, defaults on federal loans and on alternative loans, as well as compliance with U.S. Department of Education financial requirements, standards and ratios (including the effect of certain borrowings under the Company's credit facility on the Company's composite score, and 90/10 compliance), and other operational, financial and accounting matters. The Company is cooperating with the SEC in its investigation and there are no other material developments to report.

If I can provide any additional information, please contact me at 714-825-7918 or via email at jandrews@cci.edu. We appreciate the Council's on-going objectivity and patience as we work through what will continue to be a long and arduous process in defending our schools, employees and students.

Sincerely Yours,

(b)(6)

John W. Andrews
Vice President, Accreditation and Licensing

Exhibit I



March 7, 2014

ID Code 00015360

VIA E-MAIL ONLY

Mr. John Andrews
Vice President, Accrediting and Licensing
Corinthian Colleges, Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707-57646

Dear Mr. Andrews:

Please provide the Council with an update regarding the status of the adverse information described below:

1. Litigation by the Attorney General in California against Corinthian Colleges.
2. Investigation by the Florida Attorney General of Everest colleges in Florida.
3. Investigation by the Securities and Exchange Commission concerning “student information in the areas of recruitment, attendance, completion, placement, defaults on federal loans and on alternative loans, as well as compliance with U.S. Department of Education financial requirements, standards and ratios (including the effect of certain borrowings under the Company’s credit facility on the Company’s composite score, and 90/10 compliance), and other corporate, operational, financial and accounting matters.”

The Council is required to review any adverse information regarding an institution once such information becomes known. Please provide this office with a written response to this information, including copies of appropriate materials to support your statements. The Council will expect your response on or before **March 21, 2014**.

Your immediate attention to this matter is appreciated. If you have any questions, please contact me at (202) 336-6781 or abieda@acics.org.

Sincerely,

(b)(6)

Anthony S. Bieda
Vice President for External Affairs

Exhibit II



CORINTHIAN
COLLEGES, INC.

Academic Affairs
6 Hutton Centre Drive,
Suite 400
Santa Ana, CA 92707
Tel (714) 427-3000 Fax (714) 427-3010
www.cci.edu

November 5, 2013

Albert C. Gray, Ph.D.
President and Chief Executive Officer
Accrediting Council for Independent Colleges and Schools
750 First Street NE, Suite 980
Washington D.C. 22202-4223

Dear Dr. Gray:

We continue to appreciate all that the Council does to support CCI and its campuses as we jointly work to provide quality career education for tens of thousands of students across the U.S. and in Ontario, Canada. Given the number of years that we have worked with the Council, we hope our strong commitment to offering quality programs and to the proper treatment of students and graduates is self-evident. We are proud that a high proportion of our students complete their programs and that a large majority of our graduates gain employment in the fields for which they have been trained. We are equally proud that the education we provide allows students to achieve an improved quality of life for themselves and their families. As a result, we take very seriously any allegation that we did not meet our commitment to students and graduates.

We received Anthony Bieda's letter of October 22, 2013, which requested a written response to a complaint filed by California's Attorney General. Specifically, Mr. Bieda requested a response to the allegations that our schools misrepresented job placement rates to students and advertised programs that they did not offer. We will provide a detailed response to the Council regarding these false allegations in a few weeks, when the company files its formal response to the complaint with the court.

Background: In December, 2012, CCI received an investigative subpoena from the California Attorney General's office. The subpoena was captioned as "In the Matter of the Investigation of For-Profit Educational Institutions." The subpoena sought business records and responses to interrogatories related to CCI's cohort default rates, graduation rates, advertisements and admissions, the announcements of CCI's intention to sell certain campuses, enrollment and financial aid processes, call center policies and practices, lead generation and other matters. CCI owns and operates only two ACICS accredited schools in California: San Bernardino and Ontario Metro.

On February 1, 2013, we formally notified you and the Council of the subpoena and reiterated our commitment to cooperate fully with ACICS and the California Attorney General. Over the last nine months CCI has provided all requested information to the Attorney General and have had almost weekly communication with staff from the Attorney General's office. However, on Thursday, October 10, 2013, we were blindsided when the complaint was filed in San Francisco Superior Court. Prior to filing the lawsuit and holding a press conference, the AG did not share the results of its investigation with us; did not demand a settlement; and did not threaten to file a lawsuit.

Corinthian provided over 350,000 pages of material to the California AG during the course of its investigation, and the complaint is based on a few misleading, out-of-context excerpts and fragments from about a dozen of those documents. The complaint alleges that our U.S. schools made pre-enrollment misrepresentations and misused U.S. military insignias. I hope it goes without saying that we adamantly disagree with the allegations and are thoroughly offended by the characterization that our school employees are "predators," and will vigorously defend our employees, students and graduates against the complaint. We look forward to presenting our case at trial.

To give you a better understanding of why we think this lawsuit is baseless, I've attached a couple of examples of misleading allegations from the complaint and Corinthian's rebuttal to them.

In addition, our campuses in California routinely receive positive reviews from the Bureau for Private Postsecondary Education (BPPE), the state agency responsible for regulating and monitoring the schools in our industry. As part of its review process, BPPE conducts regular announced visits and unannounced compliance inspections that focus on specific areas. These visits include student and faculty file review, an examination of advertising and promotional materials used over a five-year period, catalog review, staffing and other areas. The visits are similar to visits conducted by ACICS and other accreditors during the accreditation renewal process.

During the last two years, BPPE has visited six campuses that are, or were, owned and operated by CCI, including one campus referenced in the complaint. Of the six, three had no violations and the other three achieved BPPE's compliance standards. We are very proud of the results of these visits. If the California AG had concerns, such as those contained in the lawsuit, those concerns could have, some would argue, should have been investigated and addressed through BPPE's announced and unannounced review process.

In closing, let me reiterate that CCI and its employees remain fully committed to providing a quality career and technical education; to making every effort to help graduates find employment in their chosen fields; and to ensuring that students are treated fairly and honestly. Further, we have robust regulatory compliance systems in place and continuously strive to improve our processes and procedures. We are proud of our mission of changing students' lives as well as how we execute that mission. Again, we look forward to responding to the California AG allegations in detail, and to having our day in court.

If I can provide additional information, please contact me at 714-825-7918 or via email at jandrews@cci.edu. We will continue to keep you and the Council apprised as any material developments or communications regarding this matter.

Sincerely Yours, 

(b)(6)

John W. Andrews
Vice President, Accreditation and Licensing

Cc: Anthony S. Bleda, Vice President for External Affairs

Enclosure

Corinthian Colleges Inc.
California Attorney General Complaint
Examples of Misleading Allegations/Rebuttal

On October 10, 2014, the California Attorney General filed a complaint against Corinthian Colleges, accusing our schools – wrongly – of inflating job placement statistics for our graduates. The complaint paints a misleading and inaccurate picture of our schools. We plan to vigorously defend our employees, students and graduates against this complaint.

The Attorney General’s complaint is filled with allegations based on half a sentence, half a chart or much less than half of an email exchange or presentation. It repeatedly omits readily available facts and direct quotes that contradict or undercut its charges. The result is a complaint that’s much less than half-way accurate or half-way convincing.

The complaint fails to note that:

- Every year, tens of thousands of students graduate from one of Corinthian’s schools and find jobs in the fields for which they train;
- Corinthian has more than 750 Career Services employees nationwide dedicated to helping our graduates find jobs;
- Corinthian has relationships with thousands of large and small employers nationwide, some of whom hire dozens of our graduates every year;
- About eight years ago, Corinthian became one of the first companies in the education sector to establish an institution-wide verification team that checks the accuracy of job placement data reported by its campuses;
- Unlike most traditional colleges and universities, which are regionally accredited, the majority of our schools are required by national accreditation agencies to help a high percentage of our graduates find employment in their fields; and
- Corinthian goes even farther, holding its regionally accredited schools – Heald and Everest College Phoenix – to the same standards.

Below we offer two examples of misleading allegations contained in the complaint. Both of them cite portions of documents that the Attorney General’s office elected to leave out of the complaint, even though the office had all of these documents before the complaint was filed.

Example Two

What the Cal AG put in the allegation: Brief quotes from a single chart in a PowerPoint presentation by Corinthian's marketing department, which the complaint cites to wrongly accuse the schools of exploiting students and disparaging them as having "low-self-esteem" and being "unable to see and plan well for the future."

What they left out: Half of the chart, which shows the opposite. Under the heading "What They Need," the chart says Corinthian offers students "encouragement, someone who believes in them," "Sense of belonging, place where they can succeed," and "Don't BS me, tell it like it is."

Background:

On page 2, in paragraph 3, the complaint refers to a 64-slide PowerPoint presentation prepared by CCI's marketing department, using source material from an independent marketing research firm. It includes quotes from one-half of a chart on one slide (Number 9), which is headed "Who They Are." The chart summarizes interviews with Corinthian students and in many cases uses the students' own words to describe themselves. Other research by the firm found that community college students use many of the same words to describe themselves

The complaint makes no mention of the right side of the chart, headed "What They Need," which includes descriptions of the values that students want and that Corinthian's schools offer: "Encouragement, someone who believes in them," "Trust is earned, not automatic," and "Don't BS me, tell it like it is."

The complaint mischaracterizes the source of information from one side of a chart in an effort to wrongly accuse Corinthian of predatory behavior, while ignoring information on the other side of the same chart that demonstrates Corinthian seeks to deal honestly with students and help them succeed.

Exhibit III

1 IRELL & MANELLA LLP
John C. Hueston (164921)
2 Brian J. Hennigan (86955)
Andra B. Greene (123931)
3 Khaldoun Shobaki (232864)
1800 Avenue of the Stars, Suite 900
4 Los Angeles, California 90067-4276
Telephone: (310) 277-1010
5 Facsimile: (310) 203-7199
E-mail: jhueston@irell.com
6 bhennigan@irell.com
agreene@irell.com
7 kshobaki@irell.com

8 Attorneys for Defendants

9 SUPERIOR COURT OF THE STATE OF CALIFORNIA
10 FOR THE COUNTY OF SAN FRANCISCO
11

12 THE PEOPLE OF THE STATE OF)
13 CALIFORNIA,)

14 Plaintiff,)

15 vs.)

16 HEALD COLLEGE, LLC; CORINTHIAN)
COLLEGES, INC.; CORINTHIAN)
17 SCHOOLS, INC.; SEQUOIA EDUCATION,)
INC.; CAREER CHOICES, INC.; MJB)
18 ACQUISITION CORPORATION; TITAN)
SCHOOLS, INC.; RHODES COLLEGES,)
19 INC.; FLORIDA METROPOLITAN)
UNIVERSITY, INC.; EVEREST COLLEGE)
20 PHOENIX, INC.; and DOES 1 through 100,)
INCLUSIVE,)

21 Defendants.)
22

Case No. CGC-13-534793

THE SCHOOL'S VERIFIED ANSWER

Assigned to Hon. Curtis E.A. Karnow, Dept.
304

Action Filed: October 10, 2013

1 Pursuant to California Code of Civil Procedure § 446, Defendants Heald College LLC,
2 Corinthian Colleges, Inc., Corinthian Schools, Inc., Sequoia Education, Inc., Career Choices, Inc.,
3 MJB Acquisition Corporation, Titan Schools, Inc., Rhodes Colleges, Inc., Florida Metropolitan
4 University, Inc. and Everest College Phoenix, Inc. (collectively, “the School”) hereby answer the
5 numbered paragraphs of the People of the State of California’s (hereinafter, “the Government”)
6 Complaint for Civil Penalties, Permanent Injunction, and Other Relief (“Complaint”) as follows:

7 **PRELIMINARY STATEMENT**

8 The Government’s false allegations and the aspersions cast on the School’s relationship with
9 its students are offensive and demeaning—to the School and its employees; to its students who are
10 striving for a career and a better life; and to the employers who hire its thousands of qualified
11 graduates. The Government’s Complaint also implies that state regulators and accreditation
12 agencies have failed to provide proper oversight of the School. This is ill informed and
13 demonstrably untrue.

14 The Complaint suggests that the School’s employees go to work every day for the express
15 purpose of preying on students. This is insulting and preposterous. The School and its employees
16 are passionately dedicated to providing quality career education, to helping students overcome
17 academic and personal obstacles that stand in the way of completing their programs, and to
18 helping graduates find meaningful work in their fields of study. Most of the School’s students
19 have not succeeded in a traditional academic environment; over 40% have tried community
20 college before enrolling at one of its institutions. The School’s students have few people in their
21 lives who can provide the support and encouragement they need to achieve a career goal. The
22 School and its employees are committed to honoring the trust that its students place in its
23 institutions. Its campus teams work in concert to teach, mentor, counsel, coach and cheerlead their
24 students to success. Across the School’s network of campuses, it has one career services
25 employee for every 108 students; in a typical community college, that ratio is one counselor for
26 approximately 1,000 students, including all types of counseling, from personal to academics to
27 career. The School’s substantial and on-going investment in placement services has helped tens of
28

1 thousands of graduates find work in their fields, even during the recent deep and prolonged
2 recession.

3 As a career institution, the School is subject to a complex, oft-times conflicting, and extensive
4 web of federal and state regulation, along with myriad accreditation, licensing and reporting
5 requirements. The School has been, and continues to be an industry leader in its commitment to
6 integrity and to the implementation and enhancement of processes and training to promote
7 compliance. The School has devoted substantial resources to not only meet these regulatory
8 requirements, but to exceed them. Rather than acknowledging and commending the School's
9 aspirational goals, the Government is seeking to punish the School. The Complaint is replete with
10 selective, misleading and out-of-context quotations that attempt to turn the School's commitment
11 to high standards against it.

12 In California, the School has cooperated extensively with the Government. It has done so
13 openly and because it has confidence in its internal controls and its people. The School provided
14 several hundred thousand pages of documents, voice recordings and answers to new questions
15 posed on an almost-weekly basis by the Government. The School repeatedly offered to present
16 information and explanation on any issues about which the Government had concerns. Without
17 accepting those offers and without any notice, the Government filed this Complaint—a document
18 built on a foundation of misquoted, deceptively excerpted, and—at best—misunderstood
19 materials. For example, the Government cites a slide from a presentation in paragraph 51(e) for
20 the proposition that there was a “placement file error rate of 53.6 percent to 70.6 percent.” In
21 reality, that slide does not even include the word “placement,” and the internal review in question
22 did not reflect a single suspect, let alone false placement, contrary to the Government's
23 insinuation.

24 The School will address and expose those mischaracterizations in due course before this Court
25 in a process that begins with this Verified Answer.

26
27
28

INTRODUCTION

1
2 1. The School is without knowledge or information sufficient to form a belief as to the
3 truth or falsity of the Government’s representations about its purported reasons for bringing this
4 action, and denies the allegations in paragraph 1 on that basis. What’s past is prologue: In 2007,
5 the Government received \$4,300,000 to distribute to students as part of the stipulated judgment in
6 *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior Court). More
7 than *six years* later, over \$4.2 million still sits in the Government’s coffers because it has failed to
8 diligently locate and disburse the funds to the students. The balance of the allegations in
9 paragraph 1 are conclusions of law to which no response is required. To the extent that they may
10 be construed as factual allegations, the School denies the allegations in paragraph 1.

11 2. The School vehemently denies that it engages in “unlawful, unfair and fraudulent
12 practices” as alleged in paragraph 2. The School admits that the costs and fees for the programs
13 listed in paragraph 2 are accurate. Education costs have risen significantly for all education
14 sectors, and have been driven higher by the federal government’s 90/10 rule in the proprietary
15 sector. Except as expressly admitted herein, the School denies the allegations in paragraph 2.

16 3. The School serves non-traditional students with varied demographics. The School’s
17 research has revealed insights about how these students *view themselves*, and what kinds of
18 models and services the School can provide to help these students succeed in their stated
19 educational goals. In the Complaint, the Government selectively quoted from a slide contained in
20 a presentation in an attempt to cast the School’s view of its students in a negative light. A copy of
21 the complete slide is attached hereto as **Exhibit A**. For students who described themselves as
22 “isolated,” the School saw a need for a “[s]ense of belonging, place where they can succeed.” For
23 students who described themselves as having “low self esteem,” the School saw a need for a
24 “[c]onfident, capable, real adult, role model for kids.” For those who said they have “few people
25 in their lives who care about them,” the School saw a need to provide “[e]ncouragement, someone
26 who believes in them.” And for those who said they were “[s]tuck, unable to see and plan well for
27 the future,” the School offered “[s]omeone who can show them how so they can gain
28 independence.” The School admits that it is proud to offer a meaningful, nurturing environment

1 that responds to the self-professed needs of its students. The School admits that it uses Internet,
2 telemarketing and television advertisement to publicize its programs and encourage students to
3 better their lives through education. Except as expressly admitted herein, the School denies the
4 allegations in paragraph 3.

5 4. The School admits that the stipulated judgment in *People v. Corinthian Schools, Inc.,*
6 *et al.*, No. BC374999 (Los Angeles Superior Court) includes injunctive relief. The stipulated
7 judgment speaks for itself, including the obligation of the Government to distribute funds to
8 students, which it has failed to do. Except as expressly admitted herein, the School denies the
9 allegations in paragraph 4.

10 5. The allegations in paragraph 5 are conclusions of law and a prayer for relief, to which
11 no response is required. To the extent that they may be construed as factual allegations, the
12 School denies the allegations in paragraph 5. Nonetheless, the School prays that the Government
13 take nothing by the Complaint, that the requested injunctive and equitable relief be denied, that the
14 School be awarded judgment in this action.

15 **THE PARTIES**

16 6. The School admits that Kamala D. Harris is the Attorney General of the State of
17 California. The allegations in paragraph 6 are conclusions of law to which no response is
18 required. Except as expressly admitted herein, the School denies the allegations in paragraph 6.

19 7. The School admits the factual allegations of paragraph 7, noting that Heald College
20 LLC is an indirect subsidiary of Corinthian Colleges, Inc.

21 8. The allegation in paragraph 8 is the Government's definition of what it means when it
22 uses the term "Heald," and no responsive pleading is required, except that Heald College LLC has
23 no subsidiaries.

24 9. The School admits the factual allegations of paragraph 9 related to Corinthian
25 Colleges, Inc.'s incorporation, principal place of business, subsidiary ownership and enrollment of
26 students in California.

27 10. The School admits the factual allegations regarding its stock symbol and listing in
28 paragraph 10. The remaining allegations in paragraph 10 are conclusions of law to which no

1 response is required. Except as expressly admitted herein, the School denies the allegations in
2 paragraph 10.

3 11. The allegation in paragraph 11 is the Government's definition of what it means when it
4 uses the term "Corinthian Colleges, Inc.," and no responsive pleading is required.

5 12. The School admits the factual allegations regarding Corinthian Schools, Inc.'s
6 incorporation, principal place of business and nature as a wholly-owned subsidiary found in
7 paragraph 12, but denies that Corinthian Schools, Inc. owns the Ontario Metro campus, and denies
8 that Corinthian Schools, Inc. currently owns the Los Angeles – Wilshire, San Francisco, Hayward
9 and San Jose campuses.

10 13. The allegation in paragraph 13 is the Government's definition of what it means when it
11 uses the term "Corinthian Schools, Inc.," and no responsive pleading is required.

12 14. The School admits the factual allegations regarding Sequoia Education, Inc.'s
13 incorporation, principal place of business and ownership.

14 15. The allegation in paragraph 15 is the Government's definition of what it means when it
15 uses the term "Sequoia Education, Inc.," and no responsive pleading is required.

16 16. The School admits the factual allegations regarding Career Choices, Inc.'s
17 incorporation, principal place of business, subsidiary ownership and nature as a wholly-owned
18 subsidiary.

19 17. The allegation in paragraph 17 is the Government's definition of what it means when it
20 uses the term "Career Choices, Inc.," and no responsive pleading is required.

21 18. The School admits the factual allegations regarding MJB Acquisition Corporation's
22 incorporation, principal place of business and ownership.

23 19. The allegation in paragraph 19 is the Government's definition of what it means when it
24 uses the term "MJB Acquisition Corporation," and no responsive pleading is required.

25 20. The School admits the factual allegations regarding Titan Schools, Inc.'s incorporation,
26 principal place of business, subsidiary ownership and nature as a wholly-owned subsidiary.

27 21. The allegation in paragraph 21 is the Government's definition of what it means when it
28 uses the term "Titan School, Inc.," and no responsive pleading is required.

1 22. The School admits the factual allegations regarding Rhodes Colleges, Inc.’s
2 incorporation, principal place of business, subsidiary ownership, nature as a wholly-owned
3 subsidiary and that it conducts business in California.

4 23. The allegation in paragraph 23 is the Government’s definition of what it means when it
5 uses the term “Rhodes Colleges, Inc.,” and no responsive pleading is required.

6 24. The School admits the factual allegations regarding Florida Metropolitan University,
7 Inc.’s incorporation, principal place of business, subsidiary ownership, nature as a wholly-owned
8 subsidiary and that it conducts business in California.

9 25. The allegation in paragraph 25 is the Government’s definition of what it means when it
10 uses the term “Florida Metropolitan University, Inc.,” and no responsive pleading is required.

11 26. The School admits the factual allegations regarding Everest College Phoenix, Inc.’s
12 incorporation, principal place of business and ownership and that it conducts business in
13 California.

14 27. The allegation in paragraph 27 is the Government’s definition of what it means when it
15 uses the term “Everest College Phoenix, Inc.,” and no responsive pleading is required.

16 28. The School is without knowledge or information sufficient to form a belief as to the
17 truth or falsity of the allegations of paragraph 28 and denies the allegations on that basis.

18 29. The allegation in paragraph 29 is the Government’s definition of what it means when it
19 uses the term “DOE Defendants 1 to 50,” and no responsive pleading is required.

20 30. The allegation in paragraph 30 is the Government’s definition of what it means when it
21 uses the term “DOE Defendants 51 to 100,” and no responsive pleading is required.

22 31. The allegation in paragraph 31 is the Government’s explanation of what it means when
23 it uses the terms “CCI” or “Defendants,” and no responsive pleading is required.

24 32. No responsive pleading is required to paragraph 32.

25 33. The allegations in paragraph 33 are conclusions of law to which no response is
26 required. To the extent that they may be construed as factual allegations, the School denies the
27 allegations in paragraph 33.

28

1 34. The allegations in paragraph 34 are conclusions of law to which no response is
2 required. To the extent that they may be construed as factual allegations, the School denies the
3 allegations in paragraph 34.

4 35. No responsive pleading is required to paragraph 35.

5 36. The allegations in paragraph 36 are conclusions of law to which no response is
6 required. To the extent that they may be construed as factual allegations, the School denies the
7 allegations in paragraph 36.

8 37. The allegations in paragraph 37 are conclusions of law to which no response is
9 required. To the extent that they may be construed as factual allegations, the School denies the
10 allegations in paragraph 37.

11 38. The allegation in paragraph 38 is a conclusion of law to which no response is required.

12 39. The allegations in paragraph 39 are conclusions of law to which no response is
13 required. To the extent that they may be construed as factual allegations, the School denies the
14 allegations in paragraph 39.

15 **JURISDICTION AND VENUE**

16 40. The allegation in paragraph 40 is a conclusion of law to which no response is required.

17 41. The allegation in paragraph 41 is a conclusion of law to which no response is required.

18 42. The allegation in paragraph 42 is a conclusion of law to which no response is required.

19 To the extent that this is construed as a factual allegation, the School is without knowledge or
20 information sufficient to form a belief as to the truth or falsity of the allegation in paragraph 42,
21 and denies the allegation on that basis.

22 43. The allegation in paragraph 43 is a conclusion of law to which no response is required.

23 44. The allegation in paragraph 44 is a conclusion of law to which no response is required.

24 45. The allegation in paragraph 45 is a conclusion of law to which no response is required.

25 The Government bases its claim of jurisdiction on the July 31, 2007 Final Judgment in *People v.*
26 *Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior Court). The judgment
27 speaks for itself, including the Government's obligation to distribute funds to students and the
28 benefit to the Government should it fail to do so. In the judgment, the Los Angeles Superior Court

1 retained jurisdiction over actions to enforce the terms of the judgment. Instead of seeking to
2 enforce the judgment before the court that entered it, the Government has chosen to bring this case
3 in a venue more than 400 miles away from the School's headquarters, operations center and many
4 potential trial witnesses in Santa Ana, California.

5 **THE GOVERNMENT'S ALLEGATIONS**

6 46. The School admits that it educates students through nationally and regionally
7 accredited campuses and online, including the identified schools.

8 **The School Accurately Reports Job Placement Rates to Students and Accreditors**

9 47. The School calculates and reports student placement statistics based on formulae and
10 criteria established by a variety of regulatory bodies. The nature of these calculations varies
11 widely between, on the one hand, accreditors like ACCSC and ACICS and on the other hand,
12 reports mandated by the United States Department of Education's Program Integrity Rules and the
13 State of California's Bureau for Private Postsecondary Education. The School has robust
14 compliance, accreditation and licensing processes in place to ensure that its reports are accurate
15 and comply with the applicable rules and regulations. The School denies that its July 1, 2012
16 disclosures do not "match or agree" with the School's placement data. The Government's
17 allegations in paragraph 47 are vague and ambiguous as to the purported representations and
18 advertisements at issue. As such, the School is without knowledge or information sufficient to
19 form a belief as to the truth or falsity of the Government's allegations in paragraph 18 about
20 "representations and advertisements," and denies them on that basis. To the extent the allegation
21 is based on the out-of-context and misleading documents cited in paragraph 51, see the School's
22 response to that paragraph. Except as expressly admitted herein, the School denies the allegations
23 in paragraph 47.

24 48. The School admits that Executive Vice President of Operations, Bob Busic, wrote in a
25 November 30, 2011 e-mail quoted by the Government in paragraph 48 that: "Successfully placing
26 our students in quality jobs is extremely important to [the School]. Our students come to us
27 primarily to gain skills and find a position that will help them launch a successful career." This
28 statement reflects the School's long-standing and continued commitment to the success of its

1 graduates. The School admits that a 2012 marketing study on student enrollment decisions at
2 Everest campuses showed that for some students, those decisions were driven primarily by
3 “affordability & placement concerns,” while other students were “more driven by programmatic
4 virtues.” Except as expressly admitted herein, the School denies the allegations in paragraph 48.

5 49. The School admits that it issues standardized disclosures for each campus. These
6 disclosures are related to, among other things, job placement, in order to assist prospective
7 students in making the best educational decision for themselves with the help of their trusted
8 advisors. The School encourages prospective students to visit and tour a campus prior to
9 enrollment and to bring family and trusted advisors with them. The School denies that it makes
10 these disclosures to “help sell its programs to prospective students” as alleged by the Government
11 in paragraph 49. While such disclosures may benefit a student’s informed enrollment decision,
12 their existence and content are mandated by the United States Department of Education’s Program
13 Integrity Rules and the State of California’s Bureau for Private Postsecondary Education. Thus,
14 the School makes these disclosures to assist students and to comply with requirements put in place
15 by Government agencies. The School admits that the standardized disclosures “contain placement
16 rates for each program” where such information is available. Except as expressly admitted herein,
17 the School denies the allegations in paragraph 49.

18 50. The School admits that published placement rates for some cohorts and programs are
19 accurately as high as 100 percent. The School’s enrollment documents, catalog and training to
20 admissions representatives are unmistakably clear that post-graduation placement is not
21 guaranteed. The School collects information to support its disclosures as is prudent and required
22 by regulatory agencies. The School is without knowledge or information sufficient to form a
23 belief as to the truth or falsity of the allegation about the beliefs of prospective students in
24 paragraph 50 and denies the allegations on that basis. Except as expressly admitted herein, the
25 School denies the allegations in paragraph 50.

26 51. The School denies the out-of-context and intentionally-misleading allegations in
27 paragraph 51.

28

1 a. The School’s Executive Leadership Team meets periodically to discuss strategic
2 initiatives and plans. During these strategic planning sessions, the leadership
3 engages in frank discussions of potential issues the School faces. The School
4 admits that CEO Jack Massimino circulated a 64-page presentation prior to the
5 team meeting in September 2011. The school admits that, in the context of a series
6 of slides discussing Government funding, the presentation includes one slide titled
7 “Implications,” with the following text: “We had a [cohort default rate] problem
8 and fixed it. We had a retention compliance problem and got back into compliance.
9 We have a placement compliance problem now *and need to get back into*
10 *compliance*. Do we need to execute against standards higher than just
11 compliance?” (emphasis added). The concerns expressed in this slide about
12 placement compliance refer to the fact that the School had too many programs on
13 placement reporting status with its accreditors—meaning that in a challenging
14 employment environment amid the worst recession in generations, School
15 leadership was concerned about not placing a sufficient number of its graduates.
16 This slide does not, as the Government insinuates, mean that the School’s
17 leadership believed that the School had issues with the falsification of student
18 placements. Except as expressly admitted herein, the School denies the allegations
19 in paragraph 51(a).

20 b. The School admits that by letter dated December 7, 2011, ACCSC granted Everest
21 College Hayward a renewal of accreditation for five years subject to a single
22 stipulation. The School admits that the selectively, and misleadingly, quoted
23 portions of the ACCSC communications are part of a broader dialogue between the
24 School and ACCSC related to the renewal of Hayward’s accreditation. What the
25 Government fails to mention is that the School provided ACCSC with
26 documentation showing that the placements with Select Staffing were paid,
27 sustainable, appropriate based on the educational objectives of the Medical
28 Assistant diploma program, aligned with the objectives of and directly related to

1 that program. These were not just single-day or two-day assignments, but rather
2 repeated work at varying health fairs throughout the Bay Area. Such variety and
3 flexible scheduling are appealing characteristics of employment to some graduates.
4 Further, ACCSC accepted the documentation regarding the sustainable nature of
5 the placements with Select Staffing, removed the stipulation and on March 6, 2013,
6 provided written notice that the stipulation had been satisfied. Except as expressly
7 admitted herein, the School denies the allegations in paragraph 51(b).

8 c. The School admits that Executive Vice President of Operations, Bob Botic and
9 West Division President Nicole Carnagey exchanged a series of e-mails on
10 February 10, 2012 about job placement issues at Everest College Hayward and
11 Everest College San Francisco. This e-mail discussion demonstrates that
12 leadership moves swiftly and decisively to deal with any alleged irregularities. The
13 Government fails to include that the questionable student placements were
14 investigated, removed and never reported to accreditors or included on a student
15 disclosure form. Except as expressly admitted herein, the School denies the
16 allegations in paragraph 51(c).

17 d. The School admits that an Unannounced Compliance Audit Report for Everest
18 College San Francisco covering the period from July 1, 2011 to March 3, 2012 was
19 circulated by e-mail to the School's senior executives and management on March
20 19, 2012. Unannounced compliance audits are regularly conducted by the School
21 to promote compliant, ethical behavior and to identify and remedy irregularities.
22 Such self-critical analysis is a hallmark of the School's efforts to do what is right
23 by students and to comply with multiple layers of regulation—an effort the
24 Government seeks to punish. Internal audit reports such as this are routinely
25 circulated to senior executives and management as part of the School's effort to
26 demonstrate to the campuses the importance of these compliance audits. The
27 School admits that the report includes a finding that Career Services was missing
28 employment verification forms for eight of fifteen students randomly sampled

1 during the audit. The audit report does not include a finding that those students
2 were not in fact placed, only that some hard-copy documentation was missing from
3 the student files. The Government omits the report's finding of exceptions in only
4 2.03% of the campus's Career Services Department. Except as expressly admitted
5 herein, the School denies the allegations in paragraph 51(d).

6 e. The School admits that a 69-page document titled "Quarter 3 Compliance Review:
7 EOU Divisional" was e-mailed to Executive Vice President David Poldoian on
8 April 13, 2013. The document is a summary of a self-audit conducted to promote
9 compliance with accreditor, governmental and auditor standards. The School
10 denies that the document shows "a placement file error rate of 53.6 percent to 70.6
11 percent." The Government's deceptive quotation is highlighted by: a) the
12 document itself identifying that the percentages are based on the measurement of
13 individual *attributes* and not *files*; and b) the quoted page clearly indicating the vast
14 majority of findings relate, not to placement, but to retention of students in various
15 programs. The page of the presentation from which the Government has plucked
16 these percentages does not even include the words "placement" or "placement file."
17 Not one of the findings relates to an improper placement. Except as expressly
18 admitted herein, the School denies the allegations in paragraph 51(e).

19 f. The School admits that Executive Vice President of Operations Bob Botic sent an
20 e-mail containing the language quoted in paragraph 51(f). Contrary to the
21 Government's aspersions, the e-mail shows that the School's executives are
22 focused on continually improving internal processes and addressing and resolving
23 audit issues that come to their attention.

24 g. The School admits that Executive Vice President of Operations Bob Botic sent an
25 e-mail attaching an eleven-page presentation containing the language quoted in
26 paragraph 51(g). The presentation is a summary of a call between campus and
27 regional representatives and Michelle Reed, the Vice President of Compliance. On
28 that call, the campus representatives expressed their frustration about the time

1 required for the Compliance Employment Verification Team to re-confirm job
2 placements made by the campuses. Contrary to the Government's insinuation, at
3 this time the School had a comprehensive written policy on placements (RA023) in
4 addition to the long-standing accreditor guidelines defining job placements. The
5 definitional issue resulted not from the absence of guidelines, but rather multiple,
6 competing and contradictory definitions from different sources combined with the
7 inherent subjectivity in determining a placement. The presentation reflects a
8 discussion about suggestions for methods to streamline second-pass verification so
9 that it did not create bottlenecks for the campuses or dissatisfaction among
10 employers. Far from reflecting a lack of verification as the Government suggests,
11 the document includes claims that employers were being contacted *from three up to*
12 *six times* to confirm placements.

- 13 h. The School admits that on May 18, 2012, Western Division President Nicole
14 Carnagey and Executive Vice President of Operations Bob Botic engaged in the e-
15 mail exchange excerpted by the Government in paragraph 51(h). In this e-mail,
16 Carnagey and Botic discussed the fact that Everest Renton had failed an internal
17 audit. The type of forms required internally by the School for record-keeping in
18 student files was changed in the middle of the audit year, causing some confusion
19 on campuses about the correct form to use. At the Renton campus student data was
20 re-recorded on the newer version of those forms for dates before that version of the
21 form was created. This irregularity was found and reported by internal audit,
22 leading to a failing score for the campus. To the extent that the Government's
23 characterization in paragraph 51(h) differs from the plain language of the e-mail
24 exchange, the School denies those allegations. Except as expressly admitted
25 herein, the School denies the allegations in paragraph 51(h).
- 26 i. The School admits that on June 14, 2012, Executive Vice President of Operations
27 Bob Botic forwarded the e-mail message selectively quoted by the Government.
28 The forwarded message is a preliminary assessment of needs to support an

1 information-technology platform to, among other things, better link the campuses
2 with the School's placement verification team. The author of the message, Greg
3 McHugh, is an outside consultant who had just started working to understand the
4 project needs and was unfamiliar at this time with the operational details of
5 placement verification and re-verification and the relevant policy guidance
6 documents. The School, at this time, had a written placement evaluation policy
7 (RA023), placement definitions from accreditors and a suite of supporting materials
8 to help the School's employees assess the validity of student job placements. The
9 exchange clearly denotes continuous improvement, not danger of falsified
10 placements. To the extent that the Government's characterization in paragraph
11 51(i) differs from the plain language of the e-mail exchange, or selectively omits
12 information that is necessary to convey the context and full meaning of the e-mail
13 exchange, the School denies those allegations. Except as expressly admitted
14 herein, the School denies the allegations in paragraph 51(i).

15 j. The School admits that on July 13, 2012, Vice President of Compliance Michelle
16 Reed e-mailed Executive Vice President Beth Wilson about some irregularities that
17 Reed had investigated with regards to self-employed job placements at the Long
18 Beach Wyotech campus. The School discovered and investigated these placement
19 issues through its internal controls, and, after a rigorous review of records, removed
20 a number of job placements on its own initiative. Contrary to the Government's
21 unfounded assertion, the removed students were not part of a cohort that was
22 reported in student disclosures published in July 2012, and thus, contrary to the
23 Government's insinuation, there was no need for an amendment of any disclosures.
24 The School admits that the July 2012 student disclosures for the Long Beach
25 Wyotech campus have not been amended as there was no need to do so. To the
26 extent that the Government's characterization in paragraph 51(j) differs from the
27 plain language of Ms. Reed's e-mail, the School denies those allegations. Except
28 as expressly admitted herein, the School denies the allegations in paragraph 51(j).

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

k. The School admits that Christian Dieckmann, Assistant Vice President of Student Outcomes, sent the e-mail partially and misleadingly quoted in paragraph 51(k). The Government fails to quote the next line, which states that directors of career services “and campuses have been requesting that we provide more clarity on what procedures to follow in order to stay consistent with current Internal Audit and Compliance requirements.” In other words, the operations and audit/compliance divisions of the School were working together to ensure that campuses could understand and comply with the requirements of, among other things, the Compliance Employment Verification Team. This e-mail reflects the School’s commitment to continuous improvement in processes. The standard operating procedures discussed in the email were additional documents to be created on top of already-existing standards for job placement.

l. The School admits that the results of a third-party audit conducted by Hyper Core Solutions on behalf of ACCSC were e-mailed to Executive Vice President Beth Wilson and Chief Academic Officer Richard Simpson on August 28, 2012. The School submitted responses and supporting documentation from its files to ACCSC for each of the student job placements identified by Hyper Core. ACCSC accepted the School’s submissions without any further requests for information. The audit report and related communications speak for themselves and demonstrate the challenges of employment verification, particularly by those with undeveloped skills conducting verifications long after the placement was made. To the extent that the Government’s characterization in paragraph 51(l) differs from the plain language of the audit report and accompanying communications, or selectively omits information necessary to convey the context and full meaning of these communications, the School denies those allegations. Except as expressly admitted herein, the School denies the allegations in paragraph 51(l).

52. The School denies the allegations in paragraph 52.

1 **The School's Accurate Statements to Investors**

2 53. The School denies the allegations in paragraph 53.

3 a. The School admits the allegation in paragraph 53(a) that quotes a statement
4 contained in the School's 2012 Annual Report (Form 10-K).

5 b. The School admits that the statement "CY 11 placement 68.1% vs. 67.6% in CY
6 10" appears in investor presentations dated August 20, 2012 and October 31, 2012.
7 This statement is included as a sub-bullet on a slide that is identical in both twenty-
8 three page presentations, titled "Focused on Student Perspectives." Except as
9 expressly admitted herein, the School denies the allegations in paragraph 53(b).

10 c. The School admits that on January 24, 2013 it completed a Registration Statement
11 (Form S-8), for the School's Employee Stock Purchase Plan, and that the S-8
12 incorporated by reference, among other things, the School's 2012 Annual Report
13 (Form 10-K). The Form S-8 is a document that speaks for itself.

14 d. The School admits that presentations prepared for investors and dated January 31,
15 2013, March 11, 2013, and April 30, 2013 include a slide with a bar chart that
16 shows 48,930 "eligible graduates by cohort" for 2011, with 33,316 "eligible
17 graduates placed in field" for 2011, and that the School's CEO used the March 11,
18 2013 document as part of a presentation to investors. Except as expressly admitted
19 herein, the School denies the allegations in paragraph 53(d).

20 e. The School admits the allegations in paragraph 53(e).

21 f. The School admits the allegations in paragraph 53(f).

22 54. The School denies that statements made about the 2011 graduation cohort were false
23 when made and that its senior executives made knowing false statements. The School's own data
24 and files indicate that the statements are materially accurate. The School denies the allegations in
25 paragraph 54.

26 a. The School admits that on July 31, 2012 Executive Vice President Beth Wilson
27 exchanged communications by e-mail about excluding graduates from closed
28 campuses in calculating placement rates. The School denies that any such decision

1 or instruction was made “to bring the placement rate higher.” The teach-outs of the
2 campuses at Fife, Washington, Ft. Lauderdale, Florida, Chicago, Illinois, Decatur,
3 Georgia and Arlington, Texas were disclosed to investors in the School’s 2012
4 Form 10-K, among other places. Except as expressly admitted herein, the School
5 denies the allegations in paragraph 54(d).

- 6 b. The School denies the allegations in paragraph 54(b) and does not believe it has
7 included placements from outside the cohort period.
- 8 c. The Government’s allegations in paragraph 54(c) are vague and ambiguous as to
9 what it means by a “substantial number of double-counted placements.” The
10 School believes that it properly counts placements. As such, the School is without
11 knowledge or information sufficient to form a belief as to the truth or falsity of the
12 Government’s allegations in paragraph 54(c) and denies them on that basis.
- 13 d. The School admits that on November 16, 2012, Michelle Reed e-mailed a
14 spreadsheet related to the transition of the School’s Compliance Employment
15 Verification Team to a new database management system for tracking their second-
16 level re-verifications of student job placements or waivers. Such re-verification is
17 not required and is an example of the School going above and beyond to promote
18 accuracy in record keeping and reporting. As required by ACCSC and ACICS,
19 each of the student job placements or waivers listed in the spreadsheet cited by the
20 Government had already been verified at least once by a campus-level career
21 services representative who assisted the student in finding employment. No further
22 verification was required by those accrediting agencies or any other regulator. The
23 spreadsheet relied upon by the Government for its false accusation simply identifies
24 the open student verification files at the time of database transition that had neither
25 been confirmed nor refuted by the Compliance Employment Verification Team.
26 Except as expressly admitted herein, the School denies the allegations in paragraph
27 54(d).

28 55. The School denies the allegations in paragraph 55.

1 56. The School denies the allegations in paragraph 56 particularly in light of the reliance
2 on the misleadingly misquoted documents from paragraph 51.

3 57. The School denies the allegations in paragraph 57.

4 58. The allegations in paragraph 58 are conclusions of law to which no response is
5 required. To the extent that they may be construed as factual allegations, the School denies the
6 allegations in paragraph 58.

7 a. To the extent that the statements in paragraph 58(a) are construed as allegations and
8 not argument or conclusions of law, the School denies the allegations in paragraph
9 58(a).

10 b. The School admits that the ACCSC and ACICS have minimum accreditation
11 placement rates which are not the same as the benchmark rates. The standards
12 quoted by the Government in paragraph 58(b) are not minimum compliance
13 standards although the Government implies they are. To the extent that the other
14 statements in paragraph 58(b) are construed as allegations and not argument or
15 conclusions of law, the School denies the allegations in paragraph 58(b).

16 c. The School admits that the cohort default rate (CDR) is a measure used by some
17 regulators. To the extent that the other statements in paragraph 58(c) are construed
18 as allegations and not argument or conclusions of law, the School denies the
19 allegations in paragraph 58(c).

20 d. To the extent that the statements in paragraph 58(d) are construed as allegations
21 and not argument or conclusions of law, the School denies the allegations in
22 paragraph 58(d).

23 59. The School sets high standards for itself in serving students. When considerable effort
24 has been expended and those standards are not met and students are less likely to obtain
25 employment in a certain city, then the School will close the campus. The e-mail cited in
26 paragraph 59 speaks for itself. The Government's allegations in paragraph 59 about it being the
27 School's "strategy" to close schools imply that the School is attempting to manipulate placement
28

1 figures when the School is actually acting in the students’ best interest for a particular geography.
2 Except as expressly admitted herein, the School denies the allegations in paragraph 59.

3 **Internet Advertising**

4 60. The School admits the allegations in paragraph 60.

5 61. The School denies the allegations in paragraph 61. Many prospective students
6 searching for more information about educational opportunities do not know with specificity what
7 programs interest them. They may begin their search broadly or specifically based on a recent
8 doctor’s visit or following an ultrasound or X-ray. The School provides such prospective students
9 with the opportunity to learn more about its allied health offerings in the clearly marked, shaded
10 section labeled “Ads related to” in Google searches. The landing pages accessed from these ads
11 clearly identify the programs offered by the School’s campuses. These ads and the associated web
12 pages are not misleading. Indeed, not a single prospective student who clicked on the ads attached
13 as Exhibit A to the Complaint actually started at any School.

14 62. The School is without knowledge or information sufficient to form a belief as to the
15 truth or falsity of the allegations of paragraph 62 and denies the allegations on that basis. To the
16 best of the School’s knowledge, no students have been “routinely tricked” by related ads as stated
17 in paragraph 61.

18 63. The School denies the allegations in paragraph 63. The School’s enrollment process is
19 designed to be low pressure and to encourage prospective students to ask many questions, tour the
20 campus and bring their trusted advisors to assist them. A simple review of the Government
21 Accountability Office recordings of the School’s admissions representatives reveals how
22 unthreatening, low pressure and information-filled the enrollment process is. The School trains its
23 admissions representatives to be open, honest and truthful in their interactions with potential
24 students.

25 64. The School denies the allegations in paragraph 64. The School trains its employees to
26 be honest and truthful in conversations with everyone. It does not discipline employees, including
27 call center employees, for being honest.
28

1 **Military Advertising**

2 65. The School denies the allegations in paragraph 65.

3 66. The School denies the allegation in paragraph 66. The School denies that the Armed
4 Services seals were displayed “prominently” or implied any endorsement by the various branches.

5 67. The School values its military students, providing quality educational experiences with
6 the respect veterans and their family members deserve. All of the School’s California Everest and
7 Heald campuses are recognized by the Department of Veteran’s Affairs for participation in the
8 Yellow Ribbon Program and are recognized by organizations such as Military Friendly Schools,
9 which employs a vigorous vetting process. The School admits that the official seals of the United
10 States Department of the Army, the United States Department of the Navy, the United States
11 Department of the Air Force, the United States Marine Corps and the United States Coast Guard
12 (collectively, “Armed Services”) were displayed the web site www.healdmilitary.com from 2012
13 through April 2013. The School denies that the Armed Services seals were displayed
14 “prominently” or implied any endorsement by the various branches. The Government’s
15 allegations in paragraph 67 are vague and ambiguous as to where and how Armed Forces seals
16 “continue to be prominently displayed in online ads run by Heald.” The School denies that it
17 continues to use the Armed Services seals in online advertisements, and denies that the example
18 advertisement attached as Exhibit B to the Complaint is an advertisement “run by” or otherwise
19 authorized by the School. Except as expressly admitted herein, the School denies the allegations
20 in paragraph 67.

21 68. The Government’s allegations in paragraph 68 are vague and ambiguous as to what
22 constitutes an “express connection with or approval by” the Armed Services. As such, the School
23 is without knowledge or information sufficient to form a belief as to the truth or falsity of the
24 Government’s allegations in paragraph 68. The School is committed to meeting the needs of
25 veterans of the Armed Services, is a participant in the Yellow Ribbon Program and has numerous
26 programs in California and nationally that have been approved by Veterans Administration.
27 Except as expressly admitted herein, the School denies the allegations in paragraph 68.

28 69. The allegation in paragraph 69 is a conclusion of law to which no response is required.

1 **SECOND CAUSE OF ACTION**

2 **(ALL DEFENDANTS)**

3 76. No responsive pleading is required to paragraph 76. The School realleges and
4 incorporates its answer to the paragraphs enumerated in paragraph 76.

5 77. The allegations in paragraph 77 are conclusions of law to which no response is
6 required. To the extent that they may be construed as factual allegations, the School denies the
7 allegations in paragraph 77.

8 78. The allegations in paragraph 78 are conclusions of law to which no response is
9 required.

10 a. The allegations in paragraph 78(a) are conclusions of law to which no response is
11 required. To the extent that they may be construed as factual allegations, the
12 School denies the allegations in paragraph 78(a).

13 b. The allegations in paragraph 78(b) are conclusions of law to which no response is
14 required. To the extent that they may be construed as factual allegations, the
15 School denies the allegations in paragraph 78(b).

16 c. The allegations in paragraph 78(c) are conclusions of law to which no response is
17 required. To the extent that they may be construed as factual allegations, the
18 School denies the allegations in paragraph 78(c).

19 d. The allegations in paragraph 78(d) are conclusions of law to which no response is
20 required. To the extent that they may be construed as factual allegations, the
21 School denies the allegations in paragraph 78(d).

22 e. The allegations in paragraph 78(e) are conclusions of law to which no response is
23 required. To the extent that they may be construed as factual allegations, the
24 School denies the allegations in paragraph 78(e).

25 f. The allegations in paragraph 78(f) are conclusions of law to which no response is
26 required. To the extent that they may be construed as factual allegations, the
27 School denies the allegations in paragraph 78(f).
28

1 g. The allegations in paragraph 78(g) are conclusions of law to which no response is
2 required. To the extent that they may be construed as factual allegations, the
3 School denies the allegations in paragraph 78(g).

4 79. The allegations in paragraph 79 are conclusions of law to which no response is
5 required.

6 a. The allegations in paragraph 79(a) are conclusions of law to which no response is
7 required. The School realleges and incorporates its answer to the paragraphs
8 enumerated in paragraph 79(a).

9 b. The allegations in paragraph 79(b) are conclusions of law to which no response is
10 required. The School realleges and incorporates its answer to the paragraphs
11 enumerated in paragraph 79(b).

12 c. The allegations in paragraph 79(c) are conclusions of law to which no response is
13 required. The School realleges and incorporates its answer to the paragraphs
14 enumerated in paragraph 79(c).

15 d. The allegations in paragraph 79(d) are conclusions of law to which no response is
16 required. The School realleges and incorporates its answer to the paragraphs
17 enumerated in paragraph 79(d).

18 e. The allegations in paragraph 79(e) are conclusions of law to which no response is
19 required. The School realleges and incorporates its answer to the paragraphs
20 enumerated in paragraph 79(e).

21 f. The allegations in paragraph 79(f) are conclusions of law to which no response is
22 required. The School realleges and incorporates its answer to the paragraphs
23 enumerated in paragraph 79(f).

24 g. The allegations in paragraph 79(g) are conclusions of law to which no response is
25 required. The School realleges and incorporates its answer to the paragraphs
26 enumerated in paragraph 79(g).

27
28

1 h. The allegations in paragraph 79(h) are conclusions of law to which no response is
2 required. The School realleges and incorporates its answer to the paragraphs
3 enumerated in paragraph 79(h).

- 4 80. The allegation in paragraph 80 is a conclusion of law to which no response is required.
- 5 a. The School is without knowledge or information sufficient to form a belief as to the
6 truth or falsity of the allegations of paragraph 80(a) and denies the allegations on
7 that basis.
 - 8 b. The School is without knowledge or information sufficient to form a belief as to the
9 truth or falsity of the allegations of paragraph 80(b) and denies the allegations on
10 that basis.
 - 11 c. The School is without knowledge or information sufficient to form a belief as to the
12 truth or falsity of the allegations of paragraph 80(c) and denies the allegations on
13 that basis.
 - 14 d. The allegations in paragraph 80(d) include conclusions of law to which no response
15 is required. The School is without knowledge or information sufficient to form a
16 belief as to the truth or falsity of the factual allegations of paragraph 80(d) and
17 denies the allegations on that basis.
 - 18 e. The School denies the allegations in paragraph 80(e).

19 81. The allegations in paragraph 81 are conclusions of law to which no response is
20 required.

21 **THIRD CAUSE OF ACTION**

22 **(CORINTHIAN COLLEGES, INC.)**

23 82. No responsive pleading is required to paragraph 82. The School realleges and
24 incorporates its answer to the paragraphs enumerated in paragraph 82.

25 83. The California Corporations Code speaks for itself, and the interpretation of the code is
26 a matter of law as to which no response is required.

27 84. The School admits that the common stock of Corinthian Colleges, Inc. is traded on the
28 Nasdaq National Market System. The remaining allegations are conclusions of law to which no

1 response is required. Except as expressly admitted herein, the School denies the allegations in
2 paragraph 84.

3 85. The School admits that on February 1, 2013 it filed a Registration Statement (Form S-
4 8), for the School's Employee Stock Purchase Plan. The remaining allegations are conclusions of
5 law to which no response is required. Except as expressly admitted herein, the School denies the
6 allegations in paragraph 85.

7 86. The allegations in paragraph 86 are conclusions of law to which no response is
8 required.

9 87. The allegations in paragraph 87 are conclusions of law to which no response is
10 required.

11 88. The allegations in paragraph 88 are conclusions of law to which no response is
12 required. To the extent that they may be construed as factual allegations, the School denies the
13 allegations in paragraph 88.

14 89. The allegations in paragraph 89 are conclusions of law to which no response is
15 required. To the extent that they may be construed as factual allegations, the School denies the
16 allegations in paragraph 89.

17 90. The School denies that, as alleged in paragraph 90, it misrepresented "the job
18 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
19 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of its
20 placement and placement verification process; the stringency of its definitions regarding job
21 placements; its compliance with accreditor mandated policies; and its compliance with its own
22 policies." The remaining allegations in paragraph 90 are conclusions of law to which no response
23 is required. Except as expressly admitted herein, the School denies the allegations in paragraph
24 90.

25 **FOURTH CAUSE OF ACTION**

26 **(CORINTHIAN COLLEGES, INC.)**

27 91. No responsive pleading is required to paragraph 91. The School realleges and
28 incorporates its answer to the paragraphs enumerated in paragraph 91.

1 92. The California Corporations Code speaks for itself, and the interpretation of the code is
2 a matter of law as to which no response is required.

3 93. The Government's allegations in paragraph 93 are vague, ambiguous and unintelligible
4 as to whether it asserts that "others" or the School's stock are traded "on the Nasdaq National
5 Market System." As such, the School is without knowledge or information sufficient to form a
6 belief as to the truth or falsity of the Government's allegations in paragraph 93 about "others" and
7 denies them on that basis. The remaining allegations are conclusions of law to which no response
8 is required. Except as expressly admitted herein, the School denies the allegations in paragraph
9 93.

10 94. The School admits that on February 1, 2013 it filed a Registration Statement (Form S-
11 8), for the School's Employee Stock Purchase Plan. The remaining allegations are conclusions of
12 law to which no response is required. Except as expressly admitted herein, the School denies the
13 allegations in paragraph 94.

14 95. The allegations in paragraph 95 are conclusions of law to which no response is
15 required.

16 96. The allegations in paragraph 96 are conclusions of law to which no response is
17 required.

18 97. The allegations in paragraph 97 are conclusions of law to which no response is
19 required. To the extent that they may be construed as factual allegations, the School denies the
20 allegations in paragraph 97.

21 98. The allegations in paragraph 98 are conclusions of law to which no response is
22 required. To the extent that they may be construed as factual allegations, the School denies the
23 allegations in paragraph 98.

24 99. The School denies that, as alleged in paragraph 99, it misrepresented "the job
25 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
26 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of its
27 placement and placement verification process; the stringency of its definitions regarding job
28 placements; its compliance with accreditor mandated policies; and its compliance with its own

1 policies.” The remaining allegations in paragraph 99 are conclusions of law to which no response
2 is required. Except as expressly admitted herein, the School denies the allegations in paragraph 99
3 100. The School denies the allegations made in paragraph 100.

4 **FIFTH CAUSE OF ACTION**

5 **(CORINTHIAN SCHOOLS, INC.)**

6 101. No responsive pleading is required to paragraph 101. The School realleges and
7 incorporates its answer to the paragraphs enumerated in paragraph 101.

8 102. The School admits that on July 31, 2007 the Los Angeles Superior Court entered a
9 final judgment pursuant to a stipulation between the parties in *People v. Corinthian Schools, Inc.,*
10 *et al.*, No. BC374999. The text of the final judgment speaks for itself. To the extent that the
11 interpretation of the final judgment is an issue of law, no response is required. To the extent that
12 the Government’s characterization in paragraph 102 differs from the terms and correct
13 interpretation of the final judgment, the School denies those allegations. Except as expressly
14 admitted herein, the School denies the allegations in paragraph 102.

15 a. The text of the final judgment speaks for itself. To the extent that the interpretation
16 of the final judgment is an issue of law, no response is required. To the extent that
17 the Government’s characterization in paragraph 102(a) differs from the terms and
18 correct interpretation of the final judgment, the School denies those allegations.
19 Except as expressly admitted herein, the School denies the allegations in paragraph
20 102(a).

21 b. The text of the final judgment speaks for itself. To the extent that the interpretation
22 of the final judgment is an issue of law, no response is required. To the extent that
23 the Government’s characterization in paragraph 102(b) differs from the terms and
24 correct interpretation of the final judgment, the School denies those allegations.
25 Except as expressly admitted herein, the School denies the allegations in paragraph
26 102(b).

27 c. The text of the final judgment speaks for itself. To the extent that the interpretation
28 of the final judgment is an issue of law, no response is required. To the extent that

1 the Government's characterization in paragraph 102(c) differs from the terms and
2 correct interpretation of the final judgment, the School denies those allegations.
3 Except as expressly admitted herein, the School denies the allegations in paragraph
4 102(c).

5 103. The School denies the allegations in paragraph 103.

6 a. The School denies the allegations in paragraph 103(a). The School realleges and
7 incorporates its answers to paragraphs 47 to 52.

8 b. The School denies the allegations in paragraph 103(b). The School realleges and
9 incorporates its answers to paragraphs 60 to 64.

10 c. The School denies the allegations in paragraph 103(c). The School realleges and
11 incorporates its answers to paragraphs 65 to 69.

12 104. The allegations in paragraph 104 are conclusions of law to which no response is
13 required.

14 **SIXTH CAUSE OF ACTION**

15 **(CORINTHIAN SCHOOLS, INC.)**

16 105. No responsive pleading is required to paragraph 105. The School realleges and
17 incorporates its answer to the paragraphs enumerated in paragraph 105.

18 106. The School admits that on July 31, 2007 the Los Angeles Superior Court entered a
19 final judgment pursuant to a stipulation between the parties in *People v. Corinthian Schools, Inc.,*
20 *et al.*, No. BC374999. The text of the final judgment speaks for itself. To the extent that the
21 interpretation of the final judgment is an issue of law, no response is required. To the extent that
22 the Government's characterization in paragraph 106 differs from the terms and correct
23 interpretation of the final judgment, the School denies those allegations. Except as expressly
24 admitted herein, the School denies the allegations in paragraph 106.

25 a. The text of the final judgment speaks for itself. To the extent that the interpretation
26 of the final judgment is an issue of law, no response is required. To the extent that
27 the Government's characterization in paragraph 106(a) differs from the terms and
28 correct interpretation of the final judgment, the School denies those allegations.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Except as expressly admitted herein, the School denies the allegations in paragraph 106(a).

b. The text of the final judgment speaks for itself. To the extent that the interpretation of the final judgment is an issue of law, no response is required. To the extent that the Government’s characterization in paragraph 106(b) differs from the terms and correct interpretation of the final judgment, the School denies those allegations.

Except as expressly admitted herein, the School denies the allegations in paragraph 106(b).

c. The text of the final judgment speaks for itself. To the extent that the interpretation of the final judgment is an issue of law, no response is required. To the extent that the Government’s characterization in paragraph 106(c) differs from the terms and correct interpretation of the final judgment, the School denies those allegations.

Except as expressly admitted herein, the School denies the allegations in paragraph 106(c).

107. The School denies the allegations in paragraph 107.

a. The School denies the allegations in paragraph 107(a). The School realleges and incorporates its answers to paragraphs 47 to 52.

b. The School denies the allegations in paragraph 107(b). The School realleges and incorporates its answers to paragraphs 60 to 64.

c. The School denies the allegations in paragraph 107(c). The School realleges and incorporates its answers to paragraphs 65 to 69.

108. The allegations in paragraph 108 are conclusions of law to which no response is required.

Except as expressly admitted in the preceding responsive paragraphs, the School denies the allegations in the Complaint.

1 **AFFIRMATIVE DEFENSES**

2 Without admitting or acknowledging that the School bears the burden of proof as to any of
3 them, the School asserts the following affirmative defenses as to all causes of action:

4 **First Affirmative Defense**

5 **(Failure to State a Claim)**

6 109. The Complaint fails to state a claim upon which relief may be granted.

7 **Second Affirmative Defense**

8 **(Statute of Limitations)**

9 110. The Complaint is barred in whole or in part by the statute of limitations prescribed by,
10 but not limited to, Civil Code § 1783, Code of Civil Procedure §§ 337, 337.5(b), 338(a), 340(a),
11 340(b), 343, 359, Business and Professions Code § 17208 and Corporations Code § 25506.

12 **Third Affirmative Defense**

13 **(Unclean Hands)**

14 111. The Complaint is barred because the Government has unclean hands with respect to the
15 claims alleged therein, and particularly with regard to its attempts to enforce the stipulated
16 judgment in *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior
17 Court) after it has failed to distribute funds to students as required by that judgment.

18 **Fourth Affirmative Defense**

19 **(Laches)**

20 112. The Complaint is barred by the doctrine of laches.

21 **Fifth Affirmative Defense**

22 **(Waiver)**

23 113. The Complaint is barred by the doctrine of waiver.

24 **Sixth Affirmative Defense**

25 **(Mootness)**

26 114. The Complaint is moot in whole or in part.
27
28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Seventh Affirmative Defense

(Ripeness)

115. The Complaint is barred in whole or in part because the claims are not ripe for adjudication.

Eighth Affirmative Defense

(Alternate Remedies Exist at Law)

116. The Complaint is barred in whole or in part because the Government has adequate alternate remedies at law.

Ninth Affirmative Defense

(Collateral Estoppel and Res Judicata)

117. The Complaint is barred in whole or in part by the doctrines of collateral estoppel and res judicata.

Tenth Affirmative Defense

(Judicial Estoppel)

118. The Complaint is barred in whole or in part by the doctrine of judicial estoppel.

Eleventh Affirmative Defense

(Standing)

119. The Government lacks standing to bring the claims asserted.

Twelfth Affirmative Defense

(No Damages)

120. The Complaint fails to plead facts showing that the Government has suffered any cognizable damages.

Thirteenth Affirmative Defense

(No Injury)

121. The Complaint fails to plead facts showing that the Government has suffered any cognizable injury.

1 **Fourteenth Affirmative Defense**

2 **(Lack of Jurisdiction)**

3 122. This Court lacks jurisdiction over this Complaint for reasons identified in other
4 affirmative defenses and because Judge Kenneth R. Freeman retained jurisdiction over the Final
5 Judgment in *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior
6 Court).

7 **Fifteenth Affirmative Defense**

8 **(Discretion Not to Exercise Jurisdiction)**

9 123. Even if this Court had jurisdiction, which it does not, it should decline to exercise
10 jurisdiction here.

11 **Sixteenth Affirmative Defense**

12 **(Lack of Redressability)**

13 124. The Complaint is barred in whole or in part because any injury alleged by the
14 Government cannot be redressed by the relief sought in the Complaint.

15 **Seventeenth Affirmative Defense**

16 **(Inconsistent Judgments)**

17 125. The Complaint is barred in whole or in part because it seeks to subject the School to
18 inconsistent obligations under court orders.

19 **Eighteenth Affirmative Defense**

20 **(Equity)**

21 126. Principles of equity bar the Government from seeking the relief it request.

22 **Nineteenth Affirmative Defense**

23 **(Preemption)**

24 127. The Complaint is barred in whole or in part because it conflicts with or is preempted by
25 federal law.

Exhibit A

Summary of insights about our prospects

Who they are	What they need
<ul style="list-style-type: none">• Low self-esteem, few base hits	<ul style="list-style-type: none">• Confident, capable, real adult, role model for kids
<ul style="list-style-type: none">• Stuck, unable to see and plan well for future	<ul style="list-style-type: none">• Someone who can show them how so they can gain independence
<ul style="list-style-type: none">• Few people in their lives who care about them	<ul style="list-style-type: none">• Encouragement, someone who believes in them
<ul style="list-style-type: none">• Isolated	<ul style="list-style-type: none">• Sense of belonging, place where they can succeed
<ul style="list-style-type: none">• Authenticity rules!	<ul style="list-style-type: none">• Don't BS me, tell it like it is
<ul style="list-style-type: none">• Peers are most credible	<ul style="list-style-type: none">• Trust is earned, not automatic
<ul style="list-style-type: none">• Impatient, want quick solutions	<ul style="list-style-type: none">• Can't afford to waste time, need quick solutions

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

VERIFICATION

I, Michelle Reed, declare as follows:

I have read the forgoing THE SCHOOL'S VERIFIED ANSWER and know its contents.

I am employed by Corinthian Colleges, Inc., a party to this action, and am authorized to make this verification for and on its behalf. The facts stated in the foregoing document are true of my own knowledge except as to those matters which are stated on information and belief; as to those matters I am informed and believe that they are true.

Executed this 12th day of November, 2013, at Santa Ana, California.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

(b)(6)

Michelle Reed

1 **PROOF OF SERVICE**

2 I am employed in the County of Los Angeles, State of California. I am over the age of 18
3 and not a party to the within action. My business address is 1800 Avenue of the Stars, Suite 900,
4 Los Angeles, California 90067-4276.

5 On November 12, 2013, at approximately 1:50 PM Pacific Time, I served the foregoing
6 document described as **The School's Verified Answer** on each interested party, as follows:

7 Kamala D. Harris
8 Frances T. Grunder
9 Nicklas A. Akers
10 Nicholas G. Campins
11 California Department of Justice
12 455 Golden Gate Avenue, Suite 11000
13 San Francisco, CA 94102-7004

14 (BY ELECTRONIC FILING AND SERVICE) I posted the foregoing document
15 on the Court's File & ServeXpress web site.

16 Executed on November 12, 2013, at Los Angeles, California.

17 I declare under penalty of perjury under the laws of the State of California that the
18 foregoing is true and correct.

19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118
119
120
121
122
123
124
125
126
127
128
129
130
131
132
133
134
135
136
137
138
139
140
141
142
143
144
145
146
147
148
149
150
151
152
153
154
155
156
157
158
159
160
161
162
163
164
165
166
167
168
169
170
171
172
173
174
175
176
177
178
179
180
181
182
183
184
185
186
187
188
189
190
191
192
193
194
195
196
197
198
199
200
201
202
203
204
205
206
207
208
209
210
211
212
213
214
215
216
217
218
219
220
221
222
223
224
225
226
227
228
229
230
231
232
233
234
235
236
237
238
239
240
241
242
243
244
245
246
247
248
249
250
251
252
253
254
255
256
257
258
259
260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276
277
278
279
280
281
282
283
284
285
286
287
288
289
290
291
292
293
294
295
296
297
298
299
300
301
302
303
304
305
306
307
308
309
310
311
312
313
314
315
316
317
318
319
320
321
322
323
324
325
326
327
328
329
330
331
332
333
334
335
336
337
338
339
340
341
342
343
344
345
346
347
348
349
350
351
352
353
354
355
356
357
358
359
360
361
362
363
364
365
366
367
368
369
370
371
372
373
374
375
376
377
378
379
380
381
382
383
384
385
386
387
388
389
390
391
392
393
394
395
396
397
398
399
400
401
402
403
404
405
406
407
408
409
410
411
412
413
414
415
416
417
418
419
420
421
422
423
424
425
426
427
428
429
430
431
432
433
434
435
436
437
438
439
440
441
442
443
444
445
446
447
448
449
450
451
452
453
454
455
456
457
458
459
460
461
462
463
464
465
466
467
468
469
470
471
472
473
474
475
476
477
478
479
480
481
482
483
484
485
486
487
488
489
490
491
492
493
494
495
496
497
498
499
500
501
502
503
504
505
506
507
508
509
510
511
512
513
514
515
516
517
518
519
520
521
522
523
524
525
526
527
528
529
530
531
532
533
534
535
536
537
538
539
540
541
542
543
544
545
546
547
548
549
550
551
552
553
554
555
556
557
558
559
560
561
562
563
564
565
566
567
568
569
570
571
572
573
574
575
576
577
578
579
580
581
582
583
584
585
586
587
588
589
590
591
592
593
594
595
596
597
598
599
600
601
602
603
604
605
606
607
608
609
610
611
612
613
614
615
616
617
618
619
620
621
622
623
624
625
626
627
628
629
630
631
632
633
634
635
636
637
638
639
640
641
642
643
644
645
646
647
648
649
650
651
652
653
654
655
656
657
658
659
660
661
662
663
664
665
666
667
668
669
670
671
672
673
674
675
676
677
678
679
680
681
682
683
684
685
686
687
688
689
690
691
692
693
694
695
696
697
698
699
700
701
702
703
704
705
706
707
708
709
710
711
712
713
714
715
716
717
718
719
720
721
722
723
724
725
726
727
728
729
730
731
732
733
734
735
736
737
738
739
740
741
742
743
744
745
746
747
748
749
750
751
752
753
754
755
756
757
758
759
760
761
762
763
764
765
766
767
768
769
770
771
772
773
774
775
776
777
778
779
780
781
782
783
784
785
786
787
788
789
790
791
792
793
794
795
796
797
798
799
800
801
802
803
804
805
806
807
808
809
810
811
812
813
814
815
816
817
818
819
820
821
822
823
824
825
826
827
828
829
830
831
832
833
834
835
836
837
838
839
840
841
842
843
844
845
846
847
848
849
850
851
852
853
854
855
856
857
858
859
860
861
862
863
864
865
866
867
868
869
870
871
872
873
874
875
876
877
878
879
880
881
882
883
884
885
886
887
888
889
890
891
892
893
894
895
896
897
898
899
900
901
902
903
904
905
906
907
908
909
910
911
912
913
914
915
916
917
918
919
920
921
922
923
924
925
926
927
928
929
930
931
932
933
934
935
936
937
938
939
940
941
942
943
944
945
946
947
948
949
950
951
952
953
954
955
956
957
958
959
960
961
962
963
964
965
966
967
968
969
970
971
972
973
974
975
976
977
978
979
980
981
982
983
984
985
986
987
988
989
990
991
992
993
994
995
996
997
998
999
1000

Khaldoun Shobaki
(Type or print name)

(b)(6)

(Signature)

Exhibit IV

Summary of insights about our prospects

Who they are	What they need
<ul style="list-style-type: none"> • Low self-esteem, few base hits 	<ul style="list-style-type: none"> • Confident, capable, real adult, role model for kids
<ul style="list-style-type: none"> • Stuck, unable to see and plan well for future 	<ul style="list-style-type: none"> • Someone who can show them how so they can gain independence
<ul style="list-style-type: none"> • Few people in their lives who care about them 	<ul style="list-style-type: none"> • Encouragement, someone who believes in them
<ul style="list-style-type: none"> • Isolated 	<ul style="list-style-type: none"> • Sense of belonging, place where they can succeed
<ul style="list-style-type: none"> • Authenticity rules! 	<ul style="list-style-type: none"> • Don't BS me, tell it like it is
<ul style="list-style-type: none"> • Peers are most credible 	<ul style="list-style-type: none"> • Trust is earned, not automatic
<ul style="list-style-type: none"> • Impatient, want quick solutions 	<ul style="list-style-type: none"> • Can't afford to waste time, need quick solutions

Exhibit V

1 KAMALA D. HARRIS
Attorney General of California
2 FRANCES T. GRUNDER
Senior Assistant Attorney General
3 NICKLAS A. AKERS
Supervising Deputy Attorney General
4 NICHOLAS G. CAMPINS (SBN 238022)
DAVID A. JONES (SBN 250287)
5 ANGELA M. MUÑOZ (SBN 263971)
CAROLINE N. DESSERT (SBN 287783)
6 Deputy Attorneys General
455 Golden Gate Avenue, Suite 11000
7 San Francisco, CA 94102-7004
Telephone: (415) 703-5500
8 Fax: (415) 703-5480
E-mail: Nicholas.Campins@doj.ca.gov
9 Attorneys for THE PEOPLE OF THE STATE OF
CALIFORNIA

11 SUPERIOR COURT OF THE STATE OF CALIFORNIA
12 COUNTY OF SAN FRANCISCO

15 THE PEOPLE OF THE STATE OF
16 CALIFORNIA,

17 Plaintiff,

18 v.

19 HEALD COLLEGE, LLC; CORINTHIAN
20 COLLEGES, INC.; CORINTHIAN
SCHOOLS, INC.; SEQUOIA EDUCATION,
21 INC.; CAREER CHOICES, INC.; MJB
ACQUISITION CORPORATION; TITAN
22 SCHOOLS, INC.; RHODES COLLEGES,
INC.; FLORIDA METROPOLITAN
23 UNIVERSITY, INC.; EVEREST COLLEGE
PHOENIX, INC.; and DOES 1 through 100,
24 INCLUSIVE,

25 Defendants.

Case No. CGC-13-534793

Assigned to Hon. Curtis E.A. Karnow
Department 304

**FIRST AMENDED COMPLAINT FOR
CIVIL PENALTIES, PERMANENT
INJUNCTION, AND OTHER
EQUITABLE RELIEF**

Verified Answer Required Pursuant to Code of
Civil Procedure Section 446

1 The People of the State of California (“the People”), by and through Kamala D. Harris,
2 Attorney General, allege as follows:

3 1. The People bring this action to hold Corinthian Colleges, Inc. and its subsidiaries
4 that operate Heald, Everest and Wyotech schools (collectively “CCI”) accountable for violating
5 California law by: misrepresenting job placement rates to students; misrepresenting job placement
6 rates to investors; advertising for programs that it does not offer; unlawfully using military seals
7 in advertising; inserting unlawful clauses into enrollment agreements that purport to bar any and
8 all claims by students; subjecting students to unlawful debt collection practices on loans that CCI
9 does not own, and despite the fact that the proceeds of those loans have already been paid in full
10 by the lender to CCI; failing to disclose CCI’s role in the Genesis Private Student Loan Program;
11 and misrepresenting the transferability of credits.

12 2. CCI is engaging in these unlawful, unfair, and fraudulent practices in connection
13 with the sale of programs that are very expensive. For example, Heald College in San Francisco
14 charges \$39,510 in tuition and fees and \$3,500 in books and supplies for an Associate of Applied
15 Science degree in Medical Assisting; Everest College in City of Industry charges \$38,341 in
16 tuition and fees and \$4,339 in books and supplies for its Criminal Justice Associate’s degree;
17 Wyotech in Long Beach charges \$35,000 in tuition and fees and \$2,000 in books and supplies for
18 an Automotive Technology with Applied Service Management Associate’s degree; and Everest
19 University Online’s Brandon Campus charges \$68,800 in tuition for an online Bachelor’s degree
20 in “Paralegal.”

21 3. CCI is selling these expensive programs to students throughout California, many
22 of whom head single parent families and have annual incomes that are near the federal poverty
23 line (\$19,530 for a three-person household). CCI targets this demographic, which it describes in
24 internal company documents as composed of “isolated,” “impatient,” individuals with “low self-
25 esteem,” who have “few people in their lives who care about them” and who are “stuck” and
26 “unable to see and plan well for future,” through aggressive and persistent internet and
27 telemarketing campaigns and through television ads on daytime shows like Jerry Springer and
28 Maury Povich.

1 business throughout California, including at its headquarters in Santa Ana. Corinthian Colleges,
2 Inc.'s direct and indirect subsidiaries operate schools and/or enroll students throughout California
3 and include Corinthian Schools, Inc.; Rhodes Colleges, Inc.; Florida Metropolitan University, Inc.;
4 Titan Schools, Inc.; Career Choices, Inc.; Sequoia Education, Inc.; MJB Acquisition Corporation;
5 Everest College Phoenix, Inc.; and Heald College, LLC.

6 10. Corinthian Colleges, Inc.'s common stock has been listed on the Nasdaq National
7 Market System since February 1999 under the symbol "COCO." Corinthian Colleges, Inc.'s
8 common stock qualifies as a security as defined in Corporations Code section 25019. Corinthian
9 Colleges, Inc. qualifies as an issuer under Corporations Code sections 25010 and as a person
10 under Corporations Code section 25013.

11 11. Defendant Corinthian Colleges, Inc., its agents, employees, officers, and others
12 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
13 Corinthian Colleges, Inc., are referred to collectively herein as "Corinthian Colleges, Inc."

14 12. Defendant Corinthian Schools, Inc., is, and at all times mentioned herein was, a
15 corporation organized and existing under the laws of the State of Delaware. Corinthian Schools,
16 Inc.'s principal place of business is in Santa Ana, California in Orange County. At all times
17 relevant herein, Defendant Corinthian Schools, Inc. has transacted and continues to transact
18 business throughout California, including its Everest College campuses in Alhambra, Anaheim,
19 City of Industry, Gardena, Hayward, Los Angeles – Wilshire, Ontario, Ontario Metro, Reseda,
20 San Bernardino, San Francisco, San Jose, Torrance, and West Los Angeles and its Wyotech
21 campus in Long Beach. Corinthian Schools, Inc. is a wholly owned subsidiary of Corinthian
22 Colleges, Inc.

23 13. Defendant Corinthian Schools, Inc., its agents, employees, officers, and others
24 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
25 Corinthian Schools, Inc., are referred to collectively herein as "Corinthian Schools, Inc."

26 14. Defendant Sequoia Education, Inc., is, and at all times mentioned herein was, a
27 corporation organized and existing under the laws of the State of California. Sequoia Education,
28 Inc.'s principal place of business is in Santa Ana, California, in Orange County. At all times

1 relevant herein, Defendant Sequoia Education, Inc. has transacted and continues to transact
2 business throughout California, including at its Wyotech campus in Fremont. Sequoia Education
3 Inc. is owned by Career Choices Inc.

4 15. Defendant Sequoia Education, Inc., its agents, employees, officers, and others
5 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
6 Sequoia Education, Inc., are referred to collectively herein as “Sequoia Education, Inc.”

7 16. Defendant Career Choices, Inc., is, and at all times mentioned herein was, a
8 Corporation organized and existing under the laws of the State of California. Career Choices,
9 Inc.’s principal place of business is in Santa Ana, California, in Orange County. At all times
10 relevant herein, Defendant Career Choices, Inc. has transacted and continues to transact business
11 throughout California, including through Sequoia Education, Inc., which it owns. Career Choices
12 Inc. is a wholly owned subsidiary of Corinthian Colleges, Inc.

13 17. Defendant Career Choices, Inc., its agents, employees, officers, and others acting
14 on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Career
15 Choices, Inc., are referred to collectively herein as “Career Choices, Inc.”

16 18. Defendant MJB Acquisition Corporation, is, and at all times mentioned herein was,
17 a corporation organized and existing under the laws of Wyoming. MJB Acquisition
18 Corporation’s principal place of business is in Santa Ana, California, in Orange County. At all
19 times relevant herein, Defendant MJB Acquisition Corporation has transacted and continues to
20 transact business throughout California, including at its Wyotech campus in West Sacramento.
21 MJB Acquisition Corporation is owned by Titan Schools, Inc.

22 19. Defendant MJB Acquisition Corporation, its agents, employees, officers, and
23 others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
24 Defendant MJB Acquisition Corporation, are referred to collectively herein as “MJB Acquisition
25 Corporation.”

26 20. Defendant Titan Schools, Inc., is, and at all times mentioned herein was, a
27 corporation organized and existing under the laws of Delaware. Titan Schools, Inc.’s principal
28 place of business is in Santa Ana, California, in Orange County. At all times relevant herein,

1 Defendant Titan Schools, Inc. has transacted and continues to transact business throughout
2 California, including through MJB Acquisition Corporation, which it owns. Titan Schools, Inc. is
3 a wholly owned subsidiary of Corinthian Colleges, Inc.

4 21. Defendant Titan Schools, Inc., its agents, employees, officers, and others acting on
5 its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Titan
6 Schools, Inc., are referred to collectively herein as “Titan Schools, Inc.”

7 22. Defendant Rhodes Colleges, Inc., is, and at all times mentioned herein was, a
8 corporation organized and existing under the laws of Delaware. Rhodes Colleges, Inc.’s principal
9 place of business is in Santa Ana, California in Orange County. At all times relevant herein,
10 Defendant Rhodes Colleges, Inc. has transacted and continues to transact business throughout
11 California, including through its subsidiaries Florida Metropolitan University, Inc. and Everest
12 College Phoenix, Inc. Rhodes Colleges, Inc. is a wholly owned subsidiary of Corinthian Colleges,
13 Inc.

14 23. Defendant Rhodes Colleges, Inc., its agents, employees, officers, and others acting
15 on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Rhodes
16 Colleges, Inc., are referred to collectively herein as “Rhodes Colleges, Inc.”

17 24. Defendant Florida Metropolitan University, Inc., is, and at all times mentioned
18 herein was, a corporation organized and existing under the laws of the State of Florida. Florida
19 Metropolitan University, Inc.’s principal place of business is in Santa Ana, California, in Orange
20 County. At all times relevant herein, Defendant Florida Metropolitan University, Inc. has
21 transacted and continues to transact business throughout California, including through Everest
22 University Online, which it operates as part of institutions it owns with physical locations in
23 Brandon, Pompano Beach and Orlando, Florida. Florida Metropolitan University, Inc., is a
24 wholly owned subsidiary of Rhodes Colleges, Inc.

25 25. Defendant Florida Metropolitan University, Inc., its agents, employees, officers,
26 and others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
27 Defendant Florida Metropolitan University, Inc., are referred to collectively herein as “Florida
28 Metropolitan University, Inc.”

1 26. Defendant Everest College Phoenix, Inc., is, and at all times mentioned herein was,
2 a corporation organized and existing under the laws of the State of Arizona. Everest College
3 Phoenix, Inc.'s principal place of business is in Santa Ana, California, in Orange County. At all
4 times relevant herein, Defendant Everest College Phoenix, Inc. has transacted and continues to
5 transact business throughout California, including through its online school, Everest College
6 Phoenix Online, which it operates as part of an institution it owns with physical locations in
7 Phoenix and Mesa, Arizona. Everest College Phoenix, Inc. is owned by Rhodes Colleges, Inc.

8 27. Defendant Everest College Phoenix, Inc., its agents, employees, officers, and
9 others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
10 Defendant Everest College Phoenix, Inc., are referred to collectively herein as "Everest College
11 Phoenix, Inc."

12 28. The true names and capacities, whether individual, corporate, associate or
13 otherwise, of defendants sued herein as Does 1 through 100, inclusive, presently are unknown to
14 the People, who therefore sue these defendants by their fictitious names. The People will seek
15 leave to amend this Complaint to allege the true names of Does 1 through 100 once they have
16 been ascertained. Does 1 through 100 participated in some or all of the acts alleged herein.

17 29. Does 1 through 50, their agents, employees, officers, and others acting on their
18 behalf, as well as subsidiaries, affiliates, and other entities controlled by Does 1 through 50, are
19 referred to collectively herein as "DOE Defendants 1 to 50."

20 30. Does 51 through 100, their agents, employees, officers, and others acting on their
21 behalf, as well as subsidiaries, affiliates, and other entities controlled by Does 51 through 100, are
22 referred to collectively herein as "DOE Defendants 51 to 100."

23 31. Heald, Corinthian Colleges, Inc., Corinthian Schools, Inc.; Sequoia Education, Inc.;
24 Career Choices, Inc.; MJB Acquisition Corporation; Titan Schools, Inc.; Rhodes Colleges, Inc.;
25 Florida Metropolitan University, Inc.; Everest College Phoenix, Inc.; DOE Defendants 1 to 50;
26 and DOE Defendants 51 to 100 are referred to collectively in this Complaint as "CCI," and/or
27 "Defendants."
28

1 32. Whenever reference is made in this Complaint to any act of “CCI,” and/or
2 “Defendants,” that allegation shall mean that each Defendant acted individually and jointly with
3 the other Defendants named in that cause of action.

4 33. At all times mentioned herein, each of the Defendants acted as the principal, agent,
5 or representative of each of the other Defendants, and in doing the acts herein alleged, each
6 Defendant was acting within the course and scope of the agency relationship with each of the
7 other Defendants, and with the permission and ratification of each of the other Defendants.

8 34. At all relevant times, Defendants have controlled, directed, formulated, known
9 and/or approved of, and/or agreed to the various acts and practices of each of the Defendants.

10 35. Whenever reference is made in this Complaint to any act of any Defendant or
11 Defendants, the allegation shall mean that the Defendant or Defendants did the acts alleged in this
12 Complaint either personally or through the Defendant’s or Defendants’ officers, directors,
13 employees, agents and/or representatives acting within the actual or ostensible scope of their
14 authority.

15 36. At all times mentioned herein, each Defendant knew that the other Defendants
16 were engaging in or planned to engage in the violations of law alleged in this Complaint.
17 Knowing that other Defendants were engaging in such unlawful conduct, each Defendant
18 nevertheless facilitated the commission of those unlawful acts. Each Defendant intended to and
19 did encourage, facilitate, or assist in the commission of the unlawful acts alleged in this
20 Complaint, and thereby aided and abetted the other Defendants in the unlawful conduct.

21 37. Each Defendant committed the acts, caused or directed others to commit the acts,
22 or permitted others to commit the acts alleged in this Complaint. Additionally, some or all of the
23 defendants acted as the agents of the other defendants, and all of the Defendants acted within the
24 scope of their agency if acting as an agent of another.

25 38. Each Defendant is a “person” as defined in Business and Professions Code section
26 17201.

27 39. All of the conduct that forms the basis for this Complaint has been undertaken by
28 Defendants by and through their agents, employees, officers, or others acting on their behalf.

1 **JURISDICTION AND VENUE**

2 40. This Court has original jurisdiction over this action pursuant to California
3 Constitution article 6, section 10.

4 41. This Court has jurisdiction over Defendants because each Defendant’s principal
5 place of business is in California or each Defendant otherwise intentionally avails itself of the
6 California market so as to render the exercise of jurisdiction over it by the California courts
7 consistent with traditional notions of fair play and substantial justice.

8 42. The violations of law alleged in this Complaint occurred in the City and County of
9 San Francisco and elsewhere throughout California.

10 43. Venue is proper in this Court pursuant to Code of Civil Procedure section 395.5
11 because Heald College, LLC’s principal place of business is in the City and County of San
12 Francisco.

13 44. Venue is also proper in this Court pursuant to Code of Civil Procedure section 393,
14 subdivision (a) because violations of law that occurred in the City and County of San Francisco
15 are a “part of the cause” upon which the People seek the recovery of penalties imposed by statute.

16 45. Venue for the People’s cause of action against Corinthian Schools, Inc. is proper in
17 San Francisco pursuant to Business and Professions Code sections 17207, subdivision (b) and
18 17535.5, subdivision (b) because, as more particularly alleged herein, violations of the final
19 judgment of the Los Angeles Superior Court in *People v. Corinthian Schools, Inc., et al.* (Super.
20 Ct. L.A. County, 2007, No. BC374999) occurred in the City and County of San Francisco.

21 **DEFENDANTS’ REPRESENTATIONS AND BUSINESS PRACTICES**

22 46. CCI operates nationally and regionally accredited schools throughout California
23 and online. The schools include Everest Colleges, Everest University, Everest College Phoenix,
24 Heald Colleges, and Wyotech.

25 **Misrepresenting Job Placement Rates to Students**

26 47. From a date unknown to the People and continuing to the present, CCI’s
27 representations and advertisements related to job placement were untrue, misleading, or both. For
28 example, the data in the disclosures published on or about July 1, 2012 for all campuses in

1 California and online campuses does not match or agree with the data in CCI's own database
2 systems and/or in student files. In numerous cases, the placement rate data in CCI's files shows
3 that the placement rate is lower than the advertised rate.

4 48. CCI's marketing studies show that student "[e]nrollment largely hinges on selling
5 affordability & [job] placement." As Bob Botic, Corinthian Colleges, Inc.'s Executive Vice
6 President of Operations, stated: "Our students come to us primarily to gain skills and find a
7 position that will help them launch a successful career."

8 49. To help sell its programs to prospective students, CCI issues standardized
9 disclosures for each campus related to job placement. The disclosures contain placement rates for
10 each program. The consumer disclosures are published online and provided to students in hard
11 copy as part of the enrollment process.

12 50. The placement rates published by CCI are at times as high as 100 percent, leading
13 prospective students to believe that if they graduate they will get a job. These placement rates are
14 false and not supported by the data. In some cases there is no evidence that a single student in a
15 program obtained a job during the time frame specified in the disclosures.

16 51. These violations are all the more egregious given senior CCI executives' firsthand
17 knowledge of the misconduct. More specifically, CCI management knew that CCI had a
18 placement compliance problem:

19 (a) On or about September 23, 2011, CCI's CEO, Jack Massimino, e-mailed a
20 presentation that was to be read by the ELT [Executive Leadership Team] in
21 advance of an offsite meeting. One of the slides stated: "We have a placement
22 compliance problem now."

23 (b) On or about December 7, 2011, the Accrediting Commission of Career
24 Schools and Colleges (ACCSC) sent a letter to the Campus President of Everest
25 College Hayward noting that "39 of the 167 [medical assistant] students reported
26 as employed in field were employed by the same agency, Select Staffing" and that
27 the documentation provided by Everest "did not clearly demonstrate that the
28 employment at Select Staffing constitutes sustainable employment in a related

1 field.” In response, Everest College Hayward admitted that the positions were
2 health screening fair positions but stated that the positions were valid placements.
3 On or about June 6, 2012, ACCSC sent a follow-up letter to the Campus President,
4 noting that “the majority of placements with Select Staffing resulted in two days of
5 employment and did not clearly demonstrate that the employment at Select
6 Staffing constitutes ‘sustainable’ employment for a reasonable period of time in a
7 field related to the graduate’s educational program.”

8 (c) On or about February 10, 2012, CCI’s Western Division President,
9 Nicole Carnagey, e-mailed the Executive Vice President of Operations, Bob Botic,
10 to tell him that in 2011 Everest College Hayward and Everest College San
11 Francisco paid a temporary agency, Remedy Temp, “to place students to meet the
12 accreditation deadline and minimum placement %.” Botic responded, asking her
13 to find the answers to numerous questions regarding the placements and noted
14 “This is the [expletive omitted] that got [Everest College] Decatur in trouble and
15 the types of questions that need answering.”

16 (d) On or about March 20, 2012, An Everest College San Francisco internal
17 audit showing that 53 percent of student placement files reviewed were missing
18 employment verification forms was emailed to the CEO, Jack Massimino, and
19 other senior executives.

20 (e) On or about April 13, 2012, an Everest Online internal audit presentation
21 emailed to David Poldoian, Executive Vice President of Corinthian Colleges,
22 Inc.’s Online Learning Division, showed a placement file error rate of 53.6 percent
23 to 70.6 percent.

24 (f) On or about April 27, 2012, CCI’s Executive Vice President of
25 Operations, Bob Botic e-mailed all division presidents and stated “the placement
26 verification issues we discussed Monday were shared over the last two days and
27 were not well received. We will discuss Monday, but together we’ll need to
28 demonstrate improvement. I will be interested in your thoughts on how we can

1 tighten this up so future audits reflect greater accuracy and completion of
2 documents.”

3 (g) On or about May 12, 2012, CCI’s Executive Vice President of Operations,
4 Bob Busic, e-mailed the Chief Administrative Officer Ken Ord and Carmella
5 Cassetta, Senior Vice President and President, Online Learning a copy of a
6 presentation regarding placements which stated “No current guidelines and
7 training to define a placement - mistakes are repeated constantly because no clear
8 definition of a placement exists;” and “inconsistent processes on what passes as in-
9 field or related [placement].”

10 (h) On or about May 18, 2012, CCI’s Western Division President, Nicole
11 Carnagey and Executive Vice President of Operations, Bob Busic exchanged e-
12 mails regarding the Renton, Washington Everest campus’s failure of an internal
13 audit due to backdating of signatures on placement files. The e-mails discussed
14 how Everest College Gardena (in California) “almost got hit” as well and saying
15 that “If the current RVPO [Regional Vice President of Operations] was there she
16 would have been in a world of [expletive omitted].” The Executive Vice President,
17 Bob Busic also told the Western Division President, Nicole Carnagey that “you are
18 correct that all the other campuses in yours and other divisions that made it
19 through [verification audits] this time are lucky.”

20 (i) On or about June 14, 2012, CCI’s Executive Vice President of Operations,
21 Bob Busic, e-mailed the CEO, Jack Massimino, regarding the findings of an
22 internal review of placement procedures and stated that the review found that there
23 was a “Lack of workable definitions for a Placement” and that the lack of specific
24 definitions resulted “in subjective decisions at all levels;” that there “is no
25 consistent process for Placement (or other areas of Career Services) and lack of
26 SOP’s [Standard Operating Procedures];” that there “is generally no training at the
27 process level for Placement (since there is no standard process);” and that
28 “Campus Vue [CCI’s data management system] is not fully utilized [which]

1 [l]eads to poor data or lack of data availability as well as duplication of data across
2 forms and the Placement Verification system.”

3 (j) On or about July 13, 2012, CCI’s Vice President of Compliance, Michelle
4 Reed e-mailed Beth Wilson, Executive Vice President, regarding results of a
5 review of Wyotech Long Beach self-employment placements. The review showed
6 that the files for 28 of 74 such placements had missing documents, or included
7 Craigslist ads that purported to be from the students in question, but that had in
8 fact been created by CCI. An additional 15 files were suspicious. Despite these
9 known irregularities, as of 8/12/2013, the Long Beach disclosures (published on
10 7/1/2012) had not been amended to take into account the audit’s findings.

11 (k) On or about July 16, 2012, CCI’s Assistant Vice President of Student
12 Outcomes e-mailed Division Presidents regarding Career Services Operating
13 Procedures, with a copy to the Executive Vice President of Operations. The
14 emails stated that, **“[o]ver the past year, several campuses have had challenges**
15 **providing adequate documentation for placements and waivers** [emphasis in
16 original]. Issues that have surfaced during audits and Employment Verification
17 reviews are missing key fields such as signatures, inconsistencies with
18 CampusVue / other backup and in some cases, documentation that was never
19 procured or cannot be found.”

20 (l) On or about August 28, 2012, the results of a third-party audit conducted
21 by Hyper Core solutions on behalf of an accreditor, ACCSC, were e-mailed to
22 CCI’s Executive Vice President and Chief Academic Officer. The review, which
23 examined a random sample of 330 student records showed substantial issues at
24 each CCI campus examined (Everest campuses including West Los Angeles, City
25 of Industry and Reseda). In particular, the review found that 30 percent of the
26 placements could not be verified and that there were no records to substantiate a
27 further 9 percent of the placements. At Everest College West Los Angeles, only
28 30 percent of criminal justice program placements could be verified and 20 percent

1 were identified as no record found. At the same campus, only 36 percent of dental
2 assistant program placements could be verified and 55 percent were identified as
3 no record found.

4 52. The consumer disclosures provided to students by CCI and published online are
5 misleading and/or false for the reasons articulated above, including but not limited to the fact that
6 (a) the data in the system used to generate them do not support them; (b) the paper files do not
7 meet accreditor standards; and (c) CCI managers knew that the placement numbers were
8 unreliable and unsubstantiated and failed to publicly amend or qualify them.

9 **Misrepresenting Job Placement Rates to Investors**

10 53. From a date unknown to the People and continuing to the present, Corinthian
11 Colleges, Inc. made representations to investors related to job placement that were false and/or
12 materially misleading when made. Such representations include but are not limited to the
13 following:

14 (a) On or about August 24, 2012, Corinthian Colleges, Inc. stated in its
15 Annual Report (Form 10-K) that: “Our colleges endeavor to obtain information
16 regarding their students’ employment following graduation. The reliability of that
17 information depends, to a large extent, on the completeness and accuracy of the
18 data provided to our colleges by graduates and their employers. Additionally, a
19 dedicated team at the campus support center conducts a verification process to
20 check the accuracy of the placement information gathered by our campuses.
21 Based on information received from these groups of people, we believe that
22 approximately 68.1% of our graduates in calendar year 2011 who were available
23 for placement have been placed in a job for which they were trained by June 30,
24 2012, using accrediting agency standards.”

25 (b) On or about August 20, 2012 and October 31, 2012, Corinthian Colleges,
26 Inc.’s CEO used a version of a presentation with investors that stated “CY
27 [Calendar Year] 11 placement 68.1% vs. 67.6% in CY 10.”
28

1 (c) On or about January 24, 2013, Corinthian Colleges, Inc. incorporated its
2 Annual Report (and the 68.1 percent job placement number) into a Registration
3 Statement (Form S-8) for its Employee Stock Purchase Plan.

4 (d) On or about January 31, 2013, March 11, 2013 and April 30, 2013,
5 Corinthian Colleges, Inc.'s CEO made a presentation to investors that 33,316 of
6 48,930 eligible graduates in the 2011 graduation cohort were "placed in field."

7 (e) On or about January 31, 2013, Corinthian Colleges, Inc.'s CEO stated in a
8 call with investors that: "In the area of placement, we continue to achieve solid
9 results for the 2012 cohort graduates. We currently expect our calendar 2012
10 placement rate to meet or slightly exceed our placement rate in calendar 2011,
11 which was 68.1%."

12 (f) On or about March 11, 2013, Corinthian Colleges, Inc.'s CEO stated:
13 "This is just a quick slide on information we've given you over the years around
14 graduation and placement. And one of the things we're pretty proud of is in a
15 pretty difficult time, we have done a pretty remarkable job in terms of placement.
16 We have over 800 placement people in our organization today helping our students
17 get jobs in the areas we trained them for. We're very tight on our definitions. And
18 so if you're a medical assistant, for example, with us and you get a job at a doctor's
19 or the hospital, those count. If you get a job as an aide in a nursing home, that
20 does not count even though you're making \$10 to \$12 an hour. So we're very tight
21 on our definitions around what is and what isn't included in our placements. We've
22 been averaging over the course of this very difficult time up to around 68%, 69%,
23 and we're about there again this year."

24 54. The statements concerning the 2011 graduation cohort were false when made and
25 CCI senior executives knew they were false. In fact, CCI's own data and files suggest that the
26 actual rate is much lower and has been subject to manipulations and assumptions not disclosed to
27 investors, included but not limited to:

1 (a) On or about July 31, 2012, Beth Wilson Executive Vice President of CCI
2 instructed her team to exclude 2011 graduates from what she deemed “Closed
3 Schools” including Fife, Washington, Chicago, Illinois, Ft. Lauderdale, Florida,
4 Decatur, Georgia and Arlington, Texas from the calculation to bring the placement
5 rate higher. This adjustment was not disclosed to investors.

6 (b) The data used by CCI to generate the placement rate included a substantial
7 number of placements that occurred outside the time frame specified by the
8 disclosures.

9 (c) The data used by CCI to generate the placement rate included a substantial
10 number of double-counted placements.

11 (d) On or about November 16, 2012 (nearly three months after the disclosure
12 of the 68.1 percent placement rate in the annual report), Michelle Reed, Vice
13 President of Compliance, emailed a spreadsheet showing that a substantial number
14 of placements and waivers for the 2011 graduation cohort had still not been
15 verified.

16 55. Corinthian Colleges, Inc.’s CEO and/or senior management were, at all relevant
17 times, aware of the falsity, inaccuracy, and unreliability of job placement data and the statements
18 they made concerning the data, yet they did not disclose that fact to consumers or investors, or
19 take any action to make consumer disclosures and statements to investors accurate.

20 56. Written illustrations of this knowledge include, but are not limited to, the
21 allegations set forth in Paragraph 51 above. They demonstrate that Corinthian Colleges, Inc.’s
22 CEO and/or senior management knew all of the following at the time the placement
23 representations concerning the 2011 graduates were made to investors: (1) CCI had a placement
24 compliance problem; (2) two CCI schools paid temporary agencies to employ graduates; (3)
25 audits at CCI programs showed that over half of the placement files were missing; (4) there were
26 company-wide placement verification issues, including a lack of any definitions or standard
27 procedures; (5) placement files at one CCI campus were backdated; (6) self-employment files
28 were being fabricated at one CCI campus; (7) campuses were not providing adequate or accurate

1 documentation; and (8) a third-party review ordered by ACCSC of 330 randomly selected files
2 found that 39 percent of placements could not be verified.

3 57. Despite senior management's knowledge that the statements they made in
4 securities filings and to investors were false and/or materially misleading, none of the false
5 representations were amended and/or restated by Corinthian Colleges, Inc. Instead, as alleged
6 herein, senior management continued to repeat and reinforce the false representations and make
7 new ones. For example, CCI's CEO's knowingly false statement that CCI was "tight" on its
8 definitions of what constitutes a placement.

9 58. The misstatements concerning the placement rate are material to investors because
10 a reasonable investor would consider the rate important in reaching an investment decision. For
11 example, CCI's CEO considers the job placement rate to be "the most important metric in the
12 company." It is material to investors for several reasons related directly to Corinthian Colleges,
13 Inc.'s ability to access government funds and enroll students;

14 (a) *First*, as discussed above, placement drives enrollment. The company-
15 wide graduate placement rate is an important measure of its ability to attract and
16 enroll new students. A poor or unmarketable placement rate therefore leads to
17 fewer enrollments and less revenue.

18 (b) *Second*, the majority of CCI's campuses are accredited by the Accrediting
19 Commission of Career Schools and Colleges (ACCSC) and/or the Accrediting
20 Council for Independent Colleges and Schools (ACICS). Both accreditors require
21 schools to meet minimum placement rates by school and by program. The ACCSC
22 "Established Benchmark Employment Rate" is 70 percent and the ACICS standard
23 is 65 percent. Where CCI's job placement rate as a company falls relative to the
24 65 and 70 percent requirements set by ACCSC and ACICS is therefore indicative
25 of CCI's ability to keep its campuses accredited and, relatedly, its ability to access
26 federal funds.

27 (c) *Third*, if graduates cannot find work, they are likely to default on their
28 loans, including subprime loans for which CCI bears the risk of default. The job

1 placement rate is also important to the cohort default rate (CDR), a measure used
2 by the Federal Department of Education and the California Student Aid
3 Commission. For example, in California schools must keep their CDR rate below
4 15.5 percent to draw Cal Grant funds.

5 (d) *Fourth*, CCI faces a substantial risk that its access to federal funds, which
6 account for almost all of its revenue, will be tied to how well its graduates perform
7 in the job market. Specifically, the Federal Department of Education recently
8 announced the establishment of a negotiated rulemaking committee to establish
9 gainful employment regulations which will govern CCI's access to federal funds.

10 59. Moreover, CCI's strategy is to close or sell campuses that are not meeting
11 placement outcomes. This strategy is reflected in a May 5, 2012 e-mail exchange between the
12 Executive Vice President of Operations, Bob Botic, and the Division President of Wyotech
13 Michael Stiglich, referring to job placement metrics. Securities analyst reports concerning CCI
14 demonstrate that the market is aware of and concerned about CCI's strategy of closing
15 underperforming schools.

16 **Advertising for Programs that CCI Does Not Offer**

17 60. Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. do not offer
18 ultrasound technician programs, x-ray technician programs, radiology technician programs or
19 dialysis technician programs in California.

20 61. Despite this fact, from a date unknown to the People and continuing to the present,
21 Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. have nevertheless run millions of
22 online and mobile ads stating that they do offer ultrasound technician, x-ray technician, radiology
23 technician or dialysis technician programs, certificates, diplomas, or degrees at their California
24 campuses. Illustrative examples are attached as Exhibit A hereto.

25 62. Consumers are routinely tricked by these ads into entering their information to be
26 contacted by Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. on the internet or
27 into contacting Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. directly.

1 63. In some cases, a Heald, Corinthian Schools, Inc., or Corinthian Colleges, Inc.
2 representative convinces the consumer to visit the campus without ever disclosing that the
3 program is not offered, while in other cases the Heald, Corinthian Schools, Inc., and Corinthian
4 Colleges, Inc. representative pressures the prospective student into considering a different
5 program that is offered by Corinthian Colleges, Inc.

6 64. The fact that these false ads mislead students is known by Heald, Corinthian
7 Schools, Inc., and Corinthian Colleges, Inc. Call center employees who try to tell prospective
8 students the truth are disciplined by CCI managers.

9 **Unlawfully Using Military Seals In Advertising**

10 65. From a date unknown to the People and continuing to the present, Heald and
11 Corinthian Colleges, Inc. included the official seals of the United States Department of the Army,
12 the United States Department of the Navy, the United States Department of the Air Force, the
13 United States Marine Corps, and the United States Coast Guard in mailings, electronic messages,
14 and Internet Web sites to solicit information, or to solicit the purchase of or payment for a product
15 or service.

16 66. The seals and related content were used in a manner that reasonably could be
17 interpreted or construed as implying federal government connection, approval, or endorsement.

18 67. For example, the seals were prominently displayed on Healdmilitary.com until
19 recently and they continue to be prominently displayed in online ads run by Heald, an example of
20 which is attached hereto as Exhibit B.

21 68. Heald and Corinthian Colleges, Inc. have no expressed connection with or
22 approval by the United States Department of the Army, the United States Department of the Navy,
23 the United States Department of the Air Force, the United States Marine Corps and the United
24 States Coast Guard.

25 69. Heald and Corinthian Colleges, Inc. have never included the statutory disclaimers
26 indicated by Business & Professions Code section 17533.6 on any mailings, electronic messages,
27 and internet websites containing the seals of the United States Department of the Army, the
28

1 United States Department of the Navy, the United States Department of the Air Force, the United
2 States Marine Corps, or the United States Coast Guard.

3 **Inserting Unlawful Clauses into Enrollment Agreements**

4 70. CCI enrollment agreements contain language that violates Civil Code section 1770,
5 subdivision a, paragraph 14, because they purports to confer rights and remedies on CCI that are
6 expressly prohibited by law. The agreements contain clauses that are substantially identical to the
7 following language:

8 GENERAL RELEASE OF CLAIMS. I hereby release and hold
9 this School harmless from and against any and all claims of any
10 kind whatsoever, including allegations related to needle sticks,
11 allied health and automotive practice and techniques, slips and falls
12 and quality of equipment and instruction, (collectively, "Claims"),
13 against the School (including its present and former parent
14 companies, insurers, representatives and all persons acting by or
15 through them), which I may have for any reason arising out of or
16 relating to my education. I am aware of the risks involved with my
17 education and knowingly assume those risks following my
18 investigation into possible injuries and the nature and quality of my
19 education. I further agree that if I bring any Claim against the
20 School, I shall reimburse the School for its attorney's fees and costs
21 incurred as a result thereof. I may opt out of this general release of
22 Claims provision by delivering a written statement to that effect
23 received by the School within 30 days of my first execution of an
24 Enrollment Agreement with the School.

25 71. Because the clause claims that CCI is exempt from responsibility from "any and
26 all claims of any kind whatsoever" and therefore from its "own fraud, or willful injury to the
27 person or property of another, or violation of law, whether willful or negligent," it is per se
28 invalid under Civil Code section 1668.

1 72. Nevertheless, in violation of Civil Code section 1770, subdivision (a), CCI
2 continues to use the invalid clause to unlawfully represent that it has rights that it does not have
3 (e.g., the right to fees if sued), and/or that students have obligations they do not have (e.g., the
4 obligation to refrain from suing CCI under all circumstances).

5 **Unlawful Debt Collection**

6 73. Federal regulations limit the amount of federal financial aid that an institution can
7 receive. In general, these rules require that for-profit colleges get no more than 90 percent of
8 their revenue from federal student aid. The remaining 10 percent must come from other sources,
9 such as private loans, student tuition payments, or veterans' benefits. In order to meet this
10 requirement, CCI entered into a complex financial arrangement wherein third parties would make
11 loans to CCI students in exchange for CCI paying up-front discount fees to the third parties and
12 guaranteeing that it would to buy back non-performing loans. Although CCI did not make the
13 loans, and had been paid in full by the lenders to fund the students' education, CCI nonetheless
14 had a strong incentive to engage in strong-arm debt-collection practices against its students—it did
15 not want to have buy back non-performing loans.

16 74. In or about June 2011 and continuing to the present, CCI entered into a financial
17 arrangement with a third party, ASFG, LLC (which has subsequently changed its name to
18 Campus Student Funding, LLC) (hereafter, "ASFG") under which another non-party, Liberty
19 Bank, N.A., ("Liberty"), provides private loans to CCI students. Under this program, when a loan
20 is made to a CCI student, Liberty pays the amount borrowed to CCI to be applied toward the
21 student's balance at CCI. Concurrently, ASFG purchases the loan from Liberty, and CCI pays
22 ASFG a large upfront discount fee. ASFG also has the right to force CCI to purchase the loan at
23 face value, less the discount fee, if it becomes more than 90 days past due.

24 75. Because it took the place of a similar program operated by CCI with another third
25 party, Genesis Lending Services, Inc., and because it uses a similar lending and servicing
26 platform, the loans made under the student loan program operated by CCI and ASFG are
27 commonly referred to as "Genesis Loans" by CCI employees and students. As used herein, the
28

1 “Genesis Private Student Loan Program” refers to the program operated by CCI and ASFG
2 beginning in or about June 2011.

3 76. As explained above, once a CCI student takes out a Genesis Loan the lender,
4 Liberty, pays the full amount borrowed directly to CCI to pay the student’s tuition and/or other
5 fees. In spite of this, CCI routinely engages in unlawful debt collection practices that are
6 intended to strong-arm students into making payments on these loans while the loans are still
7 owned by ASFG.

8 77. The unlawful and unfair debt collection practices engaged in by CCI in connection
9 with the Genesis Private Student Loan Program include but are not limited to the following:

10 (a) Pulling students who are behind on their loan payments (often by only a
11 few days) from class during instruction time and subjecting them to collection
12 activities. CCI employees refer to this practice in emails as a “best practice.”

13 (b) Barring students who are behind on their loan payments from attending
14 class until they make up any late payments.

15 (c) Barring students who are behind on their loan payments from attending
16 externships, potentially depriving them of an opportunity to gain experience in
17 their field of study.

18 (d) Dropping students who are behind on their loan payments from their
19 educational programs.

20 78. CCI undertakes these unlawful and unfair debt collection practices with little
21 regard for the unique circumstances of each student. For example, in the following email
22 exchange, two Everest College Gardena employees (Joanna Montenegro and Lisa Miller) discuss
23 the collection of Genesis loan payments from a student (name redacted by CCI) who had just
24 given birth and was on a parental leave of absence:

25 [Montenegro]: [referring to a list of students]: Let’s do our best to get these students to
26 pay, remember we have helping save their credit. For every late payment the student is
27 charged a \$25 late fee and the delinquency is reported to the credit bureau. This will also
28 allow us to reach our goal of 97% Genesis collection.

1 [Miller]: REDACTED is now LOA – for baby.

2 [Montenegro]: When a student is on LOA they are still required to make payments. If
3 she does not make payments while on LOA she will accrue a large debt that she will need
4 to pay in full prior to being allowed to return from LOA. We will attempt to call her in
5 hopes we can reach her.

6 [Miller]: She just gave birth to a little girl this am. I will text her ☺

7 79. CCI executives encourage these unlawful and unfair debt collection practices, as
8 their bonuses are in part based on collection of Genesis Private Student Loan Program payments
9 from students and the number of loans made under the Genesis Private Student Loan Program
10 that are co-signed by a non-student. For example, in a June 21, 2012 email to the Central and
11 Western Division Presidents (Mark Ferguson and Nicole Carnagey), the subject of which was
12 “Genesis Collection and Cosigner Results” the Executive Vice President of Operations, Bob
13 Botic stated: “Ferguson [the Central Division President], is she [the Western Division President]
14 kicking your [expletive omitted] on this also? When are you going to man up and when will her
15 beatings stop?”

16 80. The unlawful and unfair debt collection practices are all the more egregious given
17 the vulnerable population of students to which many of the Genesis Private Student Loan
18 Program loans are made. Evidence of this vulnerability is manifest in emails among CCI
19 financial aid and collections personnel. These emails refer to homeless and quasi-homeless
20 students in reference to loan originations associated with the Genesis Private Student Loan
21 Program:

22 (a) On or about April 26, 2012, Everest College Torrance employees (Sally
23 Mounlasy, Jennifer Luciano, and Grace Cisneros) engaged in the following
24 exchange:

25 [Mounlasy]: Student is homeless and they still want to do paperwork

26 [Cisneros]: At least you don’t need documentation

27 [Mounslay]: How is she gonna pay genesis and stay in school?
28

1 [Luciano]: That's what im saying?!? If she doesn't even have a bathroom
2 to take a shower. You are getting ME in deep [expletive omitted]!

3 [Mounlasy]: have fun!

4 (b) On or about January 9, 2013, Wyotech Sacramento's Director of Student
5 Finance, Karen Vindelov, wrote her counterpart in Daytona, Kareena Salter,
6 asking how she was able to find co-signers for the Genesis loans. In her email, she
7 noted that: "When I was at Everest Online we did great with getting co-signers but
8 somehow here in Sac it is really hard. We have some diverse demographics here
9 and where we fall short is on the older burned their bridges folks, the quasi-
10 homeless etc."

11 **Failure to Disclose CCI's Role in the Genesis Private Student Loan Program**

12 81. From on or about June 2011 and continuing to the present, CCI provided preferred
13 lender lists to students and consumers (including but not limited to lists available online) in which
14 CCI failed to disclose information regarding the Genesis Private Student Loan Program and its
15 role in that program, including but not limited to the following facts:

16 (a) CCI has a business and financial relationship with the entities involved in
17 the Genesis Private Student Loan Program, and Genesis loans are offered to CCI
18 students and included on lender lists as a result of that business and financial
19 relationship;

20 (b) CCI funds and promotes the Genesis Private Student Loan Program by,
21 among other things, paying its business partners upfront discount fees to make
22 Genesis loans;

23 (c) CCI supports and promotes the Genesis Private Student Loan Program by
24 obligating itself to purchase loans made through the Genesis Student Loan
25 Program once the student borrower goes into default for more than 90 days; and

26 (d) CCI will bar the student borrower from class, and engage in other
27 aggressive in-school debt collection practices, if he or she fails to make payments.
28

1 82. Instead of disclosing this information, CCI falsely states in its preferred lender lists
2 that “we do not promote or endorse this lender.”

3 83. This conduct continued until on or after January 1, 2013 in violation of Education
4 Code section 69800, subdivision (c), which requires that schools include in their private loan
5 lender lists “general information about the loans available through the lender” and that they
6 “disclose the basis for each lender’s inclusion on the list.”

7 **Misrepresenting Transferability of Credits**

8 84. From a date unknown to the People and continuing to the present, Heald and
9 Corinthian Colleges, Inc. are engaging in false and misleading advertising regarding the
10 transferability of credits earned at Heald, including without limitation the transferability of those
11 credits to the California State University (“CSU”) system and its campuses.

12 85. For example, they publish advertisements, including those attached hereto as
13 Exhibit C.

14 86. The advertisements suggest that a number of purported “partner colleges,”
15 including CSU, “accept Heald credits toward bachelor’s degree programs.” However, the
16 advertisements fail to disclose important limitations on the transferability of Heald credits,
17 including but not limited to the following facts:

18 (a) Only a fraction of Heald’s diploma, certificate, and AAS credits transfer
19 to CSU, and students in those programs will therefore be able to transfer only a
20 handful of their Heald units to CSU;

21 (b) Students who only complete a Heald diploma, certificate, or AAS
22 program will be ineligible to transfer to six of the eight CSU campuses listed by
23 Heald as “partner colleges.” This is because those six campuses will only accept
24 transfer applicants who have completed at least sixty transferable semester units.

25 87. These misrepresentations are reinforced by Heald enrollment advisers who tell
26 students that all or most of their credits will be transferable to CSU and other colleges.

27
28

1 **FIRST CAUSE OF ACTION AGAINST ALL DEFENDANTS**
2 **VIOLATIONS OF BUSINESS AND PROFESSIONS CODE SECTION 17500**
3 **(UNTRUE OR MISLEADING REPRESENTATIONS)**

4 88. The People reallege all paragraphs set forth above and incorporate them by
5 reference as though they were fully set forth in this cause of action.

6 89. From a date unknown to the People and continuing to the present, Defendants, and
7 each of them, have engaged in and continue to engage in, aided and abetted and continue to aid
8 and abet, and conspired to and continue to conspire to engage in acts or practices that constitute
9 violations of Business and Professions Code section 17500 et seq., by making or causing to be
10 made untrue or misleading statements with the intent to induce members of the public to purchase
11 Defendants' services, as described in Paragraphs 47 to 52, 60 to 69, and 81 to 87. Defendants'
12 untrue or misleading representations include, but are not limited to, the following:

13 (a) Defendants' statements regarding job placement rates, including but not
14 limited to their published job placement disclosures that were posted online and provided to
15 students during the enrollment process;

16 (b) Heald's, Corinthian Schools, Inc.'s, and Corinthian Colleges, Inc.'s
17 advertisements for programs, certificates, diplomas, or degrees they do not offer in California;

18 (c) Heald's and Corinthian Colleges, Inc.'s unlawful use of United States
19 government seals in advertisements.

20 (d) Defendants' failure to disclose CCI's role in the Genesis Private Student
21 Loan Program.

22 (e) Heald's and Corinthian Colleges, Inc.'s statements regarding the
23 transferability of credits, including but not limited to their published
24 advertisements that were posted online.

25 90. At the time the representations set forth in Paragraph 89 were made, Defendants
26 knew or by the exercise of reasonable care should have known that the representations were
27 untrue or misleading.

SECOND CAUSE OF ACTION AGAINST ALL DEFENDANTS
VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17200
(UNFAIR COMPETITION)

91. The People reallege all paragraphs set forth above and incorporate them by reference as though they were fully set forth in this cause of action.

92. Defendants, and each of them, have engaged in and continue to engage in, have aided and abetted and continue to aid and abet, and have conspired to and continue to conspire to engage in business acts or practices that constitute unfair competition as defined in the Unfair Competition Law, Business and Professions Code section 17200 *et seq.*, in that such business acts and practices are unlawful, unfair, and fraudulent within the meaning of that statute.

93. The business acts and practices engaged in by Defendants that violate the Unfair Competition Law include:

(a) As to all Defendants, publishing and/or providing students with untrue, misleading, unreliable, and/or inaccurate job placement rate information.

(b) As to Heald, Corinthian Schools, Inc. and Corinthian Colleges, Inc., running ads for programs, certificates, diplomas, or degrees they do not offer in California.

(c) As to Heald, Corinthian Schools, Inc. and Corinthian Colleges, Inc., failing to disclose to students on the phone that Defendants do not offer certain programs, certificates, diplomas, or degrees in California.

(d) As to Heald and Corinthian Colleges, Inc., unlawfully using official United States government seals to imply a connection to, approval by, or endorsement by the United States Department of the Army, the United States Department of the Navy, the United States Department of the Air Force, the United States Marine Corps, and the United States Coast Guard, when Heald and Corinthian Colleges, Inc. have no such endorsement.

(e) As to Corinthian Colleges, Inc., making untrue statements of material fact related to job placement rates and related information to investors.

1 (f) As to Corinthian Colleges, Inc., omitting material facts from statements to
2 investors related to job placement rates.

3 (g) As to all Defendants, including clauses in enrollment agreements that
4 falsely state that Defendants are immune from liability from any and all claims of
5 any kind whatsoever.

6 (h) As to all Defendants, engaging in unfair and unlawful debt collection
7 practices in connection with the Genesis Private Student Loan Program.

8 (i) As to all Defendants, failing to make disclosures regarding the Genesis
9 Private Student Loan Program and CCI's Role in that program, and falsely stating
10 that "we do not promote or endorse this lender."

11 (j) As to Heald and Corinthian Colleges, Inc., publishing and/or providing
12 students with untrue, misleading, unreliable, and/or inaccurate information
13 concerning the transferability of credits earned at Heald.

14 94. These business acts and practices are unlawful because they violate laws including.

15 (a) Business and Professions Code section 17500, as more particularly
16 alleged in Paragraphs 47 to 52, 60 to 69, 81 to 87 and 88 to 90.

17 (b) Corporations Code section 25400, subdivision (d), as more particularly
18 alleged in Paragraphs 53 to 59 and 106 to 115.

19 (c) Corporations Code section 25401, as more particularly alleged in
20 Paragraphs 53 to 59 and 97 to 105.

21 (d) Business and Professions Code section 17533.6, as more particularly
22 alleged in Paragraphs 65 to 69.

23 (e) Civil Code section 1770, subdivision (a), paragraph 2, as more particularly
24 alleged in Paragraphs 60 to 69.

25 (f) Civil Code section 1770, subdivision (a), paragraph 3, as more particularly
26 alleged in Paragraphs 65 to 69.

27 (g) Civil Code section 1770, subdivision (a), paragraph 9, as more particularly
28 alleged in Paragraphs 60 to 64.

1 (h) Civil Code section 1770, subdivision (a), paragraph 14, as more
2 particularly alleged in Paragraphs 70 to 72.

3 (i) Civil Code section 1788.17, as more particularly alleged in Paragraphs 73
4 to 80.

5 (j) Education Code section 69800, subdivision (c) as more particularly
6 alleged in Paragraphs 81 to 83.

7 95. These business acts and practices are unfair in that Defendants have:

8 (a) caused students to pay tens of thousands of dollars, undertake huge credit
9 obligations, and/or spend years of their lives in educational programs because they
10 hoped to get a job and believed they would get a job based on Defendants' untrue
11 and misleading representations;

12 (b) in the case of Heald, Corinthian Schools, Inc. and Corinthian Colleges,
13 Inc., caused consumers to call them, visit their campuses, and/or enroll at one of
14 their schools by misleading them into believing they offer programs, certificates,
15 diplomas, or degrees they do not offer;

16 (c) in the case of Heald and Corinthian Colleges, Inc., caused consumers,
17 including service members and veterans, to call them, visit their campuses, enroll
18 at one of their schools, and/or use federal benefits they accrued through service to
19 their country under the false pretense that they have a connection with, approval of,
20 or endorsement of the United States Department of the Army, the United States
21 Department of the Navy, the United States Department of the Air Force, the
22 United States Marine Corps, and/or the United States Coast Guard;

23 (d) included clauses in enrollment agreements that falsely stated that they are
24 immune from liability from any and all claims of any kind whatsoever, and
25 thereby dissuading students with valid legal claims from taking legal action;

26 (e) engaged in unfair debt collection practices in connection with the Genesis
27 Private Student Loan Program including pulling students from class during
28

1 instruction time, barring students from attending class, barring students from
2 attending externships, and dropping students altogether from their programs;
3 (f) caused students to undertake huge credit obligations without disclosing
4 critical facts about the Genesis Private Student Loan Program and CCI's
5 relationship with that program;
6 (g) in the case of Heald and Corinthian Colleges, Inc., caused consumers to
7 call them, visit their campuses, and/or enroll at one of their schools by misleading
8 them concerning the transferability of credits earned at Heald to other schools,
9 including CSU;
10 (h) engaged in conduct that is immoral, unethical, oppressive, unscrupulous,
11 and/or substantially injurious to consumers.

12 96. These business acts and practices are fraudulent in that Defendants' untrue and
13 misleading representations regarding: their job placement rates; their ads for programs,
14 certificates, diplomas, or degrees they do not offer; their unauthorized use of official United
15 States government seals; their use of enrollment agreements that falsely state that Defendants are
16 immune from liability; the Genesis Private Student Loan Program and CCI's role in that program;
17 and the transferability of credits earned at Heald to other schools are likely to deceive the public.

18 **THIRD CAUSE OF ACTION AGAINST**
19 **CORINTHIAN COLLEGES, INC. AND DOE DEFENDANTS 1 TO 50**
20 **VIOLATION OF CORPORATIONS CODE SECTION 25401**
21 **(SECURITIES FRAUD)**

22 97. The People reallege all paragraphs set forth above and incorporate them by
23 reference as though they were fully set forth in this cause of action.

24 98. Pursuant to Corporations Code section 25401, it is "unlawful for any person to
25 offer or sell a security in this state or buy or offer to buy a security in this state by means of any
26 written or oral communication which includes an untrue statement of a material fact or omits to
27 state a material fact necessary in order to make the statements made, in the light of the
28 circumstances under which they were made, not misleading."

1 99. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale and sold
2 Corinthian Colleges, Inc.'s common stock, which is traded on the Nasdaq National Market
3 System, to investors in California.

4 100. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale and sold
5 Corinthian Colleges, Inc.'s common stock to employees in California and to employees of its
6 subsidiaries in California via an employee stock purchase program. On or about February 1, 2013,
7 Corinthian Colleges, Inc. filed a Registration Statement (Form S-8) with the Securities and
8 Exchange Commission for the plan.

9 101. Corinthian Colleges, Inc.'s common stock qualifies as a security as defined in
10 Corporations Code section 25019.

11 102. Corinthian Colleges, Inc. qualifies as an issuer under Corporations Code sections
12 25010 and as a person under Corporations Code section 25013.

13 103. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations were
14 made in connection with the offer and sale of securities within the meaning of Corporations Code
15 section 25017.

16 104. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations took
17 place within the State of California within the meaning of Corporations Code section 25008.

18 105. In offering for sale and/or selling its common stock, Corinthian Colleges, Inc. and
19 DOE Defendants 1 to 50 misrepresented the job placement rate of its graduates; the methodology
20 it used to calculate the job placement rate of its graduates; the number of graduates it placed; the
21 number of eligible graduates; the reliability of its placement and placement verification process;
22 the stringency of its definitions regarding job placements; its compliance with accreditor
23 mandated policies; and its compliance with its own policies. Corinthian Colleges, Inc. and DOE
24 Defendants 1 to 50 violated Corporations Code section 25401 because these statements were
25 untrue and misleading by virtue of the omission of material facts, including without limitation,
26 those set forth in paragraphs 51 and 54 to 59, above.

27
28 //

1 112. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations were
2 made in connection with the offer and sale of securities within the meaning of Corporations Code
3 section 25017.

4 113. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations took
5 place within the State of California within the meaning of Corporations Code section 25008.

6 114. In offering for sale, selling, or inducing the purchase and/or sale of its common
7 stock by others, Corinthian Colleges, Inc. and DOE Defendants 1 to 50 misrepresented the job
8 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
9 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of
10 its placement and placement verification process; the stringency of its definitions regarding job
11 placements; its compliance with accreditor mandated policies; and its compliance with its own
12 policies. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 violated Corporations Code
13 section 25400, subdivision (d) because these statements were untrue and misleading by virtue of
14 the omission of material facts, including without limitation, those set forth in paragraphs 51 and
15 54 to 59, above.

16 115. At the time it made the misrepresentations set forth in paragraphs 53 and 114,
17 above, Corinthian Colleges, Inc. and DOE Defendants 1 to 50 knew or had reasonable ground to
18 believe the representations were false and/or misleading as set forth in more detail in paragraphs
19 51 and 54 to 59, above.

20 **FIFTH CAUSE OF ACTION AGAINST**

21 **CORINTHIAN SCHOOLS, INC. AND DOE DEFENDANTS 51 TO 100**

22 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17207**

23 **(VIOLATING INJUNCTION)**

24 116. The People reallege all paragraphs set forth above and incorporate them by
25 reference as though they were fully set forth in this cause of action.

26 117. On July 31, 2007, the Los Angeles Superior Court in *People v. Corinthian Schools,*
27 *Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999), entered a final judgment permanently
28 enjoining and restricting Corinthian Schools, Inc. and Titan Schools, Inc., their predecessors,

1 agents, employees, officers, directors, representatives, successors, partners, assigns and any and
2 all persons acting in concert or participating with Corinthian Schools, Inc. (with the exception of
3 Wyotech campuses) from engaging in or performing, directly or indirectly, certain statements and
4 activities related to advertising and student enrollment, including but not limited to the following:

5 (a) Paragraph 7, subdivision (A) prohibits making or causing to be made any
6 “statement related to Defendants’ own students’ employment or salaries that is not
7 substantiated by Defendants’ records” or “any statement based on information in
8 Defendants’ records that Defendants know or should know is inaccurate”;

9 (b) Paragraph 7, subdivision (D) prohibits making or causing to be made any
10 “untrue, misleading or deceptive statement” in connection with any matter relating
11 to the offer of any program of instruction;

12 (c) Paragraph 8, subdivision (A) prohibits “making or causing to be made any
13 statement regarding any student whom Defendants’ records state is self-employed
14 unless Defendants possess documents evidencing the student’s self-employment.”

15 The final judgment was issued, in part, pursuant to Business and Professions Code section 17203.

16 118. Corinthian Schools, Inc. and DOE Defendants 51 to 100 intentionally violated the
17 final judgment in the following manner:

18 (a) Publishing and/or providing students with untrue, misleading, unreliable,
19 unsubstantiated, and/or inaccurate job placement rate information, as more fully alleged in
20 Paragraphs 47 to 52, and including without limitation: (i) publishing and/or providing students
21 with job placement data for its Hayward and San Francisco campuses without notifying them that
22 it had paid a temporary agency to place students to meet accreditation deadlines; (ii) publishing
23 and/or providing students with job placement data for medical assistant programs for its Hayward
24 campus without notifying them that a substantial percentage of the placements were to health
25 screening fairs, the majority of which resulted in two days of employment and were not
26 sustainable; and (iii) failing at the Reseda, West Los Angeles, and City of Industry campuses to
27 maintain documents sufficient to substantiate employment of its graduates at those campuses.
28

1 (b) Running ads for programs, certificates, diplomas, or degrees they do not
2 offer, including but not limited to ultrasound technician, x-ray technician, radiology technician, or
3 dialysis technician programs, certificates, diplomas, or degrees in California, as more fully
4 alleged in Paragraphs 60 to 64.

5 (c) Failing to disclose to students on the phone that Defendants do not offer
6 certain programs, certificates, diplomas, or degrees, including but not limited to ultrasound
7 technician, x-ray technician, radiology technician, or dialysis technician programs, certificates,
8 diplomas, or degrees in California, as more fully alleged in Paragraph 63.

9 119. Violations of the final judgment constitute intentional violation of an injunction
10 within the meaning of Business and Professions Code section 17207.

11 **SIXTH CAUSE OF ACTION AGAINST**
12 **CORINTHIAN SCHOOLS, INC. AND DOE DEFENDANTS 51 TO 100**
13 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17535.5**
14 **(VIOLATING INJUNCTION)**

15 120. The People reallege all paragraphs set forth above and incorporate them by
16 reference as though they were fully set forth in this cause of action.

17 121. On July 31, 2007, the Los Angeles Superior Court in *People v. Corinthian Schools,*
18 *Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) entered a final judgment permanently
19 enjoining and restricting Corinthian Schools, Inc. and Titan Schools, Inc. their predecessors,
20 agents, employees, officers, directors, representatives, successors, partners, assigns and any and
21 all persons acting in concert or participating with Corinthian Schools, Inc. (with the exception of
22 Wyotech campuses) from engaging in or performing, directly or indirectly, certain statements and
23 activities related to advertising and student enrollment, including but not limited to the following:

24 (a) Paragraph 7, subdivision (A) prohibits making or causing to be made any
25 “statement related to Defendants’ own students’ employment or salaries that is not
26 substantiated by Defendants’ records” or “any statement based on information in
27 Defendants’ records that Defendants know or should know is inaccurate”;

1 (b) Paragraph 7, subdivision (D) prohibits making or causing to be made any
2 “untrue, misleading or deceptive statement” in connection with any matter relating
3 to the offer of any program of instruction;

4 (c) Paragraph 8, subdivision (A) prohibits “making or causing to be made any
5 statement regarding any student whom Defendants’ records state is self-employed
6 unless Defendants possess documents evidencing the student’s self-employment.”

7 The final judgment was issued, in part, pursuant to Business and Professions Code section 17535.

8 122. Corinthian Schools, Inc. and DOE Defendants 51 to 100 intentionally violated the
9 final judgment in the following manner:

10 (a) Publishing and/or providing students with untrue, misleading, unreliable,
11 unsubstantiated, and/or inaccurate job placement rate information, as more fully alleged in
12 Paragraphs 47 to 52, and including without limitation: (i) publishing and/or providing students
13 with job placement data for its Hayward and San Francisco campuses without notifying them that
14 it had paid a temporary agency to place students to meet accreditation deadlines; (ii) publishing
15 and/or providing students with job placement data for medical assistant programs for its Hayward
16 campus without notifying them that a substantial percentage of the placements were to health
17 screening fairs, the majority of which resulted in two days of employment and were not
18 sustainable; and (iii) failing at the Reseda, West Los Angeles, and City of Industry campuses to
19 maintain documents sufficient to substantiate employment of its graduates at those campuses.

20 (b) Running ads for programs, certificates, diplomas, or degrees they do not
21 offer, including but not limited to ultrasound technician, x-ray technician, radiology technician, or
22 dialysis technician programs, certificates, diplomas, or degrees in California, as more fully
23 alleged in Paragraphs 60 to 64.

24 (c) Failing to disclose to students on the phone that Defendants do not offer
25 certain programs, certificates, diplomas, or degrees, including but not limited to ultrasound
26 technician, x-ray technician, radiology technician, or dialysis technician programs, certificates,
27 diplomas, or degrees in California, as more fully alleged in Paragraph 63.

28

1 5. That the Court assess a civil penalty of \$2,500 against each Defendant for each
2 violation of Business and Professions Code section 17500, in an amount according to proof,
3 under the authority of Business and Professions Code section 17536;

4 6. That the Court assess a civil penalty of \$2,500 against each Defendant for each
5 violation of Business and Professions Code section 17200, in an amount according to proof,
6 under the authority of Business and Professions Code section 17206;

7 7. That the Court assess a civil penalty of \$6,000 against Corinthian Schools, Inc. for
8 each violation of the final judgment issued by the Los Angeles Superior Court in *People v.*
9 *Corinthian Schools, Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) in an amount
10 according to proof, under the authority of Business and Professions Code section 17207;

11 8. That the Court assess a civil penalty of \$6,000 against Corinthian Schools, Inc. for
12 each violation of the final judgment issued by the Los Angeles Superior Court *People v.*
13 *Corinthian Schools, Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) in an amount
14 according to proof, under the authority of Business and Professions Code section 17535.5;

15 9. For a permanent and preliminary injunction enjoining Corinthian Colleges and its
16 agents, servants, and employees, and all persons acting under, in concert with, or for it, from
17 directly or indirectly or in any other manner engaging in the conduct as above alleged in violation
18 of Corporations Code sections 25401 and/or 25400, subdivision (d);

19 10. That the Court assess a civil penalty of \$25,000 against Corinthian Colleges, Inc.
20 for each violation of Corporations Code sections 25401 and/or 25400, subdivision (d) in an
21 amount according to proof, under the authority of Government Code section 12660;

22 11. For an order disgorging all profits and compensation obtained by Corinthian
23 Colleges, Inc. as a result of its violations of Corporations Code sections 25401 and/or 25400,
24 subdivision (d);

1 12. For an order requiring Corinthian Colleges, Inc. to make restitution to the
2 purchasers of its common stock in the principal amount paid by each purchaser by means of the
3 unlawful conduct alleged hereinabove, less the amount of any repayment of principal to any such
4 purchaser by Corinthian Colleges, Inc. with interest from the date of purchase of the common
5 stock on the amount of any such principal amounts remaining unpaid;

6 13. For an order awarding damages to the purchasers of Corinthian Colleges, Inc.'s
7 common stock in an amount sufficient to compensate the purchasers for loss suffered as a result
8 of Corinthian Colleges, Inc.'s violations of Corporations Code sections 25401 and/or 25400,
9 subdivision (d);

10 14. For the People's costs and attorneys fees in prosecuting Corinthian Colleges, Inc.'s
11 violations of Corporations Code sections 25401 and/or 25400, subdivision (d) under the authority
12 in Code of Civil Procedure section 1021.8, subdivision (a);

13 15. That the People recover their costs of suit, including costs of investigation;

14 16. That the People receive all other relief to which they are legally entitled; and

15 17. That the Court award such other relief that it deems just, proper, and equitable.

16
17 Dated: February 13, 2014

Respectfully Submitted,

18 KAMALA D. HARRIS
19 Attorney General of California

20 (b)(6)

21
22 NICHOLAS G. CAMPINS
23 Deputy Attorney General
24 *Attorneys for THE PEOPLE OF THE*
25 *STATE OF CALIFORNIA*

26 SF2013510363
27 40889622.doc
28

EXHIBIT A

Radiology Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA

Radiology Tech Degree 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Business - Healthcare - Financial Aid - Technology
875 Howard Street, San Francisco, CA

Radiology Tech Majors 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
25500 Industrial Boulevard, Hayward, CA - (888) 418-9547

Ultrasound Certificate
mobi.heald.edu/
Earn Your Medical Degree at Heald College® Request Info.
(888) 418-9547 - Financial Aid

Ultrasound Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA - (888) 418-9547

Ultrasound Tech Diploma 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
2910 Prospect Park Drive, Rancho Cordova, CA - (888) 418-9547

Ultrasound Tech Univ. 1 (888) 418 9547
www.heald.edu/Medical ▾
Enroll in Medical College at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
5130 Commercial Circle, Concord, CA - (888) 418-9547

Ultrasound Tech Majors 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA - (888) 418-9547

X Ray Tech Degree 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Healthcare - Business - Technology
875 Howard Street, San Francisco, CA

X Ray Tech Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
25500 Industrial Boulevard, Hayward, CA

Dialysis Tech Training 1 (877) 904 9925
goto.everest.edu/ ▾
Study to be a Dialysis Technician Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs

Dialysis Technician 1 (855) 861 7858
goto.everest.edu/ ▾
Learn to be a Dialysis Technician Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

Radiology Technician 1 (866) 215 6637
www.everest.edu/Radiology-Technician ▾
Classes Starting Soon. Get Info. 9-Month Program. Request Catalog.
Everest has 106 followers on Google+
Official Site - Career Training - Health Programs - Business Programs
2215 W Mission Road, Alhambra, CA

Radiology Tech Program 1 (855) 843 1713
golo.everest.edu/Radiology ▾
Become a Radiology Technician. Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs
22336 Main Street, 1st Floor, Hayward, CA - (866) 617-3545

Radiology Tech School 1 (855) 317 0946
goto.everest.edu/Radiology ▾
Training for a Career as an X-Ray Technician at Everest College Now!
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

Radiology Tech School 1 (866) 281 4354
www.everestcollege.edu/Medical ▾
Day & Evening Classes. 9-month program. Request Info
Official Site - Legal Programs - Health Programs - Business Programs
1231 Cabrillo Avenue, Suite 201, Torrance, CA

Ultrasound Santa Ana 1 (866) 617 3545
www.everest.edu/Ultrasound-Technician ▾
Start Your Career with Everest®. Flexible Programs. Learn More.
Everest has 101 followers on Google+
Official Site - Career Training - Health Programs - Business Programs
500 West Santa Ana Blvd, Santa Ana, CA - (866) 737-3808

X-Ray Training School 1 (855) 861 7856
goto.everest.edu/ ▾
Training for a Career as an X-Ray Technician at Everest College.
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

EXHIBIT B

 **Heald**
COLLEGE
EST. 1863

 **Education for Today's
Military Personnel & Their Families**



**G.I. JOBS
MILITARY FRIENDLY
SCHOOLS**



Heald College offers academic programs in a number of today's rewarding career fields, like healthcare, business, legal and technology for military personnel and their families. Our students benefit because class sizes are small enough for them to get the attention they need.



EXHIBIT C



PARTNER COLLEGES

For students who want to transfer coursework from Heald to apply to a higher degree, Heald has articulation agreements or documented transfer guidance with a number of accredited institutions that accept Heald credits toward bachelor's degree programs:

- Alliant International University
- Argosy University
- California State University (CSU) system
- California State University, Chico
- California State University, East Bay
- California State University, Fresno
- California State University, Monterey Bay
- California State University, Sacramento
- California State University, San Jose
- California State University, Stanislaus
- Capella University
- Chapman University
- City University
- Franklin University
- Golden Gate University
- Hawaii Pacific University
- Kaplan University
- Menlo College
- National University
- Notre Dame de Namur
- Portland State University
- Sonoma State University
- TUI University
- University of Hawaii, Manoa
- University of San Francisco
- University of Pacific
- Warner Pacific College
- Wayland Baptist University
- William Jessup University

It is always up to the receiving institution to make the final determination regarding acceptance of transfer credits and class standing.

For more information, please contact Heald College at 1-800-88-HEALD or visit www.heald.edu.



[Request Info](#) | Call 1.888.564.1039

Accreditation - Partner Colleges

For those students who want to transfer coursework from Heald to apply to a higher degree, Heald has articulation agreements or documented transfer practices with several accredited institutions. Those institutions accept Heald credits toward bachelor's degree programs.*

- Alliant International University
- Argosy University
- California State University (CSU) system
- California State University, Chico
- California State University, East Bay
- California State University, Fresno
- California State University, Monterey Bay
- California State University, Sacramento
- California State University, Stanislaus
- Capella University
- Chapman University College/Brandman University
- City University
- Franklin University
- Golden Gate University
- Hawaii Pacific University
- Kaplan University
- Menlo College
- National University
- Notre Dame de Namur
- Palo Alto University
- Portland State University
- San Jose State University
- Sonoma State University
- TUI University
- University of Hawaii
- University of San Francisco
- University of the Pacific
- Warner Pacific College
- Wayland Baptist University

****It is always up to the receiving institution to make the final determination regarding acceptance of transfer credits and class standing.***

[Request More Information](#)

[Home](#) | [View Full Site](#)

© 2014 Corinthian Colleges, Inc. | [Legal](#)

For more information about our graduation rates, the median debt of students who completed a program, and other important information, please visit our website at <http://www.heid.edu/disclosure>.

Exhibit VI

1 IRELL & MANELLA LLP
John C. Hueston (164921)
2 Brian J. Hennigan (86955)
Andra B. Greene (123931)
3 Khaldoun Shobaki (232864)
Andrew K. Walsh (273763)
4 1800 Avenue of the Stars, Suite 900
Los Angeles, California 90067-4276
5 Telephone: (310) 277-1010
Facsimile: (310) 203-7199
6 E-mail: jhueston@irell.com
bhennigan@irell.com
7 agreene@irell.com
kshobaki@irell.com
8 awalsh@irell.com

9 HOMER BONNER JACOBS
Peter W. Homer (pro hac vice)
10 1200 Four Seasons Tower
1441 Brickell Avenue
11 Miami, Florida 33131
Telephone: (305) 350-5100
12 Facsimile: (305) 372-2738
E-mail: phomer@homerbonner.com

13 Attorneys for Defendants

14 SUPERIOR COURT OF THE STATE OF CALIFORNIA
15 FOR THE COUNTY OF SAN FRANCISCO

17 THE PEOPLE OF THE STATE OF)
18 CALIFORNIA,)

19 Plaintiff,)

20 vs.)

21 HEALD COLLEGE, LLC; CORINTHIAN)
COLLEGES, INC.; CORINTHIAN)
22 SCHOOLS, INC.; SEQUOIA EDUCATION,)
INC.; CAREER CHOICES, INC.; MJB)
23 ACQUISITION CORPORATION; TITAN)
SCHOOLS, INC.; RHODES COLLEGES,)
24 INC.; FLORIDA METROPOLITAN)
UNIVERSITY, INC.; EVEREST COLLEGE)
25 PHOENIX, INC.; and DOES 1 through 100,)
INCLUSIVE,)

26 Defendants.)
27)
28)

Case No. CGC-13-534793

THE SCHOOL'S AMENDED VERIFIED ANSWER

Assigned to Hon. Curtis E.A. Karnow, Dept. 304

Action Filed: October 10, 2013

1 Pursuant to California Code of Civil Procedure § 446, Defendants Heald College LLC,
2 Corinthian Colleges, Inc., Corinthian Schools, Inc., Sequoia Education, Inc., Career Choices, Inc.,
3 MJB Acquisition Corporation, Titan Schools, Inc., Rhodes Colleges, Inc., Florida Metropolitan
4 University, Inc. and Everest College Phoenix, Inc. (collectively, “the School”) hereby answer the
5 numbered paragraphs of the People of the State of California’s (hereinafter, “the Government”)
6 First Amended Complaint for Civil Penalties, Permanent Injunction, and Other Relief
7 (“Complaint”) as follows:

8 **PRELIMINARY STATEMENT**

9 The Government’s false allegations and the aspersions cast on the School’s relationship with
10 its students are offensive and demeaning—to the School and its employees; to its students who are
11 striving for a career and a better life; and to the employers who hire its thousands of qualified
12 graduates. The Government’s Complaint also implies that state regulators and accreditation
13 agencies have failed to provide proper oversight of the School. This is ill informed and
14 demonstrably untrue.

15 The Complaint suggests that the School’s employees go to work every day for the express
16 purpose of preying on students. This is insulting and preposterous. The School and its employees
17 are passionately dedicated to providing quality career education, to helping students overcome
18 academic and personal obstacles that stand in the way of completing their programs, and to
19 helping graduates find meaningful work in their fields of study. Most of the School’s students
20 have not succeeded in a traditional academic environment; approximately 40% have tried
21 community college before enrolling at one of its institutions. Frequently, the School’s students
22 have few people in their lives who can provide the support and encouragement they need to
23 achieve a career goal. The School and its employees are committed to honoring the trust that its
24 students place in them. Its campus teams work in concert to teach, mentor, counsel, coach and
25 cheerlead their students to success. Across the School’s network of campuses, it has one career
26 services employee for approximately every 108 students; in a typical community college, that ratio
27 is typically one counselor for approximately 1,000 students, including all types of counseling,
28 from personal to academics to career. The School’s substantial and on-going investment in

1 placement services has helped tens of thousands of graduates find work in their fields, even during
2 the recent deep and prolonged recession.

3 As a career institution, the School is subject to a complex, oft-times conflicting, and extensive
4 web of federal and state regulation, along with myriad accreditation, licensing and reporting
5 requirements. The School has been, and continues to be an industry leader in its commitment to
6 integrity and to the implementation and enhancement of processes and training to promote
7 compliance. The School has devoted substantial resources to not only meet these regulatory
8 requirements, but to exceed them. Rather than acknowledging and commending the School's
9 aspirational goals, the Government is seeking to punish the School. The Complaint is replete with
10 selective, misleading and out-of-context quotations that attempt to turn the School's commitment
11 to high standards against it.

12 In California, the School has cooperated extensively with the Government. It has done so
13 openly and because it has confidence in its internal controls and its people. The School provided
14 several hundred thousand pages of documents, voice recordings and answers to new questions
15 posed on an almost-weekly basis by the Government. The School repeatedly offered to present
16 information and explanation on any issues about which the Government had concerns. Without
17 accepting those offers and without any notice, the Government filed this Complaint—a document
18 built on a foundation of misquoted, deceptively excerpted, and—at best—misunderstood
19 materials. For example, the Government cites a slide from a presentation in paragraph 51(e) for
20 the proposition that there was a “placement file error rate of 53.6 percent to 70.6 percent.” In
21 reality, that slide does not even include the word “placement,” and the internal review in question
22 did not reflect a single suspect, let alone false placement, contrary to the Government's
23 insinuation.

24 Since filing its Complaint on October 10, 2013, the Government has not substantiated its false
25 and misleading allegations against the School. Instead, it has amended the Complaint to add
26 claims that it had already investigated well before filing the original Complaint. This intentional
27 delay and the additional baseless allegations have further harmed the School. The School still
28 stands ready to address and expose the Government's mischaracterizations before this Court.

INTRODUCTION

1
2 1. The School is without knowledge or information sufficient to form a belief as to the
3 truth or falsity of the Government’s representations about its purported reasons for bringing this
4 action, and denies the allegations in paragraph 1 on that basis. What’s past is prologue: In 2007,
5 the Government received \$4,300,000 to distribute to students as part of the stipulated judgment in
6 *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior Court). More
7 than *six years* later, over \$1.7 million still sits in the Government’s coffers because it has failed to
8 diligently locate and disburse the funds to the students—although the Government recently
9 attempted to distribute more of this money after it received the School’s original answer. The
10 balance of the allegations in paragraph 1 are conclusions of law to which no response is required.
11 To the extent that they may be construed as factual allegations, the School denies the allegations in
12 paragraph 1.

13 2. The School vehemently denies that it engages in “unlawful, unfair and fraudulent
14 practices” as alleged in paragraph 2. The School admits that the costs and fees for the programs
15 listed in paragraph 2 are accurate. Education costs have risen significantly for all education
16 sectors, and have been driven higher by the federal government’s 90/10 rule in the proprietary
17 sector. Except as expressly admitted herein, the School denies the allegations in paragraph 2.

18 3. The School serves non-traditional students with varied demographics. The School’s
19 research has revealed insights about how these students *view themselves*, and what kinds of
20 models and services the School can provide to help these students succeed in their stated
21 educational goals. In the Complaint, the Government selectively quoted from a slide contained in
22 a presentation in an attempt to misleadingly cast the School’s view of its students in a negative
23 light. A copy of the complete slide is attached hereto as **Exhibit A**. For students who described
24 themselves as “isolated,” the School saw a need for a “[s]ense of belonging, place where they can
25 succeed.” For students who described themselves as having “low self esteem,” the School saw a
26 need for a “[c]onfident, capable, real adult, role model for kids.” For those who said they have
27 “few people in their lives who care about them,” the School saw a need to provide
28 “[e]ncouragement, someone who believes in them.” And for those who said they were “[s]tuck,

1 unable to see and plan well for the future,” the School offered “[s]omeone who can show them
2 how so they can gain independence.” The School admits that it is proud to offer a meaningful,
3 nurturing environment that responds to the self-professed needs of its students. The School admits
4 that it uses Internet, telemarketing and television advertisement to publicize its programs and
5 encourage students to better their lives through education. Except as expressly admitted herein,
6 the School denies the allegations in paragraph 3.

7 4. The School admits that the stipulated judgment in *People v. Corinthian Schools, Inc.,*
8 *et al.*, No. BC374999 (Los Angeles Superior Court) includes injunctive relief. The stipulated
9 judgment speaks for itself, including the obligation of the Government to distribute funds to
10 students, which it has failed to do. Except as expressly admitted herein, the School denies the
11 allegations in paragraph 4.

12 5. The allegations in paragraph 5 are conclusions of law and a prayer for relief, to which
13 no response is required. To the extent that they may be construed as factual allegations, the
14 School denies the allegations in paragraph 5. Nonetheless, the School prays that the Government
15 take nothing by the Complaint, that the requested injunctive and equitable relief be denied, that the
16 School be awarded judgment in this action.

17 **THE PARTIES**

18 6. The School admits that Kamala D. Harris is the Attorney General of the State of
19 California. The allegations in paragraph 6 are conclusions of law to which no response is
20 required. Except as expressly admitted herein, the School denies the allegations in paragraph 6.

21 7. The School admits the factual allegations of paragraph 7, noting that Heald College
22 LLC is an indirect subsidiary of Corinthian Colleges, Inc.

23 8. The allegation in paragraph 8 is the Government’s definition of what it means when it
24 uses the term “Heald,” and no responsive pleading is required, except that Heald College LLC has
25 no subsidiaries.

26 9. The School admits the factual allegations of paragraph 9 related to Corinthian
27 Colleges, Inc.’s incorporation, principal place of business, subsidiary ownership and enrollment of
28 students in California.

1 10. The School admits the factual allegations regarding its stock symbol and listing in
2 paragraph 10. The remaining allegations in paragraph 10 are conclusions of law to which no
3 response is required. Except as expressly admitted herein, the School denies the allegations in
4 paragraph 10.

5 11. The allegation in paragraph 11 is the Government's definition of what it means when it
6 uses the term "Corinthian Colleges, Inc.," and no responsive pleading is required.

7 12. The School admits the factual allegations regarding Corinthian Schools, Inc.'s
8 incorporation, principal place of business and nature as a wholly-owned subsidiary found in
9 paragraph 12, but denies that Corinthian Schools, Inc. owns the Ontario Metro campus, and denies
10 that Corinthian Schools, Inc. currently owns the Los Angeles – Wilshire, San Francisco, Hayward
11 and San Jose campuses.

12 13. The allegation in paragraph 13 is the Government's definition of what it means when it
13 uses the term "Corinthian Schools, Inc.," and no responsive pleading is required.

14 14. The School admits the factual allegations regarding Sequoia Education, Inc.'s
15 incorporation, principal place of business and ownership.

16 15. The allegation in paragraph 15 is the Government's definition of what it means when it
17 uses the term "Sequoia Education, Inc.," and no responsive pleading is required.

18 16. The School admits the factual allegations regarding Career Choices, Inc.'s
19 incorporation, principal place of business, subsidiary ownership and nature as a wholly-owned
20 subsidiary.

21 17. The allegation in paragraph 17 is the Government's definition of what it means when it
22 uses the term "Career Choices, Inc.," and no responsive pleading is required.

23 18. The School admits the factual allegations regarding MJB Acquisition Corporation's
24 incorporation, principal place of business and ownership.

25 19. The allegation in paragraph 19 is the Government's definition of what it means when it
26 uses the term "MJB Acquisition Corporation," and no responsive pleading is required.

27 20. The School admits the factual allegations regarding Titan Schools, Inc.'s incorporation,
28 principal place of business, subsidiary ownership and nature as a wholly-owned subsidiary.

1 21. The allegation in paragraph 21 is the Government's definition of what it means when it
2 uses the term "Titan Schools, Inc.," and no responsive pleading is required.

3 22. The School admits the factual allegations regarding Rhodes Colleges, Inc.'s
4 incorporation, principal place of business, subsidiary ownership, nature as a wholly-owned
5 subsidiary and that it conducts business in California.

6 23. The allegation in paragraph 23 is the Government's definition of what it means when it
7 uses the term "Rhodes Colleges, Inc.," and no responsive pleading is required.

8 24. The School admits the factual allegations regarding Florida Metropolitan University,
9 Inc.'s incorporation, principal place of business, subsidiary ownership, nature as a wholly-owned
10 subsidiary and that it conducts business in California.

11 25. The allegation in paragraph 25 is the Government's definition of what it means when it
12 uses the term "Florida Metropolitan University, Inc.," and no responsive pleading is required.

13 26. The School admits the factual allegations regarding Everest College Phoenix, Inc.'s
14 incorporation, principal place of business and ownership and that it conducts business in
15 California.

16 27. The allegation in paragraph 27 is the Government's definition of what it means when it
17 uses the term "Everest College Phoenix, Inc.," and no responsive pleading is required.

18 28. The School is without knowledge or information sufficient to form a belief as to the
19 truth or falsity of the allegations of paragraph 28 and denies the allegations on that basis.

20 29. The allegation in paragraph 29 is the Government's definition of what it means when it
21 uses the term "DOE Defendants 1 to 50," and no responsive pleading is required.

22 30. The allegation in paragraph 30 is the Government's definition of what it means when it
23 uses the term "DOE Defendants 51 to 100," and no responsive pleading is required.

24 31. The allegation in paragraph 31 is the Government's explanation of what it means when
25 it uses the terms "CCI" or "Defendants," and no responsive pleading is required.

26 32. No responsive pleading is required to paragraph 32.
27
28

1 33. The allegations in paragraph 33 are conclusions of law to which no response is
2 required. To the extent that they may be construed as factual allegations, the School denies the
3 allegations in paragraph 33.

4 34. The allegations in paragraph 34 are conclusions of law to which no response is
5 required. To the extent that they may be construed as factual allegations, the School denies the
6 allegations in paragraph 34.

7 35. No responsive pleading is required to paragraph 35.

8 36. The allegations in paragraph 36 are conclusions of law to which no response is
9 required. To the extent that they may be construed as factual allegations, the School denies the
10 allegations in paragraph 36.

11 37. The allegations in paragraph 37 are conclusions of law to which no response is
12 required. To the extent that they may be construed as factual allegations, the School denies the
13 allegations in paragraph 37.

14 38. The allegation in paragraph 38 is a conclusion of law to which no response is required.

15 39. The allegations in paragraph 39 are conclusions of law to which no response is
16 required. To the extent that they may be construed as factual allegations, the School denies the
17 allegations in paragraph 39.

18 **JURISDICTION AND VENUE**

19 40. The allegation in paragraph 40 is a conclusion of law to which no response is required.

20 41. The allegation in paragraph 41 is a conclusion of law to which no response is required.

21 42. The allegation in paragraph 42 is a conclusion of law to which no response is required.

22 To the extent that this is construed as a factual allegation, the School is without knowledge or
23 information sufficient to form a belief as to the truth or falsity of the allegation in paragraph 42,
24 and denies the allegation on that basis.

25 43. The allegation in paragraph 43 is a conclusion of law to which no response is required.

26 44. The allegation in paragraph 44 is a conclusion of law to which no response is required.

27 45. The allegation in paragraph 45 is a conclusion of law to which no response is required.

28 The Government bases its claim of jurisdiction on the July 31, 2007 Final Judgment in *People v.*

1 *Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior Court). The judgment
2 speaks for itself, including the Government's obligation to distribute funds to students and the
3 benefit to the Government should it fail to do so. In the judgment, the Los Angeles Superior Court
4 retained jurisdiction over actions to enforce the terms of the judgment. Instead of seeking to
5 enforce the judgment before the court that entered it, the Government has chosen to bring this case
6 in a venue more than 400 miles away from the School's headquarters, operations center and many
7 potential trial witnesses in Santa Ana, California.

8 **THE GOVERNMENT'S ALLEGATIONS**

9 46. The School admits that it educates students through nationally and regionally
10 accredited campuses and online, including the identified schools.

11 **The School Accurately Reports Job Placement Rates to Students and Accreditors**

12 47. The School calculates and reports student placement statistics based on formulae and
13 criteria established by a variety of regulatory bodies. The nature of these calculations varies
14 widely between, on the one hand, accreditors like ACCSC and ACICS and on the other hand,
15 reports mandated by the United States Department of Education's Program Integrity Rules and the
16 State of California's Bureau for Private Postsecondary Education. The School has robust
17 compliance, accreditation and licensing processes in place to ensure that its reports are accurate
18 and comply with the applicable rules and regulations. The School denies that its July 1, 2012
19 disclosures do not "match or agree" with the School's placement data. The Government's
20 allegations in paragraph 47 are vague and ambiguous as to the purported representations and
21 advertisements at issue. As such, the School is without knowledge or information sufficient to
22 form a belief as to the truth or falsity of the Government's allegations in paragraph 18 about
23 "representations and advertisements," and denies them on that basis. To the extent the allegation
24 is based on the out-of-context and misleading documents cited in paragraph 51, see the School's
25 response to that paragraph. Except as expressly admitted herein, the School denies the allegations
26 in paragraph 47.

27 48. The School admits that Executive Vice President of Operations, Bob Botic, wrote in a
28 November 30, 2011 e-mail quoted by the Government in paragraph 48 that: "Successfully placing

1 our students in quality jobs is extremely important to [the School]. Our students come to us
2 primarily to gain skills and find a position that will help them launch a successful career.” This
3 statement reflects the School’s long-standing and continued commitment to the success of its
4 graduates. The School admits that a 2012 marketing study on student enrollment decisions at
5 Everest campuses showed that for some students, those decisions were driven primarily by
6 “affordability & placement concerns,” while other students were “more driven by programmatic
7 virtues.” Except as expressly admitted herein, the School denies the allegations in paragraph 48.

8 49. The School admits that it issues standardized disclosures for each campus. These
9 disclosures are related to, among other things, job placement, in order to assist prospective
10 students in making the best educational decision for themselves with the help of their trusted
11 advisors. The School encourages prospective students to visit and tour a campus prior to
12 enrollment and to bring family and trusted advisors with them. The School denies that it makes
13 these disclosures to “help sell its programs to prospective students” as alleged by the Government
14 in paragraph 49. While such disclosures may benefit a student’s informed enrollment decision,
15 their existence and content are mandated by the United States Department of Education’s Program
16 Integrity Rules and the State of California’s Bureau for Private Postsecondary Education. Thus,
17 the School makes these disclosures to assist students and to comply with requirements put in place
18 by Government agencies. The School admits that the standardized disclosures “contain placement
19 rates for each program” where such information is available. Except as expressly admitted herein,
20 the School denies the allegations in paragraph 49.

21 50. The School admits that published placement rates for some cohorts and programs are
22 accurately as high as 100 percent. The School’s enrollment documents, catalog and training to
23 admissions representatives are unmistakably clear that post-graduation placement is not
24 guaranteed. The School collects information to support its disclosures as is prudent and required
25 by regulatory agencies. The School is without knowledge or information sufficient to form a
26 belief as to the truth or falsity of the allegation about the beliefs of prospective students in
27 paragraph 50 and denies the allegations on that basis. Except as expressly admitted herein, the
28 School denies the allegations in paragraph 50.

1 51. The School denies the out-of-context and intentionally-misleading allegations in
2 paragraph 51.

3 a. The School’s Executive Leadership Team meets periodically to discuss strategic
4 initiatives and plans. During these strategic planning sessions, the leadership
5 engages in frank discussions of potential issues the School faces. The School
6 admits that CEO Jack Massimino circulated a 64-page presentation prior to the
7 team meeting in September 2011. The school admits that, in the context of a series
8 of slides discussing Government funding, the presentation includes one slide titled
9 “Implications,” with the following text: “We had a [cohort default rate] problem
10 and fixed it. We had a retention compliance problem and got back into compliance.
11 We have a placement compliance problem now *and need to get back into*
12 *compliance*. Do we need to execute against standards higher than just
13 compliance?” (emphasis added). The concerns expressed in this slide about
14 placement compliance refer to the fact that the School had too many programs on
15 placement reporting status with its accreditors—meaning that in a challenging
16 employment environment amid the worst recession in generations, School
17 leadership was concerned about not placing a sufficient number of its graduates.
18 This slide does not, as the Government insinuates, mean that the School’s
19 leadership believed that the School had issues with the falsification of student
20 placements. Except as expressly admitted herein, the School denies the allegations
21 in paragraph 51(a).

22 b. The School admits that by letter dated December 7, 2011, ACCSC granted Everest
23 College Hayward a renewal of accreditation for five years subject to a single
24 stipulation. The School admits that the selectively, and misleadingly, quoted
25 portions of the ACCSC communications are part of a broader dialogue between the
26 School and ACCSC related to the renewal of Hayward’s accreditation. What the
27 Government fails to mention is that the School provided ACCSC with
28 documentation showing that the placements with Select Staffing were paid,

1 sustainable, appropriate based on the educational objectives of the Medical
2 Assistant diploma program, aligned with the objectives of and directly related to
3 that program. These were not just single-day or two-day assignments, but rather
4 repeated work at varying health fairs throughout the Bay Area. Such variety and
5 flexible scheduling are appealing characteristics of employment to some graduates.
6 Further, ACCSC accepted the documentation regarding the sustainable nature of
7 the placements with Select Staffing, removed the stipulation and on March 6, 2013,
8 provided written notice that the stipulation had been satisfied. Except as expressly
9 admitted herein, the School denies the allegations in paragraph 51(b).

10 c. The School admits that Executive Vice President of Operations, Bob Botic and
11 West Division President Nicole Carnagey exchanged a series of e-mails on
12 February 10, 2012 about job placement issues at Everest College Hayward and
13 Everest College San Francisco. This e-mail discussion demonstrates that
14 leadership moves swiftly and decisively to deal with any alleged irregularities. The
15 Government fails to include that the questionable student placements were
16 investigated, removed and never reported to accreditors or included on a student
17 disclosure form. Except as expressly admitted herein, the School denies the
18 allegations in paragraph 51(c).

19 d. The School admits that an Unannounced Compliance Audit Report for Everest
20 College San Francisco covering the period from July 1, 2011 to March 3, 2012 was
21 circulated by e-mail to the School's senior executives and management on March
22 19, 2012. Unannounced compliance audits are regularly conducted by the School
23 to promote compliant, ethical behavior and to identify and remedy irregularities.
24 Such self-critical analysis is a hallmark of the School's efforts to do what is right
25 by students and to comply with multiple layers of regulation—an effort the
26 Government seeks to punish. Internal audit reports such as this are routinely
27 circulated to senior executives and management as part of the School's effort to
28 demonstrate to the campuses the importance of these compliance audits. The

1 School admits that the report includes a finding that Career Services was missing
2 employment verification forms for eight of fifteen students randomly sampled
3 during the audit. The audit report does not include a finding that those students
4 were not in fact placed, only that some hard-copy documentation was missing from
5 the student files. The Government omits the report's finding of exceptions in only
6 2.03% of the campus's Career Services Department. Except as expressly admitted
7 herein, the School denies the allegations in paragraph 51(d).

8 e. The School admits that a 69-page document titled "Quarter 3 Compliance Review:
9 EOU Divisional" was e-mailed to Executive Vice President David Poldoian on
10 April 13, 2013. The document is a summary of a self-audit conducted to promote
11 compliance with accreditor, governmental and auditor standards. The School
12 denies that the document shows "a placement file error rate of 53.6 percent to 70.6
13 percent." The Government's deceptive quotation is highlighted by: a) the
14 document itself identifying that the percentages are based on the measurement of
15 individual *attributes* and not *files*; and b) the quoted page clearly indicating the vast
16 majority of findings relate, not to placement, but to retention of students in various
17 programs. The page of the presentation from which the Government has plucked
18 these percentages does not even include the words "placement" or "placement file."
19 Not one of the findings relates to an improper placement. Except as expressly
20 admitted herein, the School denies the allegations in paragraph 51(e).

21 f. The School admits that Executive Vice President of Operations Bob Botic sent an
22 e-mail containing the language quoted in paragraph 51(f). Contrary to the
23 Government's aspersions, the e-mail shows that the School's executives are
24 focused on continually improving internal processes and addressing and resolving
25 audit issues that come to their attention.

26 g. The School admits that Executive Vice President of Operations Bob Botic sent an
27 e-mail attaching an eleven-page presentation containing the language quoted in
28 paragraph 51(g). The presentation is a summary of a call between campus and

1 regional representatives and Michelle Reed, the Vice President of Compliance. On
2 that call, the campus representatives expressed their frustration about the time
3 required for the Compliance Employment Verification Team to re-confirm job
4 placements made by the campuses. Contrary to the Government's insinuation, at
5 this time the School had a comprehensive written policy on placements (RA023) in
6 addition to the long-standing accreditor guidelines defining job placements. The
7 definitional issue resulted not from the absence of guidelines, but rather multiple,
8 competing and contradictory definitions from different sources combined with the
9 inherent subjectivity in determining a placement. The presentation reflects a
10 discussion about suggestions for methods to streamline second-pass verification so
11 that it did not create bottlenecks for the campuses or dissatisfaction among
12 employers. Far from reflecting a lack of verification as the Government suggests,
13 the document includes claims that employers were being contacted *from three up to*
14 *six times* to confirm placements.

15 h. The School admits that on May 18, 2012, Western Division President Nicole
16 Carnagey and Executive Vice President of Operations Bob Busic engaged in the e-
17 mail exchange excerpted by the Government in paragraph 51(h). In this e-mail,
18 Carnagey and Busic discussed the fact that Everest Renton had failed an internal
19 audit. The type of forms required internally by the School for record-keeping in
20 student files was changed in the middle of the audit year, causing some confusion
21 on campuses about the correct form to use. At the Renton campus student data was
22 re-recorded on the newer version of those forms for dates before that version of the
23 form was created. This irregularity was found and reported by internal audit,
24 leading to a failing score for the campus. To the extent that the Government's
25 characterization in paragraph 51(h) differs from the plain language of the e-mail
26 exchange, the School denies those allegations. Except as expressly admitted
27 herein, the School denies the allegations in paragraph 51(h).
28

- 1 i. The School admits that on June 14, 2012, Executive Vice President of Operations
2 Bob Botic forwarded the e-mail message selectively quoted by the Government.
3 The forwarded message is a preliminary assessment of needs to support an
4 information-technology platform to, among other things, better link the campuses
5 with the School's placement verification team. The author of the message, Greg
6 McHugh, is an outside consultant who had just started working to understand the
7 project needs and was unfamiliar at this time with the operational details of
8 placement verification and re-verification and the relevant policy guidance
9 documents. The School, at this time, had a written placement evaluation policy
10 (RA023), placement definitions from accreditors and a suite of supporting materials
11 to help the School's employees assess the validity of student job placements. The
12 exchange clearly denotes continuous improvement, not danger of falsified
13 placements. To the extent that the Government's characterization in paragraph
14 51(i) differs from the plain language of the e-mail exchange, or selectively omits
15 information that is necessary to convey the context and full meaning of the e-mail
16 exchange, the School denies those allegations. Except as expressly admitted
17 herein, the School denies the allegations in paragraph 51(i).
- 18 j. The School admits that on July 13, 2012, Vice President of Compliance Michelle
19 Reed e-mailed Executive Vice President Beth Wilson about some irregularities that
20 Reed had investigated with regards to self-employed job placements at the Long
21 Beach Wyotech campus. The School discovered and investigated these placement
22 issues through its internal controls, and, after a rigorous review of records, removed
23 a number of job placements on its own initiative. Contrary to the Government's
24 unfounded assertion, the removed students were not part of a cohort that was
25 reported in student disclosures published in July 2012, and thus, contrary to the
26 Government's insinuation, there was no need for an amendment of any disclosures.
27 The School admits that the July 2012 student disclosures for the Long Beach
28 Wyotech campus have not been amended as there was no need to do so. To the

1 extent that the Government's characterization in paragraph 51(j) differs from the
2 plain language of Ms. Reed's e-mail, the School denies those allegations. Except
3 as expressly admitted herein, the School denies the allegations in paragraph 51(j).

4 k. The School admits that Christian Dieckmann, Assistant Vice President of Student
5 Outcomes, sent the e-mail partially and misleadingly quoted in paragraph 51(k).
6 The Government fails to quote the next line, which states that directors of career
7 services "and campuses have been requesting that we provide more clarity on what
8 procedures to follow in order to stay consistent with current Internal Audit and
9 Compliance requirements." In other words, the operations and audit/compliance
10 divisions of the School were working together to ensure that campuses could
11 understand and comply with the requirements of, among other things, the
12 Compliance Employment Verification Team. This e-mail reflects the School's
13 commitment to continuous improvement in processes. The standard operating
14 procedures discussed in the email were additional documents to be created on top
15 of already-existing standards for job placement.

16 l. The School admits that the results of a third-party audit conducted by Hyper Core
17 Solutions on behalf of ACCSC were e-mailed to Executive Vice President Beth
18 Wilson and Chief Academic Officer Richard Simpson on August 28, 2012. The
19 School submitted responses and supporting documentation from its files to ACCSC
20 for each of the student job placements identified by Hyper Core. ACCSC accepted
21 the School's submissions without any further requests for information. The audit
22 report and related communications speak for themselves and demonstrate the
23 challenges of employment verification, particularly by those with undeveloped
24 skills conducting verifications long after the placement was made. To the extent
25 that the Government's characterization in paragraph 51(l) differs from the plain
26 language of the audit report and accompanying communications, or selectively
27 omits information necessary to convey the context and full meaning of these
28

1 communications, the School denies those allegations. Except as expressly admitted
2 herein, the School denies the allegations in paragraph 51(l).

3 52. The School denies the allegations in paragraph 52.

4 **The School's Accurate Statements to Investors**

5 53. The School denies the allegations in paragraph 53.

- 6 a. The School admits the allegation in paragraph 53(a) that quotes a statement
7 contained in the School's 2012 Annual Report (Form 10-K).
- 8 b. The School admits that the statement "CY 11 placement 68.1% vs. 67.6% in CY
9 10" appears in investor presentations dated August 20, 2012 and October 31, 2012.
10 This statement is included as a sub-bullet on a slide that is identical in both twenty-
11 three page presentations, titled "Focused on Student Perspectives." Except as
12 expressly admitted herein, the School denies the allegations in paragraph 53(b).
- 13 c. The School admits that on January 24, 2013 it completed a Registration Statement
14 (Form S-8), for the School's Employee Stock Purchase Plan, and that the S-8
15 incorporated by reference, among other things, the School's 2012 Annual Report
16 (Form 10-K). The Form S-8 is a document that speaks for itself.
- 17 d. The School admits that presentations prepared for investors and dated January 31,
18 2013, March 11, 2013, and April 30, 2013 include a slide with a bar chart that
19 shows 48,930 "eligible graduates by cohort" for 2011, with 33,316 "eligible
20 graduates placed in field" for 2011, and that the School's CEO used the March 11,
21 2013 document as part of a presentation to investors. Except as expressly admitted
22 herein, the School denies the allegations in paragraph 53(d).
- 23 e. The School admits the allegations in paragraph 53(e).
- 24 f. The School admits the allegations in paragraph 53(f).

25 54. The School denies that statements made about the 2011 graduation cohort were false
26 when made and that its senior executives made knowing false statements. The School's own data
27 and files indicate that the statements are materially accurate. The School denies the allegations in
28 paragraph 54.

- 1 a. The School admits that on July 31, 2012 Executive Vice President Beth Wilson
2 exchanged communications by e-mail about excluding graduates from closed
3 campuses in calculating placement rates. The School denies that any such decision
4 or instruction was made “to bring the placement rate higher.” The teach-outs of the
5 campuses at Fife, Washington, Ft. Lauderdale, Florida, Chicago, Illinois, Decatur,
6 Georgia and Arlington, Virginia were disclosed to investors in the School’s 2012
7 Form 10-K, among other places. Except as expressly admitted herein, the School
8 denies the allegations in paragraph 54(d).
- 9 b. The School denies the allegations in paragraph 54(b) and does not believe it has
10 included placements from outside the cohort period.
- 11 c. The Government’s allegations in paragraph 54(c) are vague and ambiguous as to
12 what it means by a “substantial number of double-counted placements.” The
13 School believes that it properly counts placements. As such, the School is without
14 knowledge or information sufficient to form a belief as to the truth or falsity of the
15 Government’s allegations in paragraph 54(c) and denies them on that basis.
- 16 d. The School admits that on November 16, 2012, Michelle Reed e-mailed a
17 spreadsheet related to the transition of the School’s Compliance Employment
18 Verification Team to a new database management system for tracking their second-
19 level re-verifications of student job placements or waivers. Such re-verification is
20 not required and is an example of the School going above and beyond to promote
21 accuracy in record keeping and reporting. As required by ACCSC and ACICS,
22 each of the student job placements or waivers listed in the spreadsheet cited by the
23 Government had already been verified at least once by a campus-level career
24 services representative who assisted the student in finding employment. No further
25 verification was required by those accrediting agencies or any other regulator. The
26 spreadsheet relied upon by the Government for its false accusation simply identifies
27 the open student verification files at the time of database transition that had neither
28 been confirmed nor refuted by the Compliance Employment Verification Team.

1 Except as expressly admitted herein, the School denies the allegations in paragraph
2 54(d).

3 55. The School denies the allegations in paragraph 55.

4 56. The School denies the allegations in paragraph 56 particularly in light of the reliance
5 on the misleadingly misquoted documents from paragraph 51.

6 57. The School denies the allegations in paragraph 57.

7 58. The allegations in paragraph 58 are conclusions of law to which no response is
8 required. To the extent that they may be construed as factual allegations, the School denies the
9 allegations in paragraph 58.

10 a. To the extent that the statements in paragraph 58(a) are construed as allegations and
11 not argument or conclusions of law, the School denies the allegations in paragraph
12 58(a).

13 b. The School admits that the ACCSC and ACICS have minimum accreditation
14 placement rates which are not the same as the benchmark rates. The standards
15 quoted by the Government in paragraph 58(b) are not minimum compliance
16 standards although the Government implies they are. To the extent that the other
17 statements in paragraph 58(b) are construed as allegations and not argument or
18 conclusions of law, the School denies the allegations in paragraph 58(b).

19 c. The School admits that the cohort default rate (CDR) is a measure used by some
20 regulators. To the extent that the other statements in paragraph 58(c) are construed
21 as allegations and not argument or conclusions of law, the School denies the
22 allegations in paragraph 58(c).

23 d. To the extent that the statements in paragraph 58(d) are construed as allegations
24 and not argument or conclusions of law, the School denies the allegations in
25 paragraph 58(d).

26 59. The School sets high standards for itself in serving students. When considerable effort
27 has been expended and those standards are not met and students are less likely to obtain
28 employment in a certain city, then the School will close the campus. The e-mail cited in

1 paragraph 59 speaks for itself. The Government’s allegations in paragraph 59 about it being the
2 School’s “strategy” to close schools imply that the School is attempting to manipulate placement
3 figures when the School is actually acting in the students’ best interest for a particular geography.
4 Except as expressly admitted herein, the School denies the allegations in paragraph 59.

5 **Internet Advertising**

6 60. The School admits the allegations in paragraph 60.

7 61. The School denies the allegations in paragraph 61. Many prospective students
8 searching for more information about educational opportunities do not know with specificity what
9 programs interest them. They may begin their search broadly or specifically based on a recent
10 doctor’s visit or following an ultrasound or X-ray. The School provides such prospective students
11 with the opportunity to learn more about its allied health offerings in the clearly marked, shaded
12 section labeled “Ads related to” in Google searches. The landing pages accessed from these ads
13 clearly identify the programs offered by the School’s campuses. These ads and the associated web
14 pages are not misleading. Indeed, not a single prospective student who clicked on the ads attached
15 as Exhibit A to the Complaint actually started at any School.

16 62. The School is without knowledge or information sufficient to form a belief as to the
17 truth or falsity of the allegations of paragraph 62 and denies the allegations on that basis. To the
18 best of the School’s knowledge, no students have been “routinely tricked” by related ads as stated
19 in paragraph 61.

20 63. The School denies the allegations in paragraph 63. The School’s enrollment process is
21 designed to be low pressure and to encourage prospective students to ask many questions, tour the
22 campus and bring their trusted advisors to assist them. A simple review of the Government
23 Accountability Office recordings of the School’s admissions representatives reveals how
24 unthreatening, low pressure and information-filled the enrollment process is. The School trains its
25 admissions representatives to be open, honest and truthful in their interactions with potential
26 students.

27
28

1 64. The School denies the allegations in paragraph 64. The School trains its employees to
2 be honest and truthful in conversations with everyone. It does not discipline employees, including
3 call center employees, for being honest.

4 **Military Advertising**

5 65. The School denies the allegations in paragraph 65.

6 66. The School denies the allegation in paragraph 66. The School denies that the Armed
7 Services seals were displayed “prominently” or implied any endorsement by the various branches.

8 67. The School values its military students, providing quality educational experiences with
9 the respect veterans and their family members deserve. All of the School’s California Everest and
10 Heald campuses are recognized by the Department of Veteran’s Affairs for participation in the
11 Yellow Ribbon Program and are recognized by organizations such as Military Friendly Schools,
12 which employs a vigorous vetting process. The School admits that the official seals of the United
13 States Department of the Army, the United States Department of the Navy, the United States
14 Department of the Air Force, the United States Marine Corps and the United States Coast Guard
15 (collectively, “Armed Services”) were displayed on the web site www.healdmilitary.com from
16 2012 through April 2013. The School denies that the Armed Services seals were displayed
17 “prominently” or implied any endorsement by the various branches. The Government’s
18 allegations in paragraph 67 are vague and ambiguous as to where and how Armed Forces seals
19 “continue to be prominently displayed in online ads run by Heald.” The School denies that it
20 continues to use the Armed Services seals in online advertisements, and denies that the example
21 advertisement attached as Exhibit B to the Complaint is an advertisement “run by” or otherwise
22 authorized by the School. Except as expressly admitted herein, the School denies the allegations
23 in paragraph 67.

24 68. The Government’s allegations in paragraph 68 are vague and ambiguous as to what
25 constitutes an “express connection with or approval by” the Armed Services. As such, the School
26 is without knowledge or information sufficient to form a belief as to the truth or falsity of the
27 Government’s allegations in paragraph 68. The School is committed to meeting the needs of
28 veterans of the Armed Services, is a participant in the Yellow Ribbon Program and has numerous

1 programs in California and nationally that have been approved by United States Department of
2 Veteran’s Affairs. Except as expressly admitted herein, the School denies the allegations in
3 paragraph 68.

4 69. The allegation in paragraph 69 is a conclusion of law to which no response is required.

5 **Enrollment Agreements**

6 70. The School admits that its current enrollment agreements contain clauses substantially
7 identical to the language cited in paragraph 70, noting that each such clause—including the one
8 quoted—also contains an opt-out provision for each student. The other allegations in paragraph
9 70 are conclusions of law to which no response is required. Except as expressly admitted herein,
10 the School denies the allegations in paragraph 70.

11 71. The allegations in paragraph 71 are conclusions of law to which no response is
12 required.

13 72. The allegations in paragraph 72 are conclusions of law to which no response is
14 required.

15 **Education Loans and Financial Responsibility**

16 73. The allegations about federal regulations governing for-profit colleges are conclusions
17 of law to which no response is required. The School admits that it entered into arrangements with
18 third-party lenders to make loans to some of its students. Those arrangements are disclosed and
19 discussed in detail in the School’s regulatory filings, investor reports and other disclosures.
20 Except as expressly admitted herein, the School denies the allegations in paragraph 73.

21 74. The School admits, as disclosed in regulatory filings and investor reports that it entered
22 into arrangements with ASFG, LLC (now known as Campus Student Funding, LLC) for Liberty
23 Bank, N.A. to provide third-party loans to students. Except as expressly admitted herein, the
24 School denies the allegations in paragraph 74.

25 75. The School admits that the term “Genesis Loans” has at times been used to refer to
26 both the ASFG, LLC loans and a prior loan arrangement with Genesis Lending Services, Inc. No
27 responsive pleading is required to the balance of paragraph 75.

28

1 76. The School admits that it has received student loan distributions in connection with the
2 loans funded by Liberty Bank, N.A. Except as expressly admitted herein, the School denies the
3 allegations in paragraph 76.

4 77. The allegations in paragraph 77 are conclusions of law to which no response is
5 required. The School realleges and incorporates its answer to the paragraphs enumerated in
6 paragraph 77. Except as expressly admitted herein, the School denies the allegations in paragraph
7 77.

8 a. The School denies that its practice is to remove students from class often during
9 instruction time when they are a few days delinquent on in-school loan payments.
10 The School employs a wide range of tools and outreach to help its students learn
11 financial literacy. In the context of Genesis Loans, the School uses a series of
12 measures to help students avoid falling behind on their in-school loan payments,
13 which usually amount to approximately \$35 per month. When the School learns
14 that a student is delinquent it sends written notices by e-mail, text and letter and
15 attempts to connect the student with the lender directly. The School then calls
16 students and encourages them to make payments. If those measures fail, the School
17 reaches out to the student on campus to inform them about the ability to seek a
18 forbearance. Finally, if the student refuses to respond, a student accounts
19 representative may have the student taken out at the start of class or during a break
20 for a brief discussion about their loan payment obligations before having them
21 return to class. Tutoring and other options exist to assist students who miss class
22 time.

23 b. The School realleges and incorporates its answer paragraph 77(a). The School
24 admits that if its efforts to counsel students described in paragraph 77(a) fail, that it
25 may temporarily limit their access to School services until they become current on
26 their in-school loan payments, which may include relief of some sort for the
27 student, such as forbearance. Except as expressly admitted herein, the School
28 denies the allegations in paragraph 77(b).

1 c. The School realleges and incorporates its answer to paragraph 77(b). The School
2 admits that a limitation of access to some School services due to delinquent in-
3 school loan payments or refusal to engage with the School about the loans may
4 impact access to externship programs. The balance of paragraph 77(c) is
5 speculation to which no response is required.

6 d. The School realleges and incorporates its answer to paragraph 77(c). The School
7 admits that, in rare instances when a student becomes very delinquent in their in-
8 school loan payments and refuses to work with the lender or the business office to
9 address the issue, the campus president may consider terminating the student's
10 enrollment as a last resort.

11 78. The allegations in paragraph 78 that the School engages in unlawful and unfair
12 practices are conclusions of law to which no response is required. The School admits that an e-
13 mail exchange took place between Lisa Montenegro and Lisa Miller on May 30, 2013. The e-mail
14 cited in paragraph 78 speaks for itself, and reflects both the close relationship between employees
15 and students and efforts by employees to help a student avoid delinquency on her loan. Except as
16 expressly admitted herein, the School denies the allegations in paragraph 78.

17 79. The allegations in paragraph 79 that the School engages in unlawful and unfair
18 practices are conclusions of law to which no response is required. The School denies that
19 executive compensation is tied to the performance of the Genesis Loan program. The School
20 admits that the e-mail exchange excerpted in paragraph 79 took place on June 21, 2012. The e-
21 mail cited in paragraph 79 is a document that speaks for itself. Except as expressly admitted
22 herein, the School denies the allegations in paragraph 79.

23 80. The School denies the allegations made in paragraph 80. The School and its
24 employees are passionately dedicated to providing quality career education, to helping students
25 overcome academic and personal obstacles that stand in the way of completing their education and
26 career objectives.

27 a. The School admits that an e-mail exchange took place between employees Sally
28 Mounlasy, Jennifer Luciano, and Grace Cisneros on April 26, 2012. The e-mail

1 cited in paragraph 80(a) reflects the fact that some of the School's students face
2 significant personal obstacles in pursuing their education. The tenor of this cherry-
3 picked e-mail does not accurately reflect the School or its employees' concerns for
4 and commitment to the success of their students. Except as expressly admitted
5 herein, the School denies the allegations in paragraph 80(a).

6 b. The School admits that the e-mail exchange excerpted in paragraph 80(b) took
7 place on January 9, 2013. The e-mail cited in paragraph 80(b) speaks for itself and
8 demonstrates the "diverse demographics" of the School's non-traditional student
9 body. Except as expressly admitted herein, the School denies the allegations in
10 paragraph 80(b).

11 **The School's Preferred Lender Lists**

12 81. The School admits that it provides private education loan preferred lender lists. Those
13 documents speak for themselves. Except as expressly admitted herein, the School denies the
14 allegations in paragraph 81.

- 15 a. The School admits that its private education loan preferred lender lists do not
16 contain a statement making the disclosure identified in paragraph 81(a) because it is
17 not required to do so.
- 18 b. The School admits that its private education loan preferred lender lists do not
19 contain a statement making the disclosure identified in paragraph 81(b) because it
20 is not required to do so.
- 21 c. The School admits that its private education loan preferred lender list do not
22 contain a statement making the disclosure identified in paragraph 81(c) because it is
23 not required to do so.
- 24 d. The School admits that its private education loan preferred lender lists do not
25 contain a statement making the disclosure identified in paragraph 81(d) because it
26 is not required to do so.

27 82. The School admits that its private education loan preferred lender lists include a
28 number of disclosures, including that "The lender listed below has expressed a willingness to

1 make private education loans to . . . students who meet its eligibility and credit criteria. In
2 addition, while we do not promote or endorse this lender, we expect this lender to provide
3 satisfactory customer service and representatives who can assist borrowers to make informed
4 decisions.” The School’s disclosures also explain that the student “may receive a private
5 education loan from any lender [they] choose.” Except as expressly admitted herein, the School
6 denies the allegations in paragraph 82.

7 83. The allegations in paragraph 83 are conclusions of law to which no response is
8 required.

9 **Heald College Credits Transfer to California State Universities**

10 84. The School denies the allegations made in paragraph 84.

11 85. The School admits that the documents attached as Exhibit C to the First Amended
12 Complaint are Heald disclosures identifying partner colleges. Those documents speak for
13 themselves.

14 86. The documents attached as Exhibit C to the First Amended Complaint speak for
15 themselves. Notably, both documents include a clear statement that “It is always up to the
16 receiving institution to make the final determination regarding acceptance of transfer credits and
17 class standing,” and invite the reader to contact the School for more information about the
18 transferability of credits. The School provides information about the transfer of credits in its
19 catalogs and other documentation and counseling provided to students who are seeking to transfer
20 credits. The School denies that it fails to disclose limitations on the transfer of credits earned at
21 Heald College, LLC. Except as expressly admitted herein, the School denies the allegations in
22 paragraph 86.

- 23 a. The School denies the allegations made in paragraph 86(a).
- 24 b. The School admits that students who complete Heald diploma, certificate or AAS
25 programs do not, without further coursework, appear to qualify for admission as
26 upper division transfers to CSU. However, just as the School cannot guarantee
27 credit transfer, neither can it know for sure how another college will treat incoming
28 students or credits. In any event, the Heald College catalog discloses that transfer

1 of credits depends, among other things on admissions requirements, that “Heald
2 makes no representation or guarantee that credits earned at Heald will be
3 transferable to any other college or university,” and that “[i]f a student’s education
4 plans rely on another college or university’s acceptance of Heald credits, the
5 student should check with that institution prior to enrollment.” Except as expressly
6 admitted herein, the School denies the allegations in paragraph 86(b).

7 87. The School denies that Heald College, LLC has a policy or practice of misrepresenting
8 the transferability of credits to students. The Heald College catalog includes disclosures about the
9 transferability of credits. Further, the enrollment agreement addendum and disclosures provided
10 to and signed by incoming students includes a disclosure titled “Notice Concerning Transferability
11 of Units and Degrees Earned at Our School,” which provides in part that: “As with any accredited
12 school, the transferability of credits to another institution is determined exclusively by each
13 receiving institution. Units I earn in my programs, in most cases, will not be transferable to any
14 other college or university. . . . I acknowledge that it has not been guaranteed or implied by any
15 employee of the School that my credits, diploma or degree will be transferable to another
16 institution.”

17 **FIRST CAUSE OF ACTION**

18 **(ALL DEFENDANTS)**

19 88. No responsive pleading is required to paragraph 88. The School realleges and
20 incorporates its answer to the paragraphs enumerated in paragraph 88.

21 89. The allegations in paragraph 89 are conclusions of law to which no response is
22 required. The School realleges and incorporates its answer to the paragraphs enumerated in
23 paragraph 89. Except as expressly admitted herein, the School denies the allegations in paragraph
24 89.

25 a. The School denies the allegations in paragraph 89(a). The School realleges and
26 incorporates its answers to paragraphs 47 to 52.

27 b. The School denies the allegations in paragraph 89(b). The School realleges and
28 incorporates its answers to paragraphs 60 to 64.

- 1 c. The School denies the allegations in paragraph 89(c). The School realleges and
2 incorporates its answers to paragraphs 65 to 69.
- 3 d. The School denies the allegations in paragraph 89(d). The School realleges and
4 incorporates its answers to paragraphs 81 to 83.
- 5 e. The School denies the allegations in paragraph 89(e). The School realleges and
6 incorporates its answers to paragraphs 84 to 87.
- 7 90. The School denies the allegations in paragraph 90.

8 **SECOND CAUSE OF ACTION**

9 **(ALL DEFENDANTS)**

10 91. No responsive pleading is required to paragraph 91. The School realleges and
11 incorporates its answer to the paragraphs enumerated in paragraph 91.

12 92. The allegations in paragraph 92 are conclusions of law to which no response is
13 required. To the extent that they may be construed as factual allegations, the School denies the
14 allegations in paragraph 92.

15 93. The allegations in paragraph 93 are conclusions of law to which no response is
16 required.

17 a. The allegations in paragraph 93(a) are conclusions of law to which no response is
18 required. To the extent that they may be construed as factual allegations, the
19 School denies the allegations in paragraph 93(a).

20 b. The allegations in paragraph 93(b) are conclusions of law to which no response is
21 required. To the extent that they may be construed as factual allegations, the
22 School denies the allegations in paragraph 93(b).

23 c. The allegations in paragraph 93(c) are conclusions of law to which no response is
24 required. To the extent that they may be construed as factual allegations, the
25 School denies the allegations in paragraph 93(c).

26 d. The allegations in paragraph 93(d) are conclusions of law to which no response is
27 required. To the extent that they may be construed as factual allegations, the
28 School denies the allegations in paragraph 93(d).

- 1 e. The allegations in paragraph 93(e) are conclusions of law to which no response is
- 2 required. To the extent that they may be construed as factual allegations, the
- 3 School denies the allegations in paragraph 93(e).
- 4 f. The allegations in paragraph 93(f) are conclusions of law to which no response is
- 5 required. To the extent that they may be construed as factual allegations, the
- 6 School denies the allegations in paragraph 93(f).
- 7 g. The allegations in paragraph 93(g) are conclusions of law to which no response is
- 8 required. To the extent that they may be construed as factual allegations, the
- 9 School denies the allegations in paragraph 93(g).
- 10 h. The allegations in paragraph 93(h) are conclusions of law to which no response is
- 11 required. To the extent that they may be construed as factual allegations, the
- 12 School denies the allegations in paragraph 93(h).
- 13 i. The allegations in paragraph 93(i) are conclusions of law to which no response is
- 14 required. To the extent that they may be construed as factual allegations, the
- 15 School denies the allegations in paragraph 93(i).
- 16 j. The allegations in paragraph 93(j) are conclusions of law to which no response is
- 17 required. To the extent that they may be construed as factual allegations, the
- 18 School denies the allegations in paragraph 93(j).

19 94. The allegations in paragraph 94 are conclusions of law to which no response is
20 required.

- 21 a. The allegations in paragraph 94(a) are conclusions of law to which no response is
- 22 required. The School realleges and incorporates its answer to the paragraphs
- 23 enumerated in paragraph 94(a).
- 24 b. The allegations in paragraph 94(b) are conclusions of law to which no response is
- 25 required. The School realleges and incorporates its answer to the paragraphs
- 26 enumerated in paragraph 94(b).

27
28

- 1 c. The allegations in paragraph 94(c) are conclusions of law to which no response is
2 required. The School realleges and incorporates its answer to the paragraphs
3 enumerated in paragraph 94(c).
- 4 d. The allegations in paragraph 94(d) are conclusions of law to which no response is
5 required. The School realleges and incorporates its answer to the paragraphs
6 enumerated in paragraph 94(d).
- 7 e. The allegations in paragraph 94(e) are conclusions of law to which no response is
8 required. The School realleges and incorporates its answer to the paragraphs
9 enumerated in paragraph 94(e).
- 10 f. The allegations in paragraph 94(f) are conclusions of law to which no response is
11 required. The School realleges and incorporates its answer to the paragraphs
12 enumerated in paragraph 94(f).
- 13 g. The allegations in paragraph 94(g) are conclusions of law to which no response is
14 required. The School realleges and incorporates its answer to the paragraphs
15 enumerated in paragraph 94(g).
- 16 h. The allegations in paragraph 94(h) are conclusions of law to which no response is
17 required. The School realleges and incorporates its answer to the paragraphs
18 enumerated in paragraph 94(h).
- 19 i. The allegations in paragraph 94(i) are conclusions of law to which no response is
20 required. The School realleges and incorporates its answer to the paragraphs
21 enumerated in paragraph 94(i).
- 22 j. The allegations in paragraph 94(j) are conclusions of law to which no response is
23 required. The School realleges and incorporates its answer to the paragraphs
24 enumerated in paragraph 94(j).
- 25 95. The allegation in paragraph 95 is a conclusion of law to which no response is required.
- 26 a. The School is without knowledge or information sufficient to form a belief as to the
27 truth or falsity of the allegations of paragraph 95(a) and denies the allegations on
28 that basis.

- 1 b. The School is without knowledge or information sufficient to form a belief as to the
2 truth or falsity of the allegations of paragraph 95(b) and denies the allegations on
3 that basis.
- 4 c. The School is without knowledge or information sufficient to form a belief as to the
5 truth or falsity of the allegations of paragraph 95(c) and denies the allegations on
6 that basis.
- 7 d. The allegations in paragraph 95(d) include conclusions of law to which no response
8 is required. The School is without knowledge or information sufficient to form a
9 belief as to the truth or falsity of the factual allegations of paragraph 95(d) and
10 denies the allegations on that basis.
- 11 e. The allegations in paragraph 95(e) include conclusions of law to which no response
12 is required. The School realleges and incorporates its answers to paragraphs 77(a)
13 to 77(d).
- 14 f. The School denies the allegations in paragraph 95(f).
- 15 g. The School denies the allegations in paragraph 95(g)
- 16 h. The School denies the allegations in paragraph 95(h).
- 17 96. The allegations in paragraph 96 are conclusions of law to which no response is
18 required.

19 **THIRD CAUSE OF ACTION**

20 **(CORINTHIAN COLLEGES, INC.)**

- 21 97. No responsive pleading is required to paragraph 97. The School realleges and
22 incorporates its answer to the paragraphs enumerated in paragraph 97.
- 23 98. The California Corporations Code speaks for itself, and the interpretation of the code is
24 a matter of law as to which no response is required.
- 25 99. The School admits that the common stock of Corinthian Colleges, Inc. is traded on the
26 Nasdaq National Market System. The remaining allegations are conclusions of law to which no
27 response is required. Except as expressly admitted herein, the School denies the allegations in
28 paragraph 84.

1 100. The School admits that on February 1, 2013 it filed a Registration Statement (Form S-
2 8), for the School’s Employee Stock Purchase Plan. The remaining allegations are conclusions of
3 law to which no response is required. Except as expressly admitted herein, the School denies the
4 allegations in paragraph 100.

5 101. The allegations in paragraph 101 are conclusions of law to which no response is
6 required.

7 102. The allegations in paragraph 102 are conclusions of law to which no response is
8 required.

9 103. The allegations in paragraph 103 are conclusions of law to which no response is
10 required. To the extent that they may be construed as factual allegations, the School denies the
11 allegations in paragraph 103.

12 104. The allegations in paragraph 104 are conclusions of law to which no response is
13 required. To the extent that they may be construed as factual allegations, the School denies the
14 allegations in paragraph 104.

15 105. The School denies that, as alleged in paragraph 105, it misrepresented “the job
16 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
17 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of its
18 placement and placement verification process; the stringency of its definitions regarding job
19 placements; its compliance with accreditor mandated policies; and its compliance with its own
20 policies.” The remaining allegations in paragraph 105 are conclusions of law to which no
21 response is required. Except as expressly admitted herein, the School denies the allegations in
22 paragraph 105.

23 **FOURTH CAUSE OF ACTION**

24 **(CORINTHIAN COLLEGES, INC.)**

25 106. No responsive pleading is required to paragraph 106. The School realleges and
26 incorporates its answer to the paragraphs enumerated in paragraph 106.

27 107. The California Corporations Code speaks for itself, and the interpretation of the code is
28 a matter of law as to which no response is required.

1 108. The Government’s allegations in paragraph 108 are vague, ambiguous and
2 unintelligible as to whether it asserts that “others” or the School’s stock are traded “on the Nasdaq
3 National Market System.” As such, the School is without knowledge or information sufficient to
4 form a belief as to the truth or falsity of the Government’s allegations in paragraph 108 about
5 “others” and denies them on that basis. The remaining allegations are conclusions of law to which
6 no response is required. Except as expressly admitted herein, the School denies the allegations in
7 paragraph 108.

8 109. The School admits that on February 1, 2013 it filed a Registration Statement (Form S-
9 8), for the School’s Employee Stock Purchase Plan. The remaining allegations are conclusions of
10 law to which no response is required. Except as expressly admitted herein, the School denies the
11 allegations in paragraph 109.

12 110. The allegations in paragraph 110 are conclusions of law to which no response is
13 required.

14 111. The allegations in paragraph 111 are conclusions of law to which no response is
15 required.

16 112. The allegations in paragraph 112 are conclusions of law to which no response is
17 required. To the extent that they may be construed as factual allegations, the School denies the
18 allegations in paragraph 112.

19 113. The allegations in paragraph 113 are conclusions of law to which no response is
20 required. To the extent that they may be construed as factual allegations, the School denies the
21 allegations in paragraph 113.

22 114. The School denies that, as alleged in paragraph 114, it misrepresented “the job
23 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
24 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of its
25 placement and placement verification process; the stringency of its definitions regarding job
26 placements; its compliance with accreditor mandated policies; and its compliance with its own
27 policies.” The remaining allegations in paragraph 114 are conclusions of law to which no
28

1 response is required. Except as expressly admitted herein, the School denies the allegations in
2 paragraph 114.

3 115. The School denies the allegations made in paragraph 115.

4 **FIFTH CAUSE OF ACTION**

5 **(CORINTHIAN SCHOOLS, INC.)**

6 116. No responsive pleading is required to paragraph 116. The School realleges and
7 incorporates its answer to the paragraphs enumerated in paragraph 116.

8 117. The School admits that on July 31, 2007 the Los Angeles Superior Court entered a
9 final judgment pursuant to a stipulation between the parties in *People v. Corinthian Schools, Inc.,*
10 *et al.*, No. BC374999. The text of the final judgment speaks for itself. To the extent that the
11 interpretation of the final judgment is an issue of law, no response is required. To the extent that
12 the Government's characterization in paragraph 117 differs from the terms and correct
13 interpretation of the final judgment, the School denies those allegations. Except as expressly
14 admitted herein, the School denies the allegations in paragraph 117.

15 a. The text of the final judgment speaks for itself. To the extent that the interpretation
16 of the final judgment is an issue of law, no response is required. To the extent that
17 the Government's characterization in paragraph 117(a) differs from the terms and
18 correct interpretation of the final judgment, the School denies those allegations.

19 Except as expressly admitted herein, the School denies the allegations in paragraph
20 117(a).

21 b. The text of the final judgment speaks for itself. To the extent that the interpretation
22 of the final judgment is an issue of law, no response is required. To the extent that
23 the Government's characterization in paragraph 117(b) differs from the terms and
24 correct interpretation of the final judgment, the School denies those allegations.

25 Except as expressly admitted herein, the School denies the allegations in paragraph
26 117(b).

27 c. The text of the final judgment speaks for itself. To the extent that the interpretation
28 of the final judgment is an issue of law, no response is required. To the extent that

1 the Government's characterization in paragraph 117(c) differs from the terms and
2 correct interpretation of the final judgment, the School denies those allegations.
3 Except as expressly admitted herein, the School denies the allegations in paragraph
4 117(c).

5 118. The School denies the allegations in paragraph 118.

6 a. The School denies the allegations in paragraph 118(a). The School realleges and
7 incorporates its answers to paragraphs 47 to 52.

8 b. The School denies the allegations in paragraph 118(b). The School realleges and
9 incorporates its answers to paragraphs 60 to 64.

10 c. The School denies the allegations in paragraph 118(c). The School realleges and
11 incorporates its answers to paragraphs 65 to 69.

12 119. The allegations in paragraph 119 are conclusions of law to which no response is
13 required.

14 **SIXTH CAUSE OF ACTION**

15 **(CORINTHIAN SCHOOLS, INC.)**

16 120. No responsive pleading is required to paragraph 120. The School realleges and
17 incorporates its answer to the paragraphs enumerated in paragraph 120.

18 121. The School admits that on July 31, 2007 the Los Angeles Superior Court entered a
19 final judgment pursuant to a stipulation between the parties in *People v. Corinthian Schools, Inc.,*
20 *et al.*, No. BC374999. The text of the final judgment speaks for itself. To the extent that the
21 interpretation of the final judgment is an issue of law, no response is required. To the extent that
22 the Government's characterization in paragraph 121 differs from the terms and correct
23 interpretation of the final judgment, the School denies those allegations. Except as expressly
24 admitted herein, the School denies the allegations in paragraph 121.

25 a. The text of the final judgment speaks for itself. To the extent that the interpretation
26 of the final judgment is an issue of law, no response is required. To the extent that
27 the Government's characterization in paragraph 121(a) differs from the terms and
28 correct interpretation of the final judgment, the School denies those allegations.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Except as expressly admitted herein, the School denies the allegations in paragraph 121(a).

- b. The text of the final judgment speaks for itself. To the extent that the interpretation of the final judgment is an issue of law, no response is required. To the extent that the Government’s characterization in paragraph 121(b) differs from the terms and correct interpretation of the final judgment, the School denies those allegations.

Except as expressly admitted herein, the School denies the allegations in paragraph 121(b).

- c. The text of the final judgment speaks for itself. To the extent that the interpretation of the final judgment is an issue of law, no response is required. To the extent that the Government’s characterization in paragraph 121(c) differs from the terms and correct interpretation of the final judgment, the School denies those allegations.

Except as expressly admitted herein, the School denies the allegations in paragraph 121(c).

122. The School denies the allegations in paragraph 122.

- a. The School denies the allegations in paragraph 122(a). The School realleges and incorporates its answers to paragraphs 47 to 52.
- b. The School denies the allegations in paragraph 122(b). The School realleges and incorporates its answers to paragraphs 60 to 64.
- c. The School denies the allegations in paragraph 122(c). The School realleges and incorporates its answers to paragraphs 65 to 69.

123. The allegations in paragraph 123 are conclusions of law to which no response is required.

Except as expressly admitted in the preceding responsive paragraphs, the School denies the allegations in the Complaint.

1 **AFFIRMATIVE DEFENSES**

2 Without admitting or acknowledging that the School bears the burden of proof as to any of
3 them, the School asserts the following affirmative defenses as to all causes of action:

4 **First Affirmative Defense**

5 **(Failure to State a Claim)**

6 124. The Complaint fails to state a claim upon which relief may be granted.

7 **Second Affirmative Defense**

8 **(Statute of Limitations)**

9 125. The Complaint is barred in whole or in part by the statute of limitations prescribed by,
10 but not limited to, Civil Code § 1783, Code of Civil Procedure §§ 337, 337.5(b), 338(a), 340(a),
11 340(b), 343, 359, Business and Professions Code § 17208 and Corporations Code § 25506.

12 **Third Affirmative Defense**

13 **(Unclean Hands)**

14 126. The Complaint is barred because the Government has unclean hands with respect to the
15 claims alleged therein, and particularly with regard to its attempts to enforce the stipulated
16 judgment in *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior
17 Court) after it has failed to distribute funds to students as required by that judgment.

18 **Fourth Affirmative Defense**

19 **(Laches)**

20 127. The Complaint is barred by the doctrine of laches.

21 **Fifth Affirmative Defense**

22 **(Waiver)**

23 128. The Complaint is barred by the doctrine of waiver.

24 **Sixth Affirmative Defense**

25 **(Mootness)**

26 129. The Complaint is moot in whole or in part.
27
28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Seventh Affirmative Defense

(Ripeness)

130. The Complaint is barred in whole or in part because the claims are not ripe for adjudication.

Eighth Affirmative Defense

(Alternate Remedies Exist at Law)

131. The Complaint is barred in whole or in part because the Government has adequate alternate remedies at law.

Ninth Affirmative Defense

(Collateral Estoppel and Res Judicata)

132. The Complaint is barred in whole or in part by the doctrines of collateral estoppel and res judicata.

Tenth Affirmative Defense

(Judicial Estoppel)

133. The Complaint is barred in whole or in part by the doctrine of judicial estoppel.

Eleventh Affirmative Defense

(Standing)

134. The Government lacks standing to bring the claims asserted.

Twelfth Affirmative Defense

(No Damages)

135. The Complaint fails to plead facts showing that the Government has suffered any cognizable damages.

Thirteenth Affirmative Defense

(No Injury)

136. The Complaint fails to plead facts showing that the Government has suffered any cognizable injury.

1 **Fourteenth Affirmative Defense**

2 **(Lack of Jurisdiction)**

3 137. This Court lacks jurisdiction over this Complaint for reasons identified in other
4 affirmative defenses and because Judge Kenneth R. Freeman retained jurisdiction over the Final
5 Judgment in *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior
6 Court).

7 **Fifteenth Affirmative Defense**

8 **(Discretion Not to Exercise Jurisdiction)**

9 138. Even if this Court had jurisdiction, which it does not, it should decline to exercise
10 jurisdiction here.

11 **Sixteenth Affirmative Defense**

12 **(Lack of Redressability)**

13 139. The Complaint is barred in whole or in part because any injury alleged by the
14 Government cannot be redressed by the relief sought in the Complaint.

15 **Seventeenth Affirmative Defense**

16 **(Inconsistent Judgments)**

17 140. The Complaint is barred in whole or in part because it seeks to subject the School to
18 inconsistent obligations under court orders.

19 **Eighteenth Affirmative Defense**

20 **(Equity)**

21 141. Principles of equity bar the Government from seeking the relief it request.

22 **Nineteenth Affirmative Defense**

23 **(Preemption)**

24 142. The Complaint is barred in whole or in part because it conflicts with or is preempted by
25 federal law.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Twentieth Affirmative Defense

(Reservation)

143. The School reserves the right to allege other affirmative defenses as they may become known during the course of discovery.

PRAYER FOR RELIEF

WHEREFORE, the School prays that the Government take nothing by the Complaint, that the requested injunctive and equitable relief be denied, that the School be awarded judgment in this action and costs of suit incurred herein, and for other such relief as the Court deems just and proper.

Dated: March 17, 2014

IRELL & MANELLA LLP
John C. Hueston
Brian J. Hennigan
Andra B. Greene
Khaldoun Shobaki
Andrew K. Walsh

By: /s/ John C. Hueston
John C. Hueston (164921)
Attorneys for Defendants

Exhibit A

Summary of insights about our prospects

Who they are	What they need
<ul style="list-style-type: none">• Low self-esteem, few base hits	<ul style="list-style-type: none">• Confident, capable, real adult, role model for kids
<ul style="list-style-type: none">• Stuck, unable to see and plan well for future	<ul style="list-style-type: none">• Someone who can show them how so they can gain independence
<ul style="list-style-type: none">• Few people in their lives who care about them	<ul style="list-style-type: none">• Encouragement, someone who believes in them
<ul style="list-style-type: none">• Isolated	<ul style="list-style-type: none">• Sense of belonging, place where they can succeed
<ul style="list-style-type: none">• Authenticity rules!	<ul style="list-style-type: none">• Don't BS me, tell it like it is
<ul style="list-style-type: none">• Peers are most credible	<ul style="list-style-type: none">• Trust is earned, not automatic
<ul style="list-style-type: none">• Impatient, want quick solutions	<ul style="list-style-type: none">• Can't afford to waste time, need quick solutions

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

VERIFICATION

I, Michelle Reed, declare as follows:

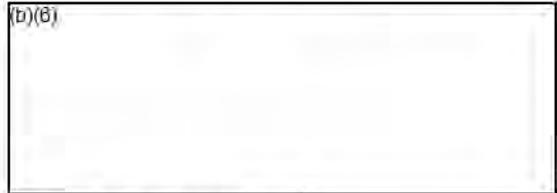
I have read the forgoing THE SCHOOL'S AMENDED VERIFIED ANSWER and know its contents.

I am employed by Corinthian Colleges, Inc., a party to this action, and am authorized to make this verification for and on its behalf. The facts stated in the foregoing document are true of my own knowledge except as to those matters which are stated on information and belief; as to those matters I am informed and believe that they are true.

Executed this 17th day of March, 2014, at Santa Ana, California.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

(b)(6)



Michelle Reed

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

PROOF OF SERVICE

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action. My business address is 1800 Avenue of the Stars, Suite 900, Los Angeles, California 90067-4276.

On March 17, 2014, at approximately 2:30 PM Pacific Time, I served the foregoing document described as **The School's Amended Verified Answer** on each interested party, as follows:

Kamala D. Harris
Frances T. Grunder
Nicklas A. Akers
Nicholas G. Campins
David A. Jones
California Department of Justice
455 Golden Gate Avenue, Suite 11000
San Francisco, CA 94102-7004

(BY ELECTRONIC FILING AND SERVICE) I posted the foregoing document on the Court's File & ServeXpress web site.

Executed on March 17, 2014, at Los Angeles, California.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Khaldoun Shobaki

(Type or print name)

(Signature)

CAMPUS SUPPORT CENTER

6 Hutton Centre, Suite 400

Santa Ana, CA 92707

tel (714) 427-3000 fax (714) 427-5111

www.cci.edu

March 21, 2014

Mr. Anthony S. Bieda
Vice President for External Affairs
Accrediting Council for Independent Colleges and Schools
750 First Street, NE, Suite 980
Washington, D.C. 20002-4223

Dear Mr. Bieda:

On March 7, 2014, I received a request from the Council to provide an update on several issues facing Corinthian Colleges (Exhibit I). We continue to appreciate the cooperative and constructive relationship that we have built with the Council over the years, and I am pleased to present this update.

Your letter requested updated information on the following issues:

1. Litigation by the Attorney General in California against Corinthian Colleges;
2. Investigation by the Florida Attorney General of Everest colleges in Florida; and
3. Investigation by the Securities and Exchange Commission concerning “student information in the areas of recruitment, attendance, completion, placement, defaults on federal loans and on alternative loans, as well as compliance with U.S. Department of Education financial requirements, standards and ratios (including the effect of certain borrowings under the Company’s credit facility on the Company’s composite score, and 90/10 compliance), and other corporate, operational, financial and accounting matters.”

I. UPDATE ON CALIFORNIA ATTORNEY GENERAL COMPLAINT:

On November 5, 2013, CCI provided the Council with a requested update on the complaint filed by the California Attorney General (Exhibit II). Subsequent to this update, the following actions have occurred:

- November 13, 2013: CCI filed its “verified answer” (response) to the California Attorney General complaint with the San Francisco Superior Court (Exhibit III). Rather than simply denying the allegations, we filed a “speaking answer” with the Court providing a detailed response to each of the allegations, which was signed under the penalty of perjury. The answer documents the inaccuracies in the complaint and rebuts its misleading allegations.

As the answer notes: “The Government’s false allegations and aspersions cast on [the School’s] relationship with its students are offensive and demeaning—to [the School] and its employees; to its students, who are striving for a career and better life; and to the employers who hire its thousands of graduates.” The answer also outlines the processes and procedures that have been instituted to ensure the accurate reporting of placement and other information to accreditation and regulatory agencies and the public. Further, the answer highlights the political motives behind the complaint, exposing the treatment of CCI school students following the conclusion of the CA AG’s investigation in 2007. That treatment includes the California attorney general’s failure to distribute settlement funds earmarked for students. These funds currently remain in the Government’s coffers.

- November 15, 2013: Nikee Carnagey, Division President for our West division, Paul DeGiusti, Vice President of Governmental Affairs and John W. Andrews, Vice President of Accreditation and Licensing, met with Joanne Wenzel, Bureau Chief for California’s Bureau for Private Postsecondary Education (BPPE), Leeza Rifredi, BPPE Licensing Chief and John Bruce, BPPE Enforcement Manager. The purpose of this visit was to provide Ms. Wenzel and her staff with an update on the complaint and identify any other issues that may be of concern to BPPE. CCI continues to work closely with BPPE.

In the last several years, BPPE has conducted visits to eight CCI campuses. All of these schools have achieved BPPE compliance. Ms. Wenzel was specifically asked if there were any unresolved BPPE issues facing any California campus. She responded that she was not aware of any unresolved issues or student complaints. Subsequent to the meeting, CCI provided Ms. Wenzel with a copy of the verified answer to the complaint.

Here is a summary of the major allegations made by the attorney general and CCI’s response:

- COMPLAINT: CCI engaged in unlawful, unfair and fraudulent practices in connection with the sale of purportedly expensive programs.
 - VERIFIED ANSWER: CCI vehemently denies that it engages in “unlawful, unfair and fraudulent practices” as alleged. Education costs have risen significantly for all education sectors, and have been driven higher by the federal government’s 90/10 rule in the proprietary sector.
- COMPLAINT: CCI allegedly targets unsophisticated students, which it purportedly describes in internal documents as composed of “isolated,” “impatient,” individuals with “low self-esteem” who have “few people in their lives who care about them” and who are “stuck” and “unable to see and plan well for the future,” through aggressive and persistent internet and telemarketing campaigns and through television ads on daytime shows.
 - VERIFIED ANSWER: CCI schools serve non-traditional students with varied demographics. CCI research has revealed insights about how these students *view themselves*, and what kinds of models and services the campuses can provide to help these students succeed in their stated educational goals. In the Complaint, the Government selectively quoted from a slide contained in a presentation in an

attempt to cast CCI's and our campuses view of its students in a negative light. A copy of the complete slide was provided to the Government (Exhibit IV). For students who described themselves as being "isolated," the School saw a need for a "sense of belonging, a place where they can succeed." For students who described themselves as having "low self-esteem," CCI schools saw a need for a "confident, capable, real adult, role model for kids." For those who said they have "few people in their lives who care about them," CCI and its network of schools saw a need to provide "encouragement, someone who believes in them." And for those who said they were "stuck, unable to see and plan well for the future," the schools offered "someone who can show them how so they can gain independence." CCI and its schools admit that we are proud to offer a meaningful, nurturing environment that responds to the self-professed needs of its students. CCI admits that it uses Internet, telemarketing, and television advertisements to publicize its programs and encourage students to better their lives through education. Except as expressly admitted, CCI denies the allegations.

- COMPLAINT: CCI's unlawful, unfair, and fraudulent practices are all the more egregious in light of the fact that its Everest campuses are subject to a permanent injunction secured by the People in 2007 that bars many of the practices at issue.
 - VERIFIED ANSWER: CCI admits that the 2007 stipulated judgment in *People v. Corinthian Schools, Inc. et al*, includes injunctive relief. The stipulated judgment speaks for itself, including the obligation of the Government to distribute funds to students, which it has failed to do. Except as expressly admitted, CCI denies the allegations.
- COMPLAINT: CCI schools allegedly misrepresent job placement rates to students and investors, supposedly advertising programs that it does not offer, purportedly unlawfully using military seals in advertising and inserting allegedly unlawful clauses into enrollment agreements that purport to bar any and all claims by students.
 - VERIFIED ANSWER: CCI answered by outlining its placement verification efforts which provide our schools with a high degree of confidence in the reported placement rates. The answer also documents our school's proper use of military seals and evidences the propriety of its enrollment agreements.
- February 13, 2014: The California Attorney General filed an amended complaint with the San Francisco Superior Court. A copy of the amended complaint is attached (Exhibit V). The Government did not add any new causes of action, but did add allegations related to alleged student loan improprieties and purported misrepresentations regarding transfer of credit. CCI vigorously denies all of these allegations.
- March 17, 2014: CCI filed an Amended Verified Answer with the Superior Court in San Francisco (Exhibit VI) which retains the language quoted above and denies the additional allegations of the First Amended Complaint.

CCi and the Government are in the discovery phase of the litigation. There have been no other material developments except those referenced above. Again, CCi intends to vigorously defend itself against these spurious allegations.

II. UPDATE ON THE INVESTIGATION BY THE FLORIDA ATTORNEY GENERAL OF EVEREST COLLEGES IN FLORIDA:

On October 19, 2010, CCi became aware of news stories which reported that the Florida Attorney General's Office (the FL AG's Office") had begun an investigation into certain private sector education institutions in Florida, including CCi, seeking information on potential misrepresentations in financial aid, recruitment and other areas. On October 21, 2010, CCi received a subpoena from the FL AG's office seeking a wide range of documents from January 1, 2006 to the present. CCi's attorneys have met with representatives of the FL AG's Office multiple times and CCi has provided voluminous materials in response to the subpoena. Additionally, CCi has filed a motion to quash portions of the subpoena and for a protective order with respect to certain confidential and proprietary information. CCi continues to provide reasonable cooperation to the FL AG's Office.

III. UPDATE ON THE SECURITIES AND EXCHANGE COMMISSION INVESTIGATION:

In June 2013, CCi received correspondence and subpoenas from the Securities and Exchange Commission ("SEC") indicating that the SEC is conducting an investigation of the Company. CCi notified the Council in a letter dated June 13, 2013. The SEC has requested the production of documents and communications that, among other things, relate to student information in the areas of recruitment, attendance, completion, placement, defaults on federal loans and on alternative loans, as well as compliance with U.S. Department of Education financial requirements, standards and ratios (including the effect of certain borrowings under the Company's credit facility on the Company's composite score, and 90/10 compliance), and other operational, financial and accounting matters. The Company is cooperating with the SEC in its investigation and there are no other material developments to report.

If I can provide any additional information, please contact me at 714-825-7918 or via email at jandrews@cci.edu. We appreciate the Council's on-going objectivity and patience as we work through what will continue to be a long and arduous process in defending our schools, employees and students.

Sincerely Yours,

(b)(6)

John W. Andrews
Vice President, Accreditation and Licensing

Exhibit I



March 7, 2014

ID Code 00015360

VIA E-MAIL ONLY

Mr. John Andrews
Vice President, Accrediting and Licensing
Corinthian Colleges, Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707-57646

Dear Mr. Andrews:

Please provide the Council with an update regarding the status of the adverse information described below:

1. Litigation by the Attorney General in California against Corinthian Colleges.
2. Investigation by the Florida Attorney General of Everest colleges in Florida.
3. Investigation by the Securities and Exchange Commission concerning “student information in the areas of recruitment, attendance, completion, placement, defaults on federal loans and on alternative loans, as well as compliance with U.S. Department of Education financial requirements, standards and ratios (including the effect of certain borrowings under the Company’s credit facility on the Company’s composite score, and 90/10 compliance), and other corporate, operational, financial and accounting matters.”

The Council is required to review any adverse information regarding an institution once such information becomes known. Please provide this office with a written response to this information, including copies of appropriate materials to support your statements. The Council will expect your response on or before **March 21, 2014**.

Your immediate attention to this matter is appreciated. If you have any questions, please contact me at (202) 336-6781 or abieda@acics.org.

Sincerely,

(b)(6)

Anthony S. Bieda
Vice President for External Affairs

Exhibit II



CORINTHIAN
COLLEGES, INC.

Academic Affairs
6 Hutton Centre Drive,
Suite 400
Santa Ana, CA 92707
Tel (714) 427-3000 Fax (714) 427-3010
www.cci.edu

November 5, 2013

Albert C. Gray, Ph.D.
President and Chief Executive Officer
Accrediting Council for Independent Colleges and Schools
750 First Street NE, Suite 980
Washington D.C. 22202-4223

Dear Dr. Gray:

We continue to appreciate all that the Council does to support CCI and its campuses as we jointly work to provide quality career education for tens of thousands of students across the U.S. and in Ontario, Canada. Given the number of years that we have worked with the Council, we hope our strong commitment to offering quality programs and to the proper treatment of students and graduates is self-evident. We are proud that a high proportion of our students complete their programs and that a large majority of our graduates gain employment in the fields for which they have been trained. We are equally proud that the education we provide allows students to achieve an improved quality of life for themselves and their families. As a result, we take very seriously any allegation that we did not meet our commitment to students and graduates.

We received Anthony Bieda's letter of October 22, 2013, which requested a written response to a complaint filed by California's Attorney General. Specifically, Mr. Bieda requested a response to the allegations that our schools misrepresented job placement rates to students and advertised programs that they did not offer. We will provide a detailed response to the Council regarding these false allegations in a few weeks, when the company files its formal response to the complaint with the court.

Background: In December, 2012, CCI received an investigative subpoena from the California Attorney General's office. The subpoena was captioned as "In the Matter of the Investigation of For-Profit Educational Institutions." The subpoena sought business records and responses to interrogatories related to CCI's cohort default rates, graduation rates, advertisements and admissions, the announcements of CCI's intention to sell certain campuses, enrollment and financial aid processes, call center policies and practices, lead generation and other matters. CCI owns and operates only two ACICS accredited schools in California: San Bernardino and Ontario Metro.

On February 1, 2013, we formally notified you and the Council of the subpoena and reiterated our commitment to cooperate fully with ACICS and the California Attorney General. Over the last nine months CCI has provided all requested information to the Attorney General and have had almost weekly communication with staff from the Attorney General's office. However, on Thursday, October 10, 2013, we were blindsided when the complaint was filed in San Francisco Superior Court. Prior to filing the lawsuit and holding a press conference, the AG did not share the results of its investigation with us; did not demand a settlement; and did not threaten to file a lawsuit.

Corinthian provided over 350,000 pages of material to the California AG during the course of its investigation, and the complaint is based on a few misleading, out-of-context excerpts and fragments from about a dozen of those documents. The complaint alleges that our U.S. schools made pre-enrollment misrepresentations and misused U.S. military insignias. I hope it goes without saying that we adamantly disagree with the allegations and are thoroughly offended by the characterization that our school employees are "predators," and will vigorously defend our employees, students and graduates against the complaint. We look forward to presenting our case at trial.

To give you a better understanding of why we think this lawsuit is baseless, I've attached a couple of examples of misleading allegations from the complaint and Corinthian's rebuttal to them.

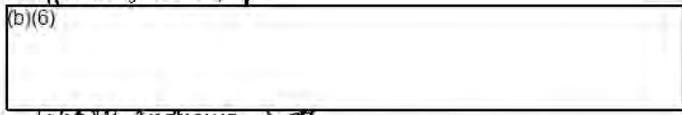
In addition, our campuses in California routinely receive positive reviews from the Bureau for Private Postsecondary Education (BPPE), the state agency responsible for regulating and monitoring the schools in our industry. As part of its review process, BPPE conducts regular announced visits and unannounced compliance inspections that focus on specific areas. These visits include student and faculty file review, an examination of advertising and promotional materials used over a five-year period, catalog review, staffing and other areas. The visits are similar to visits conducted by ACICS and other accreditors during the accreditation renewal process.

During the last two years, BPPE has visited six campuses that are, or were, owned and operated by CCI, including one campus referenced in the complaint. Of the six, three had no violations and the other three achieved BPPE's compliance standards. We are very proud of the results of these visits. If the California AG had concerns, such as those contained in the lawsuit, those concerns could have, some would argue, should have been investigated and addressed through BPPE's announced and unannounced review process.

In closing, let me reiterate that CCI and its employees remain fully committed to providing a quality career and technical education; to making every effort to help graduates find employment in their chosen fields; and to ensuring that students are treated fairly and honestly. Further, we have robust regulatory compliance systems in place and continuously strive to improve our processes and procedures. We are proud of our mission of changing students' lives as well as how we execute that mission. Again, we look forward to responding to the California AG allegations in detail, and to having our day in court.

If I can provide additional information, please contact me at 714-825-7918 or via email at jandrews@cci.edu. We will continue to keep you and the Council apprised as any material developments or communications regarding this matter.

Sincerely Yours, 

(b)(6)


John W. Andrews
Vice President, Accreditation and Licensing

Cc: Anthony S. Bleda, Vice President for External Affairs

Enclosure

Corinthian Colleges Inc.
California Attorney General Complaint
Examples of Misleading Allegations/Rebuttal

On October 10, 2014, the California Attorney General filed a complaint against Corinthian Colleges, accusing our schools – wrongly – of inflating job placement statistics for our graduates. The complaint paints a misleading and inaccurate picture of our schools. We plan to vigorously defend our employees, students and graduates against this complaint.

The Attorney General’s complaint is filled with allegations based on half a sentence, half a chart or much less than half of an email exchange or presentation. It repeatedly omits readily available facts and direct quotes that contradict or undercut its charges. The result is a complaint that’s much less than half-way accurate or half-way convincing.

The complaint fails to note that:

- Every year, tens of thousands of students graduate from one of Corinthian’s schools and find jobs in the fields for which they train;
- Corinthian has more than 750 Career Services employees nationwide dedicated to helping our graduates find jobs;
- Corinthian has relationships with thousands of large and small employers nationwide, some of whom hire dozens of our graduates every year;
- About eight years ago, Corinthian became one of the first companies in the education sector to establish an institution-wide verification team that checks the accuracy of job placement data reported by its campuses;
- Unlike most traditional colleges and universities, which are regionally accredited, the majority of our schools are required by national accreditation agencies to help a high percentage of our graduates find employment in their fields; and
- Corinthian goes even farther, holding its regionally accredited schools – Heald and Everest College Phoenix – to the same standards.

Below we offer two examples of misleading allegations contained in the complaint. Both of them cite portions of documents that the Attorney General’s office elected to leave out of the complaint, even though the office had all of these documents before the complaint was filed.

Example Two

What the Cal AG put in the allegation: Brief quotes from a single chart in a PowerPoint presentation by Corinthian's marketing department, which the complaint cites to wrongly accuse the schools of exploiting students and disparaging them as having "low-self-esteem" and being "unable to see and plan well for the future."

What they left out: Half of the chart, which shows the opposite. Under the heading "What They Need," the chart says Corinthian offers students "encouragement, someone who believes in them," "Sense of belonging, place where they can succeed," and "Don't BS me, tell it like it is."

Background:

On page 2, in paragraph 3, the complaint refers to a 64-slide PowerPoint presentation prepared by CCI's marketing department, using source material from an independent marketing research firm. It includes quotes from one-half of a chart on one slide (Number 9), which is headed "Who They Are." The chart summarizes interviews with Corinthian students and in many cases uses the students' own words to describe themselves. Other research by the firm found that community college students use many of the same words to describe themselves

The complaint makes no mention of the right side of the chart, headed "What They Need," which includes descriptions of the values that students want and that Corinthian's schools offer: "Encouragement, someone who believes in them," "Trust is earned, not automatic," and "Don't BS me, tell it like it is."

The complaint mischaracterizes the source of information from one side of a chart in an effort to wrongly accuse Corinthian of predatory behavior, while ignoring information on the other side of the same chart that demonstrates Corinthian seeks to deal honestly with students and help them succeed.

Exhibit III

1 IRELL & MANELLA LLP
John C. Hueston (164921)
2 Brian J. Hennigan (86955)
Andra B. Greene (123931)
3 Khaldoun Shobaki (232864)
1800 Avenue of the Stars, Suite 900
4 Los Angeles, California 90067-4276
Telephone: (310) 277-1010
5 Facsimile: (310) 203-7199
E-mail: jhueston@irell.com
6 bhennigan@irell.com
agreene@irell.com
7 kshobaki@irell.com

8 Attorneys for Defendants

9
10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
11 FOR THE COUNTY OF SAN FRANCISCO

12 THE PEOPLE OF THE STATE OF)
13 CALIFORNIA,)

14 Plaintiff,)

15 vs.)

16 HEALD COLLEGE, LLC; CORINTHIAN)
COLLEGES, INC.; CORINTHIAN)
17 SCHOOLS, INC.; SEQUOIA EDUCATION,)
INC.; CAREER CHOICES, INC.; MJB)
18 ACQUISITION CORPORATION; TITAN)
SCHOOLS, INC.; RHODES COLLEGES,)
19 INC.; FLORIDA METROPOLITAN)
UNIVERSITY, INC.; EVEREST COLLEGE)
20 PHOENIX, INC.; and DOES 1 through 100,)
INCLUSIVE,)

21 Defendants.)
22

Case No. CGC-13-534793

THE SCHOOL'S VERIFIED ANSWER

Assigned to Hon. Curtis E.A. Karnow, Dept.
304

Action Filed: October 10, 2013

1 Pursuant to California Code of Civil Procedure § 446, Defendants Heald College LLC,
2 Corinthian Colleges, Inc., Corinthian Schools, Inc., Sequoia Education, Inc., Career Choices, Inc.,
3 MJB Acquisition Corporation, Titan Schools, Inc., Rhodes Colleges, Inc., Florida Metropolitan
4 University, Inc. and Everest College Phoenix, Inc. (collectively, “the School”) hereby answer the
5 numbered paragraphs of the People of the State of California’s (hereinafter, “the Government”)
6 Complaint for Civil Penalties, Permanent Injunction, and Other Relief (“Complaint”) as follows:

7 **PRELIMINARY STATEMENT**

8 The Government’s false allegations and the aspersions cast on the School’s relationship with
9 its students are offensive and demeaning—to the School and its employees; to its students who are
10 striving for a career and a better life; and to the employers who hire its thousands of qualified
11 graduates. The Government’s Complaint also implies that state regulators and accreditation
12 agencies have failed to provide proper oversight of the School. This is ill informed and
13 demonstrably untrue.

14 The Complaint suggests that the School’s employees go to work every day for the express
15 purpose of preying on students. This is insulting and preposterous. The School and its employees
16 are passionately dedicated to providing quality career education, to helping students overcome
17 academic and personal obstacles that stand in the way of completing their programs, and to
18 helping graduates find meaningful work in their fields of study. Most of the School’s students
19 have not succeeded in a traditional academic environment; over 40% have tried community
20 college before enrolling at one of its institutions. The School’s students have few people in their
21 lives who can provide the support and encouragement they need to achieve a career goal. The
22 School and its employees are committed to honoring the trust that its students place in its
23 institutions. Its campus teams work in concert to teach, mentor, counsel, coach and cheerlead their
24 students to success. Across the School’s network of campuses, it has one career services
25 employee for every 108 students; in a typical community college, that ratio is one counselor for
26 approximately 1,000 students, including all types of counseling, from personal to academics to
27 career. The School’s substantial and on-going investment in placement services has helped tens of
28

1 thousands of graduates find work in their fields, even during the recent deep and prolonged
2 recession.

3 As a career institution, the School is subject to a complex, oft-times conflicting, and extensive
4 web of federal and state regulation, along with myriad accreditation, licensing and reporting
5 requirements. The School has been, and continues to be an industry leader in its commitment to
6 integrity and to the implementation and enhancement of processes and training to promote
7 compliance. The School has devoted substantial resources to not only meet these regulatory
8 requirements, but to exceed them. Rather than acknowledging and commending the School's
9 aspirational goals, the Government is seeking to punish the School. The Complaint is replete with
10 selective, misleading and out-of-context quotations that attempt to turn the School's commitment
11 to high standards against it.

12 In California, the School has cooperated extensively with the Government. It has done so
13 openly and because it has confidence in its internal controls and its people. The School provided
14 several hundred thousand pages of documents, voice recordings and answers to new questions
15 posed on an almost-weekly basis by the Government. The School repeatedly offered to present
16 information and explanation on any issues about which the Government had concerns. Without
17 accepting those offers and without any notice, the Government filed this Complaint—a document
18 built on a foundation of misquoted, deceptively excerpted, and—at best—misunderstood
19 materials. For example, the Government cites a slide from a presentation in paragraph 51(e) for
20 the proposition that there was a “placement file error rate of 53.6 percent to 70.6 percent.” In
21 reality, that slide does not even include the word “placement,” and the internal review in question
22 did not reflect a single suspect, let alone false placement, contrary to the Government's
23 insinuation.

24 The School will address and expose those mischaracterizations in due course before this Court
25 in a process that begins with this Verified Answer.

26
27
28

INTRODUCTION

1
2 1. The School is without knowledge or information sufficient to form a belief as to the
3 truth or falsity of the Government’s representations about its purported reasons for bringing this
4 action, and denies the allegations in paragraph 1 on that basis. What’s past is prologue: In 2007,
5 the Government received \$4,300,000 to distribute to students as part of the stipulated judgment in
6 *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior Court). More
7 than *six years* later, over \$4.2 million still sits in the Government’s coffers because it has failed to
8 diligently locate and disburse the funds to the students. The balance of the allegations in
9 paragraph 1 are conclusions of law to which no response is required. To the extent that they may
10 be construed as factual allegations, the School denies the allegations in paragraph 1.

11 2. The School vehemently denies that it engages in “unlawful, unfair and fraudulent
12 practices” as alleged in paragraph 2. The School admits that the costs and fees for the programs
13 listed in paragraph 2 are accurate. Education costs have risen significantly for all education
14 sectors, and have been driven higher by the federal government’s 90/10 rule in the proprietary
15 sector. Except as expressly admitted herein, the School denies the allegations in paragraph 2.

16 3. The School serves non-traditional students with varied demographics. The School’s
17 research has revealed insights about how these students *view themselves*, and what kinds of
18 models and services the School can provide to help these students succeed in their stated
19 educational goals. In the Complaint, the Government selectively quoted from a slide contained in
20 a presentation in an attempt to cast the School’s view of its students in a negative light. A copy of
21 the complete slide is attached hereto as **Exhibit A**. For students who described themselves as
22 “isolated,” the School saw a need for a “[s]ense of belonging, place where they can succeed.” For
23 students who described themselves as having “low self esteem,” the School saw a need for a
24 “[c]onfident, capable, real adult, role model for kids.” For those who said they have “few people
25 in their lives who care about them,” the School saw a need to provide “[e]ncouragement, someone
26 who believes in them.” And for those who said they were “[s]tuck, unable to see and plan well for
27 the future,” the School offered “[s]omeone who can show them how so they can gain
28 independence.” The School admits that it is proud to offer a meaningful, nurturing environment

1 that responds to the self-professed needs of its students. The School admits that it uses Internet,
2 telemarketing and television advertisement to publicize its programs and encourage students to
3 better their lives through education. Except as expressly admitted herein, the School denies the
4 allegations in paragraph 3.

5 4. The School admits that the stipulated judgment in *People v. Corinthian Schools, Inc.,*
6 *et al.*, No. BC374999 (Los Angeles Superior Court) includes injunctive relief. The stipulated
7 judgment speaks for itself, including the obligation of the Government to distribute funds to
8 students, which it has failed to do. Except as expressly admitted herein, the School denies the
9 allegations in paragraph 4.

10 5. The allegations in paragraph 5 are conclusions of law and a prayer for relief, to which
11 no response is required. To the extent that they may be construed as factual allegations, the
12 School denies the allegations in paragraph 5. Nonetheless, the School prays that the Government
13 take nothing by the Complaint, that the requested injunctive and equitable relief be denied, that the
14 School be awarded judgment in this action.

15 **THE PARTIES**

16 6. The School admits that Kamala D. Harris is the Attorney General of the State of
17 California. The allegations in paragraph 6 are conclusions of law to which no response is
18 required. Except as expressly admitted herein, the School denies the allegations in paragraph 6.

19 7. The School admits the factual allegations of paragraph 7, noting that Heald College
20 LLC is an indirect subsidiary of Corinthian Colleges, Inc.

21 8. The allegation in paragraph 8 is the Government's definition of what it means when it
22 uses the term "Heald," and no responsive pleading is required, except that Heald College LLC has
23 no subsidiaries.

24 9. The School admits the factual allegations of paragraph 9 related to Corinthian
25 Colleges, Inc.'s incorporation, principal place of business, subsidiary ownership and enrollment of
26 students in California.

27 10. The School admits the factual allegations regarding its stock symbol and listing in
28 paragraph 10. The remaining allegations in paragraph 10 are conclusions of law to which no

1 response is required. Except as expressly admitted herein, the School denies the allegations in
2 paragraph 10.

3 11. The allegation in paragraph 11 is the Government's definition of what it means when it
4 uses the term "Corinthian Colleges, Inc.," and no responsive pleading is required.

5 12. The School admits the factual allegations regarding Corinthian Schools, Inc.'s
6 incorporation, principal place of business and nature as a wholly-owned subsidiary found in
7 paragraph 12, but denies that Corinthian Schools, Inc. owns the Ontario Metro campus, and denies
8 that Corinthian Schools, Inc. currently owns the Los Angeles – Wilshire, San Francisco, Hayward
9 and San Jose campuses.

10 13. The allegation in paragraph 13 is the Government's definition of what it means when it
11 uses the term "Corinthian Schools, Inc.," and no responsive pleading is required.

12 14. The School admits the factual allegations regarding Sequoia Education, Inc.'s
13 incorporation, principal place of business and ownership.

14 15. The allegation in paragraph 15 is the Government's definition of what it means when it
15 uses the term "Sequoia Education, Inc.," and no responsive pleading is required.

16 16. The School admits the factual allegations regarding Career Choices, Inc.'s
17 incorporation, principal place of business, subsidiary ownership and nature as a wholly-owned
18 subsidiary.

19 17. The allegation in paragraph 17 is the Government's definition of what it means when it
20 uses the term "Career Choices, Inc.," and no responsive pleading is required.

21 18. The School admits the factual allegations regarding MJB Acquisition Corporation's
22 incorporation, principal place of business and ownership.

23 19. The allegation in paragraph 19 is the Government's definition of what it means when it
24 uses the term "MJB Acquisition Corporation," and no responsive pleading is required.

25 20. The School admits the factual allegations regarding Titan Schools, Inc.'s incorporation,
26 principal place of business, subsidiary ownership and nature as a wholly-owned subsidiary.

27 21. The allegation in paragraph 21 is the Government's definition of what it means when it
28 uses the term "Titan School, Inc.," and no responsive pleading is required.

1 22. The School admits the factual allegations regarding Rhodes Colleges, Inc.’s
2 incorporation, principal place of business, subsidiary ownership, nature as a wholly-owned
3 subsidiary and that it conducts business in California.

4 23. The allegation in paragraph 23 is the Government’s definition of what it means when it
5 uses the term “Rhodes Colleges, Inc.,” and no responsive pleading is required.

6 24. The School admits the factual allegations regarding Florida Metropolitan University,
7 Inc.’s incorporation, principal place of business, subsidiary ownership, nature as a wholly-owned
8 subsidiary and that it conducts business in California.

9 25. The allegation in paragraph 25 is the Government’s definition of what it means when it
10 uses the term “Florida Metropolitan University, Inc.,” and no responsive pleading is required.

11 26. The School admits the factual allegations regarding Everest College Phoenix, Inc.’s
12 incorporation, principal place of business and ownership and that it conducts business in
13 California.

14 27. The allegation in paragraph 27 is the Government’s definition of what it means when it
15 uses the term “Everest College Phoenix, Inc.,” and no responsive pleading is required.

16 28. The School is without knowledge or information sufficient to form a belief as to the
17 truth or falsity of the allegations of paragraph 28 and denies the allegations on that basis.

18 29. The allegation in paragraph 29 is the Government’s definition of what it means when it
19 uses the term “DOE Defendants 1 to 50,” and no responsive pleading is required.

20 30. The allegation in paragraph 30 is the Government’s definition of what it means when it
21 uses the term “DOE Defendants 51 to 100,” and no responsive pleading is required.

22 31. The allegation in paragraph 31 is the Government’s explanation of what it means when
23 it uses the terms “CCI” or “Defendants,” and no responsive pleading is required.

24 32. No responsive pleading is required to paragraph 32.

25 33. The allegations in paragraph 33 are conclusions of law to which no response is
26 required. To the extent that they may be construed as factual allegations, the School denies the
27 allegations in paragraph 33.

28

1 34. The allegations in paragraph 34 are conclusions of law to which no response is
2 required. To the extent that they may be construed as factual allegations, the School denies the
3 allegations in paragraph 34.

4 35. No responsive pleading is required to paragraph 35.

5 36. The allegations in paragraph 36 are conclusions of law to which no response is
6 required. To the extent that they may be construed as factual allegations, the School denies the
7 allegations in paragraph 36.

8 37. The allegations in paragraph 37 are conclusions of law to which no response is
9 required. To the extent that they may be construed as factual allegations, the School denies the
10 allegations in paragraph 37.

11 38. The allegation in paragraph 38 is a conclusion of law to which no response is required.

12 39. The allegations in paragraph 39 are conclusions of law to which no response is
13 required. To the extent that they may be construed as factual allegations, the School denies the
14 allegations in paragraph 39.

15 **JURISDICTION AND VENUE**

16 40. The allegation in paragraph 40 is a conclusion of law to which no response is required.

17 41. The allegation in paragraph 41 is a conclusion of law to which no response is required.

18 42. The allegation in paragraph 42 is a conclusion of law to which no response is required.

19 To the extent that this is construed as a factual allegation, the School is without knowledge or
20 information sufficient to form a belief as to the truth or falsity of the allegation in paragraph 42,
21 and denies the allegation on that basis.

22 43. The allegation in paragraph 43 is a conclusion of law to which no response is required.

23 44. The allegation in paragraph 44 is a conclusion of law to which no response is required.

24 45. The allegation in paragraph 45 is a conclusion of law to which no response is required.

25 The Government bases its claim of jurisdiction on the July 31, 2007 Final Judgment in *People v.*
26 *Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior Court). The judgment
27 speaks for itself, including the Government's obligation to distribute funds to students and the
28 benefit to the Government should it fail to do so. In the judgment, the Los Angeles Superior Court

1 retained jurisdiction over actions to enforce the terms of the judgment. Instead of seeking to
2 enforce the judgment before the court that entered it, the Government has chosen to bring this case
3 in a venue more than 400 miles away from the School's headquarters, operations center and many
4 potential trial witnesses in Santa Ana, California.

5 **THE GOVERNMENT'S ALLEGATIONS**

6 46. The School admits that it educates students through nationally and regionally
7 accredited campuses and online, including the identified schools.

8 **The School Accurately Reports Job Placement Rates to Students and Accreditors**

9 47. The School calculates and reports student placement statistics based on formulae and
10 criteria established by a variety of regulatory bodies. The nature of these calculations varies
11 widely between, on the one hand, accreditors like ACCSC and ACICS and on the other hand,
12 reports mandated by the United States Department of Education's Program Integrity Rules and the
13 State of California's Bureau for Private Postsecondary Education. The School has robust
14 compliance, accreditation and licensing processes in place to ensure that its reports are accurate
15 and comply with the applicable rules and regulations. The School denies that its July 1, 2012
16 disclosures do not "match or agree" with the School's placement data. The Government's
17 allegations in paragraph 47 are vague and ambiguous as to the purported representations and
18 advertisements at issue. As such, the School is without knowledge or information sufficient to
19 form a belief as to the truth or falsity of the Government's allegations in paragraph 18 about
20 "representations and advertisements," and denies them on that basis. To the extent the allegation
21 is based on the out-of-context and misleading documents cited in paragraph 51, see the School's
22 response to that paragraph. Except as expressly admitted herein, the School denies the allegations
23 in paragraph 47.

24 48. The School admits that Executive Vice President of Operations, Bob Botic, wrote in a
25 November 30, 2011 e-mail quoted by the Government in paragraph 48 that: "Successfully placing
26 our students in quality jobs is extremely important to [the School]. Our students come to us
27 primarily to gain skills and find a position that will help them launch a successful career." This
28 statement reflects the School's long-standing and continued commitment to the success of its

1 graduates. The School admits that a 2012 marketing study on student enrollment decisions at
2 Everest campuses showed that for some students, those decisions were driven primarily by
3 “affordability & placement concerns,” while other students were “more driven by programmatic
4 virtues.” Except as expressly admitted herein, the School denies the allegations in paragraph 48.

5 49. The School admits that it issues standardized disclosures for each campus. These
6 disclosures are related to, among other things, job placement, in order to assist prospective
7 students in making the best educational decision for themselves with the help of their trusted
8 advisors. The School encourages prospective students to visit and tour a campus prior to
9 enrollment and to bring family and trusted advisors with them. The School denies that it makes
10 these disclosures to “help sell its programs to prospective students” as alleged by the Government
11 in paragraph 49. While such disclosures may benefit a student’s informed enrollment decision,
12 their existence and content are mandated by the United States Department of Education’s Program
13 Integrity Rules and the State of California’s Bureau for Private Postsecondary Education. Thus,
14 the School makes these disclosures to assist students and to comply with requirements put in place
15 by Government agencies. The School admits that the standardized disclosures “contain placement
16 rates for each program” where such information is available. Except as expressly admitted herein,
17 the School denies the allegations in paragraph 49.

18 50. The School admits that published placement rates for some cohorts and programs are
19 accurately as high as 100 percent. The School’s enrollment documents, catalog and training to
20 admissions representatives are unmistakably clear that post-graduation placement is not
21 guaranteed. The School collects information to support its disclosures as is prudent and required
22 by regulatory agencies. The School is without knowledge or information sufficient to form a
23 belief as to the truth or falsity of the allegation about the beliefs of prospective students in
24 paragraph 50 and denies the allegations on that basis. Except as expressly admitted herein, the
25 School denies the allegations in paragraph 50.

26 51. The School denies the out-of-context and intentionally-misleading allegations in
27 paragraph 51.

28

1 a. The School’s Executive Leadership Team meets periodically to discuss strategic
2 initiatives and plans. During these strategic planning sessions, the leadership
3 engages in frank discussions of potential issues the School faces. The School
4 admits that CEO Jack Massimino circulated a 64-page presentation prior to the
5 team meeting in September 2011. The school admits that, in the context of a series
6 of slides discussing Government funding, the presentation includes one slide titled
7 “Implications,” with the following text: “We had a [cohort default rate] problem
8 and fixed it. We had a retention compliance problem and got back into compliance.
9 We have a placement compliance problem now *and need to get back into*
10 *compliance*. Do we need to execute against standards higher than just
11 compliance?” (emphasis added). The concerns expressed in this slide about
12 placement compliance refer to the fact that the School had too many programs on
13 placement reporting status with its accreditors—meaning that in a challenging
14 employment environment amid the worst recession in generations, School
15 leadership was concerned about not placing a sufficient number of its graduates.
16 This slide does not, as the Government insinuates, mean that the School’s
17 leadership believed that the School had issues with the falsification of student
18 placements. Except as expressly admitted herein, the School denies the allegations
19 in paragraph 51(a).

20 b. The School admits that by letter dated December 7, 2011, ACCSC granted Everest
21 College Hayward a renewal of accreditation for five years subject to a single
22 stipulation. The School admits that the selectively, and misleadingly, quoted
23 portions of the ACCSC communications are part of a broader dialogue between the
24 School and ACCSC related to the renewal of Hayward’s accreditation. What the
25 Government fails to mention is that the School provided ACCSC with
26 documentation showing that the placements with Select Staffing were paid,
27 sustainable, appropriate based on the educational objectives of the Medical
28 Assistant diploma program, aligned with the objectives of and directly related to

1 that program. These were not just single-day or two-day assignments, but rather
2 repeated work at varying health fairs throughout the Bay Area. Such variety and
3 flexible scheduling are appealing characteristics of employment to some graduates.
4 Further, ACCSC accepted the documentation regarding the sustainable nature of
5 the placements with Select Staffing, removed the stipulation and on March 6, 2013,
6 provided written notice that the stipulation had been satisfied. Except as expressly
7 admitted herein, the School denies the allegations in paragraph 51(b).

8 c. The School admits that Executive Vice President of Operations, Bob Botic and
9 West Division President Nicole Carnagey exchanged a series of e-mails on
10 February 10, 2012 about job placement issues at Everest College Hayward and
11 Everest College San Francisco. This e-mail discussion demonstrates that
12 leadership moves swiftly and decisively to deal with any alleged irregularities. The
13 Government fails to include that the questionable student placements were
14 investigated, removed and never reported to accreditors or included on a student
15 disclosure form. Except as expressly admitted herein, the School denies the
16 allegations in paragraph 51(c).

17 d. The School admits that an Unannounced Compliance Audit Report for Everest
18 College San Francisco covering the period from July 1, 2011 to March 3, 2012 was
19 circulated by e-mail to the School's senior executives and management on March
20 19, 2012. Unannounced compliance audits are regularly conducted by the School
21 to promote compliant, ethical behavior and to identify and remedy irregularities.
22 Such self-critical analysis is a hallmark of the School's efforts to do what is right
23 by students and to comply with multiple layers of regulation—an effort the
24 Government seeks to punish. Internal audit reports such as this are routinely
25 circulated to senior executives and management as part of the School's effort to
26 demonstrate to the campuses the importance of these compliance audits. The
27 School admits that the report includes a finding that Career Services was missing
28 employment verification forms for eight of fifteen students randomly sampled

1 during the audit. The audit report does not include a finding that those students
2 were not in fact placed, only that some hard-copy documentation was missing from
3 the student files. The Government omits the report's finding of exceptions in only
4 2.03% of the campus's Career Services Department. Except as expressly admitted
5 herein, the School denies the allegations in paragraph 51(d).

6 e. The School admits that a 69-page document titled "Quarter 3 Compliance Review:
7 EOU Divisional" was e-mailed to Executive Vice President David Poldoian on
8 April 13, 2013. The document is a summary of a self-audit conducted to promote
9 compliance with accreditor, governmental and auditor standards. The School
10 denies that the document shows "a placement file error rate of 53.6 percent to 70.6
11 percent." The Government's deceptive quotation is highlighted by: a) the
12 document itself identifying that the percentages are based on the measurement of
13 individual *attributes* and not *files*; and b) the quoted page clearly indicating the vast
14 majority of findings relate, not to placement, but to retention of students in various
15 programs. The page of the presentation from which the Government has plucked
16 these percentages does not even include the words "placement" or "placement file."
17 Not one of the findings relates to an improper placement. Except as expressly
18 admitted herein, the School denies the allegations in paragraph 51(e).

19 f. The School admits that Executive Vice President of Operations Bob Botic sent an
20 e-mail containing the language quoted in paragraph 51(f). Contrary to the
21 Government's aspersions, the e-mail shows that the School's executives are
22 focused on continually improving internal processes and addressing and resolving
23 audit issues that come to their attention.

24 g. The School admits that Executive Vice President of Operations Bob Botic sent an
25 e-mail attaching an eleven-page presentation containing the language quoted in
26 paragraph 51(g). The presentation is a summary of a call between campus and
27 regional representatives and Michelle Reed, the Vice President of Compliance. On
28 that call, the campus representatives expressed their frustration about the time

1 required for the Compliance Employment Verification Team to re-confirm job
2 placements made by the campuses. Contrary to the Government's insinuation, at
3 this time the School had a comprehensive written policy on placements (RA023) in
4 addition to the long-standing accreditor guidelines defining job placements. The
5 definitional issue resulted not from the absence of guidelines, but rather multiple,
6 competing and contradictory definitions from different sources combined with the
7 inherent subjectivity in determining a placement. The presentation reflects a
8 discussion about suggestions for methods to streamline second-pass verification so
9 that it did not create bottlenecks for the campuses or dissatisfaction among
10 employers. Far from reflecting a lack of verification as the Government suggests,
11 the document includes claims that employers were being contacted *from three up to*
12 *six times* to confirm placements.

13 h. The School admits that on May 18, 2012, Western Division President Nicole
14 Carnagey and Executive Vice President of Operations Bob Busic engaged in the e-
15 mail exchange excerpted by the Government in paragraph 51(h). In this e-mail,
16 Carnagey and Busic discussed the fact that Everest Renton had failed an internal
17 audit. The type of forms required internally by the School for record-keeping in
18 student files was changed in the middle of the audit year, causing some confusion
19 on campuses about the correct form to use. At the Renton campus student data was
20 re-recorded on the newer version of those forms for dates before that version of the
21 form was created. This irregularity was found and reported by internal audit,
22 leading to a failing score for the campus. To the extent that the Government's
23 characterization in paragraph 51(h) differs from the plain language of the e-mail
24 exchange, the School denies those allegations. Except as expressly admitted
25 herein, the School denies the allegations in paragraph 51(h).

26 i. The School admits that on June 14, 2012, Executive Vice President of Operations
27 Bob Busic forwarded the e-mail message selectively quoted by the Government.
28 The forwarded message is a preliminary assessment of needs to support an

1 information-technology platform to, among other things, better link the campuses
2 with the School's placement verification team. The author of the message, Greg
3 McHugh, is an outside consultant who had just started working to understand the
4 project needs and was unfamiliar at this time with the operational details of
5 placement verification and re-verification and the relevant policy guidance
6 documents. The School, at this time, had a written placement evaluation policy
7 (RA023), placement definitions from accreditors and a suite of supporting materials
8 to help the School's employees assess the validity of student job placements. The
9 exchange clearly denotes continuous improvement, not danger of falsified
10 placements. To the extent that the Government's characterization in paragraph
11 51(i) differs from the plain language of the e-mail exchange, or selectively omits
12 information that is necessary to convey the context and full meaning of the e-mail
13 exchange, the School denies those allegations. Except as expressly admitted
14 herein, the School denies the allegations in paragraph 51(i).

15 j. The School admits that on July 13, 2012, Vice President of Compliance Michelle
16 Reed e-mailed Executive Vice President Beth Wilson about some irregularities that
17 Reed had investigated with regards to self-employed job placements at the Long
18 Beach Wyotech campus. The School discovered and investigated these placement
19 issues through its internal controls, and, after a rigorous review of records, removed
20 a number of job placements on its own initiative. Contrary to the Government's
21 unfounded assertion, the removed students were not part of a cohort that was
22 reported in student disclosures published in July 2012, and thus, contrary to the
23 Government's insinuation, there was no need for an amendment of any disclosures.
24 The School admits that the July 2012 student disclosures for the Long Beach
25 Wyotech campus have not been amended as there was no need to do so. To the
26 extent that the Government's characterization in paragraph 51(j) differs from the
27 plain language of Ms. Reed's e-mail, the School denies those allegations. Except
28 as expressly admitted herein, the School denies the allegations in paragraph 51(j).

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

k. The School admits that Christian Dieckmann, Assistant Vice President of Student Outcomes, sent the e-mail partially and misleadingly quoted in paragraph 51(k). The Government fails to quote the next line, which states that directors of career services “and campuses have been requesting that we provide more clarity on what procedures to follow in order to stay consistent with current Internal Audit and Compliance requirements.” In other words, the operations and audit/compliance divisions of the School were working together to ensure that campuses could understand and comply with the requirements of, among other things, the Compliance Employment Verification Team. This e-mail reflects the School’s commitment to continuous improvement in processes. The standard operating procedures discussed in the email were additional documents to be created on top of already-existing standards for job placement.

l. The School admits that the results of a third-party audit conducted by Hyper Core Solutions on behalf of ACCSC were e-mailed to Executive Vice President Beth Wilson and Chief Academic Officer Richard Simpson on August 28, 2012. The School submitted responses and supporting documentation from its files to ACCSC for each of the student job placements identified by Hyper Core. ACCSC accepted the School’s submissions without any further requests for information. The audit report and related communications speak for themselves and demonstrate the challenges of employment verification, particularly by those with undeveloped skills conducting verifications long after the placement was made. To the extent that the Government’s characterization in paragraph 51(l) differs from the plain language of the audit report and accompanying communications, or selectively omits information necessary to convey the context and full meaning of these communications, the School denies those allegations. Except as expressly admitted herein, the School denies the allegations in paragraph 51(l).

52. The School denies the allegations in paragraph 52.

1 **The School's Accurate Statements to Investors**

2 53. The School denies the allegations in paragraph 53.

3 a. The School admits the allegation in paragraph 53(a) that quotes a statement
4 contained in the School's 2012 Annual Report (Form 10-K).

5 b. The School admits that the statement "CY 11 placement 68.1% vs. 67.6% in CY
6 10" appears in investor presentations dated August 20, 2012 and October 31, 2012.
7 This statement is included as a sub-bullet on a slide that is identical in both twenty-
8 three page presentations, titled "Focused on Student Perspectives." Except as
9 expressly admitted herein, the School denies the allegations in paragraph 53(b).

10 c. The School admits that on January 24, 2013 it completed a Registration Statement
11 (Form S-8), for the School's Employee Stock Purchase Plan, and that the S-8
12 incorporated by reference, among other things, the School's 2012 Annual Report
13 (Form 10-K). The Form S-8 is a document that speaks for itself.

14 d. The School admits that presentations prepared for investors and dated January 31,
15 2013, March 11, 2013, and April 30, 2013 include a slide with a bar chart that
16 shows 48,930 "eligible graduates by cohort" for 2011, with 33,316 "eligible
17 graduates placed in field" for 2011, and that the School's CEO used the March 11,
18 2013 document as part of a presentation to investors. Except as expressly admitted
19 herein, the School denies the allegations in paragraph 53(d).

20 e. The School admits the allegations in paragraph 53(e).

21 f. The School admits the allegations in paragraph 53(f).

22 54. The School denies that statements made about the 2011 graduation cohort were false
23 when made and that its senior executives made knowing false statements. The School's own data
24 and files indicate that the statements are materially accurate. The School denies the allegations in
25 paragraph 54.

26 a. The School admits that on July 31, 2012 Executive Vice President Beth Wilson
27 exchanged communications by e-mail about excluding graduates from closed
28 campuses in calculating placement rates. The School denies that any such decision

1 or instruction was made “to bring the placement rate higher.” The teach-outs of the
2 campuses at Fife, Washington, Ft. Lauderdale, Florida, Chicago, Illinois, Decatur,
3 Georgia and Arlington, Texas were disclosed to investors in the School’s 2012
4 Form 10-K, among other places. Except as expressly admitted herein, the School
5 denies the allegations in paragraph 54(d).

- 6 b. The School denies the allegations in paragraph 54(b) and does not believe it has
7 included placements from outside the cohort period.
- 8 c. The Government’s allegations in paragraph 54(c) are vague and ambiguous as to
9 what it means by a “substantial number of double-counted placements.” The
10 School believes that it properly counts placements. As such, the School is without
11 knowledge or information sufficient to form a belief as to the truth or falsity of the
12 Government’s allegations in paragraph 54(c) and denies them on that basis.
- 13 d. The School admits that on November 16, 2012, Michelle Reed e-mailed a
14 spreadsheet related to the transition of the School’s Compliance Employment
15 Verification Team to a new database management system for tracking their second-
16 level re-verifications of student job placements or waivers. Such re-verification is
17 not required and is an example of the School going above and beyond to promote
18 accuracy in record keeping and reporting. As required by ACCSC and ACICS,
19 each of the student job placements or waivers listed in the spreadsheet cited by the
20 Government had already been verified at least once by a campus-level career
21 services representative who assisted the student in finding employment. No further
22 verification was required by those accrediting agencies or any other regulator. The
23 spreadsheet relied upon by the Government for its false accusation simply identifies
24 the open student verification files at the time of database transition that had neither
25 been confirmed nor refuted by the Compliance Employment Verification Team.
26 Except as expressly admitted herein, the School denies the allegations in paragraph
27 54(d).

28 55. The School denies the allegations in paragraph 55.

1 56. The School denies the allegations in paragraph 56 particularly in light of the reliance
2 on the misleadingly misquoted documents from paragraph 51.

3 57. The School denies the allegations in paragraph 57.

4 58. The allegations in paragraph 58 are conclusions of law to which no response is
5 required. To the extent that they may be construed as factual allegations, the School denies the
6 allegations in paragraph 58.

7 a. To the extent that the statements in paragraph 58(a) are construed as allegations and
8 not argument or conclusions of law, the School denies the allegations in paragraph
9 58(a).

10 b. The School admits that the ACCSC and ACICS have minimum accreditation
11 placement rates which are not the same as the benchmark rates. The standards
12 quoted by the Government in paragraph 58(b) are not minimum compliance
13 standards although the Government implies they are. To the extent that the other
14 statements in paragraph 58(b) are construed as allegations and not argument or
15 conclusions of law, the School denies the allegations in paragraph 58(b).

16 c. The School admits that the cohort default rate (CDR) is a measure used by some
17 regulators. To the extent that the other statements in paragraph 58(c) are construed
18 as allegations and not argument or conclusions of law, the School denies the
19 allegations in paragraph 58(c).

20 d. To the extent that the statements in paragraph 58(d) are construed as allegations
21 and not argument or conclusions of law, the School denies the allegations in
22 paragraph 58(d).

23 59. The School sets high standards for itself in serving students. When considerable effort
24 has been expended and those standards are not met and students are less likely to obtain
25 employment in a certain city, then the School will close the campus. The e-mail cited in
26 paragraph 59 speaks for itself. The Government's allegations in paragraph 59 about it being the
27 School's "strategy" to close schools imply that the School is attempting to manipulate placement
28

1 figures when the School is actually acting in the students’ best interest for a particular geography.
2 Except as expressly admitted herein, the School denies the allegations in paragraph 59.

3 **Internet Advertising**

4 60. The School admits the allegations in paragraph 60.

5 61. The School denies the allegations in paragraph 61. Many prospective students
6 searching for more information about educational opportunities do not know with specificity what
7 programs interest them. They may begin their search broadly or specifically based on a recent
8 doctor’s visit or following an ultrasound or X-ray. The School provides such prospective students
9 with the opportunity to learn more about its allied health offerings in the clearly marked, shaded
10 section labeled “Ads related to” in Google searches. The landing pages accessed from these ads
11 clearly identify the programs offered by the School’s campuses. These ads and the associated web
12 pages are not misleading. Indeed, not a single prospective student who clicked on the ads attached
13 as Exhibit A to the Complaint actually started at any School.

14 62. The School is without knowledge or information sufficient to form a belief as to the
15 truth or falsity of the allegations of paragraph 62 and denies the allegations on that basis. To the
16 best of the School’s knowledge, no students have been “routinely tricked” by related ads as stated
17 in paragraph 61.

18 63. The School denies the allegations in paragraph 63. The School’s enrollment process is
19 designed to be low pressure and to encourage prospective students to ask many questions, tour the
20 campus and bring their trusted advisors to assist them. A simple review of the Government
21 Accountability Office recordings of the School’s admissions representatives reveals how
22 unthreatening, low pressure and information-filled the enrollment process is. The School trains its
23 admissions representatives to be open, honest and truthful in their interactions with potential
24 students.

25 64. The School denies the allegations in paragraph 64. The School trains its employees to
26 be honest and truthful in conversations with everyone. It does not discipline employees, including
27 call center employees, for being honest.
28

1 **Military Advertising**

2 65. The School denies the allegations in paragraph 65.

3 66. The School denies the allegation in paragraph 66. The School denies that the Armed
4 Services seals were displayed “prominently” or implied any endorsement by the various branches.

5 67. The School values its military students, providing quality educational experiences with
6 the respect veterans and their family members deserve. All of the School’s California Everest and
7 Heald campuses are recognized by the Department of Veteran’s Affairs for participation in the
8 Yellow Ribbon Program and are recognized by organizations such as Military Friendly Schools,
9 which employs a vigorous vetting process. The School admits that the official seals of the United
10 States Department of the Army, the United States Department of the Navy, the United States
11 Department of the Air Force, the United States Marine Corps and the United States Coast Guard
12 (collectively, “Armed Services”) were displayed the web site www.healdmilitary.com from 2012
13 through April 2013. The School denies that the Armed Services seals were displayed
14 “prominently” or implied any endorsement by the various branches. The Government’s
15 allegations in paragraph 67 are vague and ambiguous as to where and how Armed Forces seals
16 “continue to be prominently displayed in online ads run by Heald.” The School denies that it
17 continues to use the Armed Services seals in online advertisements, and denies that the example
18 advertisement attached as Exhibit B to the Complaint is an advertisement “run by” or otherwise
19 authorized by the School. Except as expressly admitted herein, the School denies the allegations
20 in paragraph 67.

21 68. The Government’s allegations in paragraph 68 are vague and ambiguous as to what
22 constitutes an “express connection with or approval by” the Armed Services. As such, the School
23 is without knowledge or information sufficient to form a belief as to the truth or falsity of the
24 Government’s allegations in paragraph 68. The School is committed to meeting the needs of
25 veterans of the Armed Services, is a participant in the Yellow Ribbon Program and has numerous
26 programs in California and nationally that have been approved by Veterans Administration.
27 Except as expressly admitted herein, the School denies the allegations in paragraph 68.

28 69. The allegation in paragraph 69 is a conclusion of law to which no response is required.

1 **SECOND CAUSE OF ACTION**

2 **(ALL DEFENDANTS)**

3 76. No responsive pleading is required to paragraph 76. The School realleges and
4 incorporates its answer to the paragraphs enumerated in paragraph 76.

5 77. The allegations in paragraph 77 are conclusions of law to which no response is
6 required. To the extent that they may be construed as factual allegations, the School denies the
7 allegations in paragraph 77.

8 78. The allegations in paragraph 78 are conclusions of law to which no response is
9 required.

10 a. The allegations in paragraph 78(a) are conclusions of law to which no response is
11 required. To the extent that they may be construed as factual allegations, the
12 School denies the allegations in paragraph 78(a).

13 b. The allegations in paragraph 78(b) are conclusions of law to which no response is
14 required. To the extent that they may be construed as factual allegations, the
15 School denies the allegations in paragraph 78(b).

16 c. The allegations in paragraph 78(c) are conclusions of law to which no response is
17 required. To the extent that they may be construed as factual allegations, the
18 School denies the allegations in paragraph 78(c).

19 d. The allegations in paragraph 78(d) are conclusions of law to which no response is
20 required. To the extent that they may be construed as factual allegations, the
21 School denies the allegations in paragraph 78(d).

22 e. The allegations in paragraph 78(e) are conclusions of law to which no response is
23 required. To the extent that they may be construed as factual allegations, the
24 School denies the allegations in paragraph 78(e).

25 f. The allegations in paragraph 78(f) are conclusions of law to which no response is
26 required. To the extent that they may be construed as factual allegations, the
27 School denies the allegations in paragraph 78(f).
28

1 g. The allegations in paragraph 78(g) are conclusions of law to which no response is
2 required. To the extent that they may be construed as factual allegations, the
3 School denies the allegations in paragraph 78(g).

4 79. The allegations in paragraph 79 are conclusions of law to which no response is
5 required.

6 a. The allegations in paragraph 79(a) are conclusions of law to which no response is
7 required. The School realleges and incorporates its answer to the paragraphs
8 enumerated in paragraph 79(a).

9 b. The allegations in paragraph 79(b) are conclusions of law to which no response is
10 required. The School realleges and incorporates its answer to the paragraphs
11 enumerated in paragraph 79(b).

12 c. The allegations in paragraph 79(c) are conclusions of law to which no response is
13 required. The School realleges and incorporates its answer to the paragraphs
14 enumerated in paragraph 79(c).

15 d. The allegations in paragraph 79(d) are conclusions of law to which no response is
16 required. The School realleges and incorporates its answer to the paragraphs
17 enumerated in paragraph 79(d).

18 e. The allegations in paragraph 79(e) are conclusions of law to which no response is
19 required. The School realleges and incorporates its answer to the paragraphs
20 enumerated in paragraph 79(e).

21 f. The allegations in paragraph 79(f) are conclusions of law to which no response is
22 required. The School realleges and incorporates its answer to the paragraphs
23 enumerated in paragraph 79(f).

24 g. The allegations in paragraph 79(g) are conclusions of law to which no response is
25 required. The School realleges and incorporates its answer to the paragraphs
26 enumerated in paragraph 79(g).

27
28

- 1 h. The allegations in paragraph 79(h) are conclusions of law to which no response is
2 required. The School realleges and incorporates its answer to the paragraphs
3 enumerated in paragraph 79(h).
- 4 80. The allegation in paragraph 80 is a conclusion of law to which no response is required.
- 5 a. The School is without knowledge or information sufficient to form a belief as to the
6 truth or falsity of the allegations of paragraph 80(a) and denies the allegations on
7 that basis.
- 8 b. The School is without knowledge or information sufficient to form a belief as to the
9 truth or falsity of the allegations of paragraph 80(b) and denies the allegations on
10 that basis.
- 11 c. The School is without knowledge or information sufficient to form a belief as to the
12 truth or falsity of the allegations of paragraph 80(c) and denies the allegations on
13 that basis.
- 14 d. The allegations in paragraph 80(d) include conclusions of law to which no response
15 is required. The School is without knowledge or information sufficient to form a
16 belief as to the truth or falsity of the factual allegations of paragraph 80(d) and
17 denies the allegations on that basis.
- 18 e. The School denies the allegations in paragraph 80(e).
- 19 81. The allegations in paragraph 81 are conclusions of law to which no response is
20 required.

21 **THIRD CAUSE OF ACTION**

22 **(CORINTHIAN COLLEGES, INC.)**

- 23 82. No responsive pleading is required to paragraph 82. The School realleges and
24 incorporates its answer to the paragraphs enumerated in paragraph 82.
- 25 83. The California Corporations Code speaks for itself, and the interpretation of the code is
26 a matter of law as to which no response is required.
- 27 84. The School admits that the common stock of Corinthian Colleges, Inc. is traded on the
28 Nasdaq National Market System. The remaining allegations are conclusions of law to which no

1 response is required. Except as expressly admitted herein, the School denies the allegations in
2 paragraph 84.

3 85. The School admits that on February 1, 2013 it filed a Registration Statement (Form S-
4 8), for the School's Employee Stock Purchase Plan. The remaining allegations are conclusions of
5 law to which no response is required. Except as expressly admitted herein, the School denies the
6 allegations in paragraph 85.

7 86. The allegations in paragraph 86 are conclusions of law to which no response is
8 required.

9 87. The allegations in paragraph 87 are conclusions of law to which no response is
10 required.

11 88. The allegations in paragraph 88 are conclusions of law to which no response is
12 required. To the extent that they may be construed as factual allegations, the School denies the
13 allegations in paragraph 88.

14 89. The allegations in paragraph 89 are conclusions of law to which no response is
15 required. To the extent that they may be construed as factual allegations, the School denies the
16 allegations in paragraph 89.

17 90. The School denies that, as alleged in paragraph 90, it misrepresented "the job
18 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
19 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of its
20 placement and placement verification process; the stringency of its definitions regarding job
21 placements; its compliance with accreditor mandated policies; and its compliance with its own
22 policies." The remaining allegations in paragraph 90 are conclusions of law to which no response
23 is required. Except as expressly admitted herein, the School denies the allegations in paragraph
24 90.

25 **FOURTH CAUSE OF ACTION**

26 **(CORINTHIAN COLLEGES, INC.)**

27 91. No responsive pleading is required to paragraph 91. The School realleges and
28 incorporates its answer to the paragraphs enumerated in paragraph 91.

1 92. The California Corporations Code speaks for itself, and the interpretation of the code is
2 a matter of law as to which no response is required.

3 93. The Government's allegations in paragraph 93 are vague, ambiguous and unintelligible
4 as to whether it asserts that "others" or the School's stock are traded "on the Nasdaq National
5 Market System." As such, the School is without knowledge or information sufficient to form a
6 belief as to the truth or falsity of the Government's allegations in paragraph 93 about "others" and
7 denies them on that basis. The remaining allegations are conclusions of law to which no response
8 is required. Except as expressly admitted herein, the School denies the allegations in paragraph
9 93.

10 94. The School admits that on February 1, 2013 it filed a Registration Statement (Form S-
11 8), for the School's Employee Stock Purchase Plan. The remaining allegations are conclusions of
12 law to which no response is required. Except as expressly admitted herein, the School denies the
13 allegations in paragraph 94.

14 95. The allegations in paragraph 95 are conclusions of law to which no response is
15 required.

16 96. The allegations in paragraph 96 are conclusions of law to which no response is
17 required.

18 97. The allegations in paragraph 97 are conclusions of law to which no response is
19 required. To the extent that they may be construed as factual allegations, the School denies the
20 allegations in paragraph 97.

21 98. The allegations in paragraph 98 are conclusions of law to which no response is
22 required. To the extent that they may be construed as factual allegations, the School denies the
23 allegations in paragraph 98.

24 99. The School denies that, as alleged in paragraph 99, it misrepresented "the job
25 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
26 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of its
27 placement and placement verification process; the stringency of its definitions regarding job
28 placements; its compliance with accreditor mandated policies; and its compliance with its own

1 policies.” The remaining allegations in paragraph 99 are conclusions of law to which no response
2 is required. Except as expressly admitted herein, the School denies the allegations in paragraph 99
3 100. The School denies the allegations made in paragraph 100.

4 **FIFTH CAUSE OF ACTION**

5 **(CORINTHIAN SCHOOLS, INC.)**

6 101. No responsive pleading is required to paragraph 101. The School realleges and
7 incorporates its answer to the paragraphs enumerated in paragraph 101.

8 102. The School admits that on July 31, 2007 the Los Angeles Superior Court entered a
9 final judgment pursuant to a stipulation between the parties in *People v. Corinthian Schools, Inc.,*
10 *et al.*, No. BC374999. The text of the final judgment speaks for itself. To the extent that the
11 interpretation of the final judgment is an issue of law, no response is required. To the extent that
12 the Government’s characterization in paragraph 102 differs from the terms and correct
13 interpretation of the final judgment, the School denies those allegations. Except as expressly
14 admitted herein, the School denies the allegations in paragraph 102.

15 a. The text of the final judgment speaks for itself. To the extent that the interpretation
16 of the final judgment is an issue of law, no response is required. To the extent that
17 the Government’s characterization in paragraph 102(a) differs from the terms and
18 correct interpretation of the final judgment, the School denies those allegations.

19 Except as expressly admitted herein, the School denies the allegations in paragraph
20 102(a).

21 b. The text of the final judgment speaks for itself. To the extent that the interpretation
22 of the final judgment is an issue of law, no response is required. To the extent that
23 the Government’s characterization in paragraph 102(b) differs from the terms and
24 correct interpretation of the final judgment, the School denies those allegations.

25 Except as expressly admitted herein, the School denies the allegations in paragraph
26 102(b).

27 c. The text of the final judgment speaks for itself. To the extent that the interpretation
28 of the final judgment is an issue of law, no response is required. To the extent that

1 the Government's characterization in paragraph 102(c) differs from the terms and
2 correct interpretation of the final judgment, the School denies those allegations.
3 Except as expressly admitted herein, the School denies the allegations in paragraph
4 102(c).

5 103. The School denies the allegations in paragraph 103.

6 a. The School denies the allegations in paragraph 103(a). The School realleges and
7 incorporates its answers to paragraphs 47 to 52.

8 b. The School denies the allegations in paragraph 103(b). The School realleges and
9 incorporates its answers to paragraphs 60 to 64.

10 c. The School denies the allegations in paragraph 103(c). The School realleges and
11 incorporates its answers to paragraphs 65 to 69.

12 104. The allegations in paragraph 104 are conclusions of law to which no response is
13 required.

14 **SIXTH CAUSE OF ACTION**

15 **(CORINTHIAN SCHOOLS, INC.)**

16 105. No responsive pleading is required to paragraph 105. The School realleges and
17 incorporates its answer to the paragraphs enumerated in paragraph 105.

18 106. The School admits that on July 31, 2007 the Los Angeles Superior Court entered a
19 final judgment pursuant to a stipulation between the parties in *People v. Corinthian Schools, Inc.,*
20 *et al.*, No. BC374999. The text of the final judgment speaks for itself. To the extent that the
21 interpretation of the final judgment is an issue of law, no response is required. To the extent that
22 the Government's characterization in paragraph 106 differs from the terms and correct
23 interpretation of the final judgment, the School denies those allegations. Except as expressly
24 admitted herein, the School denies the allegations in paragraph 106.

25 a. The text of the final judgment speaks for itself. To the extent that the interpretation
26 of the final judgment is an issue of law, no response is required. To the extent that
27 the Government's characterization in paragraph 106(a) differs from the terms and
28 correct interpretation of the final judgment, the School denies those allegations.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Except as expressly admitted herein, the School denies the allegations in paragraph 106(a).

- b. The text of the final judgment speaks for itself. To the extent that the interpretation of the final judgment is an issue of law, no response is required. To the extent that the Government’s characterization in paragraph 106(b) differs from the terms and correct interpretation of the final judgment, the School denies those allegations.

Except as expressly admitted herein, the School denies the allegations in paragraph 106(b).

- c. The text of the final judgment speaks for itself. To the extent that the interpretation of the final judgment is an issue of law, no response is required. To the extent that the Government’s characterization in paragraph 106(c) differs from the terms and correct interpretation of the final judgment, the School denies those allegations.

Except as expressly admitted herein, the School denies the allegations in paragraph 106(c).

107. The School denies the allegations in paragraph 107.

- a. The School denies the allegations in paragraph 107(a). The School realleges and incorporates its answers to paragraphs 47 to 52.
- b. The School denies the allegations in paragraph 107(b). The School realleges and incorporates its answers to paragraphs 60 to 64.
- c. The School denies the allegations in paragraph 107(c). The School realleges and incorporates its answers to paragraphs 65 to 69.

108. The allegations in paragraph 108 are conclusions of law to which no response is required.

Except as expressly admitted in the preceding responsive paragraphs, the School denies the allegations in the Complaint.

1 **AFFIRMATIVE DEFENSES**

2 Without admitting or acknowledging that the School bears the burden of proof as to any of
3 them, the School asserts the following affirmative defenses as to all causes of action:

4 **First Affirmative Defense**

5 **(Failure to State a Claim)**

6 109. The Complaint fails to state a claim upon which relief may be granted.

7 **Second Affirmative Defense**

8 **(Statute of Limitations)**

9 110. The Complaint is barred in whole or in part by the statute of limitations prescribed by,
10 but not limited to, Civil Code § 1783, Code of Civil Procedure §§ 337, 337.5(b), 338(a), 340(a),
11 340(b), 343, 359, Business and Professions Code § 17208 and Corporations Code § 25506.

12 **Third Affirmative Defense**

13 **(Unclean Hands)**

14 111. The Complaint is barred because the Government has unclean hands with respect to the
15 claims alleged therein, and particularly with regard to its attempts to enforce the stipulated
16 judgment in *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior
17 Court) after it has failed to distribute funds to students as required by that judgment.

18 **Fourth Affirmative Defense**

19 **(Laches)**

20 112. The Complaint is barred by the doctrine of laches.

21 **Fifth Affirmative Defense**

22 **(Waiver)**

23 113. The Complaint is barred by the doctrine of waiver.

24 **Sixth Affirmative Defense**

25 **(Mootness)**

26 114. The Complaint is moot in whole or in part.
27
28

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Seventh Affirmative Defense

(Ripeness)

115. The Complaint is barred in whole or in part because the claims are not ripe for adjudication.

Eighth Affirmative Defense

(Alternate Remedies Exist at Law)

116. The Complaint is barred in whole or in part because the Government has adequate alternate remedies at law.

Ninth Affirmative Defense

(Collateral Estoppel and Res Judicata)

117. The Complaint is barred in whole or in part by the doctrines of collateral estoppel and res judicata.

Tenth Affirmative Defense

(Judicial Estoppel)

118. The Complaint is barred in whole or in part by the doctrine of judicial estoppel.

Eleventh Affirmative Defense

(Standing)

119. The Government lacks standing to bring the claims asserted.

Twelfth Affirmative Defense

(No Damages)

120. The Complaint fails to plead facts showing that the Government has suffered any cognizable damages.

Thirteenth Affirmative Defense

(No Injury)

121. The Complaint fails to plead facts showing that the Government has suffered any cognizable injury.

1 **Fourteenth Affirmative Defense**

2 **(Lack of Jurisdiction)**

3 122. This Court lacks jurisdiction over this Complaint for reasons identified in other
4 affirmative defenses and because Judge Kenneth R. Freeman retained jurisdiction over the Final
5 Judgment in *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior
6 Court).

7 **Fifteenth Affirmative Defense**

8 **(Discretion Not to Exercise Jurisdiction)**

9 123. Even if this Court had jurisdiction, which it does not, it should decline to exercise
10 jurisdiction here.

11 **Sixteenth Affirmative Defense**

12 **(Lack of Redressability)**

13 124. The Complaint is barred in whole or in part because any injury alleged by the
14 Government cannot be redressed by the relief sought in the Complaint.

15 **Seventeenth Affirmative Defense**

16 **(Inconsistent Judgments)**

17 125. The Complaint is barred in whole or in part because it seeks to subject the School to
18 inconsistent obligations under court orders.

19 **Eighteenth Affirmative Defense**

20 **(Equity)**

21 126. Principles of equity bar the Government from seeking the relief it request.

22 **Nineteenth Affirmative Defense**

23 **(Preemption)**

24 127. The Complaint is barred in whole or in part because it conflicts with or is preempted by
25 federal law.

Exhibit A

Summary of insights about our prospects

Who they are	What they need
<ul style="list-style-type: none">• Low self-esteem, few base hits	<ul style="list-style-type: none">• Confident, capable, real adult, role model for kids
<ul style="list-style-type: none">• Stuck, unable to see and plan well for future	<ul style="list-style-type: none">• Someone who can show them how so they can gain independence
<ul style="list-style-type: none">• Few people in their lives who care about them	<ul style="list-style-type: none">• Encouragement, someone who believes in them
<ul style="list-style-type: none">• Isolated	<ul style="list-style-type: none">• Sense of belonging, place where they can succeed
<ul style="list-style-type: none">• Authenticity rules!	<ul style="list-style-type: none">• Don't BS me, tell it like it is
<ul style="list-style-type: none">• Peers are most credible	<ul style="list-style-type: none">• Trust is earned, not automatic
<ul style="list-style-type: none">• Impatient, want quick solutions	<ul style="list-style-type: none">• Can't afford to waste time, need quick solutions

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

VERIFICATION

I, Michelle Reed, declare as follows:

I have read the forgoing THE SCHOOL'S VERIFIED ANSWER and know its contents.

I am employed by Corinthian Colleges, Inc., a party to this action, and am authorized to make this verification for and on its behalf. The facts stated in the foregoing document are true of my own knowledge except as to those matters which are stated on information and belief; as to those matters I am informed and believe that they are true.

Executed this 12th day of November, 2013, at Santa Ana, California.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

(b)(6)

Michelle Reed

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

PROOF OF SERVICE

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action. My business address is 1800 Avenue of the Stars, Suite 900, Los Angeles, California 90067-4276.

On November 12, 2013, at approximately 1:50 PM Pacific Time, I served the foregoing document described as **The School's Verified Answer** on each interested party, as follows:

Kamala D. Harris
Frances T. Grunder
Nicklas A. Akers
Nicholas G. Campins
California Department of Justice
455 Golden Gate Avenue, Suite 11000
San Francisco, CA 94102-7004

(BY ELECTRONIC FILING AND SERVICE) I posted the foregoing document on the Court's File & ServeXpress web site.

Executed on November 12, 2013, at Los Angeles, California.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Khaldoun Shobaki
(Type or print name)

(b)(6)

(Signature)

Exhibit IV

Summary of insights about our prospects

Who they are	What they need
<ul style="list-style-type: none"> • Low self-esteem, few base hits 	<ul style="list-style-type: none"> • Confident, capable, real adult, role model for kids
<ul style="list-style-type: none"> • Stuck, unable to see and plan well for future 	<ul style="list-style-type: none"> • Someone who can show them how so they can gain independence
<ul style="list-style-type: none"> • Few people in their lives who care about them 	<ul style="list-style-type: none"> • Encouragement, someone who believes in them
<ul style="list-style-type: none"> • Isolated 	<ul style="list-style-type: none"> • Sense of belonging, place where they can succeed
<ul style="list-style-type: none"> • Authenticity rules! 	<ul style="list-style-type: none"> • Don't BS me, tell it like it is
<ul style="list-style-type: none"> • Peers are most credible 	<ul style="list-style-type: none"> • Trust is earned, not automatic
<ul style="list-style-type: none"> • Impatient, want quick solutions 	<ul style="list-style-type: none"> • Can't afford to waste time, need quick solutions

Exhibit V

1 KAMALA D. HARRIS
Attorney General of California
2 FRANCES T. GRUNDER
Senior Assistant Attorney General
3 NICKLAS A. AKERS
Supervising Deputy Attorney General
4 NICHOLAS G. CAMPINS (SBN 238022)
DAVID A. JONES (SBN 250287)
5 ANGELA M. MUÑOZ (SBN 263971)
CAROLINE N. DESSERT (SBN 287783)
6 Deputy Attorneys General
455 Golden Gate Avenue, Suite 11000
7 San Francisco, CA 94102-7004
Telephone: (415) 703-5500
8 Fax: (415) 703-5480
E-mail: Nicholas.Campins@doj.ca.gov
9 *Attorneys for* THE PEOPLE OF THE STATE OF
CALIFORNIA

11 SUPERIOR COURT OF THE STATE OF CALIFORNIA
12 COUNTY OF SAN FRANCISCO

15 THE PEOPLE OF THE STATE OF
16 CALIFORNIA,

17 Plaintiff,

18 v.

19 HEALD COLLEGE, LLC; CORINTHIAN
20 COLLEGES, INC.; CORINTHIAN
SCHOOLS, INC.; SEQUOIA EDUCATION,
21 INC.; CAREER CHOICES, INC.; MJB
ACQUISITION CORPORATION; TITAN
22 SCHOOLS, INC.; RHODES COLLEGES,
INC.; FLORIDA METROPOLITAN
23 UNIVERSITY, INC.; EVEREST COLLEGE
PHOENIX, INC.; and DOES 1 through 100,
24 INCLUSIVE,

25 Defendants.

Case No. CGC-13-534793

Assigned to Hon. Curtis E.A. Karnow
Department 304

**FIRST AMENDED COMPLAINT FOR
CIVIL PENALTIES, PERMANENT
INJUNCTION, AND OTHER
EQUITABLE RELIEF**

Verified Answer Required Pursuant to Code of
Civil Procedure Section 446

1 The People of the State of California (“the People”), by and through Kamala D. Harris,
2 Attorney General, allege as follows:

3 1. The People bring this action to hold Corinthian Colleges, Inc. and its subsidiaries
4 that operate Heald, Everest and Wyotech schools (collectively “CCI”) accountable for violating
5 California law by: misrepresenting job placement rates to students; misrepresenting job placement
6 rates to investors; advertising for programs that it does not offer; unlawfully using military seals
7 in advertising; inserting unlawful clauses into enrollment agreements that purport to bar any and
8 all claims by students; subjecting students to unlawful debt collection practices on loans that CCI
9 does not own, and despite the fact that the proceeds of those loans have already been paid in full
10 by the lender to CCI; failing to disclose CCI’s role in the Genesis Private Student Loan Program;
11 and misrepresenting the transferability of credits.

12 2. CCI is engaging in these unlawful, unfair, and fraudulent practices in connection
13 with the sale of programs that are very expensive. For example, Heald College in San Francisco
14 charges \$39,510 in tuition and fees and \$3,500 in books and supplies for an Associate of Applied
15 Science degree in Medical Assisting; Everest College in City of Industry charges \$38,341 in
16 tuition and fees and \$4,339 in books and supplies for its Criminal Justice Associate’s degree;
17 Wyotech in Long Beach charges \$35,000 in tuition and fees and \$2,000 in books and supplies for
18 an Automotive Technology with Applied Service Management Associate’s degree; and Everest
19 University Online’s Brandon Campus charges \$68,800 in tuition for an online Bachelor’s degree
20 in “Paralegal.”

21 3. CCI is selling these expensive programs to students throughout California, many
22 of whom head single parent families and have annual incomes that are near the federal poverty
23 line (\$19,530 for a three-person household). CCI targets this demographic, which it describes in
24 internal company documents as composed of “isolated,” “impatient,” individuals with “low self-
25 esteem,” who have “few people in their lives who care about them” and who are “stuck” and
26 “unable to see and plan well for future,” through aggressive and persistent internet and
27 telemarketing campaigns and through television ads on daytime shows like Jerry Springer and
28 Maury Povich.

1 business throughout California, including at its headquarters in Santa Ana. Corinthian Colleges,
2 Inc.'s direct and indirect subsidiaries operate schools and/or enroll students throughout California
3 and include Corinthian Schools, Inc.; Rhodes Colleges, Inc.; Florida Metropolitan University, Inc.;
4 Titan Schools, Inc.; Career Choices, Inc.; Sequoia Education, Inc.; MJB Acquisition Corporation;
5 Everest College Phoenix, Inc.; and Heald College, LLC.

6 10. Corinthian Colleges, Inc.'s common stock has been listed on the Nasdaq National
7 Market System since February 1999 under the symbol "COCO." Corinthian Colleges, Inc.'s
8 common stock qualifies as a security as defined in Corporations Code section 25019. Corinthian
9 Colleges, Inc. qualifies as an issuer under Corporations Code sections 25010 and as a person
10 under Corporations Code section 25013.

11 11. Defendant Corinthian Colleges, Inc., its agents, employees, officers, and others
12 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
13 Corinthian Colleges, Inc., are referred to collectively herein as "Corinthian Colleges, Inc."

14 12. Defendant Corinthian Schools, Inc., is, and at all times mentioned herein was, a
15 corporation organized and existing under the laws of the State of Delaware. Corinthian Schools,
16 Inc.'s principal place of business is in Santa Ana, California in Orange County. At all times
17 relevant herein, Defendant Corinthian Schools, Inc. has transacted and continues to transact
18 business throughout California, including its Everest College campuses in Alhambra, Anaheim,
19 City of Industry, Gardena, Hayward, Los Angeles – Wilshire, Ontario, Ontario Metro, Reseda,
20 San Bernardino, San Francisco, San Jose, Torrance, and West Los Angeles and its Wyotech
21 campus in Long Beach. Corinthian Schools, Inc. is a wholly owned subsidiary of Corinthian
22 Colleges, Inc.

23 13. Defendant Corinthian Schools, Inc., its agents, employees, officers, and others
24 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
25 Corinthian Schools, Inc., are referred to collectively herein as "Corinthian Schools, Inc."

26 14. Defendant Sequoia Education, Inc., is, and at all times mentioned herein was, a
27 corporation organized and existing under the laws of the State of California. Sequoia Education,
28 Inc.'s principal place of business is in Santa Ana, California, in Orange County. At all times

1 relevant herein, Defendant Sequoia Education, Inc. has transacted and continues to transact
2 business throughout California, including at its Wyotech campus in Fremont. Sequoia Education
3 Inc. is owned by Career Choices Inc.

4 15. Defendant Sequoia Education, Inc., its agents, employees, officers, and others
5 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
6 Sequoia Education, Inc., are referred to collectively herein as “Sequoia Education, Inc.”

7 16. Defendant Career Choices, Inc., is, and at all times mentioned herein was, a
8 Corporation organized and existing under the laws of the State of California. Career Choices,
9 Inc.’s principal place of business is in Santa Ana, California, in Orange County. At all times
10 relevant herein, Defendant Career Choices, Inc. has transacted and continues to transact business
11 throughout California, including through Sequoia Education, Inc., which it owns. Career Choices
12 Inc. is a wholly owned subsidiary of Corinthian Colleges, Inc.

13 17. Defendant Career Choices, Inc., its agents, employees, officers, and others acting
14 on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Career
15 Choices, Inc., are referred to collectively herein as “Career Choices, Inc.”

16 18. Defendant MJB Acquisition Corporation, is, and at all times mentioned herein was,
17 a corporation organized and existing under the laws of Wyoming. MJB Acquisition
18 Corporation’s principal place of business is in Santa Ana, California, in Orange County. At all
19 times relevant herein, Defendant MJB Acquisition Corporation has transacted and continues to
20 transact business throughout California, including at its Wyotech campus in West Sacramento.
21 MJB Acquisition Corporation is owned by Titan Schools, Inc.

22 19. Defendant MJB Acquisition Corporation, its agents, employees, officers, and
23 others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
24 Defendant MJB Acquisition Corporation, are referred to collectively herein as “MJB Acquisition
25 Corporation.”

26 20. Defendant Titan Schools, Inc., is, and at all times mentioned herein was, a
27 corporation organized and existing under the laws of Delaware. Titan Schools, Inc.’s principal
28 place of business is in Santa Ana, California, in Orange County. At all times relevant herein,

1 Defendant Titan Schools, Inc. has transacted and continues to transact business throughout
2 California, including through MJB Acquisition Corporation, which it owns. Titan Schools, Inc. is
3 a wholly owned subsidiary of Corinthian Colleges, Inc.

4 21. Defendant Titan Schools, Inc., its agents, employees, officers, and others acting on
5 its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Titan
6 Schools, Inc., are referred to collectively herein as “Titan Schools, Inc.”

7 22. Defendant Rhodes Colleges, Inc., is, and at all times mentioned herein was, a
8 corporation organized and existing under the laws of Delaware. Rhodes Colleges, Inc.’s principal
9 place of business is in Santa Ana, California in Orange County. At all times relevant herein,
10 Defendant Rhodes Colleges, Inc. has transacted and continues to transact business throughout
11 California, including through its subsidiaries Florida Metropolitan University, Inc. and Everest
12 College Phoenix, Inc. Rhodes Colleges, Inc. is a wholly owned subsidiary of Corinthian Colleges,
13 Inc.

14 23. Defendant Rhodes Colleges, Inc., its agents, employees, officers, and others acting
15 on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Rhodes
16 Colleges, Inc., are referred to collectively herein as “Rhodes Colleges, Inc.”

17 24. Defendant Florida Metropolitan University, Inc., is, and at all times mentioned
18 herein was, a corporation organized and existing under the laws of the State of Florida. Florida
19 Metropolitan University, Inc.’s principal place of business is in Santa Ana, California, in Orange
20 County. At all times relevant herein, Defendant Florida Metropolitan University, Inc. has
21 transacted and continues to transact business throughout California, including through Everest
22 University Online, which it operates as part of institutions it owns with physical locations in
23 Brandon, Pompano Beach and Orlando, Florida. Florida Metropolitan University, Inc., is a
24 wholly owned subsidiary of Rhodes Colleges, Inc.

25 25. Defendant Florida Metropolitan University, Inc., its agents, employees, officers,
26 and others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
27 Defendant Florida Metropolitan University, Inc., are referred to collectively herein as “Florida
28 Metropolitan University, Inc.”

1 26. Defendant Everest College Phoenix, Inc., is, and at all times mentioned herein was,
2 a corporation organized and existing under the laws of the State of Arizona. Everest College
3 Phoenix, Inc.'s principal place of business is in Santa Ana, California, in Orange County. At all
4 times relevant herein, Defendant Everest College Phoenix, Inc. has transacted and continues to
5 transact business throughout California, including through its online school, Everest College
6 Phoenix Online, which it operates as part of an institution it owns with physical locations in
7 Phoenix and Mesa, Arizona. Everest College Phoenix, Inc. is owned by Rhodes Colleges, Inc.

8 27. Defendant Everest College Phoenix, Inc., its agents, employees, officers, and
9 others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
10 Defendant Everest College Phoenix, Inc., are referred to collectively herein as "Everest College
11 Phoenix, Inc."

12 28. The true names and capacities, whether individual, corporate, associate or
13 otherwise, of defendants sued herein as Does 1 through 100, inclusive, presently are unknown to
14 the People, who therefore sue these defendants by their fictitious names. The People will seek
15 leave to amend this Complaint to allege the true names of Does 1 through 100 once they have
16 been ascertained. Does 1 through 100 participated in some or all of the acts alleged herein.

17 29. Does 1 through 50, their agents, employees, officers, and others acting on their
18 behalf, as well as subsidiaries, affiliates, and other entities controlled by Does 1 through 50, are
19 referred to collectively herein as "DOE Defendants 1 to 50."

20 30. Does 51 through 100, their agents, employees, officers, and others acting on their
21 behalf, as well as subsidiaries, affiliates, and other entities controlled by Does 51 through 100, are
22 referred to collectively herein as "DOE Defendants 51 to 100."

23 31. Heald, Corinthian Colleges, Inc., Corinthian Schools, Inc.; Sequoia Education, Inc.;
24 Career Choices, Inc.; MJB Acquisition Corporation; Titan Schools, Inc.; Rhodes Colleges, Inc.;
25 Florida Metropolitan University, Inc.; Everest College Phoenix, Inc.; DOE Defendants 1 to 50;
26 and DOE Defendants 51 to 100 are referred to collectively in this Complaint as "CCI," and/or
27 "Defendants."
28

1 32. Whenever reference is made in this Complaint to any act of “CCI,” and/or
2 “Defendants,” that allegation shall mean that each Defendant acted individually and jointly with
3 the other Defendants named in that cause of action.

4 33. At all times mentioned herein, each of the Defendants acted as the principal, agent,
5 or representative of each of the other Defendants, and in doing the acts herein alleged, each
6 Defendant was acting within the course and scope of the agency relationship with each of the
7 other Defendants, and with the permission and ratification of each of the other Defendants.

8 34. At all relevant times, Defendants have controlled, directed, formulated, known
9 and/or approved of, and/or agreed to the various acts and practices of each of the Defendants.

10 35. Whenever reference is made in this Complaint to any act of any Defendant or
11 Defendants, the allegation shall mean that the Defendant or Defendants did the acts alleged in this
12 Complaint either personally or through the Defendant’s or Defendants’ officers, directors,
13 employees, agents and/or representatives acting within the actual or ostensible scope of their
14 authority.

15 36. At all times mentioned herein, each Defendant knew that the other Defendants
16 were engaging in or planned to engage in the violations of law alleged in this Complaint.
17 Knowing that other Defendants were engaging in such unlawful conduct, each Defendant
18 nevertheless facilitated the commission of those unlawful acts. Each Defendant intended to and
19 did encourage, facilitate, or assist in the commission of the unlawful acts alleged in this
20 Complaint, and thereby aided and abetted the other Defendants in the unlawful conduct.

21 37. Each Defendant committed the acts, caused or directed others to commit the acts,
22 or permitted others to commit the acts alleged in this Complaint. Additionally, some or all of the
23 defendants acted as the agents of the other defendants, and all of the Defendants acted within the
24 scope of their agency if acting as an agent of another.

25 38. Each Defendant is a “person” as defined in Business and Professions Code section
26 17201.

27 39. All of the conduct that forms the basis for this Complaint has been undertaken by
28 Defendants by and through their agents, employees, officers, or others acting on their behalf.

1 **JURISDICTION AND VENUE**

2 40. This Court has original jurisdiction over this action pursuant to California
3 Constitution article 6, section 10.

4 41. This Court has jurisdiction over Defendants because each Defendant’s principal
5 place of business is in California or each Defendant otherwise intentionally avails itself of the
6 California market so as to render the exercise of jurisdiction over it by the California courts
7 consistent with traditional notions of fair play and substantial justice.

8 42. The violations of law alleged in this Complaint occurred in the City and County of
9 San Francisco and elsewhere throughout California.

10 43. Venue is proper in this Court pursuant to Code of Civil Procedure section 395.5
11 because Heald College, LLC’s principal place of business is in the City and County of San
12 Francisco.

13 44. Venue is also proper in this Court pursuant to Code of Civil Procedure section 393,
14 subdivision (a) because violations of law that occurred in the City and County of San Francisco
15 are a “part of the cause” upon which the People seek the recovery of penalties imposed by statute.

16 45. Venue for the People’s cause of action against Corinthian Schools, Inc. is proper in
17 San Francisco pursuant to Business and Professions Code sections 17207, subdivision (b) and
18 17535.5, subdivision (b) because, as more particularly alleged herein, violations of the final
19 judgment of the Los Angeles Superior Court in *People v. Corinthian Schools, Inc., et al.* (Super.
20 Ct. L.A. County, 2007, No. BC374999) occurred in the City and County of San Francisco.

21 **DEFENDANTS’ REPRESENTATIONS AND BUSINESS PRACTICES**

22 46. CCI operates nationally and regionally accredited schools throughout California
23 and online. The schools include Everest Colleges, Everest University, Everest College Phoenix,
24 Heald Colleges, and Wyotech.

25 **Misrepresenting Job Placement Rates to Students**

26 47. From a date unknown to the People and continuing to the present, CCI’s
27 representations and advertisements related to job placement were untrue, misleading, or both. For
28 example, the data in the disclosures published on or about July 1, 2012 for all campuses in

1 California and online campuses does not match or agree with the data in CCI's own database
2 systems and/or in student files. In numerous cases, the placement rate data in CCI's files shows
3 that the placement rate is lower than the advertised rate.

4 48. CCI's marketing studies show that student "[e]nrollment largely hinges on selling
5 affordability & [job] placement." As Bob Botic, Corinthian Colleges, Inc.'s Executive Vice
6 President of Operations, stated: "Our students come to us primarily to gain skills and find a
7 position that will help them launch a successful career."

8 49. To help sell its programs to prospective students, CCI issues standardized
9 disclosures for each campus related to job placement. The disclosures contain placement rates for
10 each program. The consumer disclosures are published online and provided to students in hard
11 copy as part of the enrollment process.

12 50. The placement rates published by CCI are at times as high as 100 percent, leading
13 prospective students to believe that if they graduate they will get a job. These placement rates are
14 false and not supported by the data. In some cases there is no evidence that a single student in a
15 program obtained a job during the time frame specified in the disclosures.

16 51. These violations are all the more egregious given senior CCI executives' firsthand
17 knowledge of the misconduct. More specifically, CCI management knew that CCI had a
18 placement compliance problem:

19 (a) On or about September 23, 2011, CCI's CEO, Jack Massimino, e-mailed a
20 presentation that was to be read by the ELT [Executive Leadership Team] in
21 advance of an offsite meeting. One of the slides stated: "We have a placement
22 compliance problem now."

23 (b) On or about December 7, 2011, the Accrediting Commission of Career
24 Schools and Colleges (ACCSC) sent a letter to the Campus President of Everest
25 College Hayward noting that "39 of the 167 [medical assistant] students reported
26 as employed in field were employed by the same agency, Select Staffing" and that
27 the documentation provided by Everest "did not clearly demonstrate that the
28 employment at Select Staffing constitutes sustainable employment in a related

1 field.” In response, Everest College Hayward admitted that the positions were
2 health screening fair positions but stated that the positions were valid placements.
3 On or about June 6, 2012, ACCSC sent a follow-up letter to the Campus President,
4 noting that “the majority of placements with Select Staffing resulted in two days of
5 employment and did not clearly demonstrate that the employment at Select
6 Staffing constitutes ‘sustainable’ employment for a reasonable period of time in a
7 field related to the graduate’s educational program.”

8 (c) On or about February 10, 2012, CCI’s Western Division President,
9 Nicole Carnagey, e-mailed the Executive Vice President of Operations, Bob Botic,
10 to tell him that in 2011 Everest College Hayward and Everest College San
11 Francisco paid a temporary agency, Remedy Temp, “to place students to meet the
12 accreditation deadline and minimum placement %.” Botic responded, asking her
13 to find the answers to numerous questions regarding the placements and noted
14 “This is the [expletive omitted] that got [Everest College] Decatur in trouble and
15 the types of questions that need answering.”

16 (d) On or about March 20, 2012, An Everest College San Francisco internal
17 audit showing that 53 percent of student placement files reviewed were missing
18 employment verification forms was emailed to the CEO, Jack Massimino, and
19 other senior executives.

20 (e) On or about April 13, 2012, an Everest Online internal audit presentation
21 emailed to David Poldoian, Executive Vice President of Corinthian Colleges,
22 Inc.’s Online Learning Division, showed a placement file error rate of 53.6 percent
23 to 70.6 percent.

24 (f) On or about April 27, 2012, CCI’s Executive Vice President of
25 Operations, Bob Botic e-mailed all division presidents and stated “the placement
26 verification issues we discussed Monday were shared over the last two days and
27 were not well received. We will discuss Monday, but together we’ll need to
28 demonstrate improvement. I will be interested in your thoughts on how we can

1 tighten this up so future audits reflect greater accuracy and completion of
2 documents.”

3 (g) On or about May 12, 2012, CCI’s Executive Vice President of Operations,
4 Bob Busic, e-mailed the Chief Administrative Officer Ken Ord and Carmella
5 Cassetta, Senior Vice President and President, Online Learning a copy of a
6 presentation regarding placements which stated “No current guidelines and
7 training to define a placement - mistakes are repeated constantly because no clear
8 definition of a placement exists;” and “inconsistent processes on what passes as in-
9 field or related [placement].”

10 (h) On or about May 18, 2012, CCI’s Western Division President, Nicole
11 Carnagey and Executive Vice President of Operations, Bob Busic exchanged e-
12 mails regarding the Renton, Washington Everest campus’s failure of an internal
13 audit due to backdating of signatures on placement files. The e-mails discussed
14 how Everest College Gardena (in California) “almost got hit” as well and saying
15 that “If the current RVPO [Regional Vice President of Operations] was there she
16 would have been in a world of [expletive omitted].” The Executive Vice President,
17 Bob Busic also told the Western Division President, Nicole Carnagey that “you are
18 correct that all the other campuses in yours and other divisions that made it
19 through [verification audits] this time are lucky.”

20 (i) On or about June 14, 2012, CCI’s Executive Vice President of Operations,
21 Bob Busic, e-mailed the CEO, Jack Massimino, regarding the findings of an
22 internal review of placement procedures and stated that the review found that there
23 was a “Lack of workable definitions for a Placement” and that the lack of specific
24 definitions resulted “in subjective decisions at all levels;” that there “is no
25 consistent process for Placement (or other areas of Career Services) and lack of
26 SOP’s [Standard Operating Procedures];” that there “is generally no training at the
27 process level for Placement (since there is no standard process);” and that
28 “Campus Vue [CCI’s data management system] is not fully utilized [which]

1 [l]eads to poor data or lack of data availability as well as duplication of data across
2 forms and the Placement Verification system.”

3 (j) On or about July 13, 2012, CCI’s Vice President of Compliance, Michelle
4 Reed e-mailed Beth Wilson, Executive Vice President, regarding results of a
5 review of Wyotech Long Beach self-employment placements. The review showed
6 that the files for 28 of 74 such placements had missing documents, or included
7 Craigslist ads that purported to be from the students in question, but that had in
8 fact been created by CCI. An additional 15 files were suspicious. Despite these
9 known irregularities, as of 8/12/2013, the Long Beach disclosures (published on
10 7/1/2012) had not been amended to take into account the audit’s findings.

11 (k) On or about July 16, 2012, CCI’s Assistant Vice President of Student
12 Outcomes e-mailed Division Presidents regarding Career Services Operating
13 Procedures, with a copy to the Executive Vice President of Operations. The
14 emails stated that, **“[o]ver the past year, several campuses have had challenges**
15 **providing adequate documentation for placements and waivers** [emphasis in
16 original]. Issues that have surfaced during audits and Employment Verification
17 reviews are missing key fields such as signatures, inconsistencies with
18 CampusVue / other backup and in some cases, documentation that was never
19 procured or cannot be found.”

20 (l) On or about August 28, 2012, the results of a third-party audit conducted
21 by Hyper Core solutions on behalf of an accreditor, ACCSC, were e-mailed to
22 CCI’s Executive Vice President and Chief Academic Officer. The review, which
23 examined a random sample of 330 student records showed substantial issues at
24 each CCI campus examined (Everest campuses including West Los Angeles, City
25 of Industry and Reseda). In particular, the review found that 30 percent of the
26 placements could not be verified and that there were no records to substantiate a
27 further 9 percent of the placements. At Everest College West Los Angeles, only
28 30 percent of criminal justice program placements could be verified and 20 percent

1 were identified as no record found. At the same campus, only 36 percent of dental
2 assistant program placements could be verified and 55 percent were identified as
3 no record found.

4 52. The consumer disclosures provided to students by CCI and published online are
5 misleading and/or false for the reasons articulated above, including but not limited to the fact that
6 (a) the data in the system used to generate them do not support them; (b) the paper files do not
7 meet accreditor standards; and (c) CCI managers knew that the placement numbers were
8 unreliable and unsubstantiated and failed to publicly amend or qualify them.

9 **Misrepresenting Job Placement Rates to Investors**

10 53. From a date unknown to the People and continuing to the present, Corinthian
11 Colleges, Inc. made representations to investors related to job placement that were false and/or
12 materially misleading when made. Such representations include but are not limited to the
13 following:

14 (a) On or about August 24, 2012, Corinthian Colleges, Inc. stated in its
15 Annual Report (Form 10-K) that: “Our colleges endeavor to obtain information
16 regarding their students’ employment following graduation. The reliability of that
17 information depends, to a large extent, on the completeness and accuracy of the
18 data provided to our colleges by graduates and their employers. Additionally, a
19 dedicated team at the campus support center conducts a verification process to
20 check the accuracy of the placement information gathered by our campuses.
21 Based on information received from these groups of people, we believe that
22 approximately 68.1% of our graduates in calendar year 2011 who were available
23 for placement have been placed in a job for which they were trained by June 30,
24 2012, using accrediting agency standards.”

25 (b) On or about August 20, 2012 and October 31, 2012, Corinthian Colleges,
26 Inc.’s CEO used a version of a presentation with investors that stated “CY
27 [Calendar Year] 11 placement 68.1% vs. 67.6% in CY 10.”
28

1 (c) On or about January 24, 2013, Corinthian Colleges, Inc. incorporated its
2 Annual Report (and the 68.1 percent job placement number) into a Registration
3 Statement (Form S-8) for its Employee Stock Purchase Plan.

4 (d) On or about January 31, 2013, March 11, 2013 and April 30, 2013,
5 Corinthian Colleges, Inc.'s CEO made a presentation to investors that 33,316 of
6 48,930 eligible graduates in the 2011 graduation cohort were "placed in field."

7 (e) On or about January 31, 2013, Corinthian Colleges, Inc.'s CEO stated in a
8 call with investors that: "In the area of placement, we continue to achieve solid
9 results for the 2012 cohort graduates. We currently expect our calendar 2012
10 placement rate to meet or slightly exceed our placement rate in calendar 2011,
11 which was 68.1%."

12 (f) On or about March 11, 2013, Corinthian Colleges, Inc.'s CEO stated:
13 "This is just a quick slide on information we've given you over the years around
14 graduation and placement. And one of the things we're pretty proud of is in a
15 pretty difficult time, we have done a pretty remarkable job in terms of placement.
16 We have over 800 placement people in our organization today helping our students
17 get jobs in the areas we trained them for. We're very tight on our definitions. And
18 so if you're a medical assistant, for example, with us and you get a job at a doctor's
19 or the hospital, those count. If you get a job as an aide in a nursing home, that
20 does not count even though you're making \$10 to \$12 an hour. So we're very tight
21 on our definitions around what is and what isn't included in our placements. We've
22 been averaging over the course of this very difficult time up to around 68%, 69%,
23 and we're about there again this year."

24 54. The statements concerning the 2011 graduation cohort were false when made and
25 CCI senior executives knew they were false. In fact, CCI's own data and files suggest that the
26 actual rate is much lower and has been subject to manipulations and assumptions not disclosed to
27 investors, included but not limited to:
28

1 (a) On or about July 31, 2012, Beth Wilson Executive Vice President of CCI
2 instructed her team to exclude 2011 graduates from what she deemed “Closed
3 Schools” including Fife, Washington, Chicago, Illinois, Ft. Lauderdale, Florida,
4 Decatur, Georgia and Arlington, Texas from the calculation to bring the placement
5 rate higher. This adjustment was not disclosed to investors.

6 (b) The data used by CCI to generate the placement rate included a substantial
7 number of placements that occurred outside the time frame specified by the
8 disclosures.

9 (c) The data used by CCI to generate the placement rate included a substantial
10 number of double-counted placements.

11 (d) On or about November 16, 2012 (nearly three months after the disclosure
12 of the 68.1 percent placement rate in the annual report), Michelle Reed, Vice
13 President of Compliance, emailed a spreadsheet showing that a substantial number
14 of placements and waivers for the 2011 graduation cohort had still not been
15 verified.

16 55. Corinthian Colleges, Inc.’s CEO and/or senior management were, at all relevant
17 times, aware of the falsity, inaccuracy, and unreliability of job placement data and the statements
18 they made concerning the data, yet they did not disclose that fact to consumers or investors, or
19 take any action to make consumer disclosures and statements to investors accurate.

20 56. Written illustrations of this knowledge include, but are not limited to, the
21 allegations set forth in Paragraph 51 above. They demonstrate that Corinthian Colleges, Inc.’s
22 CEO and/or senior management knew all of the following at the time the placement
23 representations concerning the 2011 graduates were made to investors: (1) CCI had a placement
24 compliance problem; (2) two CCI schools paid temporary agencies to employ graduates; (3)
25 audits at CCI programs showed that over half of the placement files were missing; (4) there were
26 company-wide placement verification issues, including a lack of any definitions or standard
27 procedures; (5) placement files at one CCI campus were backdated; (6) self-employment files
28 were being fabricated at one CCI campus; (7) campuses were not providing adequate or accurate

1 documentation; and (8) a third-party review ordered by ACCSC of 330 randomly selected files
2 found that 39 percent of placements could not be verified.

3 57. Despite senior management's knowledge that the statements they made in
4 securities filings and to investors were false and/or materially misleading, none of the false
5 representations were amended and/or restated by Corinthian Colleges, Inc. Instead, as alleged
6 herein, senior management continued to repeat and reinforce the false representations and make
7 new ones. For example, CCI's CEO's knowingly false statement that CCI was "tight" on its
8 definitions of what constitutes a placement.

9 58. The misstatements concerning the placement rate are material to investors because
10 a reasonable investor would consider the rate important in reaching an investment decision. For
11 example, CCI's CEO considers the job placement rate to be "the most important metric in the
12 company." It is material to investors for several reasons related directly to Corinthian Colleges,
13 Inc.'s ability to access government funds and enroll students;

14 (a) *First*, as discussed above, placement drives enrollment. The company-
15 wide graduate placement rate is an important measure of its ability to attract and
16 enroll new students. A poor or unmarketable placement rate therefore leads to
17 fewer enrollments and less revenue.

18 (b) *Second*, the majority of CCI's campuses are accredited by the Accrediting
19 Commission of Career Schools and Colleges (ACCSC) and/or the Accrediting
20 Council for Independent Colleges and Schools (ACICS). Both accreditors require
21 schools to meet minimum placement rates by school and by program. The ACCSC
22 "Established Benchmark Employment Rate" is 70 percent and the ACICS standard
23 is 65 percent. Where CCI's job placement rate as a company falls relative to the
24 65 and 70 percent requirements set by ACCSC and ACICS is therefore indicative
25 of CCI's ability to keep its campuses accredited and, relatedly, its ability to access
26 federal funds.

27 (c) *Third*, if graduates cannot find work, they are likely to default on their
28 loans, including subprime loans for which CCI bears the risk of default. The job

1 placement rate is also important to the cohort default rate (CDR), a measure used
2 by the Federal Department of Education and the California Student Aid
3 Commission. For example, in California schools must keep their CDR rate below
4 15.5 percent to draw Cal Grant funds.

5 (d) *Fourth*, CCI faces a substantial risk that its access to federal funds, which
6 account for almost all of its revenue, will be tied to how well its graduates perform
7 in the job market. Specifically, the Federal Department of Education recently
8 announced the establishment of a negotiated rulemaking committee to establish
9 gainful employment regulations which will govern CCI's access to federal funds.

10 59. Moreover, CCI's strategy is to close or sell campuses that are not meeting
11 placement outcomes. This strategy is reflected in a May 5, 2012 e-mail exchange between the
12 Executive Vice President of Operations, Bob Botic, and the Division President of Wyotech
13 Michael Stiglich, referring to job placement metrics. Securities analyst reports concerning CCI
14 demonstrate that the market is aware of and concerned about CCI's strategy of closing
15 underperforming schools.

16 **Advertising for Programs that CCI Does Not Offer**

17 60. Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. do not offer
18 ultrasound technician programs, x-ray technician programs, radiology technician programs or
19 dialysis technician programs in California.

20 61. Despite this fact, from a date unknown to the People and continuing to the present,
21 Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. have nevertheless run millions of
22 online and mobile ads stating that they do offer ultrasound technician, x-ray technician, radiology
23 technician or dialysis technician programs, certificates, diplomas, or degrees at their California
24 campuses. Illustrative examples are attached as Exhibit A hereto.

25 62. Consumers are routinely tricked by these ads into entering their information to be
26 contacted by Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. on the internet or
27 into contacting Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. directly.

1 63. In some cases, a Heald, Corinthian Schools, Inc., or Corinthian Colleges, Inc.
2 representative convinces the consumer to visit the campus without ever disclosing that the
3 program is not offered, while in other cases the Heald, Corinthian Schools, Inc., and Corinthian
4 Colleges, Inc. representative pressures the prospective student into considering a different
5 program that is offered by Corinthian Colleges, Inc.

6 64. The fact that these false ads mislead students is known by Heald, Corinthian
7 Schools, Inc., and Corinthian Colleges, Inc. Call center employees who try to tell prospective
8 students the truth are disciplined by CCI managers.

9 **Unlawfully Using Military Seals In Advertising**

10 65. From a date unknown to the People and continuing to the present, Heald and
11 Corinthian Colleges, Inc. included the official seals of the United States Department of the Army,
12 the United States Department of the Navy, the United States Department of the Air Force, the
13 United States Marine Corps, and the United States Coast Guard in mailings, electronic messages,
14 and Internet Web sites to solicit information, or to solicit the purchase of or payment for a product
15 or service.

16 66. The seals and related content were used in a manner that reasonably could be
17 interpreted or construed as implying federal government connection, approval, or endorsement.

18 67. For example, the seals were prominently displayed on Healdmilitary.com until
19 recently and they continue to be prominently displayed in online ads run by Heald, an example of
20 which is attached hereto as Exhibit B.

21 68. Heald and Corinthian Colleges, Inc. have no expressed connection with or
22 approval by the United States Department of the Army, the United States Department of the Navy,
23 the United States Department of the Air Force, the United States Marine Corps and the United
24 States Coast Guard.

25 69. Heald and Corinthian Colleges, Inc. have never included the statutory disclaimers
26 indicated by Business & Professions Code section 17533.6 on any mailings, electronic messages,
27 and internet websites containing the seals of the United States Department of the Army, the
28

1 United States Department of the Navy, the United States Department of the Air Force, the United
2 States Marine Corps, or the United States Coast Guard.

3 **Inserting Unlawful Clauses into Enrollment Agreements**

4 70. CCI enrollment agreements contain language that violates Civil Code section 1770,
5 subdivision a, paragraph 14, because they purports to confer rights and remedies on CCI that are
6 expressly prohibited by law. The agreements contain clauses that are substantially identical to the
7 following language:

8 GENERAL RELEASE OF CLAIMS. I hereby release and hold
9 this School harmless from and against any and all claims of any
10 kind whatsoever, including allegations related to needle sticks,
11 allied health and automotive practice and techniques, slips and falls
12 and quality of equipment and instruction, (collectively, "Claims"),
13 against the School (including its present and former parent
14 companies, insurers, representatives and all persons acting by or
15 through them), which I may have for any reason arising out of or
16 relating to my education. I am aware of the risks involved with my
17 education and knowingly assume those risks following my
18 investigation into possible injuries and the nature and quality of my
19 education. I further agree that if I bring any Claim against the
20 School, I shall reimburse the School for its attorney's fees and costs
21 incurred as a result thereof. I may opt out of this general release of
22 Claims provision by delivering a written statement to that effect
23 received by the School within 30 days of my first execution of an
24 Enrollment Agreement with the School.

25 71. Because the clause claims that CCI is exempt from responsibility from "any and
26 all claims of any kind whatsoever" and therefore from its "own fraud, or willful injury to the
27 person or property of another, or violation of law, whether willful or negligent," it is per se
28 invalid under Civil Code section 1668.

1 72. Nevertheless, in violation of Civil Code section 1770, subdivision (a), CCI
2 continues to use the invalid clause to unlawfully represent that it has rights that it does not have
3 (e.g., the right to fees if sued), and/or that students have obligations they do not have (e.g., the
4 obligation to refrain from suing CCI under all circumstances).

5 **Unlawful Debt Collection**

6 73. Federal regulations limit the amount of federal financial aid that an institution can
7 receive. In general, these rules require that for-profit colleges get no more than 90 percent of
8 their revenue from federal student aid. The remaining 10 percent must come from other sources,
9 such as private loans, student tuition payments, or veterans' benefits. In order to meet this
10 requirement, CCI entered into a complex financial arrangement wherein third parties would make
11 loans to CCI students in exchange for CCI paying up-front discount fees to the third parties and
12 guaranteeing that it would to buy back non-performing loans. Although CCI did not make the
13 loans, and had been paid in full by the lenders to fund the students' education, CCI nonetheless
14 had a strong incentive to engage in strong-arm debt-collection practices against its students—it did
15 not want to have buy back non-performing loans.

16 74. In or about June 2011 and continuing to the present, CCI entered into a financial
17 arrangement with a third party, ASFG, LLC (which has subsequently changed its name to
18 Campus Student Funding, LLC) (hereafter, "ASFG") under which another non-party, Liberty
19 Bank, N.A., ("Liberty"), provides private loans to CCI students. Under this program, when a loan
20 is made to a CCI student, Liberty pays the amount borrowed to CCI to be applied toward the
21 student's balance at CCI. Concurrently, ASFG purchases the loan from Liberty, and CCI pays
22 ASFG a large upfront discount fee. ASFG also has the right to force CCI to purchase the loan at
23 face value, less the discount fee, if it becomes more than 90 days past due.

24 75. Because it took the place of a similar program operated by CCI with another third
25 party, Genesis Lending Services, Inc., and because it uses a similar lending and servicing
26 platform, the loans made under the student loan program operated by CCI and ASFG are
27 commonly referred to as "Genesis Loans" by CCI employees and students. As used herein, the
28

1 “Genesis Private Student Loan Program” refers to the program operated by CCI and ASFG
2 beginning in or about June 2011.

3 76. As explained above, once a CCI student takes out a Genesis Loan the lender,
4 Liberty, pays the full amount borrowed directly to CCI to pay the student’s tuition and/or other
5 fees. In spite of this, CCI routinely engages in unlawful debt collection practices that are
6 intended to strong-arm students into making payments on these loans while the loans are still
7 owned by ASFG.

8 77. The unlawful and unfair debt collection practices engaged in by CCI in connection
9 with the Genesis Private Student Loan Program include but are not limited to the following:

10 (a) Pulling students who are behind on their loan payments (often by only a
11 few days) from class during instruction time and subjecting them to collection
12 activities. CCI employees refer to this practice in emails as a “best practice.”

13 (b) Barring students who are behind on their loan payments from attending
14 class until they make up any late payments.

15 (c) Barring students who are behind on their loan payments from attending
16 externships, potentially depriving them of an opportunity to gain experience in
17 their field of study.

18 (d) Dropping students who are behind on their loan payments from their
19 educational programs.

20 78. CCI undertakes these unlawful and unfair debt collection practices with little
21 regard for the unique circumstances of each student. For example, in the following email
22 exchange, two Everest College Gardena employees (Joanna Montenegro and Lisa Miller) discuss
23 the collection of Genesis loan payments from a student (name redacted by CCI) who had just
24 given birth and was on a parental leave of absence:

25 [Montenegro]: [referring to a list of students]: Let’s do our best to get these students to
26 pay, remember we have helping save their credit. For every late payment the student is
27 charged a \$25 late fee and the delinquency is reported to the credit bureau. This will also
28 allow us to reach our goal of 97% Genesis collection.

1 [Miller]: REDACTED is now LOA – for baby.

2 [Montenegro]: When a student is on LOA they are still required to make payments. If
3 she does not make payments while on LOA she will accrue a large debt that she will need
4 to pay in full prior to being allowed to return from LOA. We will attempt to call her in
5 hopes we can reach her.

6 [Miller]: She just gave birth to a little girl this am. I will text her ☺

7 79. CCI executives encourage these unlawful and unfair debt collection practices, as
8 their bonuses are in part based on collection of Genesis Private Student Loan Program payments
9 from students and the number of loans made under the Genesis Private Student Loan Program
10 that are co-signed by a non-student. For example, in a June 21, 2012 email to the Central and
11 Western Division Presidents (Mark Ferguson and Nicole Carnagey), the subject of which was
12 “Genesis Collection and Cosigner Results” the Executive Vice President of Operations, Bob
13 Botic stated: “Ferguson [the Central Division President], is she [the Western Division President]
14 kicking your [expletive omitted] on this also? When are you going to man up and when will her
15 beatings stop?”

16 80. The unlawful and unfair debt collection practices are all the more egregious given
17 the vulnerable population of students to which many of the Genesis Private Student Loan
18 Program loans are made. Evidence of this vulnerability is manifest in emails among CCI
19 financial aid and collections personnel. These emails refer to homeless and quasi-homeless
20 students in reference to loan originations associated with the Genesis Private Student Loan
21 Program:

22 (a) On or about April 26, 2012, Everest College Torrance employees (Sally
23 Mounlasy, Jennifer Luciano, and Grace Cisneros) engaged in the following
24 exchange:

25 [Mounlasy]: Student is homeless and they still want to do paperwork

26 [Cisneros]: At least you don't need documentation

27 [Mounslay]: How is she gonna pay genesis and stay in school?
28

1 [Luciano]: That's what im saying?!? If she doesn't even have a bathroom
2 to take a shower. You are getting ME in deep [expletive omitted]!

3 [Mounlasy]: have fun!

4 (b) On or about January 9, 2013, Wyotech Sacramento's Director of Student
5 Finance, Karen Vindelov, wrote her counterpart in Daytona, Kareena Salter,
6 asking how she was able to find co-signers for the Genesis loans. In her email, she
7 noted that: "When I was at Everest Online we did great with getting co-signers but
8 somehow here in Sac it is really hard. We have some diverse demographics here
9 and where we fall short is on the older burned their bridges folks, the quasi-
10 homeless etc."

11 **Failure to Disclose CCI's Role in the Genesis Private Student Loan Program**

12 81. From on or about June 2011 and continuing to the present, CCI provided preferred
13 lender lists to students and consumers (including but not limited to lists available online) in which
14 CCI failed to disclose information regarding the Genesis Private Student Loan Program and its
15 role in that program, including but not limited to the following facts:

16 (a) CCI has a business and financial relationship with the entities involved in
17 the Genesis Private Student Loan Program, and Genesis loans are offered to CCI
18 students and included on lender lists as a result of that business and financial
19 relationship;

20 (b) CCI funds and promotes the Genesis Private Student Loan Program by,
21 among other things, paying its business partners upfront discount fees to make
22 Genesis loans;

23 (c) CCI supports and promotes the Genesis Private Student Loan Program by
24 obligating itself to purchase loans made through the Genesis Student Loan
25 Program once the student borrower goes into default for more than 90 days; and

26 (d) CCI will bar the student borrower from class, and engage in other
27 aggressive in-school debt collection practices, if he or she fails to make payments.
28

1 82. Instead of disclosing this information, CCI falsely states in its preferred lender lists
2 that “we do not promote or endorse this lender.”

3 83. This conduct continued until on or after January 1, 2013 in violation of Education
4 Code section 69800, subdivision (c), which requires that schools include in their private loan
5 lender lists “general information about the loans available through the lender” and that they
6 “disclose the basis for each lender’s inclusion on the list.”

7 **Misrepresenting Transferability of Credits**

8 84. From a date unknown to the People and continuing to the present, Heald and
9 Corinthian Colleges, Inc. are engaging in false and misleading advertising regarding the
10 transferability of credits earned at Heald, including without limitation the transferability of those
11 credits to the California State University (“CSU”) system and its campuses.

12 85. For example, they publish advertisements, including those attached hereto as
13 Exhibit C.

14 86. The advertisements suggest that a number of purported “partner colleges,”
15 including CSU, “accept Heald credits toward bachelor’s degree programs.” However, the
16 advertisements fail to disclose important limitations on the transferability of Heald credits,
17 including but not limited to the following facts:

18 (a) Only a fraction of Heald’s diploma, certificate, and AAS credits transfer
19 to CSU, and students in those programs will therefore be able to transfer only a
20 handful of their Heald units to CSU;

21 (b) Students who only complete a Heald diploma, certificate, or AAS
22 program will be ineligible to transfer to six of the eight CSU campuses listed by
23 Heald as “partner colleges.” This is because those six campuses will only accept
24 transfer applicants who have completed at least sixty transferable semester units.

25 87. These misrepresentations are reinforced by Heald enrollment advisers who tell
26 students that all or most of their credits will be transferable to CSU and other colleges.

27
28

1 **FIRST CAUSE OF ACTION AGAINST ALL DEFENDANTS**
2 **VIOLATIONS OF BUSINESS AND PROFESSIONS CODE SECTION 17500**
3 **(UNTRUE OR MISLEADING REPRESENTATIONS)**

4 88. The People reallege all paragraphs set forth above and incorporate them by
5 reference as though they were fully set forth in this cause of action.

6 89. From a date unknown to the People and continuing to the present, Defendants, and
7 each of them, have engaged in and continue to engage in, aided and abetted and continue to aid
8 and abet, and conspired to and continue to conspire to engage in acts or practices that constitute
9 violations of Business and Professions Code section 17500 et seq., by making or causing to be
10 made untrue or misleading statements with the intent to induce members of the public to purchase
11 Defendants' services, as described in Paragraphs 47 to 52, 60 to 69, and 81 to 87. Defendants'
12 untrue or misleading representations include, but are not limited to, the following:

13 (a) Defendants' statements regarding job placement rates, including but not
14 limited to their published job placement disclosures that were posted online and provided to
15 students during the enrollment process;

16 (b) Heald's, Corinthian Schools, Inc.'s, and Corinthian Colleges, Inc.'s
17 advertisements for programs, certificates, diplomas, or degrees they do not offer in California;

18 (c) Heald's and Corinthian Colleges, Inc.'s unlawful use of United States
19 government seals in advertisements.

20 (d) Defendants' failure to disclose CCI's role in the Genesis Private Student
21 Loan Program.

22 (e) Heald's and Corinthian Colleges, Inc.'s statements regarding the
23 transferability of credits, including but not limited to their published
24 advertisements that were posted online.

25 90. At the time the representations set forth in Paragraph 89 were made, Defendants
26 knew or by the exercise of reasonable care should have known that the representations were
27 untrue or misleading.

SECOND CAUSE OF ACTION AGAINST ALL DEFENDANTS
VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17200
(UNFAIR COMPETITION)

91. The People reallege all paragraphs set forth above and incorporate them by reference as though they were fully set forth in this cause of action.

92. Defendants, and each of them, have engaged in and continue to engage in, have aided and abetted and continue to aid and abet, and have conspired to and continue to conspire to engage in business acts or practices that constitute unfair competition as defined in the Unfair Competition Law, Business and Professions Code section 17200 *et seq.*, in that such business acts and practices are unlawful, unfair, and fraudulent within the meaning of that statute.

93. The business acts and practices engaged in by Defendants that violate the Unfair Competition Law include:

(a) As to all Defendants, publishing and/or providing students with untrue, misleading, unreliable, and/or inaccurate job placement rate information.

(b) As to Heald, Corinthian Schools, Inc. and Corinthian Colleges, Inc., running ads for programs, certificates, diplomas, or degrees they do not offer in California.

(c) As to Heald, Corinthian Schools, Inc. and Corinthian Colleges, Inc., failing to disclose to students on the phone that Defendants do not offer certain programs, certificates, diplomas, or degrees in California.

(d) As to Heald and Corinthian Colleges, Inc., unlawfully using official United States government seals to imply a connection to, approval by, or endorsement by the United States Department of the Army, the United States Department of the Navy, the United States Department of the Air Force, the United States Marine Corps, and the United States Coast Guard, when Heald and Corinthian Colleges, Inc. have no such endorsement.

(e) As to Corinthian Colleges, Inc., making untrue statements of material fact related to job placement rates and related information to investors.

1 (f) As to Corinthian Colleges, Inc., omitting material facts from statements to
2 investors related to job placement rates.

3 (g) As to all Defendants, including clauses in enrollment agreements that
4 falsely state that Defendants are immune from liability from any and all claims of
5 any kind whatsoever.

6 (h) As to all Defendants, engaging in unfair and unlawful debt collection
7 practices in connection with the Genesis Private Student Loan Program.

8 (i) As to all Defendants, failing to make disclosures regarding the Genesis
9 Private Student Loan Program and CCI's Role in that program, and falsely stating
10 that "we do not promote or endorse this lender."

11 (j) As to Heald and Corinthian Colleges, Inc., publishing and/or providing
12 students with untrue, misleading, unreliable, and/or inaccurate information
13 concerning the transferability of credits earned at Heald.

14 94. These business acts and practices are unlawful because they violate laws including.

15 (a) Business and Professions Code section 17500, as more particularly
16 alleged in Paragraphs 47 to 52, 60 to 69, 81 to 87 and 88 to 90.

17 (b) Corporations Code section 25400, subdivision (d), as more particularly
18 alleged in Paragraphs 53 to 59 and 106 to 115.

19 (c) Corporations Code section 25401, as more particularly alleged in
20 Paragraphs 53 to 59 and 97 to 105.

21 (d) Business and Professions Code section 17533.6, as more particularly
22 alleged in Paragraphs 65 to 69.

23 (e) Civil Code section 1770, subdivision (a), paragraph 2, as more particularly
24 alleged in Paragraphs 60 to 69.

25 (f) Civil Code section 1770, subdivision (a), paragraph 3, as more particularly
26 alleged in Paragraphs 65 to 69.

27 (g) Civil Code section 1770, subdivision (a), paragraph 9, as more particularly
28 alleged in Paragraphs 60 to 64.

1 (h) Civil Code section 1770, subdivision (a), paragraph 14, as more
2 particularly alleged in Paragraphs 70 to 72.

3 (i) Civil Code section 1788.17, as more particularly alleged in Paragraphs 73
4 to 80.

5 (j) Education Code section 69800, subdivision (c) as more particularly
6 alleged in Paragraphs 81 to 83.

7 95. These business acts and practices are unfair in that Defendants have:

8 (a) caused students to pay tens of thousands of dollars, undertake huge credit
9 obligations, and/or spend years of their lives in educational programs because they
10 hoped to get a job and believed they would get a job based on Defendants' untrue
11 and misleading representations;

12 (b) in the case of Heald, Corinthian Schools, Inc. and Corinthian Colleges,
13 Inc., caused consumers to call them, visit their campuses, and/or enroll at one of
14 their schools by misleading them into believing they offer programs, certificates,
15 diplomas, or degrees they do not offer;

16 (c) in the case of Heald and Corinthian Colleges, Inc., caused consumers,
17 including service members and veterans, to call them, visit their campuses, enroll
18 at one of their schools, and/or use federal benefits they accrued through service to
19 their country under the false pretense that they have a connection with, approval of,
20 or endorsement of the United States Department of the Army, the United States
21 Department of the Navy, the United States Department of the Air Force, the
22 United States Marine Corps, and/or the United States Coast Guard;

23 (d) included clauses in enrollment agreements that falsely stated that they are
24 immune from liability from any and all claims of any kind whatsoever, and
25 thereby dissuading students with valid legal claims from taking legal action;

26 (e) engaged in unfair debt collection practices in connection with the Genesis
27 Private Student Loan Program including pulling students from class during
28

1 instruction time, barring students from attending class, barring students from
2 attending externships, and dropping students altogether from their programs;
3 (f) caused students to undertake huge credit obligations without disclosing
4 critical facts about the Genesis Private Student Loan Program and CCI's
5 relationship with that program;
6 (g) in the case of Heald and Corinthian Colleges, Inc., caused consumers to
7 call them, visit their campuses, and/or enroll at one of their schools by misleading
8 them concerning the transferability of credits earned at Heald to other schools,
9 including CSU;
10 (h) engaged in conduct that is immoral, unethical, oppressive, unscrupulous,
11 and/or substantially injurious to consumers.

12 96. These business acts and practices are fraudulent in that Defendants' untrue and
13 misleading representations regarding: their job placement rates; their ads for programs,
14 certificates, diplomas, or degrees they do not offer; their unauthorized use of official United
15 States government seals; their use of enrollment agreements that falsely state that Defendants are
16 immune from liability; the Genesis Private Student Loan Program and CCI's role in that program;
17 and the transferability of credits earned at Heald to other schools are likely to deceive the public.

18 **THIRD CAUSE OF ACTION AGAINST**
19 **CORINTHIAN COLLEGES, INC. AND DOE DEFENDANTS 1 TO 50**
20 **VIOLATION OF CORPORATIONS CODE SECTION 25401**
21 **(SECURITIES FRAUD)**

22 97. The People reallege all paragraphs set forth above and incorporate them by
23 reference as though they were fully set forth in this cause of action.

24 98. Pursuant to Corporations Code section 25401, it is "unlawful for any person to
25 offer or sell a security in this state or buy or offer to buy a security in this state by means of any
26 written or oral communication which includes an untrue statement of a material fact or omits to
27 state a material fact necessary in order to make the statements made, in the light of the
28 circumstances under which they were made, not misleading."

1 99. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale and sold
2 Corinthian Colleges, Inc.'s common stock, which is traded on the Nasdaq National Market
3 System, to investors in California.

4 100. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale and sold
5 Corinthian Colleges, Inc.'s common stock to employees in California and to employees of its
6 subsidiaries in California via an employee stock purchase program. On or about February 1, 2013,
7 Corinthian Colleges, Inc. filed a Registration Statement (Form S-8) with the Securities and
8 Exchange Commission for the plan.

9 101. Corinthian Colleges, Inc.'s common stock qualifies as a security as defined in
10 Corporations Code section 25019.

11 102. Corinthian Colleges, Inc. qualifies as an issuer under Corporations Code sections
12 25010 and as a person under Corporations Code section 25013.

13 103. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations were
14 made in connection with the offer and sale of securities within the meaning of Corporations Code
15 section 25017.

16 104. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations took
17 place within the State of California within the meaning of Corporations Code section 25008.

18 105. In offering for sale and/or selling its common stock, Corinthian Colleges, Inc. and
19 DOE Defendants 1 to 50 misrepresented the job placement rate of its graduates; the methodology
20 it used to calculate the job placement rate of its graduates; the number of graduates it placed; the
21 number of eligible graduates; the reliability of its placement and placement verification process;
22 the stringency of its definitions regarding job placements; its compliance with accreditor
23 mandated policies; and its compliance with its own policies. Corinthian Colleges, Inc. and DOE
24 Defendants 1 to 50 violated Corporations Code section 25401 because these statements were
25 untrue and misleading by virtue of the omission of material facts, including without limitation,
26 those set forth in paragraphs 51 and 54 to 59, above.

27
28 //

1 112. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations were
2 made in connection with the offer and sale of securities within the meaning of Corporations Code
3 section 25017.

4 113. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations took
5 place within the State of California within the meaning of Corporations Code section 25008.

6 114. In offering for sale, selling, or inducing the purchase and/or sale of its common
7 stock by others, Corinthian Colleges, Inc. and DOE Defendants 1 to 50 misrepresented the job
8 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
9 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of
10 its placement and placement verification process; the stringency of its definitions regarding job
11 placements; its compliance with accreditor mandated policies; and its compliance with its own
12 policies. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 violated Corporations Code
13 section 25400, subdivision (d) because these statements were untrue and misleading by virtue of
14 the omission of material facts, including without limitation, those set forth in paragraphs 51 and
15 54 to 59, above.

16 115. At the time it made the misrepresentations set forth in paragraphs 53 and 114,
17 above, Corinthian Colleges, Inc. and DOE Defendants 1 to 50 knew or had reasonable ground to
18 believe the representations were false and/or misleading as set forth in more detail in paragraphs
19 51 and 54 to 59, above.

20 **FIFTH CAUSE OF ACTION AGAINST**
21 **CORINTHIAN SCHOOLS, INC. AND DOE DEFENDANTS 51 TO 100**
22 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17207**
23 **(VIOLATING INJUNCTION)**

24 116. The People reallege all paragraphs set forth above and incorporate them by
25 reference as though they were fully set forth in this cause of action.

26 117. On July 31, 2007, the Los Angeles Superior Court in *People v. Corinthian Schools,*
27 *Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999), entered a final judgment permanently
28 enjoining and restricting Corinthian Schools, Inc. and Titan Schools, Inc., their predecessors,

1 agents, employees, officers, directors, representatives, successors, partners, assigns and any and
2 all persons acting in concert or participating with Corinthian Schools, Inc. (with the exception of
3 Wyotech campuses) from engaging in or performing, directly or indirectly, certain statements and
4 activities related to advertising and student enrollment, including but not limited to the following:

5 (a) Paragraph 7, subdivision (A) prohibits making or causing to be made any
6 “statement related to Defendants’ own students’ employment or salaries that is not
7 substantiated by Defendants’ records” or “any statement based on information in
8 Defendants’ records that Defendants know or should know is inaccurate”;

9 (b) Paragraph 7, subdivision (D) prohibits making or causing to be made any
10 “untrue, misleading or deceptive statement” in connection with any matter relating
11 to the offer of any program of instruction;

12 (c) Paragraph 8, subdivision (A) prohibits “making or causing to be made any
13 statement regarding any student whom Defendants’ records state is self-employed
14 unless Defendants possess documents evidencing the student’s self-employment.”

15 The final judgment was issued, in part, pursuant to Business and Professions Code section 17203.

16 118. Corinthian Schools, Inc. and DOE Defendants 51 to 100 intentionally violated the
17 final judgment in the following manner:

18 (a) Publishing and/or providing students with untrue, misleading, unreliable,
19 unsubstantiated, and/or inaccurate job placement rate information, as more fully alleged in
20 Paragraphs 47 to 52, and including without limitation: (i) publishing and/or providing students
21 with job placement data for its Hayward and San Francisco campuses without notifying them that
22 it had paid a temporary agency to place students to meet accreditation deadlines; (ii) publishing
23 and/or providing students with job placement data for medical assistant programs for its Hayward
24 campus without notifying them that a substantial percentage of the placements were to health
25 screening fairs, the majority of which resulted in two days of employment and were not
26 sustainable; and (iii) failing at the Reseda, West Los Angeles, and City of Industry campuses to
27 maintain documents sufficient to substantiate employment of its graduates at those campuses.

1 (b) Running ads for programs, certificates, diplomas, or degrees they do not
2 offer, including but not limited to ultrasound technician, x-ray technician, radiology technician, or
3 dialysis technician programs, certificates, diplomas, or degrees in California, as more fully
4 alleged in Paragraphs 60 to 64.

5 (c) Failing to disclose to students on the phone that Defendants do not offer
6 certain programs, certificates, diplomas, or degrees, including but not limited to ultrasound
7 technician, x-ray technician, radiology technician, or dialysis technician programs, certificates,
8 diplomas, or degrees in California, as more fully alleged in Paragraph 63.

9 119. Violations of the final judgment constitute intentional violation of an injunction
10 within the meaning of Business and Professions Code section 17207.

11 **SIXTH CAUSE OF ACTION AGAINST**
12 **CORINTHIAN SCHOOLS, INC. AND DOE DEFENDANTS 51 TO 100**
13 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17535.5**
14 **(VIOLATING INJUNCTION)**

15 120. The People reallege all paragraphs set forth above and incorporate them by
16 reference as though they were fully set forth in this cause of action.

17 121. On July 31, 2007, the Los Angeles Superior Court in *People v. Corinthian Schools,*
18 *Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) entered a final judgment permanently
19 enjoining and restricting Corinthian Schools, Inc. and Titan Schools, Inc. their predecessors,
20 agents, employees, officers, directors, representatives, successors, partners, assigns and any and
21 all persons acting in concert or participating with Corinthian Schools, Inc. (with the exception of
22 Wyotech campuses) from engaging in or performing, directly or indirectly, certain statements and
23 activities related to advertising and student enrollment, including but not limited to the following:

24 (a) Paragraph 7, subdivision (A) prohibits making or causing to be made any
25 “statement related to Defendants’ own students’ employment or salaries that is not
26 substantiated by Defendants’ records” or “any statement based on information in
27 Defendants’ records that Defendants know or should know is inaccurate”;

1 (b) Paragraph 7, subdivision (D) prohibits making or causing to be made any
2 “untrue, misleading or deceptive statement” in connection with any matter relating
3 to the offer of any program of instruction;

4 (c) Paragraph 8, subdivision (A) prohibits “making or causing to be made any
5 statement regarding any student whom Defendants’ records state is self-employed
6 unless Defendants possess documents evidencing the student’s self-employment.”

7 The final judgment was issued, in part, pursuant to Business and Professions Code section 17535.

8 122. Corinthian Schools, Inc. and DOE Defendants 51 to 100 intentionally violated the
9 final judgment in the following manner:

10 (a) Publishing and/or providing students with untrue, misleading, unreliable,
11 unsubstantiated, and/or inaccurate job placement rate information, as more fully alleged in
12 Paragraphs 47 to 52, and including without limitation: (i) publishing and/or providing students
13 with job placement data for its Hayward and San Francisco campuses without notifying them that
14 it had paid a temporary agency to place students to meet accreditation deadlines; (ii) publishing
15 and/or providing students with job placement data for medical assistant programs for its Hayward
16 campus without notifying them that a substantial percentage of the placements were to health
17 screening fairs, the majority of which resulted in two days of employment and were not
18 sustainable; and (iii) failing at the Reseda, West Los Angeles, and City of Industry campuses to
19 maintain documents sufficient to substantiate employment of its graduates at those campuses.

20 (b) Running ads for programs, certificates, diplomas, or degrees they do not
21 offer, including but not limited to ultrasound technician, x-ray technician, radiology technician, or
22 dialysis technician programs, certificates, diplomas, or degrees in California, as more fully
23 alleged in Paragraphs 60 to 64.

24 (c) Failing to disclose to students on the phone that Defendants do not offer
25 certain programs, certificates, diplomas, or degrees, including but not limited to ultrasound
26 technician, x-ray technician, radiology technician, or dialysis technician programs, certificates,
27 diplomas, or degrees in California, as more fully alleged in Paragraph 63.

28

1 5. That the Court assess a civil penalty of \$2,500 against each Defendant for each
2 violation of Business and Professions Code section 17500, in an amount according to proof,
3 under the authority of Business and Professions Code section 17536;

4 6. That the Court assess a civil penalty of \$2,500 against each Defendant for each
5 violation of Business and Professions Code section 17200, in an amount according to proof,
6 under the authority of Business and Professions Code section 17206;

7 7. That the Court assess a civil penalty of \$6,000 against Corinthian Schools, Inc. for
8 each violation of the final judgment issued by the Los Angeles Superior Court in *People v.*
9 *Corinthian Schools, Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) in an amount
10 according to proof, under the authority of Business and Professions Code section 17207;

11 8. That the Court assess a civil penalty of \$6,000 against Corinthian Schools, Inc. for
12 each violation of the final judgment issued by the Los Angeles Superior Court *People v.*
13 *Corinthian Schools, Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) in an amount
14 according to proof, under the authority of Business and Professions Code section 17535.5;

15 9. For a permanent and preliminary injunction enjoining Corinthian Colleges and its
16 agents, servants, and employees, and all persons acting under, in concert with, or for it, from
17 directly or indirectly or in any other manner engaging in the conduct as above alleged in violation
18 of Corporations Code sections 25401 and/or 25400, subdivision (d);

19 10. That the Court assess a civil penalty of \$25,000 against Corinthian Colleges, Inc.
20 for each violation of Corporations Code sections 25401 and/or 25400, subdivision (d) in an
21 amount according to proof, under the authority of Government Code section 12660;

22 11. For an order disgorging all profits and compensation obtained by Corinthian
23 Colleges, Inc. as a result of its violations of Corporations Code sections 25401 and/or 25400,
24 subdivision (d);

1 12. For an order requiring Corinthian Colleges, Inc. to make restitution to the
2 purchasers of its common stock in the principal amount paid by each purchaser by means of the
3 unlawful conduct alleged hereinabove, less the amount of any repayment of principal to any such
4 purchaser by Corinthian Colleges, Inc. with interest from the date of purchase of the common
5 stock on the amount of any such principal amounts remaining unpaid;

6 13. For an order awarding damages to the purchasers of Corinthian Colleges, Inc.'s
7 common stock in an amount sufficient to compensate the purchasers for loss suffered as a result
8 of Corinthian Colleges, Inc.'s violations of Corporations Code sections 25401 and/or 25400,
9 subdivision (d);

10 14. For the People's costs and attorneys fees in prosecuting Corinthian Colleges, Inc.'s
11 violations of Corporations Code sections 25401 and/or 25400, subdivision (d) under the authority
12 in Code of Civil Procedure section 1021.8, subdivision (a);

13 15. That the People recover their costs of suit, including costs of investigation;

14 16. That the People receive all other relief to which they are legally entitled; and

15 17. That the Court award such other relief that it deems just, proper, and equitable.

16
17 Dated: February 13, 2014

Respectfully Submitted,

18 KAMALA D. HARRIS
19 Attorney General of California

20 (b)(6)

21
22 NICHOLAS G. CAMPINS
23 Deputy Attorney General
24 *Attorneys for* THE PEOPLE OF THE
25 STATE OF CALIFORNIA

26 SF2013510363
27 40889622.doc
28

EXHIBIT A

Radiology Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA

Radiology Tech Degree 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Business - Healthcare - Financial Aid - Technology
875 Howard Street, San Francisco, CA

Radiology Tech Majors 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
25500 Industrial Boulevard, Hayward, CA - (888) 418-9547

Ultrasound Certificate
mobi.heald.edu/
Earn Your Medical Degree at Heald College® Request Info.
(888) 418-9547 - Financial Aid

Ultrasound Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA - (888) 418-9547

Ultrasound Tech Diploma 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
2910 Prospect Park Drive, Rancho Cordova, CA - (888) 418-9547

Ultrasound Tech Univ. 1 (888) 418 9547
www.heald.edu/Medical ▾
Enroll in Medical College at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
5130 Commercial Circle, Concord, CA - (888) 418-9547

Ultrasound Tech Majors 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA - (888) 418-9547

X Ray Tech Degree 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Healthcare - Business - Technology
875 Howard Street, San Francisco, CA

X Ray Tech Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
25500 Industrial Boulevard, Hayward, CA

Dialysis Tech Training 1 (877) 904 9925
goto.everest.edu/ ▾
Study to be a Dialysis Technician Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs

Dialysis Technician 1 (855) 861 7858
goto.everest.edu/ ▾
Learn to be a Dialysis Technician Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

Radiology Technician 1 (866) 215 6637
www.everest.edu/Radiology-Technician ▾
Classes Starting Soon. Get Info. 9-Month Program. Request Catalog.
Everest has 106 followers on Google+
Official Site - Career Training - Health Programs - Business Programs
2215 W Mission Road, Alhambra, CA

Radiology Tech Program 1 (855) 843 1713
golo.everest.edu/Radiology ▾
Become a Radiology Technician. Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs
22336 Main Street, 1st Floor, Hayward, CA - (866) 617-3545

Radiology Tech School 1 (855) 317 0946
goto.everest.edu/Radiology ▾
Training for a Career as an X-Ray Technician at Everest College Now!
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

Radiology Tech School 1 (866) 281 4354
www.everestcollege.edu/Medical ▾
Day & Evening Classes. 9-month program. Request Info
Official Site - Legal Programs - Health Programs - Business Programs
1231 Cabrillo Avenue, Suite 201, Torrance, CA

Ultrasound Santa Ana 1 (866) 617 3545
www.everest.edu/Ultrasound-Technician ▾
Start Your Career with Everest®. Flexible Programs. Learn More.
Everest has 101 followers on Google+
Official Site - Career Training - Health Programs - Business Programs
500 West Santa Ana Blvd, Santa Ana, CA - (866) 737-3808

X-Ray Training School 1 (855) 861 7856
goto.everest.edu/ ▾
Training for a Career as an X-Ray Technician at Everest College.
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

EXHIBIT B

 **Heald**
COLLEGE
EST. 1863

 **Education for Today's
Military Personnel & Their Families**



**G.I. JOBS
MILITARY FRIENDLY
SCHOOLS**



Heald College offers academic programs in a number of today's rewarding career fields, like healthcare, business, legal and technology for military personnel and their families. Our students benefit because class sizes are small enough for them to get the attention they need.



EXHIBIT C



PARTNER COLLEGES

For students who want to transfer coursework from Heald to apply to a higher degree, Heald has articulation agreements or documented transfer guidance with a number of accredited institutions that accept Heald credits toward bachelor's degree programs:

- Alliant International University
- Argosy University
- California State University (CSU) system
- California State University, Chico
- California State University, East Bay
- California State University, Fresno
- California State University, Monterey Bay
- California State University, Sacramento
- California State University, San Jose
- California State University, Stanislaus
- Capella University
- Chapman University
- City University
- Franklin University
- Golden Gate University
- Hawaii Pacific University
- Kaplan University
- Menlo College
- National University
- Notre Dame de Namur
- Portland State University
- Sonoma State University
- TUI University
- University of Hawaii, Manoa
- University of San Francisco
- University of Pacific
- Warner Pacific College
- Wayland Baptist University
- William Jessup University

It is always up to the receiving institution to make the final determination regarding acceptance of transfer credits and class standing.

For more information, please contact Heald College at 1-800-88-HEALD or visit www.heald.edu.



[Request Info](#) | Call 1.888.564.1039

Accreditation - Partner Colleges

For those students who want to transfer coursework from Heald to apply to a higher degree, Heald has articulation agreements or documented transfer practices with several accredited institutions. Those institutions accept Heald credits toward bachelor's degree programs.*

- Alliant International University
- Argosy University
- California State University (CSU) system
- California State University, Chico
- California State University, East Bay
- California State University, Fresno
- California State University, Monterey Bay
- California State University, Sacramento
- California State University, Stanislaus
- Capella University
- Chapman University College/Brandman University
- City University
- Franklin University
- Golden Gate University
- Hawaii Pacific University
- Kaplan University
- Menlo College
- National University
- Notre Dame de Namur
- Palo Alto University
- Portland State University
- San Jose State University
- Sonoma State University
- TUI University
- University of Hawaii
- University of San Francisco
- University of the Pacific
- Warner Pacific College
- Wayland Baptist University

****It is always up to the receiving institution to make the final determination regarding acceptance of transfer credits and class standing.***

[Request More Information](#)

[Home](#) | [View Full Site](#)

© 2014 Corinthian Colleges, Inc. | [Legal](#)

For more information about our graduation rates, the median debt of students who completed a program, and other important information, please visit our website at <http://www.heid.edu/disclosure>.

Exhibit VI

1 IRELL & MANELLA LLP
John C. Hueston (164921)
2 Brian J. Hennigan (86955)
Andra B. Greene (123931)
3 Khaldoun Shobaki (232864)
Andrew K. Walsh (273763)
4 1800 Avenue of the Stars, Suite 900
Los Angeles, California 90067-4276
5 Telephone: (310) 277-1010
Facsimile: (310) 203-7199
6 E-mail: jhueston@irell.com
bhennigan@irell.com
7 agreene@irell.com
kshobaki@irell.com
8 awalsh@irell.com

9 HOMER BONNER JACOBS
Peter W. Homer (pro hac vice)
10 1200 Four Seasons Tower
1441 Brickell Avenue
11 Miami, Florida 33131
Telephone: (305) 350-5100
12 Facsimile: (305) 372-2738
E-mail: phomer@homerbonner.com

13 Attorneys for Defendants

14 SUPERIOR COURT OF THE STATE OF CALIFORNIA
15 FOR THE COUNTY OF SAN FRANCISCO

17 THE PEOPLE OF THE STATE OF)
18 CALIFORNIA,)

19 Plaintiff,)

20 vs.)

21 HEALD COLLEGE, LLC; CORINTHIAN)
COLLEGES, INC.; CORINTHIAN)
22 SCHOOLS, INC.; SEQUOIA EDUCATION,)
INC.; CAREER CHOICES, INC.; MJB)
23 ACQUISITION CORPORATION; TITAN)
SCHOOLS, INC.; RHODES COLLEGES,)
24 INC.; FLORIDA METROPOLITAN)
UNIVERSITY, INC.; EVEREST COLLEGE)
25 PHOENIX, INC.; and DOES 1 through 100,)
INCLUSIVE,)

26 Defendants.)
27)
28)

Case No. CGC-13-534793

THE SCHOOL'S AMENDED VERIFIED ANSWER

Assigned to Hon. Curtis E.A. Karnow, Dept. 304

Action Filed: October 10, 2013

1 Pursuant to California Code of Civil Procedure § 446, Defendants Heald College LLC,
2 Corinthian Colleges, Inc., Corinthian Schools, Inc., Sequoia Education, Inc., Career Choices, Inc.,
3 MJB Acquisition Corporation, Titan Schools, Inc., Rhodes Colleges, Inc., Florida Metropolitan
4 University, Inc. and Everest College Phoenix, Inc. (collectively, “the School”) hereby answer the
5 numbered paragraphs of the People of the State of California’s (hereinafter, “the Government”)
6 First Amended Complaint for Civil Penalties, Permanent Injunction, and Other Relief
7 (“Complaint”) as follows:

8 **PRELIMINARY STATEMENT**

9 The Government’s false allegations and the aspersions cast on the School’s relationship with
10 its students are offensive and demeaning—to the School and its employees; to its students who are
11 striving for a career and a better life; and to the employers who hire its thousands of qualified
12 graduates. The Government’s Complaint also implies that state regulators and accreditation
13 agencies have failed to provide proper oversight of the School. This is ill informed and
14 demonstrably untrue.

15 The Complaint suggests that the School’s employees go to work every day for the express
16 purpose of preying on students. This is insulting and preposterous. The School and its employees
17 are passionately dedicated to providing quality career education, to helping students overcome
18 academic and personal obstacles that stand in the way of completing their programs, and to
19 helping graduates find meaningful work in their fields of study. Most of the School’s students
20 have not succeeded in a traditional academic environment; approximately 40% have tried
21 community college before enrolling at one of its institutions. Frequently, the School’s students
22 have few people in their lives who can provide the support and encouragement they need to
23 achieve a career goal. The School and its employees are committed to honoring the trust that its
24 students place in them. Its campus teams work in concert to teach, mentor, counsel, coach and
25 cheerlead their students to success. Across the School’s network of campuses, it has one career
26 services employee for approximately every 108 students; in a typical community college, that ratio
27 is typically one counselor for approximately 1,000 students, including all types of counseling,
28 from personal to academics to career. The School’s substantial and on-going investment in

1 placement services has helped tens of thousands of graduates find work in their fields, even during
2 the recent deep and prolonged recession.

3 As a career institution, the School is subject to a complex, oft-times conflicting, and extensive
4 web of federal and state regulation, along with myriad accreditation, licensing and reporting
5 requirements. The School has been, and continues to be an industry leader in its commitment to
6 integrity and to the implementation and enhancement of processes and training to promote
7 compliance. The School has devoted substantial resources to not only meet these regulatory
8 requirements, but to exceed them. Rather than acknowledging and commending the School's
9 aspirational goals, the Government is seeking to punish the School. The Complaint is replete with
10 selective, misleading and out-of-context quotations that attempt to turn the School's commitment
11 to high standards against it.

12 In California, the School has cooperated extensively with the Government. It has done so
13 openly and because it has confidence in its internal controls and its people. The School provided
14 several hundred thousand pages of documents, voice recordings and answers to new questions
15 posed on an almost-weekly basis by the Government. The School repeatedly offered to present
16 information and explanation on any issues about which the Government had concerns. Without
17 accepting those offers and without any notice, the Government filed this Complaint—a document
18 built on a foundation of misquoted, deceptively excerpted, and—at best—misunderstood
19 materials. For example, the Government cites a slide from a presentation in paragraph 51(e) for
20 the proposition that there was a “placement file error rate of 53.6 percent to 70.6 percent.” In
21 reality, that slide does not even include the word “placement,” and the internal review in question
22 did not reflect a single suspect, let alone false placement, contrary to the Government's
23 insinuation.

24 Since filing its Complaint on October 10, 2013, the Government has not substantiated its false
25 and misleading allegations against the School. Instead, it has amended the Complaint to add
26 claims that it had already investigated well before filing the original Complaint. This intentional
27 delay and the additional baseless allegations have further harmed the School. The School still
28 stands ready to address and expose the Government's mischaracterizations before this Court.

INTRODUCTION

1
2 1. The School is without knowledge or information sufficient to form a belief as to the
3 truth or falsity of the Government’s representations about its purported reasons for bringing this
4 action, and denies the allegations in paragraph 1 on that basis. What’s past is prologue: In 2007,
5 the Government received \$4,300,000 to distribute to students as part of the stipulated judgment in
6 *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior Court). More
7 than *six years* later, over \$1.7 million still sits in the Government’s coffers because it has failed to
8 diligently locate and disburse the funds to the students—although the Government recently
9 attempted to distribute more of this money after it received the School’s original answer. The
10 balance of the allegations in paragraph 1 are conclusions of law to which no response is required.
11 To the extent that they may be construed as factual allegations, the School denies the allegations in
12 paragraph 1.

13 2. The School vehemently denies that it engages in “unlawful, unfair and fraudulent
14 practices” as alleged in paragraph 2. The School admits that the costs and fees for the programs
15 listed in paragraph 2 are accurate. Education costs have risen significantly for all education
16 sectors, and have been driven higher by the federal government’s 90/10 rule in the proprietary
17 sector. Except as expressly admitted herein, the School denies the allegations in paragraph 2.

18 3. The School serves non-traditional students with varied demographics. The School’s
19 research has revealed insights about how these students *view themselves*, and what kinds of
20 models and services the School can provide to help these students succeed in their stated
21 educational goals. In the Complaint, the Government selectively quoted from a slide contained in
22 a presentation in an attempt to misleadingly cast the School’s view of its students in a negative
23 light. A copy of the complete slide is attached hereto as **Exhibit A**. For students who described
24 themselves as “isolated,” the School saw a need for a “[s]ense of belonging, place where they can
25 succeed.” For students who described themselves as having “low self esteem,” the School saw a
26 need for a “[c]onfident, capable, real adult, role model for kids.” For those who said they have
27 “few people in their lives who care about them,” the School saw a need to provide
28 “[e]ncouragement, someone who believes in them.” And for those who said they were “[s]tuck,

1 unable to see and plan well for the future,” the School offered “[s]omeone who can show them
2 how so they can gain independence.” The School admits that it is proud to offer a meaningful,
3 nurturing environment that responds to the self-professed needs of its students. The School admits
4 that it uses Internet, telemarketing and television advertisement to publicize its programs and
5 encourage students to better their lives through education. Except as expressly admitted herein,
6 the School denies the allegations in paragraph 3.

7 4. The School admits that the stipulated judgment in *People v. Corinthian Schools, Inc.,*
8 *et al.*, No. BC374999 (Los Angeles Superior Court) includes injunctive relief. The stipulated
9 judgment speaks for itself, including the obligation of the Government to distribute funds to
10 students, which it has failed to do. Except as expressly admitted herein, the School denies the
11 allegations in paragraph 4.

12 5. The allegations in paragraph 5 are conclusions of law and a prayer for relief, to which
13 no response is required. To the extent that they may be construed as factual allegations, the
14 School denies the allegations in paragraph 5. Nonetheless, the School prays that the Government
15 take nothing by the Complaint, that the requested injunctive and equitable relief be denied, that the
16 School be awarded judgment in this action.

17 **THE PARTIES**

18 6. The School admits that Kamala D. Harris is the Attorney General of the State of
19 California. The allegations in paragraph 6 are conclusions of law to which no response is
20 required. Except as expressly admitted herein, the School denies the allegations in paragraph 6.

21 7. The School admits the factual allegations of paragraph 7, noting that Heald College
22 LLC is an indirect subsidiary of Corinthian Colleges, Inc.

23 8. The allegation in paragraph 8 is the Government’s definition of what it means when it
24 uses the term “Heald,” and no responsive pleading is required, except that Heald College LLC has
25 no subsidiaries.

26 9. The School admits the factual allegations of paragraph 9 related to Corinthian
27 Colleges, Inc.’s incorporation, principal place of business, subsidiary ownership and enrollment of
28 students in California.

1 10. The School admits the factual allegations regarding its stock symbol and listing in
2 paragraph 10. The remaining allegations in paragraph 10 are conclusions of law to which no
3 response is required. Except as expressly admitted herein, the School denies the allegations in
4 paragraph 10.

5 11. The allegation in paragraph 11 is the Government's definition of what it means when it
6 uses the term "Corinthian Colleges, Inc.," and no responsive pleading is required.

7 12. The School admits the factual allegations regarding Corinthian Schools, Inc.'s
8 incorporation, principal place of business and nature as a wholly-owned subsidiary found in
9 paragraph 12, but denies that Corinthian Schools, Inc. owns the Ontario Metro campus, and denies
10 that Corinthian Schools, Inc. currently owns the Los Angeles – Wilshire, San Francisco, Hayward
11 and San Jose campuses.

12 13. The allegation in paragraph 13 is the Government's definition of what it means when it
13 uses the term "Corinthian Schools, Inc.," and no responsive pleading is required.

14 14. The School admits the factual allegations regarding Sequoia Education, Inc.'s
15 incorporation, principal place of business and ownership.

16 15. The allegation in paragraph 15 is the Government's definition of what it means when it
17 uses the term "Sequoia Education, Inc.," and no responsive pleading is required.

18 16. The School admits the factual allegations regarding Career Choices, Inc.'s
19 incorporation, principal place of business, subsidiary ownership and nature as a wholly-owned
20 subsidiary.

21 17. The allegation in paragraph 17 is the Government's definition of what it means when it
22 uses the term "Career Choices, Inc.," and no responsive pleading is required.

23 18. The School admits the factual allegations regarding MJB Acquisition Corporation's
24 incorporation, principal place of business and ownership.

25 19. The allegation in paragraph 19 is the Government's definition of what it means when it
26 uses the term "MJB Acquisition Corporation," and no responsive pleading is required.

27 20. The School admits the factual allegations regarding Titan Schools, Inc.'s incorporation,
28 principal place of business, subsidiary ownership and nature as a wholly-owned subsidiary.

1 21. The allegation in paragraph 21 is the Government's definition of what it means when it
2 uses the term "Titan Schools, Inc.," and no responsive pleading is required.

3 22. The School admits the factual allegations regarding Rhodes Colleges, Inc.'s
4 incorporation, principal place of business, subsidiary ownership, nature as a wholly-owned
5 subsidiary and that it conducts business in California.

6 23. The allegation in paragraph 23 is the Government's definition of what it means when it
7 uses the term "Rhodes Colleges, Inc.," and no responsive pleading is required.

8 24. The School admits the factual allegations regarding Florida Metropolitan University,
9 Inc.'s incorporation, principal place of business, subsidiary ownership, nature as a wholly-owned
10 subsidiary and that it conducts business in California.

11 25. The allegation in paragraph 25 is the Government's definition of what it means when it
12 uses the term "Florida Metropolitan University, Inc.," and no responsive pleading is required.

13 26. The School admits the factual allegations regarding Everest College Phoenix, Inc.'s
14 incorporation, principal place of business and ownership and that it conducts business in
15 California.

16 27. The allegation in paragraph 27 is the Government's definition of what it means when it
17 uses the term "Everest College Phoenix, Inc.," and no responsive pleading is required.

18 28. The School is without knowledge or information sufficient to form a belief as to the
19 truth or falsity of the allegations of paragraph 28 and denies the allegations on that basis.

20 29. The allegation in paragraph 29 is the Government's definition of what it means when it
21 uses the term "DOE Defendants 1 to 50," and no responsive pleading is required.

22 30. The allegation in paragraph 30 is the Government's definition of what it means when it
23 uses the term "DOE Defendants 51 to 100," and no responsive pleading is required.

24 31. The allegation in paragraph 31 is the Government's explanation of what it means when
25 it uses the terms "CCI" or "Defendants," and no responsive pleading is required.

26 32. No responsive pleading is required to paragraph 32.
27
28

1 33. The allegations in paragraph 33 are conclusions of law to which no response is
2 required. To the extent that they may be construed as factual allegations, the School denies the
3 allegations in paragraph 33.

4 34. The allegations in paragraph 34 are conclusions of law to which no response is
5 required. To the extent that they may be construed as factual allegations, the School denies the
6 allegations in paragraph 34.

7 35. No responsive pleading is required to paragraph 35.

8 36. The allegations in paragraph 36 are conclusions of law to which no response is
9 required. To the extent that they may be construed as factual allegations, the School denies the
10 allegations in paragraph 36.

11 37. The allegations in paragraph 37 are conclusions of law to which no response is
12 required. To the extent that they may be construed as factual allegations, the School denies the
13 allegations in paragraph 37.

14 38. The allegation in paragraph 38 is a conclusion of law to which no response is required.

15 39. The allegations in paragraph 39 are conclusions of law to which no response is
16 required. To the extent that they may be construed as factual allegations, the School denies the
17 allegations in paragraph 39.

18 **JURISDICTION AND VENUE**

19 40. The allegation in paragraph 40 is a conclusion of law to which no response is required.

20 41. The allegation in paragraph 41 is a conclusion of law to which no response is required.

21 42. The allegation in paragraph 42 is a conclusion of law to which no response is required.

22 To the extent that this is construed as a factual allegation, the School is without knowledge or
23 information sufficient to form a belief as to the truth or falsity of the allegation in paragraph 42,
24 and denies the allegation on that basis.

25 43. The allegation in paragraph 43 is a conclusion of law to which no response is required.

26 44. The allegation in paragraph 44 is a conclusion of law to which no response is required.

27 45. The allegation in paragraph 45 is a conclusion of law to which no response is required.

28 The Government bases its claim of jurisdiction on the July 31, 2007 Final Judgment in *People v.*

1 *Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior Court). The judgment
2 speaks for itself, including the Government's obligation to distribute funds to students and the
3 benefit to the Government should it fail to do so. In the judgment, the Los Angeles Superior Court
4 retained jurisdiction over actions to enforce the terms of the judgment. Instead of seeking to
5 enforce the judgment before the court that entered it, the Government has chosen to bring this case
6 in a venue more than 400 miles away from the School's headquarters, operations center and many
7 potential trial witnesses in Santa Ana, California.

8 **THE GOVERNMENT'S ALLEGATIONS**

9 46. The School admits that it educates students through nationally and regionally
10 accredited campuses and online, including the identified schools.

11 **The School Accurately Reports Job Placement Rates to Students and Accreditors**

12 47. The School calculates and reports student placement statistics based on formulae and
13 criteria established by a variety of regulatory bodies. The nature of these calculations varies
14 widely between, on the one hand, accreditors like ACCSC and ACICS and on the other hand,
15 reports mandated by the United States Department of Education's Program Integrity Rules and the
16 State of California's Bureau for Private Postsecondary Education. The School has robust
17 compliance, accreditation and licensing processes in place to ensure that its reports are accurate
18 and comply with the applicable rules and regulations. The School denies that its July 1, 2012
19 disclosures do not "match or agree" with the School's placement data. The Government's
20 allegations in paragraph 47 are vague and ambiguous as to the purported representations and
21 advertisements at issue. As such, the School is without knowledge or information sufficient to
22 form a belief as to the truth or falsity of the Government's allegations in paragraph 18 about
23 "representations and advertisements," and denies them on that basis. To the extent the allegation
24 is based on the out-of-context and misleading documents cited in paragraph 51, see the School's
25 response to that paragraph. Except as expressly admitted herein, the School denies the allegations
26 in paragraph 47.

27 48. The School admits that Executive Vice President of Operations, Bob Botic, wrote in a
28 November 30, 2011 e-mail quoted by the Government in paragraph 48 that: "Successfully placing

1 our students in quality jobs is extremely important to [the School]. Our students come to us
2 primarily to gain skills and find a position that will help them launch a successful career.” This
3 statement reflects the School’s long-standing and continued commitment to the success of its
4 graduates. The School admits that a 2012 marketing study on student enrollment decisions at
5 Everest campuses showed that for some students, those decisions were driven primarily by
6 “affordability & placement concerns,” while other students were “more driven by programmatic
7 virtues.” Except as expressly admitted herein, the School denies the allegations in paragraph 48.

8 49. The School admits that it issues standardized disclosures for each campus. These
9 disclosures are related to, among other things, job placement, in order to assist prospective
10 students in making the best educational decision for themselves with the help of their trusted
11 advisors. The School encourages prospective students to visit and tour a campus prior to
12 enrollment and to bring family and trusted advisors with them. The School denies that it makes
13 these disclosures to “help sell its programs to prospective students” as alleged by the Government
14 in paragraph 49. While such disclosures may benefit a student’s informed enrollment decision,
15 their existence and content are mandated by the United States Department of Education’s Program
16 Integrity Rules and the State of California’s Bureau for Private Postsecondary Education. Thus,
17 the School makes these disclosures to assist students and to comply with requirements put in place
18 by Government agencies. The School admits that the standardized disclosures “contain placement
19 rates for each program” where such information is available. Except as expressly admitted herein,
20 the School denies the allegations in paragraph 49.

21 50. The School admits that published placement rates for some cohorts and programs are
22 accurately as high as 100 percent. The School’s enrollment documents, catalog and training to
23 admissions representatives are unmistakably clear that post-graduation placement is not
24 guaranteed. The School collects information to support its disclosures as is prudent and required
25 by regulatory agencies. The School is without knowledge or information sufficient to form a
26 belief as to the truth or falsity of the allegation about the beliefs of prospective students in
27 paragraph 50 and denies the allegations on that basis. Except as expressly admitted herein, the
28 School denies the allegations in paragraph 50.

1 51. The School denies the out-of-context and intentionally-misleading allegations in
2 paragraph 51.

3 a. The School’s Executive Leadership Team meets periodically to discuss strategic
4 initiatives and plans. During these strategic planning sessions, the leadership
5 engages in frank discussions of potential issues the School faces. The School
6 admits that CEO Jack Massimino circulated a 64-page presentation prior to the
7 team meeting in September 2011. The school admits that, in the context of a series
8 of slides discussing Government funding, the presentation includes one slide titled
9 “Implications,” with the following text: “We had a [cohort default rate] problem
10 and fixed it. We had a retention compliance problem and got back into compliance.
11 We have a placement compliance problem now *and need to get back into*
12 *compliance*. Do we need to execute against standards higher than just
13 compliance?” (emphasis added). The concerns expressed in this slide about
14 placement compliance refer to the fact that the School had too many programs on
15 placement reporting status with its accreditors—meaning that in a challenging
16 employment environment amid the worst recession in generations, School
17 leadership was concerned about not placing a sufficient number of its graduates.
18 This slide does not, as the Government insinuates, mean that the School’s
19 leadership believed that the School had issues with the falsification of student
20 placements. Except as expressly admitted herein, the School denies the allegations
21 in paragraph 51(a).

22 b. The School admits that by letter dated December 7, 2011, ACCSC granted Everest
23 College Hayward a renewal of accreditation for five years subject to a single
24 stipulation. The School admits that the selectively, and misleadingly, quoted
25 portions of the ACCSC communications are part of a broader dialogue between the
26 School and ACCSC related to the renewal of Hayward’s accreditation. What the
27 Government fails to mention is that the School provided ACCSC with
28 documentation showing that the placements with Select Staffing were paid,

1 sustainable, appropriate based on the educational objectives of the Medical
2 Assistant diploma program, aligned with the objectives of and directly related to
3 that program. These were not just single-day or two-day assignments, but rather
4 repeated work at varying health fairs throughout the Bay Area. Such variety and
5 flexible scheduling are appealing characteristics of employment to some graduates.
6 Further, ACCSC accepted the documentation regarding the sustainable nature of
7 the placements with Select Staffing, removed the stipulation and on March 6, 2013,
8 provided written notice that the stipulation had been satisfied. Except as expressly
9 admitted herein, the School denies the allegations in paragraph 51(b).

10 c. The School admits that Executive Vice President of Operations, Bob Botic and
11 West Division President Nicole Carnagey exchanged a series of e-mails on
12 February 10, 2012 about job placement issues at Everest College Hayward and
13 Everest College San Francisco. This e-mail discussion demonstrates that
14 leadership moves swiftly and decisively to deal with any alleged irregularities. The
15 Government fails to include that the questionable student placements were
16 investigated, removed and never reported to accreditors or included on a student
17 disclosure form. Except as expressly admitted herein, the School denies the
18 allegations in paragraph 51(c).

19 d. The School admits that an Unannounced Compliance Audit Report for Everest
20 College San Francisco covering the period from July 1, 2011 to March 3, 2012 was
21 circulated by e-mail to the School's senior executives and management on March
22 19, 2012. Unannounced compliance audits are regularly conducted by the School
23 to promote compliant, ethical behavior and to identify and remedy irregularities.
24 Such self-critical analysis is a hallmark of the School's efforts to do what is right
25 by students and to comply with multiple layers of regulation—an effort the
26 Government seeks to punish. Internal audit reports such as this are routinely
27 circulated to senior executives and management as part of the School's effort to
28 demonstrate to the campuses the importance of these compliance audits. The

1 School admits that the report includes a finding that Career Services was missing
2 employment verification forms for eight of fifteen students randomly sampled
3 during the audit. The audit report does not include a finding that those students
4 were not in fact placed, only that some hard-copy documentation was missing from
5 the student files. The Government omits the report's finding of exceptions in only
6 2.03% of the campus's Career Services Department. Except as expressly admitted
7 herein, the School denies the allegations in paragraph 51(d).

8 e. The School admits that a 69-page document titled "Quarter 3 Compliance Review:
9 EOU Divisional" was e-mailed to Executive Vice President David Poldoian on
10 April 13, 2013. The document is a summary of a self-audit conducted to promote
11 compliance with accreditor, governmental and auditor standards. The School
12 denies that the document shows "a placement file error rate of 53.6 percent to 70.6
13 percent." The Government's deceptive quotation is highlighted by: a) the
14 document itself identifying that the percentages are based on the measurement of
15 individual *attributes* and not *files*; and b) the quoted page clearly indicating the vast
16 majority of findings relate, not to placement, but to retention of students in various
17 programs. The page of the presentation from which the Government has plucked
18 these percentages does not even include the words "placement" or "placement file."
19 Not one of the findings relates to an improper placement. Except as expressly
20 admitted herein, the School denies the allegations in paragraph 51(e).

21 f. The School admits that Executive Vice President of Operations Bob Botic sent an
22 e-mail containing the language quoted in paragraph 51(f). Contrary to the
23 Government's aspersions, the e-mail shows that the School's executives are
24 focused on continually improving internal processes and addressing and resolving
25 audit issues that come to their attention.

26 g. The School admits that Executive Vice President of Operations Bob Botic sent an
27 e-mail attaching an eleven-page presentation containing the language quoted in
28 paragraph 51(g). The presentation is a summary of a call between campus and

1 regional representatives and Michelle Reed, the Vice President of Compliance. On
2 that call, the campus representatives expressed their frustration about the time
3 required for the Compliance Employment Verification Team to re-confirm job
4 placements made by the campuses. Contrary to the Government's insinuation, at
5 this time the School had a comprehensive written policy on placements (RA023) in
6 addition to the long-standing accreditor guidelines defining job placements. The
7 definitional issue resulted not from the absence of guidelines, but rather multiple,
8 competing and contradictory definitions from different sources combined with the
9 inherent subjectivity in determining a placement. The presentation reflects a
10 discussion about suggestions for methods to streamline second-pass verification so
11 that it did not create bottlenecks for the campuses or dissatisfaction among
12 employers. Far from reflecting a lack of verification as the Government suggests,
13 the document includes claims that employers were being contacted *from three up to*
14 *six times* to confirm placements.

15 h. The School admits that on May 18, 2012, Western Division President Nicole
16 Carnagey and Executive Vice President of Operations Bob Busic engaged in the e-
17 mail exchange excerpted by the Government in paragraph 51(h). In this e-mail,
18 Carnagey and Busic discussed the fact that Everest Renton had failed an internal
19 audit. The type of forms required internally by the School for record-keeping in
20 student files was changed in the middle of the audit year, causing some confusion
21 on campuses about the correct form to use. At the Renton campus student data was
22 re-recorded on the newer version of those forms for dates before that version of the
23 form was created. This irregularity was found and reported by internal audit,
24 leading to a failing score for the campus. To the extent that the Government's
25 characterization in paragraph 51(h) differs from the plain language of the e-mail
26 exchange, the School denies those allegations. Except as expressly admitted
27 herein, the School denies the allegations in paragraph 51(h).
28

- 1 i. The School admits that on June 14, 2012, Executive Vice President of Operations
2 Bob Botic forwarded the e-mail message selectively quoted by the Government.
3 The forwarded message is a preliminary assessment of needs to support an
4 information-technology platform to, among other things, better link the campuses
5 with the School's placement verification team. The author of the message, Greg
6 McHugh, is an outside consultant who had just started working to understand the
7 project needs and was unfamiliar at this time with the operational details of
8 placement verification and re-verification and the relevant policy guidance
9 documents. The School, at this time, had a written placement evaluation policy
10 (RA023), placement definitions from accreditors and a suite of supporting materials
11 to help the School's employees assess the validity of student job placements. The
12 exchange clearly denotes continuous improvement, not danger of falsified
13 placements. To the extent that the Government's characterization in paragraph
14 51(i) differs from the plain language of the e-mail exchange, or selectively omits
15 information that is necessary to convey the context and full meaning of the e-mail
16 exchange, the School denies those allegations. Except as expressly admitted
17 herein, the School denies the allegations in paragraph 51(i).
- 18 j. The School admits that on July 13, 2012, Vice President of Compliance Michelle
19 Reed e-mailed Executive Vice President Beth Wilson about some irregularities that
20 Reed had investigated with regards to self-employed job placements at the Long
21 Beach Wyotech campus. The School discovered and investigated these placement
22 issues through its internal controls, and, after a rigorous review of records, removed
23 a number of job placements on its own initiative. Contrary to the Government's
24 unfounded assertion, the removed students were not part of a cohort that was
25 reported in student disclosures published in July 2012, and thus, contrary to the
26 Government's insinuation, there was no need for an amendment of any disclosures.
27 The School admits that the July 2012 student disclosures for the Long Beach
28 Wyotech campus have not been amended as there was no need to do so. To the

1 extent that the Government's characterization in paragraph 51(j) differs from the
2 plain language of Ms. Reed's e-mail, the School denies those allegations. Except
3 as expressly admitted herein, the School denies the allegations in paragraph 51(j).

4 k. The School admits that Christian Dieckmann, Assistant Vice President of Student
5 Outcomes, sent the e-mail partially and misleadingly quoted in paragraph 51(k).
6 The Government fails to quote the next line, which states that directors of career
7 services "and campuses have been requesting that we provide more clarity on what
8 procedures to follow in order to stay consistent with current Internal Audit and
9 Compliance requirements." In other words, the operations and audit/compliance
10 divisions of the School were working together to ensure that campuses could
11 understand and comply with the requirements of, among other things, the
12 Compliance Employment Verification Team. This e-mail reflects the School's
13 commitment to continuous improvement in processes. The standard operating
14 procedures discussed in the email were additional documents to be created on top
15 of already-existing standards for job placement.

16 l. The School admits that the results of a third-party audit conducted by Hyper Core
17 Solutions on behalf of ACCSC were e-mailed to Executive Vice President Beth
18 Wilson and Chief Academic Officer Richard Simpson on August 28, 2012. The
19 School submitted responses and supporting documentation from its files to ACCSC
20 for each of the student job placements identified by Hyper Core. ACCSC accepted
21 the School's submissions without any further requests for information. The audit
22 report and related communications speak for themselves and demonstrate the
23 challenges of employment verification, particularly by those with undeveloped
24 skills conducting verifications long after the placement was made. To the extent
25 that the Government's characterization in paragraph 51(l) differs from the plain
26 language of the audit report and accompanying communications, or selectively
27 omits information necessary to convey the context and full meaning of these
28

1 communications, the School denies those allegations. Except as expressly admitted
2 herein, the School denies the allegations in paragraph 51(l).

3 52. The School denies the allegations in paragraph 52.

4 **The School's Accurate Statements to Investors**

5 53. The School denies the allegations in paragraph 53.

- 6 a. The School admits the allegation in paragraph 53(a) that quotes a statement
7 contained in the School's 2012 Annual Report (Form 10-K).
- 8 b. The School admits that the statement "CY 11 placement 68.1% vs. 67.6% in CY
9 10" appears in investor presentations dated August 20, 2012 and October 31, 2012.
10 This statement is included as a sub-bullet on a slide that is identical in both twenty-
11 three page presentations, titled "Focused on Student Perspectives." Except as
12 expressly admitted herein, the School denies the allegations in paragraph 53(b).
- 13 c. The School admits that on January 24, 2013 it completed a Registration Statement
14 (Form S-8), for the School's Employee Stock Purchase Plan, and that the S-8
15 incorporated by reference, among other things, the School's 2012 Annual Report
16 (Form 10-K). The Form S-8 is a document that speaks for itself.
- 17 d. The School admits that presentations prepared for investors and dated January 31,
18 2013, March 11, 2013, and April 30, 2013 include a slide with a bar chart that
19 shows 48,930 "eligible graduates by cohort" for 2011, with 33,316 "eligible
20 graduates placed in field" for 2011, and that the School's CEO used the March 11,
21 2013 document as part of a presentation to investors. Except as expressly admitted
22 herein, the School denies the allegations in paragraph 53(d).
- 23 e. The School admits the allegations in paragraph 53(e).
- 24 f. The School admits the allegations in paragraph 53(f).

25 54. The School denies that statements made about the 2011 graduation cohort were false
26 when made and that its senior executives made knowing false statements. The School's own data
27 and files indicate that the statements are materially accurate. The School denies the allegations in
28 paragraph 54.

- 1 a. The School admits that on July 31, 2012 Executive Vice President Beth Wilson
2 exchanged communications by e-mail about excluding graduates from closed
3 campuses in calculating placement rates. The School denies that any such decision
4 or instruction was made “to bring the placement rate higher.” The teach-outs of the
5 campuses at Fife, Washington, Ft. Lauderdale, Florida, Chicago, Illinois, Decatur,
6 Georgia and Arlington, Virginia were disclosed to investors in the School’s 2012
7 Form 10-K, among other places. Except as expressly admitted herein, the School
8 denies the allegations in paragraph 54(d).
- 9 b. The School denies the allegations in paragraph 54(b) and does not believe it has
10 included placements from outside the cohort period.
- 11 c. The Government’s allegations in paragraph 54(c) are vague and ambiguous as to
12 what it means by a “substantial number of double-counted placements.” The
13 School believes that it properly counts placements. As such, the School is without
14 knowledge or information sufficient to form a belief as to the truth or falsity of the
15 Government’s allegations in paragraph 54(c) and denies them on that basis.
- 16 d. The School admits that on November 16, 2012, Michelle Reed e-mailed a
17 spreadsheet related to the transition of the School’s Compliance Employment
18 Verification Team to a new database management system for tracking their second-
19 level re-verifications of student job placements or waivers. Such re-verification is
20 not required and is an example of the School going above and beyond to promote
21 accuracy in record keeping and reporting. As required by ACCSC and ACICS,
22 each of the student job placements or waivers listed in the spreadsheet cited by the
23 Government had already been verified at least once by a campus-level career
24 services representative who assisted the student in finding employment. No further
25 verification was required by those accrediting agencies or any other regulator. The
26 spreadsheet relied upon by the Government for its false accusation simply identifies
27 the open student verification files at the time of database transition that had neither
28 been confirmed nor refuted by the Compliance Employment Verification Team.

1 Except as expressly admitted herein, the School denies the allegations in paragraph
2 54(d).

3 55. The School denies the allegations in paragraph 55.

4 56. The School denies the allegations in paragraph 56 particularly in light of the reliance
5 on the misleadingly misquoted documents from paragraph 51.

6 57. The School denies the allegations in paragraph 57.

7 58. The allegations in paragraph 58 are conclusions of law to which no response is
8 required. To the extent that they may be construed as factual allegations, the School denies the
9 allegations in paragraph 58.

10 a. To the extent that the statements in paragraph 58(a) are construed as allegations and
11 not argument or conclusions of law, the School denies the allegations in paragraph
12 58(a).

13 b. The School admits that the ACCSC and ACICS have minimum accreditation
14 placement rates which are not the same as the benchmark rates. The standards
15 quoted by the Government in paragraph 58(b) are not minimum compliance
16 standards although the Government implies they are. To the extent that the other
17 statements in paragraph 58(b) are construed as allegations and not argument or
18 conclusions of law, the School denies the allegations in paragraph 58(b).

19 c. The School admits that the cohort default rate (CDR) is a measure used by some
20 regulators. To the extent that the other statements in paragraph 58(c) are construed
21 as allegations and not argument or conclusions of law, the School denies the
22 allegations in paragraph 58(c).

23 d. To the extent that the statements in paragraph 58(d) are construed as allegations
24 and not argument or conclusions of law, the School denies the allegations in
25 paragraph 58(d).

26 59. The School sets high standards for itself in serving students. When considerable effort
27 has been expended and those standards are not met and students are less likely to obtain
28 employment in a certain city, then the School will close the campus. The e-mail cited in

1 paragraph 59 speaks for itself. The Government’s allegations in paragraph 59 about it being the
2 School’s “strategy” to close schools imply that the School is attempting to manipulate placement
3 figures when the School is actually acting in the students’ best interest for a particular geography.
4 Except as expressly admitted herein, the School denies the allegations in paragraph 59.

5 **Internet Advertising**

6 60. The School admits the allegations in paragraph 60.

7 61. The School denies the allegations in paragraph 61. Many prospective students
8 searching for more information about educational opportunities do not know with specificity what
9 programs interest them. They may begin their search broadly or specifically based on a recent
10 doctor’s visit or following an ultrasound or X-ray. The School provides such prospective students
11 with the opportunity to learn more about its allied health offerings in the clearly marked, shaded
12 section labeled “Ads related to” in Google searches. The landing pages accessed from these ads
13 clearly identify the programs offered by the School’s campuses. These ads and the associated web
14 pages are not misleading. Indeed, not a single prospective student who clicked on the ads attached
15 as Exhibit A to the Complaint actually started at any School.

16 62. The School is without knowledge or information sufficient to form a belief as to the
17 truth or falsity of the allegations of paragraph 62 and denies the allegations on that basis. To the
18 best of the School’s knowledge, no students have been “routinely tricked” by related ads as stated
19 in paragraph 61.

20 63. The School denies the allegations in paragraph 63. The School’s enrollment process is
21 designed to be low pressure and to encourage prospective students to ask many questions, tour the
22 campus and bring their trusted advisors to assist them. A simple review of the Government
23 Accountability Office recordings of the School’s admissions representatives reveals how
24 unthreatening, low pressure and information-filled the enrollment process is. The School trains its
25 admissions representatives to be open, honest and truthful in their interactions with potential
26 students.

27
28

1 64. The School denies the allegations in paragraph 64. The School trains its employees to
2 be honest and truthful in conversations with everyone. It does not discipline employees, including
3 call center employees, for being honest.

4 **Military Advertising**

5 65. The School denies the allegations in paragraph 65.

6 66. The School denies the allegation in paragraph 66. The School denies that the Armed
7 Services seals were displayed “prominently” or implied any endorsement by the various branches.

8 67. The School values its military students, providing quality educational experiences with
9 the respect veterans and their family members deserve. All of the School’s California Everest and
10 Heald campuses are recognized by the Department of Veteran’s Affairs for participation in the
11 Yellow Ribbon Program and are recognized by organizations such as Military Friendly Schools,
12 which employs a vigorous vetting process. The School admits that the official seals of the United
13 States Department of the Army, the United States Department of the Navy, the United States
14 Department of the Air Force, the United States Marine Corps and the United States Coast Guard
15 (collectively, “Armed Services”) were displayed on the web site www.healdmilitary.com from
16 2012 through April 2013. The School denies that the Armed Services seals were displayed
17 “prominently” or implied any endorsement by the various branches. The Government’s
18 allegations in paragraph 67 are vague and ambiguous as to where and how Armed Forces seals
19 “continue to be prominently displayed in online ads run by Heald.” The School denies that it
20 continues to use the Armed Services seals in online advertisements, and denies that the example
21 advertisement attached as Exhibit B to the Complaint is an advertisement “run by” or otherwise
22 authorized by the School. Except as expressly admitted herein, the School denies the allegations
23 in paragraph 67.

24 68. The Government’s allegations in paragraph 68 are vague and ambiguous as to what
25 constitutes an “express connection with or approval by” the Armed Services. As such, the School
26 is without knowledge or information sufficient to form a belief as to the truth or falsity of the
27 Government’s allegations in paragraph 68. The School is committed to meeting the needs of
28 veterans of the Armed Services, is a participant in the Yellow Ribbon Program and has numerous

1 programs in California and nationally that have been approved by United States Department of
2 Veteran’s Affairs. Except as expressly admitted herein, the School denies the allegations in
3 paragraph 68.

4 69. The allegation in paragraph 69 is a conclusion of law to which no response is required.

5 **Enrollment Agreements**

6 70. The School admits that its current enrollment agreements contain clauses substantially
7 identical to the language cited in paragraph 70, noting that each such clause—including the one
8 quoted—also contains an opt-out provision for each student. The other allegations in paragraph
9 70 are conclusions of law to which no response is required. Except as expressly admitted herein,
10 the School denies the allegations in paragraph 70.

11 71. The allegations in paragraph 71 are conclusions of law to which no response is
12 required.

13 72. The allegations in paragraph 72 are conclusions of law to which no response is
14 required.

15 **Education Loans and Financial Responsibility**

16 73. The allegations about federal regulations governing for-profit colleges are conclusions
17 of law to which no response is required. The School admits that it entered into arrangements with
18 third-party lenders to make loans to some of its students. Those arrangements are disclosed and
19 discussed in detail in the School’s regulatory filings, investor reports and other disclosures.
20 Except as expressly admitted herein, the School denies the allegations in paragraph 73.

21 74. The School admits, as disclosed in regulatory filings and investor reports that it entered
22 into arrangements with ASFG, LLC (now known as Campus Student Funding, LLC) for Liberty
23 Bank, N.A. to provide third-party loans to students. Except as expressly admitted herein, the
24 School denies the allegations in paragraph 74.

25 75. The School admits that the term “Genesis Loans” has at times been used to refer to
26 both the ASFG, LLC loans and a prior loan arrangement with Genesis Lending Services, Inc. No
27 responsive pleading is required to the balance of paragraph 75.

28

1 76. The School admits that it has received student loan distributions in connection with the
2 loans funded by Liberty Bank, N.A. Except as expressly admitted herein, the School denies the
3 allegations in paragraph 76.

4 77. The allegations in paragraph 77 are conclusions of law to which no response is
5 required. The School realleges and incorporates its answer to the paragraphs enumerated in
6 paragraph 77. Except as expressly admitted herein, the School denies the allegations in paragraph
7 77.

8 a. The School denies that its practice is to remove students from class often during
9 instruction time when they are a few days delinquent on in-school loan payments.
10 The School employs a wide range of tools and outreach to help its students learn
11 financial literacy. In the context of Genesis Loans, the School uses a series of
12 measures to help students avoid falling behind on their in-school loan payments,
13 which usually amount to approximately \$35 per month. When the School learns
14 that a student is delinquent it sends written notices by e-mail, text and letter and
15 attempts to connect the student with the lender directly. The School then calls
16 students and encourages them to make payments. If those measures fail, the School
17 reaches out to the student on campus to inform them about the ability to seek a
18 forbearance. Finally, if the student refuses to respond, a student accounts
19 representative may have the student taken out at the start of class or during a break
20 for a brief discussion about their loan payment obligations before having them
21 return to class. Tutoring and other options exist to assist students who miss class
22 time.

23 b. The School realleges and incorporates its answer paragraph 77(a). The School
24 admits that if its efforts to counsel students described in paragraph 77(a) fail, that it
25 may temporarily limit their access to School services until they become current on
26 their in-school loan payments, which may include relief of some sort for the
27 student, such as forbearance. Except as expressly admitted herein, the School
28 denies the allegations in paragraph 77(b).

1 c. The School realleges and incorporates its answer to paragraph 77(b). The School
2 admits that a limitation of access to some School services due to delinquent in-
3 school loan payments or refusal to engage with the School about the loans may
4 impact access to externship programs. The balance of paragraph 77(c) is
5 speculation to which no response is required.

6 d. The School realleges and incorporates its answer to paragraph 77(c). The School
7 admits that, in rare instances when a student becomes very delinquent in their in-
8 school loan payments and refuses to work with the lender or the business office to
9 address the issue, the campus president may consider terminating the student's
10 enrollment as a last resort.

11 78. The allegations in paragraph 78 that the School engages in unlawful and unfair
12 practices are conclusions of law to which no response is required. The School admits that an e-
13 mail exchange took place between Lisa Montenegro and Lisa Miller on May 30, 2013. The e-mail
14 cited in paragraph 78 speaks for itself, and reflects both the close relationship between employees
15 and students and efforts by employees to help a student avoid delinquency on her loan. Except as
16 expressly admitted herein, the School denies the allegations in paragraph 78.

17 79. The allegations in paragraph 79 that the School engages in unlawful and unfair
18 practices are conclusions of law to which no response is required. The School denies that
19 executive compensation is tied to the performance of the Genesis Loan program. The School
20 admits that the e-mail exchange excerpted in paragraph 79 took place on June 21, 2012. The e-
21 mail cited in paragraph 79 is a document that speaks for itself. Except as expressly admitted
22 herein, the School denies the allegations in paragraph 79.

23 80. The School denies the allegations made in paragraph 80. The School and its
24 employees are passionately dedicated to providing quality career education, to helping students
25 overcome academic and personal obstacles that stand in the way of completing their education and
26 career objectives.

27 a. The School admits that an e-mail exchange took place between employees Sally
28 Mounlasy, Jennifer Luciano, and Grace Cisneros on April 26, 2012. The e-mail

1 cited in paragraph 80(a) reflects the fact that some of the School's students face
2 significant personal obstacles in pursuing their education. The tenor of this cherry-
3 picked e-mail does not accurately reflect the School or its employees' concerns for
4 and commitment to the success of their students. Except as expressly admitted
5 herein, the School denies the allegations in paragraph 80(a).

6 b. The School admits that the e-mail exchange excerpted in paragraph 80(b) took
7 place on January 9, 2013. The e-mail cited in paragraph 80(b) speaks for itself and
8 demonstrates the "diverse demographics" of the School's non-traditional student
9 body. Except as expressly admitted herein, the School denies the allegations in
10 paragraph 80(b).

11 **The School's Preferred Lender Lists**

12 81. The School admits that it provides private education loan preferred lender lists. Those
13 documents speak for themselves. Except as expressly admitted herein, the School denies the
14 allegations in paragraph 81.

- 15 a. The School admits that its private education loan preferred lender lists do not
16 contain a statement making the disclosure identified in paragraph 81(a) because it is
17 not required to do so.
- 18 b. The School admits that its private education loan preferred lender lists do not
19 contain a statement making the disclosure identified in paragraph 81(b) because it
20 is not required to do so.
- 21 c. The School admits that its private education loan preferred lender list do not
22 contain a statement making the disclosure identified in paragraph 81(c) because it is
23 not required to do so.
- 24 d. The School admits that its private education loan preferred lender lists do not
25 contain a statement making the disclosure identified in paragraph 81(d) because it
26 is not required to do so.

27 82. The School admits that its private education loan preferred lender lists include a
28 number of disclosures, including that "The lender listed below has expressed a willingness to

1 make private education loans to . . . students who meet its eligibility and credit criteria. In
2 addition, while we do not promote or endorse this lender, we expect this lender to provide
3 satisfactory customer service and representatives who can assist borrowers to make informed
4 decisions.” The School’s disclosures also explain that the student “may receive a private
5 education loan from any lender [they] choose.” Except as expressly admitted herein, the School
6 denies the allegations in paragraph 82.

7 83. The allegations in paragraph 83 are conclusions of law to which no response is
8 required.

9 **Heald College Credits Transfer to California State Universities**

10 84. The School denies the allegations made in paragraph 84.

11 85. The School admits that the documents attached as Exhibit C to the First Amended
12 Complaint are Heald disclosures identifying partner colleges. Those documents speak for
13 themselves.

14 86. The documents attached as Exhibit C to the First Amended Complaint speak for
15 themselves. Notably, both documents include a clear statement that “It is always up to the
16 receiving institution to make the final determination regarding acceptance of transfer credits and
17 class standing,” and invite the reader to contact the School for more information about the
18 transferability of credits. The School provides information about the transfer of credits in its
19 catalogs and other documentation and counseling provided to students who are seeking to transfer
20 credits. The School denies that it fails to disclose limitations on the transfer of credits earned at
21 Heald College, LLC. Except as expressly admitted herein, the School denies the allegations in
22 paragraph 86.

- 23 a. The School denies the allegations made in paragraph 86(a).
- 24 b. The School admits that students who complete Heald diploma, certificate or AAS
25 programs do not, without further coursework, appear to qualify for admission as
26 upper division transfers to CSU. However, just as the School cannot guarantee
27 credit transfer, neither can it know for sure how another college will treat incoming
28 students or credits. In any event, the Heald College catalog discloses that transfer

1 of credits depends, among other things on admissions requirements, that “Heald
2 makes no representation or guarantee that credits earned at Heald will be
3 transferable to any other college or university,” and that “[i]f a student’s education
4 plans rely on another college or university’s acceptance of Heald credits, the
5 student should check with that institution prior to enrollment.” Except as expressly
6 admitted herein, the School denies the allegations in paragraph 86(b).

7 87. The School denies that Heald College, LLC has a policy or practice of misrepresenting
8 the transferability of credits to students. The Heald College catalog includes disclosures about the
9 transferability of credits. Further, the enrollment agreement addendum and disclosures provided
10 to and signed by incoming students includes a disclosure titled “Notice Concerning Transferability
11 of Units and Degrees Earned at Our School,” which provides in part that: “As with any accredited
12 school, the transferability of credits to another institution is determined exclusively by each
13 receiving institution. Units I earn in my programs, in most cases, will not be transferable to any
14 other college or university. . . . I acknowledge that it has not been guaranteed or implied by any
15 employee of the School that my credits, diploma or degree will be transferable to another
16 institution.”

17 **FIRST CAUSE OF ACTION**

18 **(ALL DEFENDANTS)**

19 88. No responsive pleading is required to paragraph 88. The School realleges and
20 incorporates its answer to the paragraphs enumerated in paragraph 88.

21 89. The allegations in paragraph 89 are conclusions of law to which no response is
22 required. The School realleges and incorporates its answer to the paragraphs enumerated in
23 paragraph 89. Except as expressly admitted herein, the School denies the allegations in paragraph
24 89.

25 a. The School denies the allegations in paragraph 89(a). The School realleges and
26 incorporates its answers to paragraphs 47 to 52.

27 b. The School denies the allegations in paragraph 89(b). The School realleges and
28 incorporates its answers to paragraphs 60 to 64.

- 1 c. The School denies the allegations in paragraph 89(c). The School realleges and
2 incorporates its answers to paragraphs 65 to 69.
- 3 d. The School denies the allegations in paragraph 89(d). The School realleges and
4 incorporates its answers to paragraphs 81 to 83.
- 5 e. The School denies the allegations in paragraph 89(e). The School realleges and
6 incorporates its answers to paragraphs 84 to 87.
- 7 90. The School denies the allegations in paragraph 90.

8 **SECOND CAUSE OF ACTION**

9 **(ALL DEFENDANTS)**

10 91. No responsive pleading is required to paragraph 91. The School realleges and
11 incorporates its answer to the paragraphs enumerated in paragraph 91.

12 92. The allegations in paragraph 92 are conclusions of law to which no response is
13 required. To the extent that they may be construed as factual allegations, the School denies the
14 allegations in paragraph 92.

15 93. The allegations in paragraph 93 are conclusions of law to which no response is
16 required.

17 a. The allegations in paragraph 93(a) are conclusions of law to which no response is
18 required. To the extent that they may be construed as factual allegations, the
19 School denies the allegations in paragraph 93(a).

20 b. The allegations in paragraph 93(b) are conclusions of law to which no response is
21 required. To the extent that they may be construed as factual allegations, the
22 School denies the allegations in paragraph 93(b).

23 c. The allegations in paragraph 93(c) are conclusions of law to which no response is
24 required. To the extent that they may be construed as factual allegations, the
25 School denies the allegations in paragraph 93(c).

26 d. The allegations in paragraph 93(d) are conclusions of law to which no response is
27 required. To the extent that they may be construed as factual allegations, the
28 School denies the allegations in paragraph 93(d).

- 1 e. The allegations in paragraph 93(e) are conclusions of law to which no response is
- 2 required. To the extent that they may be construed as factual allegations, the
- 3 School denies the allegations in paragraph 93(e).
- 4 f. The allegations in paragraph 93(f) are conclusions of law to which no response is
- 5 required. To the extent that they may be construed as factual allegations, the
- 6 School denies the allegations in paragraph 93(f).
- 7 g. The allegations in paragraph 93(g) are conclusions of law to which no response is
- 8 required. To the extent that they may be construed as factual allegations, the
- 9 School denies the allegations in paragraph 93(g).
- 10 h. The allegations in paragraph 93(h) are conclusions of law to which no response is
- 11 required. To the extent that they may be construed as factual allegations, the
- 12 School denies the allegations in paragraph 93(h).
- 13 i. The allegations in paragraph 93(i) are conclusions of law to which no response is
- 14 required. To the extent that they may be construed as factual allegations, the
- 15 School denies the allegations in paragraph 93(i).
- 16 j. The allegations in paragraph 93(j) are conclusions of law to which no response is
- 17 required. To the extent that they may be construed as factual allegations, the
- 18 School denies the allegations in paragraph 93(j).

19 94. The allegations in paragraph 94 are conclusions of law to which no response is
20 required.

- 21 a. The allegations in paragraph 94(a) are conclusions of law to which no response is
- 22 required. The School realleges and incorporates its answer to the paragraphs
- 23 enumerated in paragraph 94(a).
- 24 b. The allegations in paragraph 94(b) are conclusions of law to which no response is
- 25 required. The School realleges and incorporates its answer to the paragraphs
- 26 enumerated in paragraph 94(b).

27
28

- 1 c. The allegations in paragraph 94(c) are conclusions of law to which no response is
2 required. The School realleges and incorporates its answer to the paragraphs
3 enumerated in paragraph 94(c).
- 4 d. The allegations in paragraph 94(d) are conclusions of law to which no response is
5 required. The School realleges and incorporates its answer to the paragraphs
6 enumerated in paragraph 94(d).
- 7 e. The allegations in paragraph 94(e) are conclusions of law to which no response is
8 required. The School realleges and incorporates its answer to the paragraphs
9 enumerated in paragraph 94(e).
- 10 f. The allegations in paragraph 94(f) are conclusions of law to which no response is
11 required. The School realleges and incorporates its answer to the paragraphs
12 enumerated in paragraph 94(f).
- 13 g. The allegations in paragraph 94(g) are conclusions of law to which no response is
14 required. The School realleges and incorporates its answer to the paragraphs
15 enumerated in paragraph 94(g).
- 16 h. The allegations in paragraph 94(h) are conclusions of law to which no response is
17 required. The School realleges and incorporates its answer to the paragraphs
18 enumerated in paragraph 94(h).
- 19 i. The allegations in paragraph 94(i) are conclusions of law to which no response is
20 required. The School realleges and incorporates its answer to the paragraphs
21 enumerated in paragraph 94(i).
- 22 j. The allegations in paragraph 94(j) are conclusions of law to which no response is
23 required. The School realleges and incorporates its answer to the paragraphs
24 enumerated in paragraph 94(j).
- 25 95. The allegation in paragraph 95 is a conclusion of law to which no response is required.
- 26 a. The School is without knowledge or information sufficient to form a belief as to the
27 truth or falsity of the allegations of paragraph 95(a) and denies the allegations on
28 that basis.

- 1 b. The School is without knowledge or information sufficient to form a belief as to the
2 truth or falsity of the allegations of paragraph 95(b) and denies the allegations on
3 that basis.
- 4 c. The School is without knowledge or information sufficient to form a belief as to the
5 truth or falsity of the allegations of paragraph 95(c) and denies the allegations on
6 that basis.
- 7 d. The allegations in paragraph 95(d) include conclusions of law to which no response
8 is required. The School is without knowledge or information sufficient to form a
9 belief as to the truth or falsity of the factual allegations of paragraph 95(d) and
10 denies the allegations on that basis.
- 11 e. The allegations in paragraph 95(e) include conclusions of law to which no response
12 is required. The School realleges and incorporates its answers to paragraphs 77(a)
13 to 77(d).
- 14 f. The School denies the allegations in paragraph 95(f).
- 15 g. The School denies the allegations in paragraph 95(g)
- 16 h. The School denies the allegations in paragraph 95(h).
- 17 96. The allegations in paragraph 96 are conclusions of law to which no response is
18 required.

19 **THIRD CAUSE OF ACTION**

20 **(CORINTHIAN COLLEGES, INC.)**

- 21 97. No responsive pleading is required to paragraph 97. The School realleges and
22 incorporates its answer to the paragraphs enumerated in paragraph 97.
- 23 98. The California Corporations Code speaks for itself, and the interpretation of the code is
24 a matter of law as to which no response is required.
- 25 99. The School admits that the common stock of Corinthian Colleges, Inc. is traded on the
26 Nasdaq National Market System. The remaining allegations are conclusions of law to which no
27 response is required. Except as expressly admitted herein, the School denies the allegations in
28 paragraph 84.

1 100. The School admits that on February 1, 2013 it filed a Registration Statement (Form S-
2 8), for the School’s Employee Stock Purchase Plan. The remaining allegations are conclusions of
3 law to which no response is required. Except as expressly admitted herein, the School denies the
4 allegations in paragraph 100.

5 101. The allegations in paragraph 101 are conclusions of law to which no response is
6 required.

7 102. The allegations in paragraph 102 are conclusions of law to which no response is
8 required.

9 103. The allegations in paragraph 103 are conclusions of law to which no response is
10 required. To the extent that they may be construed as factual allegations, the School denies the
11 allegations in paragraph 103.

12 104. The allegations in paragraph 104 are conclusions of law to which no response is
13 required. To the extent that they may be construed as factual allegations, the School denies the
14 allegations in paragraph 104.

15 105. The School denies that, as alleged in paragraph 105, it misrepresented “the job
16 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
17 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of its
18 placement and placement verification process; the stringency of its definitions regarding job
19 placements; its compliance with accreditor mandated policies; and its compliance with its own
20 policies.” The remaining allegations in paragraph 105 are conclusions of law to which no
21 response is required. Except as expressly admitted herein, the School denies the allegations in
22 paragraph 105.

23 **FOURTH CAUSE OF ACTION**

24 **(CORINTHIAN COLLEGES, INC.)**

25 106. No responsive pleading is required to paragraph 106. The School realleges and
26 incorporates its answer to the paragraphs enumerated in paragraph 106.

27 107. The California Corporations Code speaks for itself, and the interpretation of the code is
28 a matter of law as to which no response is required.

1 108. The Government’s allegations in paragraph 108 are vague, ambiguous and
2 unintelligible as to whether it asserts that “others” or the School’s stock are traded “on the Nasdaq
3 National Market System.” As such, the School is without knowledge or information sufficient to
4 form a belief as to the truth or falsity of the Government’s allegations in paragraph 108 about
5 “others” and denies them on that basis. The remaining allegations are conclusions of law to which
6 no response is required. Except as expressly admitted herein, the School denies the allegations in
7 paragraph 108.

8 109. The School admits that on February 1, 2013 it filed a Registration Statement (Form S-
9 8), for the School’s Employee Stock Purchase Plan. The remaining allegations are conclusions of
10 law to which no response is required. Except as expressly admitted herein, the School denies the
11 allegations in paragraph 109.

12 110. The allegations in paragraph 110 are conclusions of law to which no response is
13 required.

14 111. The allegations in paragraph 111 are conclusions of law to which no response is
15 required.

16 112. The allegations in paragraph 112 are conclusions of law to which no response is
17 required. To the extent that they may be construed as factual allegations, the School denies the
18 allegations in paragraph 112.

19 113. The allegations in paragraph 113 are conclusions of law to which no response is
20 required. To the extent that they may be construed as factual allegations, the School denies the
21 allegations in paragraph 113.

22 114. The School denies that, as alleged in paragraph 114, it misrepresented “the job
23 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
24 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of its
25 placement and placement verification process; the stringency of its definitions regarding job
26 placements; its compliance with accreditor mandated policies; and its compliance with its own
27 policies.” The remaining allegations in paragraph 114 are conclusions of law to which no
28

1 response is required. Except as expressly admitted herein, the School denies the allegations in
2 paragraph 114.

3 115. The School denies the allegations made in paragraph 115.

4 **FIFTH CAUSE OF ACTION**

5 **(CORINTHIAN SCHOOLS, INC.)**

6 116. No responsive pleading is required to paragraph 116. The School realleges and
7 incorporates its answer to the paragraphs enumerated in paragraph 116.

8 117. The School admits that on July 31, 2007 the Los Angeles Superior Court entered a
9 final judgment pursuant to a stipulation between the parties in *People v. Corinthian Schools, Inc.,*
10 *et al.*, No. BC374999. The text of the final judgment speaks for itself. To the extent that the
11 interpretation of the final judgment is an issue of law, no response is required. To the extent that
12 the Government's characterization in paragraph 117 differs from the terms and correct
13 interpretation of the final judgment, the School denies those allegations. Except as expressly
14 admitted herein, the School denies the allegations in paragraph 117.

15 a. The text of the final judgment speaks for itself. To the extent that the interpretation
16 of the final judgment is an issue of law, no response is required. To the extent that
17 the Government's characterization in paragraph 117(a) differs from the terms and
18 correct interpretation of the final judgment, the School denies those allegations.
19 Except as expressly admitted herein, the School denies the allegations in paragraph
20 117(a).

21 b. The text of the final judgment speaks for itself. To the extent that the interpretation
22 of the final judgment is an issue of law, no response is required. To the extent that
23 the Government's characterization in paragraph 117(b) differs from the terms and
24 correct interpretation of the final judgment, the School denies those allegations.
25 Except as expressly admitted herein, the School denies the allegations in paragraph
26 117(b).

27 c. The text of the final judgment speaks for itself. To the extent that the interpretation
28 of the final judgment is an issue of law, no response is required. To the extent that

1 the Government's characterization in paragraph 117(c) differs from the terms and
2 correct interpretation of the final judgment, the School denies those allegations.
3 Except as expressly admitted herein, the School denies the allegations in paragraph
4 117(c).

5 118. The School denies the allegations in paragraph 118.

6 a. The School denies the allegations in paragraph 118(a). The School realleges and
7 incorporates its answers to paragraphs 47 to 52.

8 b. The School denies the allegations in paragraph 118(b). The School realleges and
9 incorporates its answers to paragraphs 60 to 64.

10 c. The School denies the allegations in paragraph 118(c). The School realleges and
11 incorporates its answers to paragraphs 65 to 69.

12 119. The allegations in paragraph 119 are conclusions of law to which no response is
13 required.

14 **SIXTH CAUSE OF ACTION**

15 **(CORINTHIAN SCHOOLS, INC.)**

16 120. No responsive pleading is required to paragraph 120. The School realleges and
17 incorporates its answer to the paragraphs enumerated in paragraph 120.

18 121. The School admits that on July 31, 2007 the Los Angeles Superior Court entered a
19 final judgment pursuant to a stipulation between the parties in *People v. Corinthian Schools, Inc.,*
20 *et al.*, No. BC374999. The text of the final judgment speaks for itself. To the extent that the
21 interpretation of the final judgment is an issue of law, no response is required. To the extent that
22 the Government's characterization in paragraph 121 differs from the terms and correct
23 interpretation of the final judgment, the School denies those allegations. Except as expressly
24 admitted herein, the School denies the allegations in paragraph 121.

25 a. The text of the final judgment speaks for itself. To the extent that the interpretation
26 of the final judgment is an issue of law, no response is required. To the extent that
27 the Government's characterization in paragraph 121(a) differs from the terms and
28 correct interpretation of the final judgment, the School denies those allegations.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Except as expressly admitted herein, the School denies the allegations in paragraph 121(a).

b. The text of the final judgment speaks for itself. To the extent that the interpretation of the final judgment is an issue of law, no response is required. To the extent that the Government’s characterization in paragraph 121(b) differs from the terms and correct interpretation of the final judgment, the School denies those allegations.

Except as expressly admitted herein, the School denies the allegations in paragraph 121(b).

c. The text of the final judgment speaks for itself. To the extent that the interpretation of the final judgment is an issue of law, no response is required. To the extent that the Government’s characterization in paragraph 121(c) differs from the terms and correct interpretation of the final judgment, the School denies those allegations.

Except as expressly admitted herein, the School denies the allegations in paragraph 121(c).

122. The School denies the allegations in paragraph 122.

a. The School denies the allegations in paragraph 122(a). The School realleges and incorporates its answers to paragraphs 47 to 52.

b. The School denies the allegations in paragraph 122(b). The School realleges and incorporates its answers to paragraphs 60 to 64.

c. The School denies the allegations in paragraph 122(c). The School realleges and incorporates its answers to paragraphs 65 to 69.

123. The allegations in paragraph 123 are conclusions of law to which no response is required.

Except as expressly admitted in the preceding responsive paragraphs, the School denies the allegations in the Complaint.

1 **AFFIRMATIVE DEFENSES**

2 Without admitting or acknowledging that the School bears the burden of proof as to any of
3 them, the School asserts the following affirmative defenses as to all causes of action:

4 **First Affirmative Defense**

5 **(Failure to State a Claim)**

6 124. The Complaint fails to state a claim upon which relief may be granted.

7 **Second Affirmative Defense**

8 **(Statute of Limitations)**

9 125. The Complaint is barred in whole or in part by the statute of limitations prescribed by,
10 but not limited to, Civil Code § 1783, Code of Civil Procedure §§ 337, 337.5(b), 338(a), 340(a),
11 340(b), 343, 359, Business and Professions Code § 17208 and Corporations Code § 25506.

12 **Third Affirmative Defense**

13 **(Unclean Hands)**

14 126. The Complaint is barred because the Government has unclean hands with respect to the
15 claims alleged therein, and particularly with regard to its attempts to enforce the stipulated
16 judgment in *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior
17 Court) after it has failed to distribute funds to students as required by that judgment.

18 **Fourth Affirmative Defense**

19 **(Laches)**

20 127. The Complaint is barred by the doctrine of laches.

21 **Fifth Affirmative Defense**

22 **(Waiver)**

23 128. The Complaint is barred by the doctrine of waiver.

24 **Sixth Affirmative Defense**

25 **(Mootness)**

26 129. The Complaint is moot in whole or in part.
27
28

1 **Seventh Affirmative Defense**

2 **(Ripeness)**

3 130. The Complaint is barred in whole or in part because the claims are not ripe for
4 adjudication.

5 **Eighth Affirmative Defense**

6 **(Alternate Remedies Exist at Law)**

7 131. The Complaint is barred in whole or in part because the Government has adequate
8 alternate remedies at law.

9 **Ninth Affirmative Defense**

10 **(Collateral Estoppel and Res Judicata)**

11 132. The Complaint is barred in whole or in part by the doctrines of collateral estoppel and
12 res judicata.

13 **Tenth Affirmative Defense**

14 **(Judicial Estoppel)**

15 133. The Complaint is barred in whole or in part by the doctrine of judicial estoppel.

16 **Eleventh Affirmative Defense**

17 **(Standing)**

18 134. The Government lacks standing to bring the claims asserted.

19 **Twelfth Affirmative Defense**

20 **(No Damages)**

21 135. The Complaint fails to plead facts showing that the Government has suffered any
22 cognizable damages.

23 **Thirteenth Affirmative Defense**

24 **(No Injury)**

25 136. The Complaint fails to plead facts showing that the Government has suffered any
26 cognizable injury.

1 **Fourteenth Affirmative Defense**

2 **(Lack of Jurisdiction)**

3 137. This Court lacks jurisdiction over this Complaint for reasons identified in other
4 affirmative defenses and because Judge Kenneth R. Freeman retained jurisdiction over the Final
5 Judgment in *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior
6 Court).

7 **Fifteenth Affirmative Defense**

8 **(Discretion Not to Exercise Jurisdiction)**

9 138. Even if this Court had jurisdiction, which it does not, it should decline to exercise
10 jurisdiction here.

11 **Sixteenth Affirmative Defense**

12 **(Lack of Redressability)**

13 139. The Complaint is barred in whole or in part because any injury alleged by the
14 Government cannot be redressed by the relief sought in the Complaint.

15 **Seventeenth Affirmative Defense**

16 **(Inconsistent Judgments)**

17 140. The Complaint is barred in whole or in part because it seeks to subject the School to
18 inconsistent obligations under court orders.

19 **Eighteenth Affirmative Defense**

20 **(Equity)**

21 141. Principles of equity bar the Government from seeking the relief it request.

22 **Nineteenth Affirmative Defense**

23 **(Preemption)**

24 142. The Complaint is barred in whole or in part because it conflicts with or is preempted by
25 federal law.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Twentieth Affirmative Defense

(Reservation)

143. The School reserves the right to allege other affirmative defenses as they may become known during the course of discovery.

PRAYER FOR RELIEF

WHEREFORE, the School prays that the Government take nothing by the Complaint, that the requested injunctive and equitable relief be denied, that the School be awarded judgment in this action and costs of suit incurred herein, and for other such relief as the Court deems just and proper.

Dated: March 17, 2014

IRELL & MANELLA LLP
John C. Hueston
Brian J. Hennigan
Andra B. Greene
Khaldoun Shobaki
Andrew K. Walsh

By: /s/ John C. Hueston
John C. Hueston (164921)
Attorneys for Defendants

Exhibit A

Summary of insights about our prospects

Who they are	What they need
<ul style="list-style-type: none">• Low self-esteem, few base hits	<ul style="list-style-type: none">• Confident, capable, real adult, role model for kids
<ul style="list-style-type: none">• Stuck, unable to see and plan well for future	<ul style="list-style-type: none">• Someone who can show them how so they can gain independence
<ul style="list-style-type: none">• Few people in their lives who care about them	<ul style="list-style-type: none">• Encouragement, someone who believes in them
<ul style="list-style-type: none">• Isolated	<ul style="list-style-type: none">• Sense of belonging, place where they can succeed
<ul style="list-style-type: none">• Authenticity rules!	<ul style="list-style-type: none">• Don't BS me, tell it like it is
<ul style="list-style-type: none">• Peers are most credible	<ul style="list-style-type: none">• Trust is earned, not automatic
<ul style="list-style-type: none">• Impatient, want quick solutions	<ul style="list-style-type: none">• Can't afford to waste time, need quick solutions

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

VERIFICATION

I, Michelle Reed, declare as follows:

I have read the forgoing THE SCHOOL'S AMENDED VERIFIED ANSWER and know its contents.

I am employed by Corinthian Colleges, Inc., a party to this action, and am authorized to make this verification for and on its behalf. The facts stated in the foregoing document are true of my own knowledge except as to those matters which are stated on information and belief; as to those matters I am informed and believe that they are true.

Executed this 17th day of March, 2014, at Santa Ana, California.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

(b)(6)

Michelle Reed

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

PROOF OF SERVICE

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action. My business address is 1800 Avenue of the Stars, Suite 900, Los Angeles, California 90067-4276.

On March 17, 2014, at approximately 2:30 PM Pacific Time, I served the foregoing document described as **The School's Amended Verified Answer** on each interested party, as follows:

Kamala D. Harris
Frances T. Grunder
Nicklas A. Akers
Nicholas G. Campins
David A. Jones
California Department of Justice
455 Golden Gate Avenue, Suite 11000
San Francisco, CA 94102-7004

(BY ELECTRONIC FILING AND SERVICE) I posted the foregoing document on the Court's File & ServeXpress web site.

Executed on March 17, 2014, at Los Angeles, California.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Khaldoun Shobaki

(Type or print name)

(Signature)



March 7, 2014

ID Code 00015360

VIA E-MAIL ONLY

Mr. John Andrews
Vice President, Accrediting and Licensing
Corinthian Colleges, Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707-57646

Dear Mr. Andrews:

Please provide the Council with an update regarding the status of the adverse information described below:

1. Litigation by the Attorney General in California against Corinthian Colleges.
2. Investigation by the Florida Attorney General of Everest colleges in Florida.
3. Investigation by the Securities and Exchange Commission concerning “student information in the areas of recruitment, attendance, completion, placement, defaults on federal loans and on alternative loans, as well as compliance with U.S. Department of Education financial requirements, standards and ratios (including the effect of certain borrowings under the Company’s credit facility on the Company’s composite score, and 90/10 compliance), and other corporate, operational, financial and accounting matters.”

The Council is required to review any adverse information regarding an institution once such information becomes known. Please provide this office with a written response to this information, including copies of appropriate materials to support your statements. The Council will expect your response on or before **March 21, 2014**.

Your immediate attention to this matter is appreciated. If you have any questions, please contact me at (202) 336-6781 or abieda@acics.org.

Sincerely,

(b)(6)

Anthony S. Bieda
Vice President for External Affairs

CAMPUS SUPPORT CENTER

6 Hutton Centre, Suite 400

Santa Ana, CA 92707

tel (714) 427-3000 fax (714) 427-5111

www.cci.edu

March 7, 2014

Anthony S. Bieda
Vice President for External Affairs
Accrediting Council for Independent Colleges and Schools
750 First Street, NE, Suite 980
Washington DC 22002-4223

Dear Mr. Bieda:

We welcome the opportunity to respond to the Council's letter of January 31, 2014 (Exhibit I), which requested information on five issues:

- A detailed description of the "robust, extensive process to verify the accuracy of job placement statistics";
- A description of the composition of the corporate-level team that re-verifies job placements statistics for all campuses including information about who directly manages the 20 full-time people on that team, and that manager's position in the organization chart;
- A description of how CCI ensures that conflicts of interest are avoided using this type of internal verification process;
- CCI indicated in 2012 that about two out of three (67%) graduates found employment in their fields of study. In the light of the controversy surrounding placement practices at two Everest campuses located in Georgia, an evaluation of the aggregate characteristics of the placements that occurred at ACICS-campus in 2012. Specifically, does CCI know about how many of those jobs were full-time? Part-time? Permanent? Temporary? Of the temporary jobs, what were the longest, shortest and average terms of employment? and
- What steps CCI has taken to ensure that the local "employer affiliation agreement" utilized in 2011 by the three Georgia campuses has not been adopted by campuses accredited by ACICS.

A detailed response to each of these issues/questions is provided below.

We appreciate the cooperative and constructive relationship that we have built with the Council over the years, and believe we have earned the Council's trust. We are steadfast in our commitment to student success, and proud of our ACICS-accredited schools, many of which have achieved Honor Roll status. We have worked hard to create a culture of compliance and transparency. We have robust systems in place to ensure that accreditation and regulatory standards are met, and equally important, we are focused on continuous improvement. When we detect problems, we move swiftly to fix them and look for ways to prevent them from reoccurring.

As the Council is undoubtedly aware, the Huffington Post and many other media outlets have an unrelenting negative bias toward our sector. Reporters routinely and deliberately ignore the good we do for thousands of students and graduates, choosing instead to focus on a handful of questionable anecdotes. As we explain in our response below, such is the case with the Huffington post story in which Senator Durbin makes sweeping allegations unsupported by facts. The article focuses on three ACCSC-accredited schools (one of which has been taught out) and less than 0.3% of total graduate placements in 2009. In total, CCI had 47,490 graduates that year and helped 34,601 of them, or approximately 72% find employment in their fields of study. Although we will continue to push hard against negative media bias (and ill-informed politicians), we expect the battle to be on-going. Unfortunately, a satisfied graduate, gainfully employed, doesn't make headlines. Negative anecdotes do.

We appreciate the Council's on-going objectivity and patience as we work through what will necessarily be a long and arduous process in defending our schools, employees and students.

Ultimately, we believe that our track record of service to students and commitment to compliance will prevail over shoddy journalism, baseless allegations and politics. We hope that our response helps the Council's understanding of the issues at hand. Please let us know if you need additional information, and we will be pleased to provide it.

Sincerely,

(b)(6)

John W. Andrews
Vice President, Accreditation and Licensing

REQUESTED INFORMATION:

- 1. Describe in greater detail the “robust, extensive process to verify the accuracy of job placement statistics” utilized by CCI to review placement data submitted by ACICS member institutions.**

CCI is very proud of the employment verification process that it has developed over the past several years. In June 2013, ACICS had an opportunity to see our process firsthand, observe re-verification efforts and meet with department staff. During that visit, ACICS was represented by Albert Gray, Ph.D., ACICS President and Chief Executive Officer and Sarah Frazier, then ACICS Assistant Manager, Placement Verification and Institution Review. At the time ACICS was in the process of developing its own employment verification department and looked to CCI’s system as a model.

The actual placement verification process begins at the campus level and has evolved as the re-verification at the Campus Support Center (the corporate headquarters of CCI) level has become more robust. As part of our efforts to continually improve our processes, procedures have been updated over the past years. In fact, we are currently in the final states of a significant process change. In the prior procedure campuses contacted employers who confirmed placements either verbally or in writing, described job duties, or provided salary and benefits information (Exhibit II). Once verified, the campus would enter all pertinent information into the CampusVue, student administration system. Beginning in May 2012 for employers who had hired five or more graduates, a second layer of review was provided by Regional Vice Presidents of Operations who would visit the employers to verify the validity of the placements, as well as to thank them for their partnership and to enhance community relationships in general (Exhibit III). CCI’s Internal Audit team also randomly selected employers with five or more reported placements and visited the employer during the yearly school internal audits for the purpose of verifying the placements. In the prior procedure, after placements were entered into CampusVue, the Employment Verification Team at the Campus Support Center would then follow up with the employer or graduate to re-verify the placement. Any questioned placements were sent back to the campus to see if they had more information to support the placement, such as job descriptions for a specific company or better contact information. Unresolved placements were placed in a status entitled “open verification.” These placements are not reported to ACICS or any other regulator until the questions are resolved, and it is determined that the placement is appropriate.

Quarterly, an Open Verification Appeals Panel at the Campus Support Center comprised of a representative from Internal Audit, a representative from the Accreditation and Licensing staff and a divisional Director of Career Services not from the campus’ division would review any evidence submitted from the campus to support the appeal and then vote to accept or reject the “open” placement. Panel discussions often questioned sustainability for temporary assignments or placements through staffing agencies. To be considered sustainable, a temporary job had to be for a minimum of six months or, if placed through an employment agency, evidence of successive placements were required to be accepted as a placement. The panel carefully deliberated those placements that had been indicated as “out of field” by the Campus Support Center Employment Verification Team. Detailed notes, as well as the

panel decisions, were then sent back to the campus as a learning tool for them and also to indicate the removal of any placements that were not approved by the panel.

The significant change in this process began with our ACICS accredited campus in Santa Ana, California as a pilot in August 2012. This new centralization process is an enhanced verification process in which placement and waiver information and documentation are reviewed by the Campus Support Center based Employment Verification Team prior to the information being entered into CampusVue. The process has been rolled out to 81 of 112 campuses and as of March 7, 2014, all campuses will have implemented the new process. The major change in the process is the fact that no placements will be entered into CampusVue until they have been re-verified by the Employment Verification Team. Thus no placements can be reported to ACICS or any other accreditor or regulator until they have been re-verified by the Employment Verification Team. In addition there is a reduction in the contact time; instead of attempting to re-verify a placement at approximately thirty business days, now the attempt is made within four days. The positive results from these immediate verifications are as follows:

- Increase in the contact rate from 92% in 2012 to 99%;
- Fewer attempts are needed to re-verify placements since contact phone numbers have not changed and employers are much more familiar with the graduates' names, etc.;
- Better communication between the Employment Verification Team and the campuses, since placement information is not entered into CampusVue until the placement has been verified at both the campus and Campus Support Center levels;
- Campuses are careful to provide accurate information and communication with the re-verification team through CampusVue notes which has resulted in better data to support placements; and
- Fewer open placements need to be reviewed by the appeals panel, which now meets monthly rather than quarterly.

As you can see, the immediacy of the re-verification process has had very positive results and provides an additional level of quality assurance to the placement process. Campuses still contact employers for written verifications of employment, regional staff continue to visit employers who have hired five or more graduates, Internal Audit continues to visit employers during the annual audit and the Open Verification Appeals Panel still meets, now monthly, to arbitrate any placements that were not resolved at the school or Campus Support Center verification level as being in field, sustainable or in accordance with the new ACICS definitions of leading to a promotion or necessary professional development. At all levels, continued contact with employers helps to build ongoing relationships and even results in new job leads.

2. Describe the composition of the corporate-level team that re-verifies job placement statistics for all campuses, including information about who directly manages the 20 full-time people on that team, and that manager's position in the organization chart.

The Campus Support Center Employment Verification Team is headed by Jeffrey Wiener, Director of Employment Verification. He has five years' experience in quality control and over fourteen years in loan management and repayment. He is supported by Regina Milan, Employment Verification Manager.

Regina was hired by Corinthian in 2004 as part of the original Campus Support Center Employment Verification Team and was promoted to Manager in 2012. She manages a team of fourteen placement specialists who conduct the verification calls and document their notes. Dean Inouye is the team's Quality Assurance Manager. He has a team of four Placement Specialists who support Regina's team by monitoring that team's phone conversations and notes for accuracy. Additionally, they verify all waivers and supporting documentation and process the open verification appeals that are presented to the Appeals Panel monthly. Jeffrey Wiener's resume, the team organization chart and job descriptions are included (Exhibit IV).

3. Please describe how CCI ensures that conflicts of interest are avoided using this type of internal verification process.

The Employment Verification Team is located at the Campus Support Center in Santa Ana. CCI's employment verification process has been designed to avoid potential conflicts of interest. Different levels of review and internal audit have been developed that reduce the risk of an actual conflict of interest. These checks and balances are important components of the process. These elements include:

- The Employment Verification Department reports to the Vice President of Compliance. The Vice President of Compliance reports to Beth Wilson, Executive Vice President. The career services departments at the campus level report to the Campus President and are also supervised by Regional Vice Presidents of Operations, Division Directors of Career Services and ultimately to a Division President and Executive Vice President/Chief Operating Officer, Bob Bosic;
- Although the Campus Support Center Employment Verification Team works with the schools to gather information, they have no allegiance to any of the campuses directly and are solely focused on determining if a placement satisfies the requirements of our policy. No person who has ever worked at a campus is hired to serve as part of the Employment Verification Team. The quality assurance members of the team also work to reduce the risk of favoritism or conflicts of interest;
- Jeffrey Wiener, as noted in item 2 above, has an extensive background in positions requiring quality control in banking and lending institutions. All of this experience has made him sensitive to the necessary requirement of impartiality of the Employment Verification Team, and thus he created the quality assurance positions on the verification team noted in item 2 above;
- The Campus Support Center Employment Verification Team are paid salaries; there are no monetary incentives of any kind associated with these positions; and
- The Campus Support Center's Internal Audit department conducts compliance audits at every campus at least once each year. These audits ensure that the campus is in compliance with Department of Education, institutional accreditor and state regulatory requirements, as well as with school policies and procedures. The Vice President of Internal Audit reports to CCI's Board of Directors' Chair of the Audit Committee and reports administratively to the Chief Executive Officer, Jack Massimino. This reporting structure lends utmost independence and credibility to the audit process.

4. CCI had indicated that in 2012 about two out of three (67%) graduates found employment in their fields of study. In light of the controversy surrounding placement practices at three

Everest campuses located in Georgia, has CCI evaluated the aggregate characteristics of the placements that occurred at ACICS-campus in 2012? Specifically, does CCI know about how many of those jobs were full-time? Part-time? Permanent? Temporary? Of the temporary jobs, what were the longest, shortest and average terms of employment?

Before providing the requested information, it might be useful for the Council to better understand the issues faced by the Everest Institutes in Georgia and the actions that CCI took to serve the students in this region. During the time referenced in the Huffington Post article (2009-2011), the Atlanta area faced many economic challenges. One of the deepest recessions in U.S. history had taken hold and had significantly impacted job opportunities in the Atlanta area. Because of the placement challenges, the Decatur and Jonesboro campuses faced ACCSC Show Cause Orders and the Marietta campus was on reporting. Community outreach and other activities designed to improve placement performance were intensified. CCI took a number of actions designed to improve placement performance including:

- Ceased enrolling Ability-to-Benefit students;
- Imposed enrollment caps;
- Increased Career Services staffing levels; and
- Introduced local employer affiliation agreements—“*Everest Stands Behind Its Graduates*”

Our campuses had an obligation to place graduates and were working hard to solve a very challenging problem. Ultimately CCI made the decision to voluntarily close Everest Institute Decatur, in part so that enrollment levels would more closely match placement opportunities in the greater Atlanta area for the remaining Everest campuses.

As noted above, we believe that the allegations made by Senator Durbin in the Huffington Post are misleading and inaccurate. CCI provided the Huffington Post with a full description of its job placement initiatives prior to the publication of the article. The Huffington Post chose not to include it, depriving Senator Durbin, the Council and the public of the important facts that contradict or undermine the article’s accusations. The Huffington Post’s reporter chose to ignore the facts in the case and not publish the accurate information.

As is an ongoing CCI and school practice, if we identify inappropriate activities at a school, corrective action is taken.

The issues referenced by Senator Durbin are old news. His characterization of the motivation and implication that CCI was deceitful is wrong and does not square with the facts as presented here and in responses sent directly to Senator Durbin, U.S. Department of Education Secretary Arne Duncan, ACICS and ACCSC.

According to aggregate data tracked by our campuses in the CampusVue system, of all graduates placed within their field of study at our ACICS campuses in the 2012 CAR year, approximately 70% were placed in fulltime positions and approximately 30% were part-time placements. CCI has not gathered aggregate data about temporary employment since it is not a statistic that is reported to ACICS or other accreditors or regulators. CCI evaluates temporary placements using the same criteria for in-field and

sustainable employment. We do not track that category separately in CampusVue. Many students like to begin their careers with temporary employment to meet their own personal needs. However CCI does not consider these as placements unless they meet the sustainability and validity standards.

5. What steps has CCI taken to ensure that the local “employer affiliation agreement” utilized in 2011 by the three Georgia campuses has not been adopted by campuses accredited by ACICS?

It is important that the Council understand the “employer affiliation agreement” – “*Everest Stands Behind Its Graduates*” initiative and the motivation that led to the very limited implementation of this program in the three Atlanta-area Everest Institutes. As noted above, the Atlanta area was one of the most economically challenged regions in the United States—particularly in 2009-2011. Without question, finding sufficient job opportunities for graduates was a challenge for the three CCI schools and other schools within the region. While a challenge, it remained our obligation to find appropriate placement opportunities for graduates. As an experiment and for a brief period in 2011 (less than three months) and limited to the three ACCSC-accredited Atlanta-area schools, CCI did develop a local employer affiliation program, “*Everest Stands Behind Its Graduates*,” whereby employers received a \$2,000 on-boarding allowance per employed graduate after the graduate had been employed for 30 days. The onboarding allowance was designed to provide an offset to any hiring and orientation costs to the employer, thus making our graduates more attractive to prospective employers than other applicants. This initiative was developed in consultation with ACCSC staff as well as CCI regulatory counsel. It was done with full transparency and positive intent. We were attempting innovative ways to find employment opportunities for graduates.

In order to participate in the program and receive the onboarding allowance, an employer was required to sign a contract (Exhibit V) that stipulated:

- The employer must consider hiring each qualified graduate referred by the campus;
- The employer was required to “represent, warrant and covenant” that any job position it fills by hiring a graduate will be “bona fide (and) sustainable” and a position “necessary to meet the business and operations needs of Employer, and will not accept any portion of the Onboarding Allowance if it has any intention of terminating the employment of Graduate.”; and
- The employer could not receive the onboarding allowance until the graduate has completed 30 days on the job.

As the Council examines Senator Durbin’s allegation in the context provided above, CCI and our schools are victims of “no good deed goes unpunished.” Aligning benefits to employers and graduates was intended to benefit everyone involved, particularly our graduates. The initiative was discontinued less than three months after it began. It was discontinued not because it was wrong or inappropriate. It was discontinued because it simply did not work in terms of gaining a significant number of new employment opportunities for students. Only 140 students were placed at employers that received the onboarding allowance. Again, it is important to note that this program was limited to the three ACCSC Atlanta-area

schools, is no longer offered and involved a limited number of reported placements and the *Everest Stands Behind Its Graduates* was never offered at any ACICS-accredited campus.

SUMMARY:

CCi is very proud of its demonstrated commitment to student success and regulatory compliance. We are also proud of our robust policies and practices, faculty, staff and students. It is unfortunate that some have chosen to focus on unsubstantiated allegations and baseless charges.

The facts simply do not support the agenda-driven media and political allegations. Our commitment today remains the same as it always has been: to change student lives through career education. Each year, tens of thousands of students have been successfully employed because of the educational opportunities they received at Corinthian schools. To ignore or distort the facts, or focus on a small number of schools or actions, is unfair and totally inappropriate.

Exhibit 1



January 31, 2014

ID Code 00015360

VIA E-MAIL ONLY

Mr. John Andrews
Vice President, Accreditation and Licensing
Corinthian Colleges Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707-57646

Dear John:

ACICS appreciates and acknowledges the letter from Mr. Massimino (December 26, 2013) regarding Senator Richard J. Durbin's inquiry into Corinthian Colleges Inc. and the allegations contained in the Huffington Post article, "*How a For-Profit College Created Fake Jobs to Get Taxpayer Money.*" In addition, ACICS appreciates the supplemental information provided by CCI officials directly to this office.

The Council is required to review any adverse information regarding an institution once such information becomes known. Please provide the Council with the following additional information:

1. Describe in greater detail the "robust, extensive process to verify the accuracy of job placement statistics" utilized by CCI to review placement data submitted to ACICS by member institutions.
2. Describe the composition of the corporate-level team that re-verifies job placement statistics for all campuses, including information about who directly manages the 20 full-time people on that team, and that manager's position in the organization chart.
3. Please describe how CCI ensures that conflicts of interest are avoided using this type of internal verification process.
4. CCI has indicated that in 2012 about two out of three (67%) graduates found employment in their fields of study. In light of the controversy surrounding placement practices at three Everest campuses located in Georgia,

has CCI evaluated the aggregate characteristics of the placements that occurred at ACICS-campus in 2012? Specifically, does CCI know about how many of those jobs were full-time? Part-time? Permanent? Temporary? Of the temporary jobs, what were the longest, shortest and average terms of employment?

5. What steps has CCI taken to ensure that the local "employer affiliation agreement" utilized in 2011 by the three Georgia campuses has not been adopted by campuses accredited by ACICS?

Please provide this office with a written response to this information, including copies of appropriate materials to support your statements. The Council will expect your response on or before **March 7, 2014**.

Your immediate attention to this matter is appreciated. If you have any questions, please contact me at (202) 336-6781 or abieda@acics.org.

Sincerely,

(b)(6)

Anthony S. Bieda
Vice President for External Affairs

Exhibit 2

Employment Confirmation Everest

Thank you so much for hiring one of our graduates. Please take a moment to fill out this verification form and return it by fax. In an attempt to support our graduate and your hiring decision, please be aware that follow-up calls will be conducted.

*Employee Name: (b)(6)

*Program: Pharmacy Technician

*Graduation Date: 11-1-2013

*Employer Name	Millennium Pharmacy Systems, Inc
*Employer Address	100 E. Kensington Drive
*City, State, Zip	Cranberry Twp., PA 16086
*Employer Telephone	724-940-2760 <u>2490</u>
Employer Fax Number	877-226-1418 <u>Payroll Dept</u>
Employer Contact	Amanda Simcic

*Employee's Job Title: CPA Tech (Controlled Rx Acquisition) *Start Date: 11/25/13

Termination Date (if applicable): N/A

Number of hours per week the graduate is scheduled to work: 40 hrs per week

*Is this a paid position? Yes No Starting salary per hour: \$11.00/hour

Is the employee's education relevant to the position? Yes No

What job duties is the employee (graduate) performing on the job? Attach a job description, if possible:

N/A

*Was this graduate employed by your company prior to graduation? Yes No If yes, please explain how completion of this program contributed to the student's ongoing professional development (e.g., new job or promotion, credential required for possible future promotion, maintaining skills required for the job, change in potential duties, compensation, title). Attach backup documentation if necessary.

*Employer/Verifier's Signature: (b)(6) *Date: 11/25/13

*Employer/Verifier's Name (please print): Amanda Simcic

*Employer/Verifier's Job Title: Payroll Coordinator

School Use Only

*Career Services Representative Signature: (b)(6) *Date: 11-26-13

If short-term assignment or ABHES accredited MA program:
 Follow Up Conducted By: _____ Signature: _____ Date: _____

30-Day Follow Up Conducted Employed 1st Day Confirmed Employed 15th Day Confirmed (ABHES)

*Director of Career Services Signature: (b)(6) *Date: 11-26-13

PLEASE RETURN TO FAX NUMBER: _____ /Attn: Career Services

*Required field. Do not leave blank. By signing, the Director of Career Services attests that (a) the documentation associated with the placement is accurate and complete, and (b) that it supports the placement being in the graduate's field of

Authorization to Release Information

Everest

I hereby authorize Everest Career Services department to release my grades, attendance records, and all required school information to employers. This information includes, but is not limited to, resumés, applications for employment and any relevant information the employer deems necessary for consideration of employment.

I understand that due to accreditation regulations, it will be necessary for CCI to verify matters that affect career training such as employment, continuing education, ineligibility of employment due to illness, military service, incarceration or death.

I hereby authorize my employer, school and all other organizations to release any and all required personnel information such as dates of employment, wage rate and status, school enrollment verification and any documents affecting my eligibility for employment.

This authorization is valid for an indefinite period. You may retain a copy of this release for your files.

(b)(6)

08/30/2013

Student/Graduate Signature

Date

(b)(6)

(b)(6)

Student/Graduate Printed Name

Student ID Number

(b)(6)

8.30.13

Authorized School Official

Date

Exhibit 3

RVPO Employer Site Visit

Employer Name		Address (Street)	
Employer Contact Name		Address (City, ZIP)	
Employer Contact Title		State	
Employer Phone		Visit Date	

For all employers who have hired five (5) or more graduates (students who have graduated in the current fiscal year) at a single location/site.

#	Graduate Last Name	First Name	Program	Grad Date	Placement Date
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Describe the employer's business model and services.

What feedback did the employer provide about the graduates that they hired and their general experience with our campus and staff?

Does the employer plan to hire any more of our graduates in the next 6 months? Please explain why or why not.

Does the site appear to provide sustainable placements for our graduates that require direct use of the skills they learned in their program of study? Please explain.

Other comments:

RVPO Name (Or Designee*)			
Signature		Date	

RVPO to provide completed form (fax or scanned copy acceptable) to campus DOCS; DOCS to file form, upload to the Employment Verification Portal and document in CVUE in accordance with standard operating procedures

**Must be non-Career Services and manager-level*

Exhibit 4

Michelle Reed
Vice President - Compliance

Jeff Wiener
Director -
Employment
Verification

Dean Inouye
QA Manager

Regina Milan
Employment
Verification
Manager

Madonna Ronquillo -
Placement Specialist

Hivellis Payan
Placement Specialist

Demetris Owens
Placement Specialist

Kate Chalmers
Placement Specialist

Natasha Paters
Placement Specialist

Paolo Valencia
Placement Specialist

Adolo De Los Angeles

Chris Martinez
Placement Specialist

Cindy Tanner
Placement Specialist

Lauren Gallego
Placement Specialist

Tasha Polanco
Placement Specialist

Susan Heller
Placement Specialist

Nancy Arias
Placement Specialist

Stephan Hernandez
Placement Specialist

Lovely Dobbins
Placement Specialist

Tiffany Bumpers
Placement Specialist

John Salcido
Placement Specialist

Angela Waters
Placement Specialist

Title:	Director, Employment Verification	Date:	April 1, 2012
Dept/Location:	Compliance/CSC	Status:	Active

Job Summary:

The Director of Employment Verification oversees the planning, development and administration of verifying placements and waivers by developing and enforcing good placement practices that satisfy regulatory and company requirements.

Job Responsibilities:

- Oversees daily activities of Verification Auditors engaged in confirming that placements and waivers meet set standards.
 - Recruits, selects, and trains new Verification Auditors.
 - Conducts performance reviews.
- Oversees and ensures a high quality process (including but not limited to, work flows, phone scripts, and information technology systems) within the department to meet regulatory and company requirements.
 - Develops plans to gather and test employment data.
 - Works with various CSC teams and departments to ensure that all discrepancies found are resolved.
 - Participates in the formulation of policies.
- Prepares quality documentation and reports by collecting, analyzing and summarizing verification information and trends.
- Educates constituents (in the field and at CSC) regarding verification outcomes and trends.
- Remains current on key regulatory trends and developments to ensure verification processes are up-to-date.
- Lead/execute other compliance projects as defined by supervisor.

Qualifications:

- Prior experience defining, creating and managing complex processes that support operational objectives.
- Strong preference for experience managing an audit function.
- Preference for process re-engineering experience with knowledge and application of Six Sigma principles.

- Prior experience with change management on large projects (e.g., enterprise system implementation and process re-engineering).
- Strong analytical skills with the ability to contextualize and effectively communicate the results to leadership and other stakeholders.
- Excellent verbal and written communication skills.
- Bachelor's degree required – Advanced degree preferred.
- Intermediate/expert knowledge of Microsoft Office.

Supervision/Contacts:

- Reports to – Vice President of Compliance
- Direct reports – Employment & Waiver Verification Auditors

Additional Requirements:

Work Environment – Check the box which best describes the environment in which the employee will normally work while performing the essential functions of this position:

- | | |
|---|---|
| X | Office: Work is normally performed in a typical interior/office environment that requires normal safety precautions (such as in typical office or administrative work). |
| | Outdoors: Work is performed in various environmental conditions and performed mostly outside in hot or cold temperatures. |
| | Moderate risk: Work involves moderate risks or discomforts that require special safety precautions (such as working around moving parts or machines; exposure to irritants or chemicals). Employees may be required to use protective clothing or gear, such as masks, gowns, goggles, gloves and/or shields. |
| | High Risk: Work environment involves high risks with exposure to potentially dangerous situations or unusual environmental stress that require a range of safety and other precautions, e.g., working at great heights under extreme outdoor weather conditions, etc. |

Physical Demands - Check the box which best describes the physical demands of the employee while performing the essential functions of this position:

- | | |
|--------------------------|--|
| <input type="checkbox"/> | Sedentary work: Job involves sitting most of the time; walking, lifting, bending, standing etc. may be minimally required. |
|--------------------------|--|

X	Light work: Job involves sitting most of the time; walking, lifting, bending, standing etc. are occasionally required.
	Medium work: Job involves standing more than four hours per day; stooping, bending, lifting/pushing up to 25 lbs. etc. are regularly required.
	Heavy work: Job requires routinely standing, stooping, bending and lifting/pushing up to 50 lbs. or exerting heavy force.

Travel – Check the box which best describes the amount of travel required to perform the essential functions of this position:

X	Rarely if at all – less 10% of the time.
	Occasionally – up to 25% of the time.
	Frequent – more that 25% of the time.

Please provide any other pertinent information about this position:

Title: Manager, Placement Verification **Date:** April 3, 2013
Dept/Location: Compliance/CSC **Status:** Exempt

Job Summary:

The Manager of Placement Verification assures consistent quality of placements and waivers by developing and enforcing good employment practices that satisfy regulatory and company requirements, providing reporting and managing staff.

Job Responsibilities:

- Supervises and coordinates daily activities of Verification Specialists engaged in verifying employment and waivers.
 - Recruits, selects, and trains new Verification Specialist.
 - Conducts performance reviews.
 - Develops and maintains a verification system (including but not limited to, process work flows, phone scripts, and information technology systems) to assure placements meet regulatory and company requirements.
 - Develops plans to gather and test placement data.
 - Works with various CSC teams and departments to ensure that all discrepancies found are resolved.
 - Participates in the formulation of policies.
 - Prepares quality documentation and reports by collecting, analyzing and summarizing verification information and trends.
 - Educates constituents (in the field and at CSC) regarding verification outcomes and trends.
 - Remains current on key regulatory trends and developments to ensure verification processes are up-to-date.
 - Lead/execute other compliance projects as defined by supervisor.
-

Qualifications:

- Bachelor's degree or equivalent work experience required.
- Must have one to three years' experience managing and supervising staff to effectively monitor and develop business operations and meet corporate objectives.
- Strong analytical skills.
- Excellent verbal and written communication skills.
- Intermediate/expert knowledge of Microsoft Office.

Supervision/Contacts:

- Reports to – Vice President of Compliance
- Direct reports – Placement Verification Specialists

Additional Requirements:

Work Environment – Check the box which best describes the environment in which the employee will normally work while performing the essential functions of this position:

<input checked="" type="checkbox"/>	Office: Work is normally performed in a typical interior/office environment that requires normal safety precautions (such as in typical office or administrative work).
<input type="checkbox"/>	Outdoors: Work is performed in various environmental conditions and performed mostly outside in hot or cold temperatures.
<input type="checkbox"/>	Moderate risk: Work involves moderate risks or discomforts that require special safety precautions (such as working around moving parts or machines; exposure to irritants or chemicals). Employees may be required to use protective clothing or gear, such as masks, gowns, goggles, gloves and/or shields.
<input type="checkbox"/>	High Risk: Work environment involves high risks with exposure to potentially dangerous situations or unusual environmental stress that require a range of safety and other precautions, e.g., working at great heights under extreme outdoor weather conditions, etc.

Physical Demands - Check the box which best describes the physical demands of the employee while performing the essential functions of this position:

<input type="checkbox"/>	Sedentary work: Job involves sitting most of the time; walking, lifting, bending, standing etc. may be minimally required.
<input checked="" type="checkbox"/>	Light work: Job involves sitting most of the time; walking, lifting, bending, standing etc. are occasionally required.
<input type="checkbox"/>	Medium work: Job involves standing more than four hours per day; stooping, bending, lifting/pushing up to 25 lbs. etc. are regularly required.
<input type="checkbox"/>	Heavy work: Job requires routinely standing, stooping, bending, lifting/pushing up to 50 lbs. or exerting heavy force.

Travel – Check the box which best describes the amount of travel required to perform the essential functions of this position:

<input checked="" type="checkbox"/>	Rarely if at all – less 10% of the time.
<input type="checkbox"/>	Occasionally – up to 25% of the time.
<input type="checkbox"/>	Frequent – more that 25% of the time.

Please provide any other pertinent information about this position:

Title:	Manager, Quality & Training	Date:	2/8/2013
Dept/Location:	Compliance Department / CSC	Status:	Active

Job Summary:

To manage the Training and Quality Assurance team within the Compliance Department, and to implement a monitoring and training methodology and quality assurance program that measures process effectiveness and mitigates organizational risk. The manager ensures quality standards, assesses Compliance requirements, monitors performance and supervises production.

Job Responsibilities:

- People Development
 - Coordinate the facilitation of Compliance related training initiatives.
 - Coordinate the development and implementation of performance improvement plans with Team and Group Leaders
 - Ensure employees have opportunity for success and satisfaction by creating, supporting, and implementing employee development activities
- People Management
 - Administer appropriate corrective disciplinary actions and supporting documentation to address employee performance and/or behavioral issues.
 - Manage the administration of the performance management processes for direct reports, and assist leadership with performance management processes as it relates to Quality and Training.
- Process Development
 - Develop and implement appropriate methods, practices, policies, procedures and keeping employees informed of changes. May include preparation of administrative and statistical reports.
 - Ensure company philosophies are incorporated into training curriculum.
 - Keep self-educated on new/improved training techniques, and industry standards.
- Process Monitoring
 - Administer company's customer experience guidelines, and monitor department's adherence.
 - Regularly inspect the quality of work of employees to ensure that all standards are followed.
 - Regularly conduct quality calibrations to ensure consistency.

- Work with customers, internal or external, to resolve escalated issues regarding quality of service. Coordinating with other departments to resolve issues.
- Assess the effectiveness of training programs during and at designated intervals after delivery.
- Strategy Administration
 - Provide input to, as well as communicate company strategy and motivate employees toward achieving company vision.
 - Assess, make recommendations to, and manage within a budget. Make informed decisions and choices based upon priority, business necessity and bottom line impact.
 - Carry-out initiatives as outlined in department's mission statement and operating plan
 - Be a subject matter expert or department/functional lead on projects with cross functional/departmental impact.

Qualifications:

- Bachelor's degree
- 1-3 years in management and/or corporate training environment
- 1-3 years supervising and developing employees in a call center/customer service environment
- Building Effective Teams, Problem Solving, Presentation Skills, Motivating Others, Customer Focus, Communication Skills
- Microsoft Office Suite Efficient

Supervision/Contacts:

- Reports to VP, Compliance
- Direct reports - Quality Assurance Specialist

Work Environment – Check the box which best describes the environment in which the employee will normally work while performing the essential functions of this position:

<input checked="" type="checkbox"/>	Office: Work is normally performed in a typical interior/office environment that requires
-------------------------------------	---

	normal safety precautions (such as in typical office or administrative work).
	Outdoors: Work is performed in various environmental conditions and performed mostly outside in hot or cold temperatures.
	Moderate risk: Work involves moderate risks or discomforts that require special safety precautions (such as working around moving parts or machines; exposure to irritants or chemicals). Employees may be required to use protective clothing or gear, such as masks, gowns, goggles, gloves and/or shields.
	High Risk: Work environment involves high risks with exposure to potentially dangerous situations or unusual environmental stress that require a range of safety and other precautions, e.g., working at great heights under extreme outdoor weather conditions, etc.

Physical Demands - Check the box which best describes the physical demands of the employee while performing the essential functions of this position:

	Sedentary work: Job involves sitting most of the time; walking, lifting, bending, standing etc. may be minimally required.
X	Light work: Job involves sitting most of the time; walking, lifting, bending, standing etc. are occasionally required.
	Medium work: Job involves standing more than four hours per day; stooping, bending, lifting/pushing up to 25 lbs. etc. are regularly required.
	Heavy work: Job requires routinely standing, stooping, bending, lifting/pushing up to 50 lbs. or exerting heavy force.

Travel – Check the box which best describes the amount of travel required to perform the essential functions of this position:

X	Rarely if at all – less 10% of the time.
	Occasionally – up to 25% of the time.
	Frequent – more that 25% of the time.

Title: Placement Verification Specialist**Date:** 4/14/2009**Dept/Location:** Compliance / CSC**Status:** Active

Job Summary:

As a member of the Corporate Verification team, the Placement Specialist supports, tracks, updates, and documents verification. The Specialist performs on going audits to verify all placement information entered into the CCI system is accurate. Supports team members, campuses, and other departments with a variety of projects.

Job Responsibilities:

- Traveling may be required, including but not limited to international travel to Canada
- Attempt 100% verification of all placements entered into the system. Successfully complete verifications for 85% of all Placements entered into the system.
- Audit all placement records in databases.
- Work with individual campuses and regions as well as corporate leadership to communicate any variation and/or trends in verification results.
- Work as a team to develop processes and achieve production targets.
- Represent CCI positively and professionally to prospective students, graduates, the community and national employers.
- Ready all data files to be archived.
- Perform other duties and responsibilities as assigned
- Must keep up to date on current changes in state, ministry, federal, and accreditor regulations, laws, guidelines, and rules.

Qualifications:

- Bachelor's degree desired, but not required
- Bilingual (English/Spanish) a plus
- Job experience in Marketing, Business or related field a must
- Excellent communication skills – written and verbally. Coaching when necessary
- Highly proficient in computer skills (Word, Excel, and Access) and strong telephone skills required. Large volume of data entry
- Ability to work well independently and in a team environment
- Ability to collect, organize, research, and report data

Supervision/Contacts:

- Reports to (title only) – Placement Specialist Supervisor

- Direct reports (titles reporting to this position) – N/A

Work Environment – Check the box which best describes the environment in which the employee will normally work while performing the essential functions of this position:

X	Office: Work is normally performed in a typical interior/office environment that requires normal safety precautions (such as in typical office or administrative work). Outdoors: Work is performed in various environmental conditions and performed mostly outside in hot or cold temperatures.
	Moderate risk: Work involves moderate risks or discomforts that require special safety precautions (such as working around moving parts or machines; exposure to irritants or chemicals). Employees may be required to use protective clothing or gear, such as masks, gowns, goggles, gloves and/or shields.
	High Risk: Work environment involves high risks with exposure to potentially dangerous situations or unusual environmental stress that require a range of safety and other precautions, e.g., working at great heights under extreme outdoor weather conditions, etc.

Physical Demands - Check the box which best describes the physical demands of the employee while performing the essential functions of this position:

X	Sedentary work: Job involves sitting most of the time; walking, lifting, bending, standing etc. may be minimally required. Light work: Job involves sitting most of the time; walking, lifting, bending, standing etc. are occasionally required.
	Medium work: Job involves standing more than four hours per day; stooping, bending, lifting/pushing up to 25 lbs. etc. are regularly required.
	Heavy work: Job requires routinely standing, stooping, bending, lifting/pushing up to 50 lbs. or exerting heavy force.

Travel – Check the box which best describes the amount of travel required to perform the essential functions of this position:

<input checked="" type="checkbox"/>	Rarely if at all – less 10% of the time.
<input type="checkbox"/>	Occasionally – up to 25% of the time.
<input type="checkbox"/>	Frequent – more that 25% of the time.

Exhibit 5

EVEREST STANDS BEHIND ITS GRADUATES

LOCAL EMPLOYER AFFILIATION AGREEMENT

THIS LOCAL EMPLOYER AFFILIATION AGREEMENT (this "Agreement") is effective the 20th day of September, 2011, by and between Everest Institute, located at 2460 Wesley Chapel Road, Suite 100 Decatur, GA 30035 (hereinafter, the "School") and [REDACTED] [NAME OF EMPLOYER] ("Employer").

RECITALS

WHEREAS, School offers educational programs in the Atlanta metropolitan area ("Atlanta") that prepare its graduates ("Graduates") for careers in certain job fields; and

WHEREAS, School is proud of its Graduates and believes that its Graduates are prepared for jobs in the fields in which they have been trained; and

WHEREAS, Employer operates in Atlanta and, from time to time, hires skilled workers to meet its business needs; and

WHEREAS, the recent economic downturn and resulting high unemployment rates has given rise to a high number of Graduates currently looking for employment who are competing with other job applicants for a limited number of job openings in the Atlanta market; and

WHEREAS, School desires to assist its Graduates in finding employment by affiliating with local businesses such as Employer to consider hiring Graduates of the School; and

WHEREAS, Employer currently or in the near future will need to hire workers skilled in one or more of the fields in which Graduates have been trained by School; and

WHEREAS, Employer is willing to consider hiring Graduates who are qualified to perform the job duties required by Employer; and

WHEREAS, School understands that hiring new employees requires Employer to orient and train new employees on the particular business requirements of Employer, and that such new employee training and orientation might impose financial and operational burdens on Employer;

WHEREAS, School is willing to stand behind its training and its Graduates by assisting Employer in defraying a portion of the financial and operational burdens Employer would incur in on-boarding Graduates as new employees, including costs related to orienting Graduates to Employer's procedures, policies and practices, upon the terms and conditions set forth herein.

NOW, THEREFORE, the parties hereto agree as follows:

1. Responsibilities of School:

- a. School agrees that it shall refer qualified Graduates to Employer for preferred consideration for bona fide, sustainable employment positions in the fields in which Employer has expressed a need.
- b. School shall designate an employment coordinator who will provide a list of Graduate names and contact information to Employer.
- c. School shall instruct each Graduate to adhere to applicable protocols set for interviews by Employer when applicable.
- d. If Employer hires a Graduate into a bona fide position between June 27th and September 30, 2011, and Graduate remains employed with Employer for at least 30 days, then School will pay to Employer \$2,000.00 (the "Onboarding Allowance") to help defray the costs of on-boarding such Graduate, including costs related to orienting Graduate to Employer's procedures, policies and practices.

2. Responsibilities of Employer:

- a. Employer agrees to consider hiring each qualified Graduate referred to Employer by School.
- b. Employer represents, warrants and covenants that any job position it fills by hiring a Graduate will be a bona fide, sustainable position necessary to meet the business and operational needs of Employer, and that it will not accept any portion of the Onboarding Allowance if it has any then-current intention of terminating the employment of Graduate.
- c. Employer shall provide to School written employment verification of each Graduate hired, including first day verification of employment, as well as thirty-day verification of employment in order to receive the Onboarding Allowance.

3. Term and Termination: The term of this Agreement shall commence June 24, 2011 and shall expire on December 31, 2011.

4. Non-Discrimination: Neither party shall discriminate against any Graduate on the basis of race, color, religion, creed, sex, national origin, age, sexual orientation, gender identity or status, marital or veterans status in the performance of this Agreement.

5. General:

- a. Notices: All notices or other communications shall be deemed to be sufficient if written, delivered in person or deposited into first class mail, postage prepaid, addressed to the other party at the address designated for each party below. The person and address to which notices are to be given may be changed at any time upon written notice to the other party.
- b. Use of Employer Name: School may list Employer as an employer of its graduates in its standard publications or otherwise make reference to Employer in any filings or submissions to regulatory authorities or accrediting agencies.
- c. Entire Agreement: This Agreement constitutes the entire agreement between the parties hereto. This Agreement supersedes any and all prior agreements, discussions, negotiations, arrangements, or understandings, whether written, oral or implied, with respect to the subject matter of this Agreement. This Agreement may not be modified or amended without the prior written consent of each party.
- d. Third Party Beneficiary: This Agreement shall be construed to the benefit of the parties only and shall not be construed to the benefit of any third party, including but not limited to any Graduate.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective as of the date first above written.

EVEREST INSTITUTE

By: _____
Name: _____
Title: _____
Address: _____

By: _____
Name: _____
Title: _____
Address: _____



January 31, 2014

ID Code 00015360

VIA E-MAIL ONLY

Mr. John Andrews
Vice President, Accreditation and Licensing
Corinthian Colleges Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707-57646

Dear John:

ACICS appreciates and acknowledges the letter from Mr. Massimino (December 26, 2013) regarding Senator Richard J. Durbin's inquiry into Corinthian Colleges Inc. and the allegations contained in the Huffington Post article, "*How a For-Profit College Created Fake Jobs to Get Taxpayer Money.*" In addition, ACICS appreciates the supplemental information provided by CCI officials directly to this office.

The Council is required to review any adverse information regarding an institution once such information becomes known. Please provide the Council with the following additional information:

1. Describe in greater detail the "robust, extensive process to verify the accuracy of job placement statistics" utilized by CCI to review placement data submitted to ACICS by member institutions.
2. Describe the composition of the corporate-level team that re-verifies job placement statistics for all campuses, including information about who directly manages the 20 full-time people on that team, and that manager's position in the organization chart.
3. Please describe how CCI ensures that conflicts of interest are avoided using this type of internal verification process.
4. CCI has indicated that in 2012 about two out of three (67%) graduates found employment in their fields of study. In light of the controversy surrounding placement practices at three Everest campuses located in Georgia,

has CCI evaluated the aggregate characteristics of the placements that occurred at ACICS-campus in 2012? Specifically, does CCI know about how many of those jobs were full-time? Part-time? Permanent? Temporary? Of the temporary jobs, what were the longest, shortest and average terms of employment?

5. What steps has CCI taken to ensure that the local "employer affiliation agreement" utilized in 2011 by the three Georgia campuses has not been adopted by campuses accredited by ACICS?

Please provide this office with a written response to this information, including copies of appropriate materials to support your statements. The Council will expect your response on or before **March 7, 2014**.

Your immediate attention to this matter is appreciated. If you have any questions, please contact me at (202) 336-6781 or abieda@acics.org.

Sincerely,

(b)(6)

Anthony S. Bieda
Vice President for External Affairs



**SUPERIOR COURT OF CALIFORNIA
COUNTY OF SAN FRANCISCO**

Document Scanning Lead Sheet

Dec-13-2013 3:00 pm

Case Number: CGC-13-534793

Filing Date: Dec-13-2013 2:59

Filed by: SHAWNA VANTREE

Juke Box: 001 Image: 04309112

ORDER

THE PEOPLE OF THE STATE OF CALIFORNIA VS. HEALD COLLEGE, LLC et al

001C04309112

Instructions:

Please place this sheet on top of the document to be scanned.

DEC 13 2013

CLERK OF THE COURT
BY: (b)(6) Deputy Clerk

SUPERIOR COURT OF CALIFORNIA
COUNTY OF SAN FRANCISCO

THE PEOPLE OF THE STATE OF CALIFORNIA,

Plaintiff,

vs.

HEALD COLLEGE, LLC, ET AL.,

Defendants.

Case No. CGC - 13-534793

CASE MANAGEMENT ORDER NO.1

I held a case management conference (CMC) this date. The People should either file their amended complaint by stipulation, or a motion for leave to file their amended complaint, not later than February 14, 2013.

The next CMC is set for March 3, 2014 at 9:00 a.m. The parties' joint CMC statement should (1) identify the chief legal or factual issue which impede settlement discussions, and their proposals for the expeditious resolution of those short of trial; (2) state the authority, if any, for the use of a jury at trial for any issue, and if such authority exist, very briefly discuss the impact of a prior bench trial on other issues; (3) briefly describe necessary discovery and the time which ought to be allocated for that, and consequently (4) a proposed trial date.

Dated: December 13, 2013

(b)(6)

Curtis E.A. Karnow
Judge Of The Superior Court

CURTIS E.A. KARNOW



Academic Affairs
6 Hutton Centre Drive,
Suite 400
Santa Ana, CA 92707
tel (714) 427-3000 fax (714) 427-3010
www.cci.edu



February 3, 2014

Albert C. Gray, Ph.D.
President and Chief Executive Officer
Accrediting Council for Independent Colleges and Schools
750 First Street NE, Suite 980
Washington D.C. 20002-4223

Dear Dr. Gray:

On Thursday, January 31, 2014, I notified you via telephone that on January 24, 2014, Corinthian Colleges (CCI) was notified by the Iowa Attorney General's office that it is leading an investigation by thirteen states (Arkansas, Arizona, Connecticut, Idaho, Iowa, Kentucky, Missouri, Nebraska, North Carolina, Oregon, Tennessee, Washington and Pennsylvania) into the Company's business practices. CCI has received Civil Investigative Demands ("CIDs") from most of those states that are substantially similar. The Iowa Attorney General's office indicated that it will be primary point of contact with CCI on behalf of all of the states involved in the investigation. The CIDs seek documents and answers to interrogatories related to the students recruited from the various states; organizational information; tuition, loan and scholarship information; lead generation activities, enrollment qualifications for students; complaints, accreditation; completion and placement statistics; graduate certification and licensing results; and student lending activities, among other matters. CCI is aware that several other companies in the for-profit education sector have received similar CIDs. CCI intends to cooperate with the inquiry. Copies of the CIDs are included. As noted, the CID's are similar. For your convenience, I am including one printed version and the balance of the CIDs on a disk.

We will continue to keep you and the Council aware as material developments warrant.

If you have any questions, please contact me at 714-825-7918 or via email at jandrews@cci.edu.

Sincerely Yours,

(b)(6)

John W. Andrews
Vice President, Accreditation and Licensing



PHX INV 2013-0832
STATE OF ARIZONA
OFFICE OF THE ATTORNEY GENERAL
CONSUMER PROTECTION & ADVOCACY SECTION
1275 West Washington Street
Phoenix, Arizona 85007-2926

CIVIL INVESTIGATIVE DEMAND

TO: CT Corporation System
2390 E. Camelback Road
Phoenix, AZ 85016

CC: Corinthian Colleges, Inc.
6 Hutton Centre Dr. #400
Santa Ana, CA 92707

YOU ARE HEREBY COMMANDED to file a written response to the following demand for information and attach or otherwise make available as directed the requested documents.

Your response must be made in accordance with the enclosed instructions **and must be made under oath by completing the verification below**. Once completed in accordance with the instructions your response must either be mailed or hand delivered to:

Nancy V. Anger, Assistant Attorney General
Consumer Protection & Advocacy Section
Office of the Attorney General
1275 West Washington Street
Phoenix, Arizona 85007-2926

to be received on or before **5:00 p.m. on, February 24, 2014.**

This demand is made pursuant to A.R.S. § 44-1524, in connection with an investigation under the Arizona Consumer Fraud Act (A.R.S. § 44-1521 *et seq.*).

Your failure to comply with this demand will subject you to the proceedings and penalties provided by law.

The information you provide in response to each Civil Investigative Demand may be used against you in a civil or criminal proceeding brought by the Office of the Attorney General or any other local, state or federal agency with whom it shares the information. The Fifth Amendment to the Constitution of the United States and Article 2, Section 10 of the Arizona Constitution allow you to refuse to provide any information that may tend to prove you committed a crime, or subject you to fine, penalty, or forfeiture.

Executed this 24th day of January, 2014.

THOMAS C. HORNE, Attorney General

(b)(6)

Nancy V. Anger, Assistant Attorney General
Consumer Protection & Advocacy Section
1275 West Washington Street
Phoenix, Arizona, 85007-2926
Telephone: (602) 542-7710

CIVIL INVESTIGATIVE DEMAND

Instructions and Definitions

- A. Any written or physical information provided in response to this demand must be clearly labeled and specifically identified by reference to the demand paragraph to which it is responsive.
- B. Whenever a demand asks Respondent to "identify", or for the "identity" of a document, the response must include at least the nature and contents of the document, the "identity" of the addressee, the "identity" of the author and signer, the date of the document, and sufficient information to enable ARIZONA to identify it for purposes of a subpoena *duces tecum*.
- C. If any material or documents requested were, but are no longer, in Respondent's possession, custody, or control, please identify any and all persons who now have possession, custody and control of the requested material or documents. If materials or documents are missing, destroyed or have been lost, affirmatively state when and how the materials left Respondent's possession. If there are persons with knowledge of the disposition of any such materials, identify those persons.
- D. Documents shall be produced in accordance with Exhibit 1, attached.
- E. Specified Period. Unless otherwise indicated by a particular demand, the period of time for which information is sought is January 1, 2008 to the present.
- F. The term "Respondent(s)" and "You" and "Your" means Corinthian Colleges, Inc., (CCI) and includes any and all names under which it has conducted business, and any entity owning, owned, operated or controlled by Corinthian Colleges, Inc., as well as any predecessor or successor entity, or any employee, agent, representative, affiliate, assignor, or subsidiary of Corinthian Colleges, Inc., and any educational institution, school, campus, program, and/or courses of study offered directly or indirectly by it and any of its affiliates, including, but not limited to Everest, Everest College, Everest Institute, Everest University, Everest University Online, Everest College – Phoenix, WyoTech, and Heald College. If the context of the request requires a response for multiple affiliates, entities, schools, institutions, campuses, programs, etc., then Respondent shall designate each applicable entity, school, institution, campus, etc. and provide the responsive information/documents requested.
- G. The terms "customer" or "consumer" or "student" mean and include a person who has been solicited by Respondent relating to services, who has given anything of value to Respondent for services, has entered into an oral or written agreement

with Respondent for the provision of services, or is obligated to Respondent through the assignment of any oral or written agreement. "Customer" or "consumer" or "student" includes a prospective or actual customer, member, enrollee, client or any other type of account.

- H. The term "services" includes, but is not limited to offering educational courses or classes, training classes, training programs, or any programs of study, whether provided at a physical location for students to congregate or online.
- I. The term "documentary material" or "document" shall mean all written or graphic matter or electronically stored information (ESI), whether in final or draft form, however produced, or reproduced, of every kind and description in your actual or constructive possession, custody, care or control, including notes, letters, memoranda, ledgers, worksheets, records, books of account, accounting records, brochures, circulars, advertisements, proofs, sheets, books, magazines, reprints, summaries, reports, studies, projections, notebooks, diaries, calendars, appointment books, registers, graphs, charts, sketches, drawings, plans, tables, calculations, specifications, analyses, inter-corporate communications, papers, writings, agreements, contracts, purchase orders, acknowledgments, receipts, shipping papers, checks, invoices, authorizations, budgets, schedules, transcripts, correspondence, drafts, telegrams, cables, telexes, e-mails, website content, memoranda of telephone conversations, minutes of meetings, drafts of any of the foregoing which are non-identical because of marginal notations or otherwise, and other documents as appropriate in context. Any internal audit, review, examination, critique or report of any of Respondent's practices and procedures is included within this term.
- J. This CID is intended to cover documents and ESI in every form or source in which such documents or ESI exists or in which you possess it, including without limitation computer or electronic files stored on file servers, e-mail servers, work stations, desktops, hard drives, personal digital assistants (PDA's), smartphones (e.g., "Blackberrys", "IPhones", "Droids"), tablets (e.g., iPads) and other mobile electronic devices, or other electronic social or industrial/business web-based media (e.g., Facebook®, Twitter®, LinkedIn®) within your control; records, data, reports, and queries derived from or residing in applications and databases; computer printouts, contracts, cost sheets, data compilations from which information can be obtained, derived, or can be translated through detection devices or converted or translated into reasonably usable form, magnetic discs, magnetic strips, magnetic tape, recognition characters, microfiche, microfilm, optical characters, punched cards, punched paper tapes, audio tapes or recordings, or video tapes or recordings.
- K. Documents and ESI are in your "constructive possession, custody, care or control" if they reside physically or digitally on your premises, and also if they reside at the facilities of or on the servers or other devices of third parties such as "cloud" providers, document storage facilities, back up sites, and other entities with whom you contract to maintain or house your documents and ESI.

- L. The term "advertisement" means any and all attempts by publication, dissemination, solicitation or circulation by any device, whether in a brochure, newspaper, periodical radio, television billboard, or via the internet: to induce directly or indirectly any person to enter into or continue any obligation, or to promote the sale or performance of services, to recruit potential students, or to obtain personally identifiable information (including without limitation name, address, birth date, phone number, email address, or educational status).
- M. For purposes of responding to this subpoena, the term "affiliate" shall mean: a corporation, partnership, business trust, joint venture or other artificial entity which effectively controls, or is effectively controlled by you, or which is related to you as a parent or subsidiary or sibling entity. "Effectively controls" shall mean having the status of owner, investor (if 5% or more of voting stock), partner, member, officer, director, manager, settlor, trustee, beneficiary or ultimate equitable owner. The term "ARIZONA" affiliates" shall mean those of your affiliates which do business in ARIZONA or which are licensed to do business in ARIZONA.
- N. The term "ARIZONA student(s)" shall mean any student who resides IN ARIZONA who takes classes or coursework at CCI or any affiliate, including, but not limited to, online classes or coursework.
- O. If use of the words "and," "or" or "and/or" create any doubt about the inclusiveness of a specific CID paragraph, adopt the meaning resulting in the provision of more, rather than less, information. If the use of the word "any" creates doubt about the inclusiveness of a specific CID paragraph, adopt the meaning resulting in the provision of more, rather than less, information. For example, consider "any" as synonymous with "every."
- P. The term "Identify" means when used to refer to a natural person to state the person's full name, present or last known address, telephone number, fax number, e-mail address, and the person's present or last known employment position and/or enrollment status with You.
- Q. The term "Job Placement Rate" means and includes any and all rates of employment for students You calculate to provide to an accrediting body, state authority and/or licensing agency, any and all employment rates for students you maintain or calculate internally or otherwise even if not provided to any outside accreditor, licensing or regulating body, and any and all employment rates for students You advertise or communicate to students or potential students.

Inquiries to RESPONDENT

1. Identify all persons who drafted or assisted in drafting the answers to these questions and/or assisted in producing the requested documents.
2. Provide background information on Respondent, including:
 - a. The correct legal name of Respondent and the type of business organization (e.g., corporation, partnership, etc.);
 - b. The street addresses for all business properties, places where services are rendered, including main and branch offices, used by Respondent in ARIZONA, the identity of each entity conducting business at such location, a brief description of the business operations actually conducted at each location, including but not limited to whether the location is a campus, administrative offices, or call center, and the date(s) each address was used.
 - c. The Respondent's registered agent(s) in ARIZONA, if any;
 - d. The Respondent's Internal Revenue Service tax identification number(s).
 - e. A description of Respondent's corporate organizational structure, including any parent companies, affiliates, and subsidiaries.
 - f. The OPE ID for EACH ARIZONA campus or online program, and identify the main campus and any and all other campuses or online programs associated with this OPE ID.
 - g. The number of ARIZONA resident students enrolled in a school, campus or online program offered by Respondent during the specified period. In providing this information, organize the response first as a total, and then also per year and per campus and/or online program.
 - h. A description of Respondent's administrative structure, including (1) which entities provide educational services, (2) which entities provide administrative or support services to the educational service providers, (3) whether for any academic or training program, campus or online program there is a president, a director, vice president, dean, manager, etc. and identify the persons holding or who have held those positions for the academic or training program, schools, campuses and programs, including online programs, provided in ARIZONA or to ARIZONA residents.
 - i. A list of all applications and databases, whether proprietary, customized, "off the shelf" or otherwise, that you use in your business, including the individual responsible for administering the application.

- j. A list of all academic/training programs offered by Respondent to residents of ARIZONA, whether at physical campus or online, and the number of ARIZONA residents enrolled in each academic or training program during the specified period. In providing this information, organize the response first as a total, then also by affiliate.
3. Identify and describe any and all notices of restrictions, limitations and/or areas of deficiency, inquiries, complaints, investigations, actions, and lawsuits by federal and state law enforcement and regulatory agencies and/or accrediting bodies pertaining in any way to Respondent's business practices and rendering of services in ARIZONA.
4. Identify all ARIZONA students enrolled with Respondent, both online and/or at a physical campus, during the specified time period, and for each student identified, provide the following:
 - a. Program(s) in which the student enrolled, including whether the program was online or at a physical location;
 - b. Certificates, Degree(s) or other credential obtained;
 - c. All operative dates of enrollment, including date of first enrollment, graduation, withdrawal, re-enrollment, suspension, and/or termination;
 - d. Amount charged for tuition, fees, books, expenses or other charges;
 - e. Amount, date and type of financial aid You received from or on behalf of student including, but not limited to, Pell Grant, Federal Stafford subsidized and unsubsidized loans, Direct Loans, SEOG Grant, Perkins Loans, GEAR UP scholarships, GI Bill benefits, [ARIZONA grants and other aid] and/or Veterans benefits.
 - f. Amount and date of private student loan funds received from or on behalf of student,
 - g. Amount and date of any and all Institutional loans, extensions of credits, and/or any other financial obligations between You and the student,
 - h. Amount and date of any and all Institutional scholarship or grants awarded to the student, and
 - i. Amount paid by student and any outstanding balance or credit;
 - j. The student's job placement status for calculating any and all Job

Placement Rates. If the status for a student differed depending on the Job Placement Rate calculated (i.e., whether for an accreditor, licensing agency, state authority, internal tracking, etc), provide all varying statuses and state for which calculation each status was attributed to the student.

5. Identify all current and former employees or contractors whose primary job duties include recruitment, enrollment, and/or admission of students or potential students with respect to campuses located in ARIZONA and/or programs, including, but not limited to online programs, offered to ARIZONA residents.
6. Identify all current and former employees or contractors whose job duties included academic advising to ARIZONA students.
7. List all sources of funding You receive from or on behalf of students in ARIZONA, including but not limited to, (a) Pell Grant, (b) Federal Stafford Subsidized and Unsubsidized Loans; (c) Direct Loans, (d) Perkins Loan, (e) SEOG Grant, (f) GEAR UP scholarships, (g) GI Bill, (h) Veterans approved benefits, [ARIZONA grants and other aid] and with respect to each source of funding, state the proportion each source bears in relation to Your overall revenue for each campus and/or online program offered to ARIZONA students for the specified period.
8. Identify all current and former employees or contractors whose primary job duties include financial aid services and counseling for ARIZONA students or potential students.
9. Identify all current and former employees or contractors whose job duties included career counseling to ARIZONA students
10. Identify all ARIZONA students or consumers who have requested a cancellation or refund or who have otherwise complained by telephone, in writing or in any other manner about any aspect of Respondent's business practices.
11. Identify any former or current lead generator or other commercial source of information used by Respondent to facilitate recruitment or identification of potential students.
12. Explain the standards for admission at Your schools and what criteria are used, if any, for determining whether a student may be admitted to the institution and/or into any specific academic or training program of study, if different.
13. Identify all accrediting agencies that have accredited Your schools or academic/training programs offered to residents of ARIZONA. With respect to programmatic accreditors, identify the specific programs accredited.
14. Identify all programs of study You offer in to ARIZONA students where employment in the field requires a certification exam, licensing exam or

competency board. For each such program identified, provide:

- (a) For the Specified Period, the number of students who enrolled in the program;
 - (b) For the Specified Period, the number of students who completed the coursework for the program;
 - (c) For the Specified Period, the number of students who took the applicable exam/board;
 - (d) For the Specified Period, the number of students who passed the applicable exam/board.
15. Provide Your schools' ARIZONA students' pass rate as calculated or communicated by the pertinent authority for any and all certification exams, competency boards and/or licensing exams during the specified period.
16. Identify and provide all the Job Placement Rates for each program of study and each campus serving ARIZONA students and each online program offered to ARIZONA students from July 1, 2007 to the present. For each program and each campus:
- (a) Identify the categories of information You use for determining the Job Placement Rates.
 - (b) Describe the process for obtaining the information You use for determining the Job Placement Rates, including the mediums and timeframes used when surveying or otherwise contacting students and graduates.
 - (c) Describe the methods You use to determine the Job Placement Rates.
 - (c) Identify all current and former employees or contractors whose job duties included determining the Job Placement Rates and surveying or otherwise contacting students and graduates to obtain the information used for such determinations.
17. For each academic or training program offered to ARIZONA students provide the number of ARIZONA students who have not completed the program in which the student enrolled at Respondent during the specified period, whether through withdrawal, termination, suspension, leave of absence, unexcused absence, "drop," or other cessation of coursework or failure to meet criteria for graduation. In responding, provide total numbers per program per academic period during the specified period.
18. Identify all ARIZONA students who have not completed the coursework in which

the student enrolled at Respondent during the Specified Period, whether through withdrawal, termination, suspension, leave of absence, unexcused absence, "drop," or other cessation of coursework or failure to meet the criteria for graduation.

19. Identify all related and third-party entities from which You have received the proceeds from a loan to pay for the students' cost of attendance.

21. Identify and describe any institutional financing arrangements and/or private loan programs You advertise and/or provide, arrange, or facilitate for students.

22. For each institutional financing arrangement or and/or private loan programs You advertise and/or provide, arrange, or facilitate for students:
 - a. Provide the number of students who participated in the arrangement or loan program and their dates of participation;
 - b. Identify the ARIZONA students who participated in the arrangement or loan program and dates of the participation.

22. Identify each affiliate of the Respondent which has entered into a Local Employer Affiliation Agreement, or other agreement with an employer to hire Respondent's students or former students. For purposes of this Inquiry, the identification should include each location of each affiliate where a Local Affiliation Agreement, or other agreement to hire students or former students was used.

Documents Required to Be Produced

1. All documents relating to any notices of restrictions, limitations, deficiency, or non-compliance You have received, and/or any documents relating to any, investigation, charges, inquiries, actions, or lawsuits by any federal, state, regulatory agency or accrediting body during the Specified Period.
2. All complaints by students, and any related documents, including but not limited to, (a) any internal documents, such as communications, notations, messages, or memoranda relating to the complaint, and (2) correspondence or written communication to, from and/or between the student, You, licensing agency, accrediting body, governmental agency or body, and any third-party dispute mediator or arbitrator.
3. For any entity or person Identified in response to Inquiry No. 11, provide a copy of every contract, agreement, or memorandum of understanding entered into with each entity/person and all documents showing or referring to the number of leads generated by each entity/person.
4. School catalog(s) and student handbooks for the academic years 2008-2013 plus any addenda to those catalogs.
5. Each distinct advertisement or marketing material for Respondent, including newspaper, radio, television, Internet, website, e-mail, or other advertising or marketing documents. Provide the timeframe during which each document was used by Respondent.
5. Each telephone script Respondent uses, has used, or which has been used on behalf of Respondent, to solicit students. Provide the timeframe during which each script was used by Respondent.
6. Provide a representative sample of a report, query or computer printout illustrating all items of information stored on students by or on behalf of Respondent.
7. All documents relating to accreditation of any Respondent school or program by including any request or application for accreditation, all documents regarding any review by the accrediting agency, all correspondence between Respondent and any accrediting agency, all supplemental reports or requests for supplemental reports, all show cause notices or probation notices, and all Respondent's internal documents relating to such accreditation requests, applications, correspondence, reports, and notices.
9. All documents relating to the denial, suspension, withdrawal, show cause notice,

- probation, restriction, limitation, or other disqualification of Respondent by any accrediting agency.
10. All documents relating to the certification, qualifications or review of Respondent for qualification or certification for federal student aid programs under Title IV of the Higher Education Act of 1965.
 11. All documents relating to the calculation, review, assessment, analysis, or audit regarding the cohort default rate for any Respondent school or program.
 12. All documents relating to the allocation, return, availability, or distribution of financial aid funds upon the withdrawal, drop, termination, suspension or cessation of the student's enrollment or attendance in any course(s), including Respondent's written policies or procedures, internal communications, and correspondence or notices provided to students.
 13. All audits conducted by Respondent, the U.S. Department of Education or its agent, or any third party relating to the administration of Title IV program funds by Respondent.
 14. All information provided to students and prospective students about required or preferred certification exams, licensing exams and/or competency boards, and the pass rates on those exams.
 15. All scripts, narratives, handbooks, or training material relating to the recruitment or enrollment of students at Respondent, including all materials used to train enrollment or recruitment personnel, all materials used to evaluate recruitment or enrollment procedures or personnel, and all documents relating to the promotion, advancement, or any incentive awards (whether financial or otherwise) for recruitment or enrollment personnel.
 16. All scripts, narratives, handbooks, or training material relating to the counseling or provision of financial aid services to students or potential students of Respondent, including all materials used to train financial aid personnel, all materials used to evaluate financial aid procedures or personnel, and all documents relating to the promotion, advancement, or any incentive awards (whether financial or otherwise) for financial aid personnel.
 17. All documents relating to graduation or placement rates of Respondent's students, including scripts, narratives, handbooks, or training material, materials provided or made available to students in any format, all marketing/advertising material, all submissions to any state, federal agency, or accrediting body, all statistical reports or analyses of graduation or placement rates, and all documents relating to the promotion, advancement, or any internal reports, projections, or reviews relating to same.

18. All documents and communications regarding any review, analysis, procedures, policies, training material, financial aid guidelines, appeals process, or statistical data relating to the number of students who do not complete the coursework in which the student enrolled, including through withdrawal, termination, suspension, leave of absence, unexcused absence, "drop," or other cessation of coursework or failure to complete the enrolled course.
19. All grievance and dispute resolution policies provided to students in the form in which they are provided to students.
20. Information provided to students and potential students regarding the transferability of credits to other institutions in the form provided to students or potential students.
21. Any and all documents relating to the calculation, review, assessment, analysis, or audit of the Job Placement Rates for any Respondent campus, program of study or online program serving ARIZONA students.
22. All audio files of recruitment or enrollment representatives or personnel telephone calls with prospective ARIZONA students, including but not limited to enrollment interviews, follow-up calls with leads, and recruitment calls, along with any evaluations of said telephone calls by supervising employees.
23. All audio files of telephone calls made between ARIZONA students and financial services representatives or personnel for the purpose of debt collection and service of aged receivable accounts.
24. All audio files of telephone calls between students and enrollment, recruitment or financial services representatives or personnel regarding financial aid counseling and procurement, both before and during enrollment.
25. All promotional literature, booklets, pamphlets, notebooks or other written or graphic materials whether in hard copy or electronic form, provided to students or to potential students at any time(s) during the specified time period. If the materials have changed over the specified time period, please provide sample literature and materials reflecting each version which has been utilized and identify which versions were in effect and at which times.
26. Organizational charts of Respondent relating to its affiliates, corporate structure, ownership, and/or management for the Specified Period.
27. All Program Participation Agreements with the US Department of Education and/or its agent.
28. All form enrollment agreements, applications, contracts or agreements with students for the Specified Period. If the materials have changed over the

specified time period, please provide sample literature and materials reflecting each version which has been utilized and identify which versions were in effect at which times.

29. For all times during the Specified Period, templates of all financial aid and student loan forms, including but not limited to, costs of attendance, worksheets, calculations, notices, financing agreements, promissory notes, extensions of credit, explanations of financial aid and loan programs. If the materials have changed over the specified time period, please provide sample literature and materials reflecting each version which has been utilized and identify which versions were in effect at which times.
30. Any document, information sheet and/of policy required to be signed or initialed by a student or prospective student. If the materials have changed over the specified time period, please provide sample literature and materials reflecting each version which has been utilized and identify which versions were in effect at which times.
31. Board of Directors Minutes for the Specified Period.
32. Any documents demonstrating or evidencing an arrangement with employers to hire students or former students of any Respondent school, campus or online program in ARIZONA, including, but not limited to any agreements, financial arrangements, memoranda of understanding, notations, and correspondence.
33. Any written summary, whether in hard copy or electronic form, prepared by a school director or other school employee following a written or oral complaint by any student.
34. Any internal audits during the Specified Period.
35. All documents relating to quality control, such as mystery shopper materials, reports, departmental reviews, analysis

Exhibit 1: Production:

ESI Production Format: ESI shall be produced primarily as single page, uniquely and sequentially numbered Group IV TIFF image files not less than 300 dpi. The images shall be accompanied by searchable full text files containing the extracted text on a document basis, or if extracted text is unavailable, for example, in the case of PDF files, then searchable text will be supplied using Optical Character Recognition ("OCR"). The text files shall be named to match the endorsed number assigned to the image of the first page of the document. The images and text files shall also be accompanied by image cross-reference load files in a format for industry-standard document review programs such as Summation or Concordance, as specified by the requesting party. The producing party shall also provide a data load file ("Data Load File") corresponding to the TIFF image files and the full text files, that shall contain the requested metadata, as reasonably available, as specified in the attached Production Field list (on which both Summation and Concordance metadata names are provided for ease of reference). There is no obligation on the Producing Party to create metadata where none exists or is not reasonably available.

Paper Production Format: Paper Discovery shall be converted to electronic form by scanning and shall be produced as single page, uniquely and sequentially numbered Group IV TIFF image files not less than 300 dpi resolution accompanied by text files created by Optical Character Recognition ("OCR"). The text files shall be named to match the endorsed number assigned to the image of the first page of the document. The images shall also be accompanied by an image cross-reference load file in a format for industry-standard document review programs such as Summation or Concordance, as specified by the requesting party. The Producing Party shall also provide a Data Load File corresponding to the Group IV TIFF image files, that shall contain a coded "Source(s)" field, as defined in the Production Fields set forth below. A Party need not produce a non-electronic duplicate of any Paper Discovery produced as a TIFF image file pursuant to this Paragraph, except that upon a reasonable request by the Receiving Party and a showing of good cause (e.g., problems with legibility or formatting), the Producing Party must produce the Paper Discovery in its original format at a mutually agreeable time and place.

Appearance and Content: Subject to any necessary redaction, each document's TIFF image file shall contain the same information and same physical representation as the document did in its original format, whether paper or electronic, consistent with the processing specifications set forth below. However, parties must retain non-redacted originals of all documents.

Document Unitization: If a paper document is more than one page, to the extent possible, the boundaries of the document ("unitization") and any attachments or affixed notes shall be maintained as it existed when collected by the Producing Party. If unitization cannot be maintained, the original unitization shall be documented in a load file, spreadsheet, or otherwise electronically tracked. For ESI, all unitization should be defined within the data load file; this includes the designation of parent/attachments

both for e-mail and attachments and for compressed files (such as ZIP or RAR files) and their contents.

Color: Documents containing color need not be produced in color unless the Receiving Party makes a reasonable request for the production of ESI in Native Format or for production of Paper Discovery in its original format, as applicable.

Document Numbering for TIFF Images: Each page of a document produced in TIFF file format shall have a legible, unique numeric identifier ("Document Number") not less than seven (7) digits (with zero-padding) electronically "burned" onto the image at a place on the document that does not obscure, conceal or interfere with any information originally appearing on the document. The Document Number for each document shall be created so as to identify the Producing Party and the Document Number (e.g., "ABC-0000000"). The parties will agree on the specific numbering format.

Production of ESI in Native Format: Other than as specifically set forth below, a producing party need not produce documents in Native Format. Any native files that are produced should be produced with a link in the NativeFile or other appropriate field, along with all extracted text and metadata fields set forth in the Production Fields list below. No document produced in Native Format shall be intentionally manipulated to change the appearance or substance of the document prior to its collection or production, unless a redaction of privileged information is required. If such redaction takes place, it will be logged on the privilege log. Redactions of ESI will be performed on a TIFF imaged and OCRs version of the document only, and Native Format files and extracted text will not be provided.

- a. Spreadsheets. Spreadsheets shall be produced as native files with a link in the NativeFile field, along with extracted text.
- b. Structured Data. To the extent a response to discovery requires production of discoverable electronic information contained in a database, the parties will meet and agree upon (1) the databases containing such responsive information (2) the fields or items contained in the database (3) whether standard reports exist that may respond to one or more requests for production and (4) if standard reports do not exist, the parties will meet and confer to discuss the reasonable creation of ad hoc reports. Such reports will be produced in a reasonably usable and exportable electronic file (for example, Excel or CSV format). The first line of the file will, to the extent possible, show the column headers for each field of data included. The parties shall meet and confer to finalize the appropriate data extraction and production format for specific information contained in a database.
- c. Media Files. Producing Party shall produce video, animation or audio files in their native format.
- d. Other File Types. In some cases it may be necessary to alter a native file in order to create a format suitable for production purposes (for example, Lotus Notes

files, compiled web pages, etc.), if that is necessary parties will discuss and agree upon an acceptable format.

Deduplication: A party is only required to produce a single copy of a responsive document and a party may globally deduplicate (based on MD5 or SHA-1 hash values at the document level) across custodians. However, attachments to emails shall not be eliminated from the parent email, even if the attachment is an exact duplicate of a file elsewhere in the document set. Prior to producing documents, the parties shall disclose whether they intend to deduplicate their production and, if so, which methodologies they intend to use.

Production Media: The Producing Party shall produce document images, load files and metadata on hard drives, CDs, DVDs or other mutually agreeable media ("Production Media"). Each piece of Production Media shall be assigned a volume name, production number or other unique identifying label referencing the case name and number and corresponding to the identity of the Producing Party, the date of the production of documents on the Production Media and the Document Number ranges of the documents in that production (e.g., "ABC Production March 1, 2009, ABC 0000123 - ABC 0000456"). All Production Media that is capable of write protection should be write-protected before production. All Production Media shall be encrypted with a minimum encryption level of 128-bit encryption with TrueCrypt or an equivalent program, with the Parties to agree on a decryption key prior to production. All Production Media must be properly packaged to ensure safe shipping and handling.

Original Documents: Nothing in this protocol shall eliminate or alter any Party's obligation to preserve Native Format copies, including associated metadata, of all ESI produced in the Litigation and original hard copy documents for all Paper Discovery produced in the Litigation.

Third-Party Software: To the extent that documents produced pursuant to this protocol cannot be rendered or viewed without the use of proprietary third-party software, the Parties shall meet and confer to minimize any expense or burden associated with the production of such documents in an acceptable format, including issues as may arise with respect to obtaining access to any such software and operating manuals which are the property of a third party.

ESI Processing: The Producing Party shall collect and process documents using forensically sound methods that avoid spoliation of Data with a complete chain of custody.

Production Fields

	Production Field Name	Source Field Name	Production Field Description	Source Field Description
1	Author	Author	N/A	The person(s) who created, wrote, reviewed, signed, or approved the document. If no author is present, a default value of "None" will be coded. Where possible, the Author should be extracted from the metadata of the e-doc. It will NOT be manually coded for paper documents.
2	BCC	BCC	All Information contained in the "BCC" field of the e-mail, as well as all other discernable blind copyees.	N/A
3	BegAttch	Attrange (provide a range and use the following format: BEGATTCH-ENDATTCH	Number endorsed on first page of first attachment	Number endorsed on first page of first attachment
4	BegDoc#	DocID	Number endorsed on first page of document.	Number endorsed on first page of document.
5	CC	CC	All Information contained in the "CC" field of the e-mail, as well as all other discernable copyees.	N/A
6	ConfDes	N/A -Could be provided as a "custom" field in the DII file @C ConfDes	The confidential designation endorsed on the document. If no designation is present, a default value of "None" will be coded.	The confidential designation endorsed on the document. If no designation is present, a default value of "None" will be coded.
7	DateLastMod	Datesvd	N/A	Date the document was last modified. (MM/DD/YYYY).
8	DateSent	Datesent	Date the E-mail was sent, expressed in MM/DD/YYYY format.	N/A
9	DocType	Applicat	Describes the type of document (e.g., Lotus Notes E-mail).	Describes the type of document (e.g., Microsoft Word Document).

	EndDoc# (Doc#)	Extension	FileName	From	PGCount	Sources	Subject	To
10	EndAttch	See BegAttach	Number endorsed on last page of last document in a family (i.e., documents and all attachments thereto).	Number endorsed on last page of last document in a family (i.e., documents and all attachments thereto).				
11	EndDoc#	N/A	Number endorsed on last page of document.	Number endorsed on last page of document.				
12	Extension	FILEEXT	Displays the extension of the file (msg, eml).	Displays the extension of the file (doc, xlsx).				
13	FileName	xtranote	Original file name, including file extension (Example.MSG).	Original file name, including file extension (Example.XLS, or Example.DOC).				
14	From	From	All information contained in the "From" field of the e-mail.	N/A				
15	NativeFile	@EDOC / @ETTACH (in DII file, Not in Summary File)	If files produced in native path to file (e.g. NATIVE\samplefile.xls), and an active hyperlink should be included in the data load files for use in document review databases.	If files produced in native path to file (e.g. Attachments\samplefile.xls), and an active hyperlink should be included in the data load files for use in document review databases.				
16	PGCount	PgCount	Total number of pages in document.	Total number of pages in document.				
17	Sources	Sources	Custodial or non-custodial source(s) identified pursuant to Paragraph G from which the document was collected.	Custodial or non-custodial source(s) identified pursuant to Paragraph G from which the document was collected.				
18	Subject	Subject	Verbatim subject or re: line, as extracted from the e-mail.	If available, verbatim subject or re: line, or discernable document title appearing on the document's first page, as extracted from the metadata of the file if present. It will not be manually coded if absent in the metadata, and will not be manually coded for paper documents.				
19	To	To	All information contained in the "To" field of the e-	N/A				

	Child Record ID	Parent Record ID	DocID of Attached Doc	DocID of Parent Doc
			mail.	
20	Volume	N/A -Could be provided as a "custom" field in the DII file @ C Volume	Production media volume name	Production media volume name
21	Parentnum	ParentID	DocID of the parent document including Prefix (Only Populated for CHILD RECORDS)	
22	AttchIDs	AttchIDs	TheDocID of attached/child documents including Prefix (Only populated for PARENT Records)	

1 IRELL & MANELLA LLP
John C. Hueston (164921)
2 Brian J. Hennigan (86955)
Andra B. Greene (123931)
3 Khaldoun Shobaki (232864)
1800 Avenue of the Stars, Suite 900
4 Los Angeles, California 90067-4276
Telephone: (310) 277-1010
5 Facsimile: (310) 203-7199
E-mail: jhueston@irell.com
6 bhennigan@irell.com
agreene@irell.com
7 kshobaki@irell.com

8
9 Attorneys for Defendants

10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
11 FOR THE COUNTY OF SAN FRANCISCO

12 THE PEOPLE OF THE STATE OF)
13 CALIFORNIA,)

14 Plaintiff,)

15 vs.)

16 HEALD COLLEGE, LLC; CORINTHIAN)
COLLEGES, INC.; CORINTHIAN)
17 SCHOOLS, INC.; SEQUOIA EDUCATION,)
INC.; CAREER CHOICES, INC.; MJB)
18 ACQUISITION CORPORATION; TITAN)
SCHOOLS, INC.; RHODES COLLEGES,)
19 INC.; FLORIDA METROPOLITAN)
UNIVERSITY, INC.; EVEREST COLLEGE)
20 PHOENIX, INC.; and DOES 1 through 100,)
INCLUSIVE,)

21 Defendants.)
22)
23)
24)
25)
26)
27)
28)

ELECTRONICALLY

FILED

Superior Court of California,
County of San Francisco

NOV 12 2013

Clerk of the Court
BY: VANESSA WU
Deputy Clerk

Case No. CGC-13-534793

THE SCHOOL'S VERIFIED ANSWER

Assigned to Hon. Curtis E.A. Karnow, Dept.
304

Action Filed: October 10, 2013

1 Pursuant to California Code of Civil Procedure § 446, Defendants Heald College LLC,
2 Corinthian Colleges, Inc., Corinthian Schools, Inc., Sequoia Education, Inc., Career Choices, Inc.,
3 MJB Acquisition Corporation, Titan Schools, Inc., Rhodes Colleges, Inc., Florida Metropolitan
4 University, Inc. and Everest College Phoenix, Inc. (collectively, “the School”) hereby answer the
5 numbered paragraphs of the People of the State of California’s (hereinafter, “the Government”)
6 Complaint for Civil Penalties, Permanent Injunction, and Other Relief (“Complaint”) as follows:

7 **PRELIMINARY STATEMENT**

8 The Government’s false allegations and the aspersions cast on the School’s relationship with
9 its students are offensive and demeaning—to the School and its employees; to its students who are
10 striving for a career and a better life; and to the employers who hire its thousands of qualified
11 graduates. The Government’s Complaint also implies that state regulators and accreditation
12 agencies have failed to provide proper oversight of the School. This is ill informed and
13 demonstrably untrue.

14 The Complaint suggests that the School’s employees go to work every day for the express
15 purpose of preying on students. This is insulting and preposterous. The School and its employees
16 are passionately dedicated to providing quality career education, to helping students overcome
17 academic and personal obstacles that stand in the way of completing their programs, and to
18 helping graduates find meaningful work in their fields of study. Most of the School’s students
19 have not succeeded in a traditional academic environment; over 40% have tried community
20 college before enrolling at one of its institutions. The School’s students have few people in their
21 lives who can provide the support and encouragement they need to achieve a career goal. The
22 School and its employees are committed to honoring the trust that its students place in its
23 institutions. Its campus teams work in concert to teach, mentor, counsel, coach and cheerlead their
24 students to success. Across the School’s network of campuses, it has one career services
25 employee for every 108 students; in a typical community college, that ratio is one counselor for
26 approximately 1,000 students, including all types of counseling, from personal to academics to
27 career. The School’s substantial and on-going investment in placement services has helped tens of
28

1 thousands of graduates find work in their fields, even during the recent deep and prolonged
2 recession.

3 As a career institution, the School is subject to a complex, oft-times conflicting, and extensive
4 web of federal and state regulation, along with myriad accreditation, licensing and reporting
5 requirements. The School has been, and continues to be an industry leader in its commitment to
6 integrity and to the implementation and enhancement of processes and training to promote
7 compliance. The School has devoted substantial resources to not only meet these regulatory
8 requirements, but to exceed them. Rather than acknowledging and commending the School's
9 aspirational goals, the Government is seeking to punish the School. The Complaint is replete with
10 selective, misleading and out-of-context quotations that attempt to turn the School's commitment
11 to high standards against it.

12 In California, the School has cooperated extensively with the Government. It has done so
13 openly and because it has confidence in its internal controls and its people. The School provided
14 several hundred thousand pages of documents, voice recordings and answers to new questions
15 posed on an almost-weekly basis by the Government. The School repeatedly offered to present
16 information and explanation on any issues about which the Government had concerns. Without
17 accepting those offers and without any notice, the Government filed this Complaint—a document
18 built on a foundation of misquoted, deceptively excerpted, and—at best—misunderstood
19 materials. For example, the Government cites a slide from a presentation in paragraph 51(c) for
20 the proposition that there was a “placement file error rate of 53.6 percent to 70.6 percent.” In
21 reality, that slide does not even include the word “placement,” and the internal review in question
22 did not reflect a single suspect, let alone false placement, contrary to the Government's
23 insinuation.

24 The School will address and expose those mischaracterizations in due course before this Court
25 in a process that begins with this Verified Answer.

INTRODUCTION

1
2 1. The School is without knowledge or information sufficient to form a belief as to the
3 truth or falsity of the Government's representations about its purported reasons for bringing this
4 action, and denies the allegations in paragraph 1 on that basis. What's past is prologue: In 2007,
5 the Government received \$4,300,000 to distribute to students as part of the stipulated judgment in
6 *People v. Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior Court). More
7 than *six years* later, over \$4.2 million still sits in the Government's coffers because it has failed to
8 diligently locate and disburse the funds to the students. The balance of the allegations in
9 paragraph 1 are conclusions of law to which no response is required. To the extent that they may
10 be construed as factual allegations, the School denies the allegations in paragraph 1.

11 2. The School vehemently denies that it engages in "unlawful, unfair and fraudulent
12 practices" as alleged in paragraph 2. The School admits that the costs and fees for the programs
13 listed in paragraph 2 are accurate. Education costs have risen significantly for all education
14 sectors, and have been driven higher by the federal government's 90/10 rule in the proprietary
15 sector. Except as expressly admitted herein, the School denies the allegations in paragraph 2.

16 3. The School serves non-traditional students with varied demographics. The School's
17 research has revealed insights about how these students *view themselves*, and what kinds of
18 models and services the School can provide to help these students succeed in their stated
19 educational goals. In the Complaint, the Government selectively quoted from a slide contained in
20 a presentation in an attempt to cast the School's view of its students in a negative light. A copy of
21 the complete slide is attached hereto as **Exhibit A**. For students who described themselves as
22 "isolated," the School saw a need for a "[s]ense of belonging, place where they can succeed." For
23 students who described themselves as having "low self esteem," the School saw a need for a
24 "[c]onfident, capable, real adult, role model for kids." For those who said they have "few people
25 in their lives who care about them," the School saw a need to provide "[e]ncouragement, someone
26 who believes in them." And for those who said they were "[s]tuck, unable to see and plan well for
27 the future," the School offered "[s]omeone who can show them how so they can gain
28 independence." The School admits that it is proud to offer a meaningful, nurturing environment

1 that responds to the self-professed needs of its students. The School admits that it uses Internet,
2 telemarketing and television advertisement to publicize its programs and encourage students to
3 better their lives through education. Except as expressly admitted herein, the School denies the
4 allegations in paragraph 3.

5 4. The School admits that the stipulated judgment in *People v. Corinthian Schools, Inc.,*
6 *et al.*, No. BC374999 (Los Angeles Superior Court) includes injunctive relief. The stipulated
7 judgment speaks for itself, including the obligation of the Government to distribute funds to
8 students, which it has failed to do. Except as expressly admitted herein, the School denies the
9 allegations in paragraph 4.

10 5. The allegations in paragraph 5 are conclusions of law and a prayer for relief, to which
11 no response is required. To the extent that they may be construed as factual allegations, the
12 School denies the allegations in paragraph 5. Nonetheless, the School prays that the Government
13 take nothing by the Complaint, that the requested injunctive and equitable relief be denied, that the
14 School be awarded judgment in this action.

15 THE PARTIES

16 6. The School admits that Kamala D. Harris is the Attorney General of the State of
17 California. The allegations in paragraph 6 are conclusions of law to which no response is
18 required. Except as expressly admitted herein, the School denies the allegations in paragraph 6.

19 7. The School admits the factual allegations of paragraph 7, noting that Heald College
20 LLC is an indirect subsidiary of Corinthian Colleges, Inc.

21 8. The allegation in paragraph 8 is the Government's definition of what it means when it
22 uses the term "Heald," and no responsive pleading is required, except that Heald College LLC has
23 no subsidiaries.

24 9. The School admits the factual allegations of paragraph 9 related to Corinthian
25 Colleges, Inc.'s incorporation, principal place of business, subsidiary ownership and enrollment of
26 students in California.

27 10. The School admits the factual allegations regarding its stock symbol and listing in
28 paragraph 10. The remaining allegations in paragraph 10 are conclusions of law to which no

1 response is required. Except as expressly admitted herein, the School denies the allegations in
2 paragraph 10.

3 11. The allegation in paragraph 11 is the Government's definition of what it means when it
4 uses the term "Corinthian Colleges, Inc.," and no responsive pleading is required.

5 12. The School admits the factual allegations regarding Corinthian Schools, Inc.'s
6 incorporation, principal place of business and nature as a wholly-owned subsidiary found in
7 paragraph 12, but denies that Corinthian Schools, Inc. owns the Ontario Metro campus, and denies
8 that Corinthian Schools, Inc. currently owns the Los Angeles – Wilshire, San Francisco, Hayward
9 and San Jose campuses.

10 13. The allegation in paragraph 13 is the Government's definition of what it means when it
11 uses the term "Corinthian Schools, Inc.," and no responsive pleading is required.

12 14. The School admits the factual allegations regarding Sequoia Education, Inc.'s
13 incorporation, principal place of business and ownership.

14 15. The allegation in paragraph 15 is the Government's definition of what it means when it
15 uses the term "Sequoia Education, Inc.," and no responsive pleading is required.

16 16. The School admits the factual allegations regarding Career Choices, Inc.'s
17 incorporation, principal place of business, subsidiary ownership and nature as a wholly-owned
18 subsidiary.

19 17. The allegation in paragraph 17 is the Government's definition of what it means when it
20 uses the term "Career Choices, Inc.," and no responsive pleading is required.

21 18. The School admits the factual allegations regarding MJB Acquisition Corporation's
22 incorporation, principal place of business and ownership.

23 19. The allegation in paragraph 19 is the Government's definition of what it means when it
24 uses the term "MJB Acquisition Corporation," and no responsive pleading is required.

25 20. The School admits the factual allegations regarding Titan Schools, Inc.'s incorporation,
26 principal place of business, subsidiary ownership and nature as a wholly-owned subsidiary.

27 21. The allegation in paragraph 21 is the Government's definition of what it means when it
28 uses the term "Titan School, Inc.," and no responsive pleading is required.

1 22. The School admits the factual allegations regarding Rhodes Colleges, Inc.'s
2 incorporation, principal place of business, subsidiary ownership, nature as a wholly-owned
3 subsidiary and that it conducts business in California.

4 23. The allegation in paragraph 23 is the Government's definition of what it means when it
5 uses the term "Rhodes Colleges, Inc.," and no responsive pleading is required.

6 24. The School admits the factual allegations regarding Florida Metropolitan University,
7 Inc.'s incorporation, principal place of business, subsidiary ownership, nature as a wholly-owned
8 subsidiary and that it conducts business in California.

9 25. The allegation in paragraph 25 is the Government's definition of what it means when it
10 uses the term "Florida Metropolitan University, Inc.," and no responsive pleading is required.

11 26. The School admits the factual allegations regarding Everest College Phoenix, Inc.'s
12 incorporation, principal place of business and ownership and that it conducts business in
13 California.

14 27. The allegation in paragraph 27 is the Government's definition of what it means when it
15 uses the term "Everest College Phoenix, Inc.," and no responsive pleading is required.

16 28. The School is without knowledge or information sufficient to form a belief as to the
17 truth or falsity of the allegations of paragraph 28 and denies the allegations on that basis.

18 29. The allegation in paragraph 29 is the Government's definition of what it means when it
19 uses the term "DOE Defendants 1 to 50," and no responsive pleading is required.

20 30. The allegation in paragraph 30 is the Government's definition of what it means when it
21 uses the term "DOE Defendants 51 to 100," and no responsive pleading is required.

22 31. The allegation in paragraph 31 is the Government's explanation of what it means when
23 it uses the terms "CCI" or "Defendants," and no responsive pleading is required.

24 32. No responsive pleading is required to paragraph 32.

25 33. The allegations in paragraph 33 are conclusions of law to which no response is
26 required. To the extent that they may be construed as factual allegations, the School denies the
27 allegations in paragraph 33.

28

1 34. The allegations in paragraph 34 are conclusions of law to which no response is
2 required. To the extent that they may be construed as factual allegations, the School denies the
3 allegations in paragraph 34.

4 35. No responsive pleading is required to paragraph 35.

5 36. The allegations in paragraph 36 are conclusions of law to which no response is
6 required. To the extent that they may be construed as factual allegations, the School denies the
7 allegations in paragraph 36.

8 37. The allegations in paragraph 37 are conclusions of law to which no response is
9 required. To the extent that they may be construed as factual allegations, the School denies the
10 allegations in paragraph 37.

11 38. The allegation in paragraph 38 is a conclusion of law to which no response is required.

12 39. The allegations in paragraph 39 are conclusions of law to which no response is
13 required. To the extent that they may be construed as factual allegations, the School denies the
14 allegations in paragraph 39.

15 **JURISDICTION AND VENUE**

16 40. The allegation in paragraph 40 is a conclusion of law to which no response is required.

17 41. The allegation in paragraph 41 is a conclusion of law to which no response is required.

18 42. The allegation in paragraph 42 is a conclusion of law to which no response is required.
19 To the extent that this is construed as a factual allegation, the School is without knowledge or
20 information sufficient to form a belief as to the truth or falsity of the allegation in paragraph 42,
21 and denies the allegation on that basis.

22 43. The allegation in paragraph 43 is a conclusion of law to which no response is required.

23 44. The allegation in paragraph 44 is a conclusion of law to which no response is required.

24 45. The allegation in paragraph 45 is a conclusion of law to which no response is required.
25 The Government bases its claim of jurisdiction on the July 31, 2007 Final Judgment in *People v.*
26 *Corinthian Schools, Inc., et al.*, No. BC374999 (Los Angeles Superior Court). The judgment
27 speaks for itself, including the Government's obligation to distribute funds to students and the
28 benefit to the Government should it fail to do so. In the judgment, the Los Angeles Superior Court

1 retained jurisdiction over actions to enforce the terms of the judgment. Instead of seeking to
2 enforce the judgment before the court that entered it, the Government has chosen to bring this case
3 in a venue more than 400 miles away from the School's headquarters, operations center and many
4 potential trial witnesses in Santa Ana, California.

5 **THE GOVERNMENT'S ALLEGATIONS**

6 46. The School admits that it educates students through nationally and regionally
7 accredited campuses and online, including the identified schools.

8 **The School Accurately Reports Job Placement Rates to Students and Accreditors**

9 47. The School calculates and reports student placement statistics based on formulae and
10 criteria established by a variety of regulatory bodies. The nature of these calculations varies
11 widely between, on the one hand, accreditors like ACCSC and ACICS and on the other hand,
12 reports mandated by the United States Department of Education's Program Integrity Rules and the
13 State of California's Bureau for Private Postsecondary Education. The School has robust
14 compliance, accreditation and licensing processes in place to ensure that its reports are accurate
15 and comply with the applicable rules and regulations. The School denies that its July 1, 2012
16 disclosures do not "match or agree" with the School's placement data. The Government's
17 allegations in paragraph 47 are vague and ambiguous as to the purported representations and
18 advertisements at issue. As such, the School is without knowledge or information sufficient to
19 form a belief as to the truth or falsity of the Government's allegations in paragraph 18 about
20 "representations and advertisements," and denies them on that basis. To the extent the allegation
21 is based on the out-of-context and misleading documents cited in paragraph 51, see the School's
22 response to that paragraph. Except as expressly admitted herein, the School denies the allegations
23 in paragraph 47.

24 48. The School admits that Executive Vice President of Operations, Bob Botic, wrote in a
25 November 30, 2011 e-mail quoted by the Government in paragraph 48 that: "Successfully placing
26 our students in quality jobs is extremely important to [the School]. Our students come to us
27 primarily to gain skills and find a position that will help them launch a successful career." This
28 statement reflects the School's long-standing and continued commitment to the success of its

1 graduates. The School admits that a 2012 marketing study on student enrollment decisions at
2 Everest campuses showed that for some students, those decisions were driven primarily by
3 “affordability & placement concerns,” while other students were “more driven by programmatic
4 virtues.” Except as expressly admitted herein, the School denies the allegations in paragraph 48.

5 49. The School admits that it issues standardized disclosures for each campus. These
6 disclosures are related to, among other things, job placement, in order to assist prospective
7 students in making the best educational decision for themselves with the help of their trusted
8 advisors. The School encourages prospective students to visit and tour a campus prior to
9 enrollment and to bring family and trusted advisors with them. The School denies that it makes
10 these disclosures to “help sell its programs to prospective students” as alleged by the Government
11 in paragraph 49. While such disclosures may benefit a student’s informed enrollment decision,
12 their existence and content are mandated by the United States Department of Education’s Program
13 Integrity Rules and the State of California’s Bureau for Private Postsecondary Education. Thus,
14 the School makes these disclosures to assist students and to comply with requirements put in place
15 by Government agencies. The School admits that the standardized disclosures “contain placement
16 rates for each program” where such information is available. Except as expressly admitted herein,
17 the School denies the allegations in paragraph 49.

18 50. The School admits that published placement rates for some cohorts and programs are
19 accurately as high as 100 percent. The School’s enrollment documents, catalog and training to
20 admissions representatives are unmistakably clear that post-graduation placement is not
21 guaranteed. The School collects information to support its disclosures as is prudent and required
22 by regulatory agencies. The School is without knowledge or information sufficient to form a
23 belief as to the truth or falsity of the allegation about the beliefs of prospective students in
24 paragraph 50 and denies the allegations on that basis. Except as expressly admitted herein, the
25 School denies the allegations in paragraph 50.

26 51. The School denies the out-of-context and intentionally-misleading allegations in
27 paragraph 51.

28

1 a. The School's Executive Leadership Team meets periodically to discuss strategic
2 initiatives and plans. During these strategic planning sessions, the leadership
3 engages in frank discussions of potential issues the School faces. The School
4 admits that CEO Jack Massimino circulated a 64-page presentation prior to the
5 team meeting in September 2011. The school admits that, in the context of a series
6 of slides discussing Government funding, the presentation includes one slide titled
7 "Implications," with the following text: "We had a [cohort default rate] problem
8 and fixed it. We had a retention compliance problem and got back into compliance.
9 We have a placement compliance problem now *and need to get back into*
10 *compliance*. Do we need to execute against standards higher than just
11 compliance?" (emphasis added). The concerns expressed in this slide about
12 placement compliance refer to the fact that the School had too many programs on
13 placement reporting status with its accreditors—meaning that in a challenging
14 employment environment amid the worst recession in generations, School
15 leadership was concerned about not placing a sufficient number of its graduates.
16 This slide does not, as the Government insinuates, mean that the School's
17 leadership believed that the School had issues with the falsification of student
18 placements. Except as expressly admitted herein, the School denies the allegations
19 in paragraph 51(a).

20 b. The School admits that by letter dated December 7, 2011, ACCSC granted Everest
21 College Hayward a renewal of accreditation for five years subject to a single
22 stipulation. The School admits that the selectively, and misleadingly, quoted
23 portions of the ACCSC communications are part of a broader dialogue between the
24 School and ACCSC related to the renewal of Hayward's accreditation. What the
25 Government fails to mention is that the School provided ACCSC with
26 documentation showing that the placements with Select Staffing were paid,
27 sustainable, appropriate based on the educational objectives of the Medical
28 Assistant diploma program, aligned with the objectives of and directly related to

1 that program. These were not just single-day or two-day assignments, but rather
2 repeated work at varying health fairs throughout the Bay Area. Such variety and
3 flexible scheduling are appealing characteristics of employment to some graduates.
4 Further, ACCSC accepted the documentation regarding the sustainable nature of
5 the placements with Select Staffing, removed the stipulation and on March 6, 2013,
6 provided written notice that the stipulation had been satisfied. Except as expressly
7 admitted herein, the School denies the allegations in paragraph 51(b).

8 c. The School admits that Executive Vice President of Operations, Bob Bosic and
9 West Division President Nicole Carnagey exchanged a series of e-mails on
10 February 10, 2012 about job placement issues at Everest College Hayward and
11 Everest College San Francisco. This e-mail discussion demonstrates that
12 leadership moves swiftly and decisively to deal with any alleged irregularities. The
13 Government fails to include that the questionable student placements were
14 investigated, removed and never reported to accreditors or included on a student
15 disclosure form. Except as expressly admitted herein, the School denies the
16 allegations in paragraph 51(c).

17 d. The School admits that an Unannounced Compliance Audit Report for Everest
18 College San Francisco covering the period from July 1, 2011 to March 3, 2012 was
19 circulated by e-mail to the School's senior executives and management on March
20 19, 2012. Unannounced compliance audits are regularly conducted by the School
21 to promote compliant, ethical behavior and to identify and remedy irregularities.
22 Such self-critical analysis is a hallmark of the School's efforts to do what is right
23 by students and to comply with multiple layers of regulation—an effort the
24 Government seeks to punish. Internal audit reports such as this are routinely
25 circulated to senior executives and management as part of the School's effort to
26 demonstrate to the campuses the importance of these compliance audits. The
27 School admits that the report includes a finding that Career Services was missing
28 employment verification forms for eight of fifteen students randomly sampled

1 during the audit. The audit report does not include a finding that those students
2 were not in fact placed, only that some hard-copy documentation was missing from
3 the student files. The Government omits the report's finding of exceptions in only
4 2.03% of the campus's Career Services Department. Except as expressly admitted
5 herein, the School denies the allegations in paragraph 51(d).

6 e. The School admits that a 69-page document titled "Quarter 3 Compliance Review:
7 EOU Divisional" was e-mailed to Executive Vice President David Poldoian on
8 April 13, 2013. The document is a summary of a self-audit conducted to promote
9 compliance with accreditor, governmental and auditor standards. The School
10 denies that the document shows "a placement file error rate of 53.6 percent to 70.6
11 percent." The Government's deceptive quotation is highlighted by: a) the
12 document itself identifying that the percentages are based on the measurement of
13 individual *attributes* and not *files*; and b) the quoted page clearly indicating the vast
14 majority of findings relate, not to placement, but to retention of students in various
15 programs. The page of the presentation from which the Government has plucked
16 these percentages does not even include the words "placement" or "placement file."
17 Not one of the findings relates to an improper placement. Except as expressly
18 admitted herein, the School denies the allegations in paragraph 51(e).

19 f. The School admits that Executive Vice President of Operations Bob Bosic sent an
20 e-mail containing the language quoted in paragraph 51(f). Contrary to the
21 Government's aspersions, the e-mail shows that the School's executives are
22 focused on continually improving internal processes and addressing and resolving
23 audit issues that come to their attention.

24 g. The School admits that Executive Vice President of Operations Bob Bosic sent an
25 e-mail attaching an eleven-page presentation containing the language quoted in
26 paragraph 51(g). The presentation is a summary of a call between campus and
27 regional representatives and Michelle Reed, the Vice President of Compliance. On
28 that call, the campus representatives expressed their frustration about the time

1 required for the Compliance Employment Verification Team to re-confirm job
2 placements made by the campuses. Contrary to the Government's insinuation, at
3 this time the School had a comprehensive written policy on placements (RA023) in
4 addition to the long-standing accreditor guidelines defining job placements. The
5 definitional issue resulted not from the absence of guidelines, but rather multiple,
6 competing and contradictory definitions from different sources combined with the
7 inherent subjectivity in determining a placement. The presentation reflects a
8 discussion about suggestions for methods to streamline second-pass verification so
9 that it did not create bottlenecks for the campuses or dissatisfaction among
10 employers. Far from reflecting a lack of verification as the Government suggests,
11 the document includes claims that employers were being contacted *from three up to*
12 *six times* to confirm placements.

13 h. The School admits that on May 18, 2012, Western Division President Nicole
14 Carnagey and Executive Vice President of Operations Bob Bosic engaged in the e-
15 mail exchange excerpted by the Government in paragraph 51(h). In this e-mail,
16 Carnagey and Bosic discussed the fact that Everest Renton had failed an internal
17 audit. The type of forms required internally by the School for record-keeping in
18 student files was changed in the middle of the audit year, causing some confusion
19 on campuses about the correct form to use. At the Renton campus student data was
20 re-recorded on the newer version of those forms for dates before that version of the
21 form was created. This irregularity was found and reported by internal audit,
22 leading to a failing score for the campus. To the extent that the Government's
23 characterization in paragraph 51(h) differs from the plain language of the e-mail
24 exchange, the School denies those allegations. Except as expressly admitted
25 herein, the School denies the allegations in paragraph 51(h).

26 i. The School admits that on June 14, 2012, Executive Vice President of Operations
27 Bob Bosic forwarded the e-mail message selectively quoted by the Government.
28 The forwarded message is a preliminary assessment of needs to support an

1 information-technology platform to, among other things, better link the campuses
2 with the School's placement verification team. The author of the message, Greg
3 McHugh, is an outside consultant who had just started working to understand the
4 project needs and was unfamiliar at this time with the operational details of
5 placement verification and re-verification and the relevant policy guidance
6 documents. The School, at this time, had a written placement evaluation policy
7 (RA023), placement definitions from accreditors and a suite of supporting materials
8 to help the School's employees assess the validity of student job placements. The
9 exchange clearly denotes continuous improvement, not danger of falsified
10 placements. To the extent that the Government's characterization in paragraph
11 51(i) differs from the plain language of the e-mail exchange, or selectively omits
12 information that is necessary to convey the context and full meaning of the e-mail
13 exchange, the School denies those allegations. Except as expressly admitted
14 herein, the School denies the allegations in paragraph 51(i).

- 15 j. The School admits that on July 13, 2012, Vice President of Compliance Michelle
16 Reed e-mailed Executive Vice President Beth Wilson about some irregularities that
17 Reed had investigated with regards to self-employed job placements at the Long
18 Beach Wyotech campus. The School discovered and investigated these placement
19 issues through its internal controls, and, after a rigorous review of records, removed
20 a number of job placements on its own initiative. Contrary to the Government's
21 unfounded assertion, the removed students were not part of a cohort that was
22 reported in student disclosures published in July 2012, and thus, contrary to the
23 Government's insinuation, there was no need for an amendment of any disclosures.
24 The School admits that the July 2012 student disclosures for the Long Beach
25 Wyotech campus have not been amended as there was no need to do so. To the
26 extent that the Government's characterization in paragraph 51(j) differs from the
27 plain language of Ms. Reed's e-mail, the School denies those allegations. Except
28 as expressly admitted herein, the School denies the allegations in paragraph 51(j).

1 k. The School admits that Christian Dieckmann, Assistant Vice President of Student
2 Outcomes, sent the e-mail partially and misleadingly quoted in paragraph 51(k).
3 The Government fails to quote the next line, which states that directors of career
4 services “and campuses have been requesting that we provide more clarity on what
5 procedures to follow in order to stay consistent with current Internal Audit and
6 Compliance requirements.” In other words, the operations and audit/compliance
7 divisions of the School were working together to ensure that campuses could
8 understand and comply with the requirements of, among other things, the
9 Compliance Employment Verification Team. This e-mail reflects the School’s
10 commitment to continuous improvement in processes. The standard operating
11 procedures discussed in the email were additional documents to be created on top
12 of already-existing standards for job placement.

13 l. The School admits that the results of a third-party audit conducted by Hyper Core
14 Solutions on behalf of ACCSC were e-mailed to Executive Vice President Beth
15 Wilson and Chief Academic Officer Richard Simpson on August 28, 2012. The
16 School submitted responses and supporting documentation from its files to ACCSC
17 for each of the student job placements identified by Hyper Core. ACCSC accepted
18 the School’s submissions without any further requests for information. The audit
19 report and related communications speak for themselves and demonstrate the
20 challenges of employment verification, particularly by those with undeveloped
21 skills conducting verifications long after the placement was made. To the extent
22 that the Government’s characterization in paragraph 51(l) differs from the plain
23 language of the audit report and accompanying communications, or selectively
24 omits information necessary to convey the context and full meaning of these
25 communications, the School denies those allegations. Except as expressly admitted
26 herein, the School denies the allegations in paragraph 51(l).

27 52. The School denies the allegations in paragraph 52.
28

The School's Accurate Statements to Investors

53. The School denies the allegations in paragraph 53.

- a. The School admits the allegation in paragraph 53(a) that quotes a statement contained in the School's 2012 Annual Report (Form 10-K).
- b. The School admits that the statement "CY 11 placement 68.1% vs. 67.6% in CY 10" appears in investor presentations dated August 20, 2012 and October 31, 2012. This statement is included as a sub-bullet on a slide that is identical in both twenty-three page presentations, titled "Focused on Student Perspectives." Except as expressly admitted herein, the School denies the allegations in paragraph 53(b).
- c. The School admits that on January 24, 2013 it completed a Registration Statement (Form S-8), for the School's Employee Stock Purchase Plan, and that the S-8 incorporated by reference, among other things, the School's 2012 Annual Report (Form 10-K). The Form S-8 is a document that speaks for itself.
- d. The School admits that presentations prepared for investors and dated January 31, 2013, March 11, 2013, and April 30, 2013 include a slide with a bar chart that shows 48,930 "eligible graduates by cohort" for 2011, with 33,316 "eligible graduates placed in field" for 2011, and that the School's CEO used the March 11, 2013 document as part of a presentation to investors. Except as expressly admitted herein, the School denies the allegations in paragraph 53(d).
- e. The School admits the allegations in paragraph 53(e).
- f. The School admits the allegations in paragraph 53(f).

54. The School denies that statements made about the 2011 graduation cohort were false when made and that its senior executives made knowing false statements. The School's own data and files indicate that the statements are materially accurate. The School denies the allegations in paragraph 54.

- a. The School admits that on July 31, 2012 Executive Vice President Beth Wilson exchanged communications by e-mail about excluding graduates from closed campuses in calculating placement rates. The School denies that any such decision

1 or instruction was made “to bring the placement rate higher.” The teach-outs of the
2 campuses at Fife, Washington, Ft. Lauderdale, Florida, Chicago, Illinois, Decatur,
3 Georgia and Arlington, Texas were disclosed to investors in the School’s 2012
4 Form 10-K, among other places. Except as expressly admitted herein, the School
5 denies the allegations in paragraph 54(d).

- 6 b. The School denies the allegations in paragraph 54(b) and does not believe it has
7 included placements from outside the cohort period.
- 8 c. The Government’s allegations in paragraph 54(c) are vague and ambiguous as to
9 what it means by a “substantial number of double-counted placements.” The
10 School believes that it properly counts placements. As such, the School is without
11 knowledge or information sufficient to form a belief as to the truth or falsity of the
12 Government’s allegations in paragraph 54(c) and denies them on that basis.
- 13 d. The School admits that on November 16, 2012, Michelle Reed e-mailed a
14 spreadsheet related to the transition of the School’s Compliance Employment
15 Verification Team to a new database management system for tracking their second-
16 level re-verifications of student job placements or waivers. Such re-verification is
17 not required and is an example of the School going above and beyond to promote
18 accuracy in record keeping and reporting. As required by ACCSC and ACICS,
19 each of the student job placements or waivers listed in the spreadsheet cited by the
20 Government had already been verified at least once by a campus-level career
21 services representative who assisted the student in finding employment. No further
22 verification was required by those accrediting agencies or any other regulator. The
23 spreadsheet relied upon by the Government for its false accusation simply identifies
24 the open student verification files at the time of database transition that had neither
25 been confirmed nor refuted by the Compliance Employment Verification Team.
26 Except as expressly admitted herein, the School denies the allegations in paragraph
27 54(d).

28 55. The School denies the allegations in paragraph 55.

1 56. The School denies the allegations in paragraph 56 particularly in light of the reliance
2 on the misleadingly misquoted documents from paragraph 51.

3 57. The School denies the allegations in paragraph 57.

4 58. The allegations in paragraph 58 are conclusions of law to which no response is
5 required. To the extent that they may be construed as factual allegations, the School denies the
6 allegations in paragraph 58.

7 a. To the extent that the statements in paragraph 58(a) are construed as allegations and
8 not argument or conclusions of law, the School denies the allegations in paragraph
9 58(a).

10 b. The School admits that the ACCSC and ACICS have minimum accreditation
11 placement rates which are not the same as the benchmark rates. The standards
12 quoted by the Government in paragraph 58(b) are not minimum compliance
13 standards although the Government implies they are. To the extent that the other
14 statements in paragraph 58(b) are construed as allegations and not argument or
15 conclusions of law, the School denies the allegations in paragraph 58(b).

16 c. The School admits that the cohort default rate (CDR) is a measure used by some
17 regulators. To the extent that the other statements in paragraph 58(c) are construed
18 as allegations and not argument or conclusions of law, the School denies the
19 allegations in paragraph 58(c).

20 d. To the extent that the statements in paragraph 58(d) are construed as allegations
21 and not argument or conclusions of law, the School denies the allegations in
22 paragraph 58(d).

23 59. The School sets high standards for itself in serving students. When considerable effort
24 has been expended and those standards are not met and students are less likely to obtain
25 employment in a certain city, then the School will close the campus. The e-mail cited in
26 paragraph 59 speaks for itself. The Government's allegations in paragraph 59 about it being the
27 School's "strategy" to close schools imply that the School is attempting to manipulate placement
28

1 figures when the School is actually acting in the students' best interest for a particular geography.
2 Except as expressly admitted herein, the School denies the allegations in paragraph 59.

3 **Internet Advertising**

4 60. The School admits the allegations in paragraph 60.

5 61. The School denies the allegations in paragraph 61. Many prospective students
6 searching for more information about educational opportunities do not know with specificity what
7 programs interest them. They may begin their search broadly or specifically based on a recent
8 doctor's visit or following an ultrasound or X-ray. The School provides such prospective students
9 with the opportunity to learn more about its allied health offerings in the clearly marked, shaded
10 section labeled "Ads related to" in Google searches. The landing pages accessed from these ads
11 clearly identify the programs offered by the School's campuses. These ads and the associated web
12 pages are not misleading. Indeed, not a single prospective student who clicked on the ads attached
13 as Exhibit A to the Complaint actually started at any School.

14 62. The School is without knowledge or information sufficient to form a belief as to the
15 truth or falsity of the allegations of paragraph 62 and denies the allegations on that basis. To the
16 best of the School's knowledge, no students have been "routinely tricked" by related ads as stated
17 in paragraph 61.

18 63. The School denies the allegations in paragraph 63. The School's enrollment process is
19 designed to be low pressure and to encourage prospective students to ask many questions, tour the
20 campus and bring their trusted advisors to assist them. A simple review of the Government
21 Accountability Office recordings of the School's admissions representatives reveals how
22 unthreatening, low pressure and information-filled the enrollment process is. The School trains its
23 admissions representatives to be open, honest and truthful in their interactions with potential
24 students.

25 64. The School denies the allegations in paragraph 64. The School trains its employees to
26 be honest and truthful in conversations with everyone. It does not discipline employees, including
27 call center employees, for being honest.
28

1 **Military Advertising**

2 65. The School denies the allegations in paragraph 65.

3 66. The School denies the allegation in paragraph 66. The School denies that the Armed
4 Services seals were displayed “prominently” or implied any endorsement by the various branches.

5 67. The School values its military students, providing quality educational experiences with
6 the respect veterans and their family members deserve. All of the School’s California Everest and
7 Heald campuses are recognized by the Department of Veteran’s Affairs for participation in the
8 Yellow Ribbon Program and are recognized by organizations such as Military Friendly Schools,
9 which employs a vigorous vetting process. The School admits that the official seals of the United
10 States Department of the Army, the United States Department of the Navy, the United States
11 Department of the Air Force, the United States Marine Corps and the United States Coast Guard
12 (collectively, “Armed Services”) were displayed the web site www.healdmilitary.com from 2012
13 through April 2013. The School denies that the Armed Services seals were displayed
14 “prominently” or implied any endorsement by the various branches. The Government’s
15 allegations in paragraph 67 are vague and ambiguous as to where and how Armed Forces seals
16 “continue to be prominently displayed in online ads run by Heald.” The School denies that it
17 continues to use the Armed Services seals in online advertisements, and denies that the example
18 advertisement attached as Exhibit B to the Complaint is an advertisement “run by” or otherwise
19 authorized by the School. Except as expressly admitted herein, the School denies the allegations
20 in paragraph 67.

21 68. The Government’s allegations in paragraph 68 are vague and ambiguous as to what
22 constitutes an “express connection with or approval by” the Armed Services. As such, the School
23 is without knowledge or information sufficient to form a belief as to the truth or falsity of the
24 Government’s allegations in paragraph 68. The School is committed to meeting the needs of
25 veterans of the Armed Services, is a participant in the Yellow Ribbon Program and has numerous
26 programs in California and nationally that have been approved by Veterans Administration.
27 Except as expressly admitted herein, the School denies the allegations in paragraph 68.

28 69. The allegation in paragraph 69 is a conclusion of law to which no response is required.

SECOND CAUSE OF ACTION

(ALL DEFENDANTS)

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

76. No responsive pleading is required to paragraph 76. The School realleges and incorporates its answer to the paragraphs enumerated in paragraph 76.

77. The allegations in paragraph 77 are conclusions of law to which no response is required. To the extent that they may be construed as factual allegations, the School denies the allegations in paragraph 77.

78. The allegations in paragraph 78 are conclusions of law to which no response is required.

a. The allegations in paragraph 78(a) are conclusions of law to which no response is required. To the extent that they may be construed as factual allegations, the School denies the allegations in paragraph 78(a).

b. The allegations in paragraph 78(b) are conclusions of law to which no response is required. To the extent that they may be construed as factual allegations, the School denies the allegations in paragraph 78(b).

c. The allegations in paragraph 78(c) are conclusions of law to which no response is required. To the extent that they may be construed as factual allegations, the School denies the allegations in paragraph 78(c).

d. The allegations in paragraph 78(d) are conclusions of law to which no response is required. To the extent that they may be construed as factual allegations, the School denies the allegations in paragraph 78(d).

e. The allegations in paragraph 78(e) are conclusions of law to which no response is required. To the extent that they may be construed as factual allegations, the School denies the allegations in paragraph 78(e).

f. The allegations in paragraph 78(f) are conclusions of law to which no response is required. To the extent that they may be construed as factual allegations, the School denies the allegations in paragraph 78(f).

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

g. The allegations in paragraph 78(g) are conclusions of law to which no response is required. To the extent that they may be construed as factual allegations, the School denies the allegations in paragraph 78(g).

79. The allegations in paragraph 79 are conclusions of law to which no response is required.

a. The allegations in paragraph 79(a) are conclusions of law to which no response is required. The School realleges and incorporates its answer to the paragraphs enumerated in paragraph 79(a).

b. The allegations in paragraph 79(b) are conclusions of law to which no response is required. The School realleges and incorporates its answer to the paragraphs enumerated in paragraph 79(b).

c. The allegations in paragraph 79(c) are conclusions of law to which no response is required. The School realleges and incorporates its answer to the paragraphs enumerated in paragraph 79(c).

d. The allegations in paragraph 79(d) are conclusions of law to which no response is required. The School realleges and incorporates its answer to the paragraphs enumerated in paragraph 79(d).

e. The allegations in paragraph 79(e) are conclusions of law to which no response is required. The School realleges and incorporates its answer to the paragraphs enumerated in paragraph 79(e).

f. The allegations in paragraph 79(f) are conclusions of law to which no response is required. The School realleges and incorporates its answer to the paragraphs enumerated in paragraph 79(f).

g. The allegations in paragraph 79(g) are conclusions of law to which no response is required. The School realleges and incorporates its answer to the paragraphs enumerated in paragraph 79(g).

1 h. The allegations in paragraph 79(h) are conclusions of law to which no response is
2 required. The School realleges and incorporates its answer to the paragraphs
3 enumerated in paragraph 79(h).

- 4 80. The allegation in paragraph 80 is a conclusion of law to which no response is required.
- 5 a. The School is without knowledge or information sufficient to form a belief as to the
6 truth or falsity of the allegations of paragraph 80(a) and denies the allegations on
7 that basis.
 - 8 b. The School is without knowledge or information sufficient to form a belief as to the
9 truth or falsity of the allegations of paragraph 80(b) and denies the allegations on
10 that basis.
 - 11 c. The School is without knowledge or information sufficient to form a belief as to the
12 truth or falsity of the allegations of paragraph 80(c) and denies the allegations on
13 that basis.
 - 14 d. The allegations in paragraph 80(d) include conclusions of law to which no response
15 is required. The School is without knowledge or information sufficient to form a
16 belief as to the truth or falsity of the factual allegations of paragraph 80(d) and
17 denies the allegations on that basis.
 - 18 e. The School denies the allegations in paragraph 80(e).

19 81. The allegations in paragraph 81 are conclusions of law to which no response is
20 required.

21 **THIRD CAUSE OF ACTION**

22 **(CORINTHIAN COLLEGES, INC.)**

23 82. No responsive pleading is required to paragraph 82. The School realleges and
24 incorporates its answer to the paragraphs enumerated in paragraph 82.

25 83. The California Corporations Code speaks for itself, and the interpretation of the code is
26 a matter of law as to which no response is required.

27 84. The School admits that the common stock of Corinthian Colleges, Inc. is traded on the
28 Nasdaq National Market System. The remaining allegations are conclusions of law to which no

1 response is required. Except as expressly admitted herein, the School denies the allegations in
2 paragraph 84.

3 85. The School admits that on February 1, 2013 it filed a Registration Statement (Form S-
4 8), for the School's Employee Stock Purchase Plan. The remaining allegations are conclusions of
5 law to which no response is required. Except as expressly admitted herein, the School denies the
6 allegations in paragraph 85.

7 86. The allegations in paragraph 86 are conclusions of law to which no response is
8 required.

9 87. The allegations in paragraph 87 are conclusions of law to which no response is
10 required.

11 88. The allegations in paragraph 88 are conclusions of law to which no response is
12 required. To the extent that they may be construed as factual allegations, the School denies the
13 allegations in paragraph 88.

14 89. The allegations in paragraph 89 are conclusions of law to which no response is
15 required. To the extent that they may be construed as factual allegations, the School denies the
16 allegations in paragraph 89.

17 90. The School denies that, as alleged in paragraph 90, it misrepresented "the job
18 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
19 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of its
20 placement and placement verification process; the stringency of its definitions regarding job
21 placements; its compliance with accreditor mandated policies; and its compliance with its own
22 policies." The remaining allegations in paragraph 90 are conclusions of law to which no response
23 is required. Except as expressly admitted herein, the School denies the allegations in paragraph
24 90.

25 **FOURTH CAUSE OF ACTION**

26 **(CORINTHIAN COLLEGES, INC.)**

27 91. No responsive pleading is required to paragraph 91. The School realleges and
28 incorporates its answer to the paragraphs enumerated in paragraph 91.

1 92. The California Corporations Code speaks for itself, and the interpretation of the code is
2 a matter of law as to which no response is required.

3 93. The Government's allegations in paragraph 93 are vague, ambiguous and unintelligible
4 as to whether it asserts that "others" or the School's stock are traded "on the Nasdaq National
5 Market System." As such, the School is without knowledge or information sufficient to form a
6 belief as to the truth or falsity of the Government's allegations in paragraph 93 about "others" and
7 denies them on that basis. The remaining allegations are conclusions of law to which no response
8 is required. Except as expressly admitted herein, the School denies the allegations in paragraph
9 93.

10 94. The School admits that on February 1, 2013 it filed a Registration Statement (Form S-
11 8), for the School's Employee Stock Purchase Plan. The remaining allegations are conclusions of
12 law to which no response is required. Except as expressly admitted herein, the School denies the
13 allegations in paragraph 94.

14 95. The allegations in paragraph 95 are conclusions of law to which no response is
15 required.

16 96. The allegations in paragraph 96 are conclusions of law to which no response is
17 required.

18 97. The allegations in paragraph 97 are conclusions of law to which no response is
19 required. To the extent that they may be construed as factual allegations, the School denies the
20 allegations in paragraph 97.

21 98. The allegations in paragraph 98 are conclusions of law to which no response is
22 required. To the extent that they may be construed as factual allegations, the School denies the
23 allegations in paragraph 98.

24 99. The School denies that, as alleged in paragraph 99, it misrepresented "the job
25 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
26 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of its
27 placement and placement verification process; the stringency of its definitions regarding job
28 placements; its compliance with accreditor mandated policies; and its compliance with its own

1 policies.” The remaining allegations in paragraph 99 are conclusions of law to which no response
2 is required. Except as expressly admitted herein, the School denies the allegations in paragraph 99
3 100. The School denies the allegations made in paragraph 100.

4 **FIFTH CAUSE OF ACTION**

5 **(CORINTHIAN SCHOOLS, INC.)**

6 101. No responsive pleading is required to paragraph 101. The School realleges and
7 incorporates its answer to the paragraphs enumerated in paragraph 101.

8 102. The School admits that on July 31, 2007 the Los Angeles Superior Court entered a
9 final judgment pursuant to a stipulation between the parties in *People v. Corinthian Schools, Inc.,*
10 *et al.*, No. BC374999. The text of the final judgment speaks for itself. To the extent that the
11 interpretation of the final judgment is an issue of law, no response is required. To the extent that
12 the Government’s characterization in paragraph 102 differs from the terms and correct
13 interpretation of the final judgment, the School denies those allegations. Except as expressly
14 admitted herein, the School denies the allegations in paragraph 102.

15 a. The text of the final judgment speaks for itself. To the extent that the interpretation
16 of the final judgment is an issue of law, no response is required. To the extent that
17 the Government’s characterization in paragraph 102(a) differs from the terms and
18 correct interpretation of the final judgment, the School denies those allegations.
19 Except as expressly admitted herein, the School denies the allegations in paragraph
20 102(a).

21 b. The text of the final judgment speaks for itself. To the extent that the interpretation
22 of the final judgment is an issue of law, no response is required. To the extent that
23 the Government’s characterization in paragraph 102(b) differs from the terms and
24 correct interpretation of the final judgment, the School denies those allegations.
25 Except as expressly admitted herein, the School denies the allegations in paragraph
26 102(b).

27 c. The text of the final judgment speaks for itself. To the extent that the interpretation
28 of the final judgment is an issue of law, no response is required. To the extent that

1 the Government's characterization in paragraph 102(c) differs from the terms and
2 correct interpretation of the final judgment, the School denies those allegations.
3 Except as expressly admitted herein, the School denies the allegations in paragraph
4 102(c).

5 103. The School denies the allegations in paragraph 103.

6 a. The School denies the allegations in paragraph 103(a). The School realleges and
7 incorporates its answers to paragraphs 47 to 52.

8 b. The School denies the allegations in paragraph 103(b). The School realleges and
9 incorporates its answers to paragraphs 60 to 64.

10 c. The School denies the allegations in paragraph 103(c). The School realleges and
11 incorporates its answers to paragraphs 65 to 69.

12 104. The allegations in paragraph 104 are conclusions of law to which no response is
13 required.

14 **SIXTH CAUSE OF ACTION**

15 **(CORINTHIAN SCHOOLS, INC.)**

16 105. No responsive pleading is required to paragraph 105. The School realleges and
17 incorporates its answer to the paragraphs enumerated in paragraph 105.

18 106. The School admits that on July 31, 2007 the Los Angeles Superior Court entered a
19 final judgment pursuant to a stipulation between the parties in *People v. Corinthian Schools, Inc.,*
20 *et al.*, No. BC374999. The text of the final judgment speaks for itself. To the extent that the
21 interpretation of the final judgment is an issue of law, no response is required. To the extent that
22 the Government's characterization in paragraph 106 differs from the terms and correct
23 interpretation of the final judgment, the School denies those allegations. Except as expressly
24 admitted herein, the School denies the allegations in paragraph 106.

25 a. The text of the final judgment speaks for itself. To the extent that the interpretation
26 of the final judgment is an issue of law, no response is required. To the extent that
27 the Government's characterization in paragraph 106(a) differs from the terms and
28 correct interpretation of the final judgment, the School denies those allegations.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Except as expressly admitted herein, the School denies the allegations in paragraph 106(a).

b. The text of the final judgment speaks for itself. To the extent that the interpretation of the final judgment is an issue of law, no response is required. To the extent that the Government's characterization in paragraph 106(b) differs from the terms and correct interpretation of the final judgment, the School denies those allegations.

Except as expressly admitted herein, the School denies the allegations in paragraph 106(b).

c. The text of the final judgment speaks for itself. To the extent that the interpretation of the final judgment is an issue of law, no response is required. To the extent that the Government's characterization in paragraph 106(c) differs from the terms and correct interpretation of the final judgment, the School denies those allegations.

Except as expressly admitted herein, the School denies the allegations in paragraph 106(c).

107. The School denies the allegations in paragraph 107.

a. The School denies the allegations in paragraph 107(a). The School realleges and incorporates its answers to paragraphs 47 to 52.

b. The School denies the allegations in paragraph 107(b). The School realleges and incorporates its answers to paragraphs 60 to 64.

c. The School denies the allegations in paragraph 107(c). The School realleges and incorporates its answers to paragraphs 65 to 69.

108. The allegations in paragraph 108 are conclusions of law to which no response is required.

Except as expressly admitted in the preceding responsive paragraphs, the School denies the allegations in the Complaint.

1 KAMALA D. HARRIS
Attorney General of California
2 FRANCES T. GRUNDER
Senior Assistant Attorney General
3 NICKLAS A. AKERS
Supervising Deputy Attorney General
4 NICHOLAS G. CAMPINS (SBN 238022)
ANGELA M. MUÑOZ (SBN 263971)
5 CAROLINE N. DESSERT (SBN 287783)
Deputy Attorneys General
6 455 Golden Gate Avenue, Suite 11000
San Francisco, CA 94102-7004
7 Telephone: (415) 703-5500
Fax: (415) 703-5480
8 E-mail: Nicholas.Campins@doj.ca.gov
Attorneys for THE PEOPLE OF THE STATE OF
9 CALIFORNIA

ENDORSED
FILED
San Francisco County Superior Court

OCT 10 2013

CLERK OF THE COURT
BY: DEBORAH STEPPE
Deputy Clerk

10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
11 COUNTY OF SAN FRANCISCO
12

13 CGC-13-534793

15 THE PEOPLE OF THE STATE OF
CALIFORNIA,

16 Plaintiff,

17 v.

18
19 HEALD COLLEGE, LLC; CORINTHIAN
COLLEGES, INC.; CORINTHIAN
20 SCHOOLS, INC.; SEQUOIA EDUCATION,
INC.; CAREER CHOICES, INC.; MJB
21 ACQUISITION CORPORATION; TITAN
SCHOOLS, INC.; RHODES COLLEGES,
22 INC.; FLORIDA METROPOLITAN
UNIVERSITY, INC.; EVEREST COLLEGE
23 PHOENIX, INC.; and DOES 1 through 100,
INCLUSIVE,

24 Defendants.
25

Case No.

**COMPLAINT FOR CIVIL PENALTIES,
PERMANENT INJUNCTION, AND
OTHER EQUITABLE RELIEF**

Verified Answer Required Pursuant to Code of
Civil Procedure Section 446

1 The People of the State of California (“the People”), by and through Kamala D. Harris,
2 Attorney General, allege as follows:

3 1. The People bring this action to hold Corinthian Colleges, Inc. and its subsidiaries
4 that operate Heald, Everest and Wyotech schools (collectively “CCI”) accountable for violating
5 California law by misrepresenting job placement rates to students, misrepresenting job placement
6 rates to investors, advertising for programs that it does not offer, unlawfully using military seals
7 in advertising, and inserting unlawful clauses into enrollment agreements that purport to bar any
8 and all claims by students.

9 2. CCI is engaging in these unlawful, unfair, and fraudulent practices in connection
10 with the sale of programs that are very expensive. For example, Heald College in San Francisco
11 charges \$39,510 in tuition and fees and \$3,500 in books and supplies for an Associate of Applied
12 Science degree in Medical Assisting; Everest College in City of Industry charges \$38,341 in
13 tuition and fees and \$4,339 in books and supplies for its Criminal Justice Associate’s degree;
14 Wyotech in Long Beach charges \$35,000 in tuition and fees and \$2,000 in books and supplies for
15 an Automotive Technology with Applied Service Management Associate’s degree; and Everest
16 University Online’s Brandon Campus charges \$68,800 in tuition for an online Bachelor’s degree
17 in “Paralegal.”

18 3. CCI is selling these expensive programs to students throughout California, many
19 of whom head single parent families and have annual incomes that are near the federal poverty
20 line (\$19,530 for a three-person household). CCI targets this demographic, which it describes in
21 internal company documents as composed of “isolated,” “impatient,” individuals with “low self-
22 esteem,” who have “few people in their lives who care about them” and who are “stuck” and
23 “unable to see and plan well for future,” through aggressive and persistent internet and
24 telemarketing campaigns and through television ads on daytime shows like Jerry Springer and
25 Maury Povich.

26 4. CCI’s unlawful, unfair, and fraudulent practices are all the more egregious in light
27 of the fact that its Everest campuses are subject to a permanent injunction secured by the People
28 in 2007 that bars many of the practices at issue.

1 Titan Schools, Inc.; Career Choices, Inc.; Sequoia Education, Inc.; MJB Acquisition Corporation;
2 Everest College Phoenix, Inc.; and Heald College, LLC.

3 10. Corinthian Colleges, Inc.'s common stock has been listed on the Nasdaq National
4 Market System since February 1999 under the symbol "COCO." Corinthian Colleges, Inc.'s
5 common stock qualifies as a security as defined in Corporations Code section 25019. Corinthian
6 Colleges, Inc. qualifies as an issuer under Corporations Code sections 25010 and as a person
7 under Corporations Code section 25013.

8 11. Defendant Corinthian Colleges, Inc., its agents, employees, officers, and others
9 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
10 Corinthian Colleges, Inc., are referred to collectively herein as "Corinthian Colleges, Inc."

11 12. Defendant Corinthian Schools, Inc., is, and at all times mentioned herein was, a
12 corporation organized and existing under the laws of the State of Delaware. Corinthian Schools,
13 Inc.'s principal place of business is in Santa Ana, California in Orange County. At all times
14 relevant herein, Defendant Corinthian Schools, Inc. has transacted and continues to transact
15 business throughout California, including its Everest College campuses in Alhambra, Anaheim,
16 City of Industry, Gardena, Hayward, Los Angeles – Wilshire, Ontario, Ontario Metro, Reseda,
17 San Bernardino, San Francisco, San Jose, Torrance, and West Los Angeles and its Wyotech
18 campus in Long Beach. Corinthian Schools, Inc. is a wholly owned subsidiary of Corinthian
19 Colleges, Inc.

20 13. Defendant Corinthian Schools, Inc., its agents, employees, officers, and others
21 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
22 Corinthian Schools, Inc., are referred to collectively herein as "Corinthian Schools, Inc."

23 14. Defendant Sequoia Education, Inc., is, and at all times mentioned herein was, a
24 corporation organized and existing under the laws of the State of California. Sequoia Education,
25 Inc.'s principal place of business is in Santa Ana, California, in Orange County. At all times
26 relevant herein, Defendant Sequoia Education, Inc. has transacted and continues to transact
27 business throughout California, including at its Wyotech campus in Fremont. Sequoia Education
28 Inc. is owned by Career Choices Inc.

1 15. Defendant Sequoia Education, Inc., its agents, employees, officers, and others
2 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
3 Sequoia Education, Inc., are referred to collectively herein as “Sequoia Education, Inc.”

4 16. Defendant Career Choices, Inc., is, and at all times mentioned herein was, a
5 Corporation organized and existing under the laws of the State of California. Career Choices,
6 Inc.’s principal place of business is in Santa Ana, California, in Orange County. At all times
7 relevant herein, Defendant Career Choices, Inc. has transacted and continues to transact business
8 throughout California, including through Sequoia Education, Inc., which it owns. Career Choices
9 Inc. is a wholly owned subsidiary of Corinthian Colleges, Inc.

10 17. Defendant Career Choices, Inc., its agents, employees, officers, and others acting
11 on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Career
12 Choices, Inc., are referred to collectively herein as “Career Choices, Inc.”

13 18. Defendant MJB Acquisition Corporation, is, and at all times mentioned herein was,
14 a corporation organized and existing under the laws of Wyoming. MJB Acquisition
15 Corporation’s principal place of business is in Santa Ana, California, in Orange County. At all
16 times relevant herein, Defendant MJB Acquisition Corporation has transacted and continues to
17 transact business throughout California, including at its Wyotech campus in West Sacramento.
18 MJB Acquisition Corporation is owned by Titan Schools, Inc.

19 19. Defendant MJB Acquisition Corporation, its agents, employees, officers, and
20 others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
21 Defendant MJB Acquisition Corporation, are referred to collectively herein as “MJB Acquisition
22 Corporation.”

23 20. Defendant Titan Schools, Inc., is, and at all times mentioned herein was, a
24 corporation organized and existing under the laws of Delaware. Titan Schools, Inc.’s principal
25 place of business is in Santa Ana, California, in Orange County. At all times relevant herein,
26 Defendant Titan Schools, Inc. has transacted and continues to transact business throughout
27 California, including through MJB Acquisition Corporation, which it owns. Titan Schools, Inc. is
28 a wholly owned subsidiary of Corinthian Colleges, Inc.

1 21. Defendant Titan Schools, Inc., its agents, employees, officers, and others acting on
2 its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Titan
3 Schools, Inc., are referred to collectively herein as “Titan Schools, Inc.”

4 22. Defendant Rhodes Colleges, Inc., is, and at all times mentioned herein was, a
5 corporation organized and existing under the laws of Delaware. Rhodes Colleges, Inc.’s principal
6 place of business is in Santa Ana, California in Orange County. At all times relevant herein,
7 Defendant Rhodes Colleges, Inc. has transacted and continues to transact business throughout
8 California, including through its subsidiaries Florida Metropolitan University, Inc. and Everest
9 College Phoenix, Inc. Rhodes Colleges, Inc. is a wholly owned subsidiary of Corinthian Colleges,
10 Inc.

11 23. Defendant Rhodes Colleges, Inc., its agents, employees, officers, and others acting
12 on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Rhodes
13 Colleges, Inc., are referred to collectively herein as “Rhodes Colleges, Inc.”

14 24. Defendant Florida Metropolitan University, Inc., is, and at all times mentioned
15 herein was, a corporation organized and existing under the laws of the State of Florida. Florida
16 Metropolitan University, Inc.’s principal place of business is in Santa Ana, California, in Orange
17 County. At all times relevant herein, Defendant Florida Metropolitan University, Inc. has
18 transacted and continues to transact business throughout California, including through Everest
19 University Online, which it operates as part of institutions it owns with physical locations in
20 Brandon, Pompano Beach and Orlando, Florida. Florida Metropolitan University, Inc., is a
21 wholly owned subsidiary of Rhodes Colleges, Inc.

22 25. Defendant Florida Metropolitan University, Inc., its agents, employees, officers,
23 and others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
24 Defendant Florida Metropolitan University, Inc., are referred to collectively herein as “Florida
25 Metropolitan University, Inc.”

26 26. Defendant Everest College Phoenix, Inc., is, and at all times mentioned herein was,
27 a corporation organized and existing under the laws of the State of Arizona. Everest College
28 Phoenix, Inc.’s principal place of business is in Santa Ana, California, in Orange County. At all

1 times relevant herein, Defendant Everest College Phoenix, Inc. has transacted and continues to
2 transact business throughout California, including through its online school, Everest College
3 Phoenix Online, which it operates as part of an institution it owns with physical locations in
4 Phoenix and Mesa, Arizona. Everest College Phoenix, Inc. is owned by Rhodes Colleges, Inc.

5 27. Defendant Everest College Phoenix, Inc., its agents, employees, officers, and
6 others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
7 Defendant Everest College Phoenix, Inc., are referred to collectively herein as “Everest College
8 Phoenix, Inc.”

9 28. The true names and capacities, whether individual, corporate, associate or
10 otherwise, of defendants sued herein as Does 1 through 100, inclusive, presently are unknown to
11 the People, who therefore sue these defendants by their fictitious names. The People will seek
12 leave to amend this Complaint to allege the true names of Does 1 through 100 once they have
13 been ascertained. Does 1 through 100 participated in some or all of the acts alleged herein.

14 29. Does 1 through 50, their agents, employees, officers, and others acting on their
15 behalf, as well as subsidiaries, affiliates, and other entities controlled by Does 1 through 50, are
16 referred to collectively herein as “DOE Defendants 1 to 50.”

17 30. Does 51 through 100, their agents, employees, officers, and others acting on their
18 behalf, as well as subsidiaries, affiliates, and other entities controlled by Does 51 through 100, are
19 referred to collectively herein as “DOE Defendants 51 to 100.”

20 31. Heald, Corinthian Colleges, Inc., Corinthian Schools, Inc.; Sequoia Education, Inc.;
21 Career Choices, Inc.; MJB Acquisition Corporation; Titan Schools, Inc.; Rhodes Colleges, Inc.;
22 Florida Metropolitan University, Inc.; Everest College Phoenix, Inc.; DOE Defendants 1 to 50;
23 and DOE Defendants 51 to 100 are referred to collectively in this Complaint as “CCI,” and/or
24 “Defendants.”

25 32. Whenever reference is made in this Complaint to any act of “CCI,” and/or
26 “Defendants,” that allegation shall mean that each Defendant acted individually and jointly with
27 the other Defendants named in that cause of action.

28

1 41. This Court has jurisdiction over Defendants because each Defendant’s principal
2 place of business is in California or each Defendant otherwise intentionally avails itself of the
3 California market so as to render the exercise of jurisdiction over it by the California courts
4 consistent with traditional notions of fair play and substantial justice.

5 42. The violations of law alleged in this Complaint occurred in the City and County of
6 San Francisco and elsewhere throughout California.

7 43. Venue is proper in this Court pursuant to Code of Civil Procedure section 395.5
8 because Heald College, LLC’s principal place of business is in the City and County of San
9 Francisco.

10 44. Venue is also proper in this Court pursuant to Code of Civil Procedure section 393,
11 subdivision (a) because violations of law that occurred in the City and County of San Francisco
12 are a “part of the cause” upon which the People seek the recovery of penalties imposed by statute.

13 45. Venue for the People’s cause of action against Corinthian Schools, Inc. is proper in
14 San Francisco pursuant to Business and Professions Code sections 17207, subdivision (b) and
15 17535.5, subdivision (b) because, as more particularly alleged herein, violations of the final
16 judgment of the Los Angeles Superior Court in *People v. Corinthian Schools, Inc., et al.* (Super.
17 Ct. L.A. County, 2007, No. BC374999) occurred in the City and County of San Francisco.

18 **DEFENDANTS’ REPRESENTATIONS AND BUSINESS PRACTICES**

19 46. CCI operates nationally and regionally accredited schools throughout California
20 and online. The schools include Everest Colleges, Everest University, Everest College Phoenix,
21 Heald Colleges, and Wyotech.

22 **Misrepresenting Job Placement Rates to Students**

23 47. From a date unknown to the People and continuing to the present, CCI’s
24 representations and advertisements related to job placement were untrue, misleading, or both. For
25 example, the data in the disclosures published on or about July 1, 2012 for all campuses in
26 California and online campuses does not match or agree with the data in CCI’s own database
27 systems and/or in student files. In numerous cases, the placement rate data in CCI’s files shows
28 that the placement rate is lower than the advertised rate.

1 48. CCI’s marketing studies show that student “[e]nrollment largely hinges on selling
2 affordability & [job] placement.” As Bob Botic, Corinthian Colleges, Inc.’s Executive Vice
3 President of Operations, stated: “Our students come to us primarily to gain skills and find a
4 position that will help them launch a successful career.”

5 49. To help sell its programs to prospective students, CCI issues standardized
6 disclosures for each campus related to job placement. The disclosures contain placement rates for
7 each program. The consumer disclosures are published online and provided to students in hard
8 copy as part of the enrollment process.

9 50. The placement rates published by CCI are at times as high as 100 percent, leading
10 prospective students to believe that if they graduate they will get a job. These placement rates are
11 false and not supported by the data. In some cases there is no evidence that a single student in a
12 program obtained a job during the time frame specified in the disclosures.

13 51. These violations are all the more egregious given senior CCI executives’ firsthand
14 knowledge of the misconduct. More specifically, CCI management knew that CCI had a
15 placement compliance problem:

16 (a) On or about September 23, 2011, CCI’s CEO, Jack Massimino, e-mailed a
17 presentation that was to be read by the ELT [Executive Leadership Team] in
18 advance of an offsite meeting. One of the slides stated: “We have a placement
19 compliance problem now.”

20 (b) On or about December 7, 2011, the Accrediting Commission of Career
21 Schools and Colleges (ACCSC) sent a letter to the Campus President of Everest
22 College Hayward noting that “39 of the 167 [medical assistant] students reported
23 as employed in field were employed by the same agency, Select Staffing” and that
24 the documentation provided by Everest “did not clearly demonstrate that the
25 employment at Select Staffing constitutes sustainable employment in a related
26 field.” In response, Everest College Hayward admitted that the positions were
27 health screening fair positions but stated that the positions were valid placements.
28

1 On or about June 6, 2012, ACCSC sent a follow-up letter to the Campus President,
2 noting that “the majority of placements with Select Staffing resulted in two days of
3 employment and did not clearly demonstrate that the employment at Select
4 Staffing constitutes ‘sustainable’ employment for a reasonable period of time in a
5 field related to the graduate’s educational program.”

6 (c) On or about February 10, 2012, CCI’s Western Division President,
7 Nicole Carnagey, e-mailed the Executive Vice President of Operations, Bob Botic,
8 to tell him that in 2011 Everest College Hayward and Everest College San
9 Francisco paid a temporary agency, Remedy Temp, “to place students to meet the
10 accreditation deadline and minimum placement %.” Botic responded, asking her
11 to find the answers to numerous questions regarding the placements and noted
12 “This is the [expletive omitted] that got [Everest College] Decatur in trouble and
13 the types of questions that need answering.”

14 (d) On or about March 20, 2012, An Everest College San Francisco internal
15 audit showing that 53 percent of student placement files reviewed were missing
16 employment verification forms was emailed to the CEO, Jack Massimino, and
17 other senior executives.

18 (e) On or about April 13, 2012, an Everest Online internal audit presentation
19 emailed to David Poldoian, Executive Vice President of Corinthian Colleges,
20 Inc.’s Online Learning Division, showed a placement file error rate of 53.6 percent
21 to 70.6 percent.

22 (f) On or about April 27, 2012, CCI’s Executive Vice President of
23 Operations, Bob Botic e-mailed all division presidents and stated “the placement
24 verification issues we discussed Monday were shared over the last two days and
25 were not well received. We will discuss Monday, but together we’ll need to
26 demonstrate improvement. I will be interested in your thoughts on how we can
27 tighten this up so future audits reflect greater accuracy and completion of
28 documents.”

1 (g) On or about May 12, 2012, CCI's Executive Vice President of Operations,
2 Bob Busic, e-mailed the Chief Administrative Officer Ken Ord and Carmella
3 Cassetta, Senior Vice President and President, Online Learning a copy of a
4 presentation regarding placements which stated "No current guidelines and
5 training to define a placement - mistakes are repeated constantly because no clear
6 definition of a placement exists;" and "inconsistent processes on what passes as in-
7 field or related [placement]."

8 (h) On or about May 18, 2012, CCI's Western Division President, Nicole
9 Carnagey and Executive Vice President of Operations, Bob Busic exchanged e-
10 mails regarding the Renton, Washington Everest campus's failure of an internal
11 audit due to backdating of signatures on placement files. The e-mails discussed
12 how Everest College Gardena (in California) "almost got hit" as well and saying
13 that "If the current RVPO [Regional Vice President of Operations] was there she
14 would have been in a world of [expletive omitted]." The Executive Vice President,
15 Bob Busic also told the Western Division President, Nicole Carnagey that "you
16 are correct that all the other campuses in yours and other divisions that made it
17 through [verification audits] this time are lucky."

18 (i) On or about June 14, 2012, CCI's Executive Vice President of Operations,
19 Bob Busic, e-mailed the CEO, Jack Massimino, regarding the findings of an
20 internal review of placement procedures and stated that the review found that there
21 was a "Lack of workable definitions for a Placement" and that the lack of specific
22 definitions resulted "in subjective decisions at all levels;" that there "is no
23 consistent process for Placement (or other areas of Career Services) and lack of
24 SOP's [Standard Operating Procedures];" that there "is generally no training at the
25 process level for Placement (since there is no standard process);" and that
26 "Campus Vue [CCI's data management system] is not fully utilized [which]
27 [l]eads to poor data or lack of data availability as well as duplication of data across
28 forms and the Placement Verification system."

1 (j) On or about July 13, 2012, CCI's Vice President of Compliance, Michelle
2 Reed e-mailed Beth Wilson, Executive Vice President, regarding results of a
3 review of Wyotech Long Beach self-employment placements. The review showed
4 that the files for 28 of 74 such placements had missing documents, or included
5 Craigslist ads that purported to be from the students in question, but that had in
6 fact been created by CCI. An additional 15 files were suspicious. Despite these
7 known irregularities, as of 8/12/2013, the Long Beach disclosures (published on
8 7/1/2012) had not been amended to take into account the audit's findings.

9 (k) On or about July 16, 2012, CCI's Assistant Vice President of Student
10 Outcomes e-mailed Division Presidents regarding Career Services Operating
11 Procedures, with a copy to the Executive Vice President of Operations. The
12 emails stated that, "over the past year, several campuses have had challenges
13 providing adequate documentation for placements and waivers [emphasis in
14 original]. Issues that have surfaced during audits and Employment Verification
15 reviews are missing key fields such as signatures, inconsistencies with
16 CampusVue / other backup and in some cases, documentation that was never
17 procured or cannot be found."

18 (l) On or about August 28, 2012, the results of a third-party audit conducted
19 by Hyper Core solutions on behalf of an accreditor, ACCSC, were e-mailed to
20 CCI's Executive Vice President and Chief Academic Officer. The review, which
21 examined a random sample of 330 student records showed substantial issues at
22 each CCI campus examined (Everest campuses including West Los Angeles, City
23 of Industry and Reseda). In particular, the review found that 30 percent of the
24 placements could not be verified and that there were no records to substantiate a
25 further 9 percent of the placements. At Everest College West Los Angeles, only
26 30 percent of criminal justice program placements could be verified and 20 percent
27 were identified as no record found. At the same campus, only 36 percent of dental
28

1 assistant program placements could be verified and 55 percent were identified as
2 no record found.

3 52. The consumer disclosures provided to students by CCI and published online are
4 misleading and/or false for the reasons articulated above, including but not limited to the fact that
5 (a) the data in the system used to generate them do not support them; (b) the paper files do not
6 meet accreditor standards; and (c) CCI managers knew that the placement numbers were
7 unreliable and unsubstantiated and failed to publicly amend or qualify them.

8 **Misrepresenting Job Placement Rates to Investors**

9 53. From a date unknown to the People and continuing to the present, Corinthian
10 Colleges, Inc. made representations to investors related to job placement that were false and/or
11 materially misleading when made. Such representations include but are not limited to the
12 following:

13 (a) On or about August 24, 2012, Corinthian Colleges, Inc. stated in its
14 Annual Report (Form 10-K) that: "Our colleges endeavor to obtain information
15 regarding their students' employment following graduation. The reliability of that
16 information depends, to a large extent, on the completeness and accuracy of the
17 data provided to our colleges by graduates and their employers. Additionally, a
18 dedicated team at the campus support center conducts a verification process to
19 check the accuracy of the placement information gathered by our campuses.
20 Based on information received from these groups of people, we believe that
21 approximately 68.1% of our graduates in calendar year 2011 who were available
22 for placement have been placed in a job for which they were trained by June 30,
23 2012, using accrediting agency standards."

24 (b) On or about August 20, 2012 and October 31, 2012, Corinthian Colleges,
25 Inc.'s CEO used a version of a presentation with investors that stated "CY
26 [Calendar Year] 11 placement 68.1% vs. 67.6% in CY 10."
27
28

1 (c) On or about January 24, 2013, Corinthian Colleges, Inc. incorporated its
2 Annual Report (and the 68.1 percent job placement number) into a Registration
3 Statement (Form S-8) for its Employee Stock Purchase Plan.

4 (d) On or about January 31, 2013, March 11, 2013 and April 30, 2013,
5 Corinthian Colleges, Inc.'s CEO made a presentation to investors that 33,316 of
6 48,930 eligible graduates in the 2011 graduation cohort were "placed in field."

7 (e) On or about January 31, 2013, Corinthian Colleges, Inc.'s CEO stated in a
8 call with investors that: "In the area of placement, we continue to achieve solid
9 results for the 2012 cohort graduates. We currently expect our calendar 2012
10 placement rate to meet or slightly exceed our placement rate in calendar 2011,
11 which was 68.1%."

12 (f) On or about March 11, 2013, Corinthian Colleges, Inc.'s CEO stated:
13 "This is just a quick slide on information we've given you over the years around
14 graduation and placement. And one of the things we're pretty proud of is in a
15 pretty difficult time, we have done a pretty remarkable job in terms of placement.
16 We have over 800 placement people in our organization today helping our students
17 get jobs in the areas we trained them for. We're very tight on our definitions. And
18 so if you're a medical assistant, for example, with us and you get a job at a doctor's
19 or the hospital, those count. If you get a job as an aide in a nursing home, that
20 does not count even though you're making \$10 to \$12 an hour. So we're very tight
21 on our definitions around what is and what isn't included in our placements. We've
22 been averaging over the course of this very difficult time up to around 68%, 69%,
23 and we're about there again this year."

24 54. The statements concerning the 2011 graduation cohort were false when made and
25 CCI senior executives knew they were false. In fact, CCI's own data and files suggest that the
26 actual rate is much lower and has been subject to manipulations and assumptions not disclosed to
27 investors, included but not limited to:
28

1 (a) On or about July 31, 2012, Beth Wilson Executive Vice President of CCI
2 instructed her team to exclude 2011 graduates from what she deemed "Closed
3 Schools" including Fife, Washington, Chicago, Illinois, Ft. Lauderdale, Florida,
4 Decatur, Georgia and Arlington, Texas from the calculation to bring the placement
5 rate higher. This adjustment was not disclosed to investors.

6 (b) The data used by CCI to generate the placement rate included a substantial
7 number of placements that occurred outside the time frame specified by the
8 disclosures.

9 (c) The data used by CCI to generate the placement rate included a substantial
10 number of double-counted placements.

11 (d) On or about November 16, 2012 (nearly three months after the disclosure
12 of the 68.1 percent placement rate in the annual report), Michelle Reed, Vice
13 President of Compliance, emailed a spreadsheet showing that a substantial number
14 of placements and waivers for the 2011 graduation cohort had still not been
15 verified.

16 55. Corinthian Colleges, Inc.'s CEO and/or senior management were, at all relevant
17 times, aware of the falsity, inaccuracy, and unreliability of job placement data and the statements
18 they made concerning the data, yet they did not disclose that fact to consumers or investors, or
19 take any action to make consumer disclosures and statements to investors accurate.

20 56. Written illustrations of this knowledge include, but are not limited to, the
21 allegations set forth in Paragraph 51 above. They demonstrate that Corinthian Colleges, Inc.'s
22 CEO and/or senior management knew all of the following at the time the placement
23 representations concerning the 2011 graduates were made to investors: (1) CCI had a placement
24 compliance problem; (2) two CCI schools paid temporary agencies to employ graduates; (3)
25 audits at CCI programs showed that over half of the placement files were missing; (4) there were
26 company-wide placement verification issues, including a lack of any definitions or standard
27 procedures; (5) placement files at one CCI campus were backdated; (6) self-employment files
28 were being fabricated at one CCI campus; (7) campuses were not providing adequate or accurate

1 documentation; and (8) a third-party review ordered by ACCSC of 330 randomly selected files
2 found that 39 percent of placements could not be verified.

3 57. Despite senior management's knowledge that the statements they made in
4 securities filings and to investors were false and/or materially misleading, none of the false
5 representations were amended and/or restated by Corinthian Colleges, Inc. Instead, as alleged
6 herein, senior management continued to repeat and reinforce the false representations and make
7 new ones. For example, CCI's CEO's knowingly false statement that CCI was "tight" on its
8 definitions of what constitutes a placement.

9 58. The misstatements concerning the placement rate are material to investors because
10 a reasonable investor would consider the rate important in reaching an investment decision. For
11 example, CCI's CEO considers the job placement rate to be "the most important metric in the
12 company." It is material to investors for several reasons related directly to Corinthian Colleges,
13 Inc.'s ability to access government funds and enroll students;

14 (a) *First*, as discussed above, placement drives enrollment. The company-
15 wide graduate placement rate is an important measure of its ability to attract and
16 enroll new students. A poor or unmarketable placement rate therefore leads to
17 fewer enrollments and less revenue.

18 (b) *Second*, the majority of CCI's campuses are accredited by the Accrediting
19 Commission of Career Schools and Colleges (ACCSC) and/or the Accrediting
20 Council for Independent Colleges and Schools (ACICS). Both accreditors require
21 schools to meet minimum placement rates by school and by program. The ACCSC
22 "Established Benchmark Employment Rate" is 70 percent and the ACICS standard
23 is 65 percent. Where CCI's job placement rate as a company falls relative to the
24 65 and 70 percent requirements set by ACCSC and ACICS is therefore indicative
25 of CCI's ability to keep its campuses accredited and, relatedly, its ability to access
26 federal funds.

27 (c) *Third*, if graduates cannot find work, they are likely to default on their
28 loans, including subprime loans for which CCI bears the risk of default. The job

1 placement rate is also important to the cohort default rate (CDR), a measure used
2 by the Federal Department of Education and the California Student Aid
3 Commission. For example, in California schools must keep their CDR rate below
4 15.5 percent to draw Cal Grant funds.

5 (d) *Fourth*, CCI faces a substantial risk that its access to federal funds, which
6 account for almost all of its revenue, will be tied to how well its graduates perform
7 in the job market. Specifically, the Federal Department of Education recently
8 announced the establishment of a negotiated rulemaking committee to establish
9 gainful employment regulations which will govern CCI's access to federal funds.

10 59. Moreover, CCI's strategy is to close or sell campuses that are not meeting
11 placement outcomes. This strategy is reflected in a May 5, 2012 e-mail exchange between the
12 Executive Vice President of Operations, Bob Botic, and the Division President of Wyotech
13 Michael Stiglich, referring to job placement metrics. Securities analyst reports concerning CCI
14 demonstrate that the market is aware of and concerned about CCI's strategy of closing
15 underperforming schools.

16 **Advertising for Programs that CCI Does Not Offer**

17 60. Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. do not offer
18 ultrasound technician programs, x-ray technician programs, radiology technician programs or
19 dialysis technician programs in California.

20 61. Despite this fact, from a date unknown to the People and continuing to the present,
21 Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. have nevertheless run millions of
22 online and mobile ads stating that they do offer ultrasound technician, x-ray technician, radiology
23 technician or dialysis technician programs, certificates, diplomas, or degrees at their California
24 campuses. Illustrative examples are attached as Exhibit A hereto.

25 62. Consumers are routinely tricked by these ads into entering their information to be
26 contacted by Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. on the internet or
27 into contacting Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. directly.

1 63. In some cases, a Heald, Corinthian Schools, Inc., or Corinthian Colleges, Inc.
2 representative convinces the consumer to visit the campus without ever disclosing that the
3 program is not offered, while in other cases the Heald, Corinthian Schools, Inc., and Corinthian
4 Colleges, Inc. representative pressures the prospective student into considering a different
5 program that is offered by Corinthian Colleges, Inc.

6 64. The fact that these false ads mislead students is known by Heald, Corinthian
7 Schools, Inc., and Corinthian Colleges, Inc. Call center employees who try to tell prospective
8 students the truth are disciplined by CCI managers.

9 **Unlawfully Using Military Seals In Advertising**

10 65. From a date unknown to the People and continuing to the present, Heald and
11 Corinthian Colleges, Inc. included the official seals of the United States Department of the Army,
12 the United States Department of the Navy, the United States Department of the Air Force, the
13 United States Marine Corps, and the United States Coast Guard in mailings, electronic messages,
14 and Internet Web sites to solicit information, or to solicit the purchase of or payment for a product
15 or service.

16 66. The seals and related content were used in a manner that reasonably could be
17 interpreted or construed as implying federal government connection, approval, or endorsement.

18 67. For example, the seals were prominently displayed on Healdmilitary.com until
19 recently and they continue to be prominently displayed in online ads run by Heald, an example of
20 which is attached hereto as Exhibit B.

21 68. Heald and Corinthian Colleges, Inc. have no expressed connection with or
22 approval by the United States Department of the Army, the United States Department of the Navy,
23 the United States Department of the Air Force, the United States Marine Corps and the United
24 States Coast Guard.

25 69. Heald and Corinthian Colleges, Inc. have never included the statutory disclaimers
26 indicated by Business & Professions Code section 17533.6 on any mailings, electronic messages,
27 and internet websites containing the seals of the United States Department of the Army, the
28

1 United States Department of the Navy, the United States Department of the Air Force, the United
2 States Marine Corps, or the United States Coast Guard.

3 **Inserting Unlawful Clauses into Enrollment Agreements**

4 70. CCI enrollment agreements contain language that violates Civil Code section 1770,
5 subdivision a, paragraph 14, because they purports to confer rights and remedies on CCI that are
6 expressly prohibited by law. The agreements contain clauses that are substantially identical to the
7 following language:

8 GENERAL RELEASE OF CLAIMS. I hereby release and hold
9 this School harmless from and against any and all claims of any
10 kind whatsoever, including allegations related to needle sticks,
11 allied health and automotive practice and techniques, slips and falls
12 and quality of equipment and instruction, (collectively, "Claims"),
13 against the School (including its present and former parent
14 companies, insurers, representatives and all persons acting by or
15 through them), which I may have for any reason arising out of or
16 relating to my education. I am aware of the risks involved with my
17 education and knowingly assume those risks following my
18 investigation into possible injuries and the nature and quality of my
19 education. I further agree that if I bring any Claim against the
20 School, I shall reimburse the School for its attorney's fees and costs
21 incurred as a result thereof. I may opt out of this general release of
22 Claims provision by delivering a written statement to that effect
23 received by the School within 30 days of my first execution of an
24 Enrollment Agreement with the School.

25 71. Because the clause claims that CCI is exempt from responsibility from "any and
26 all claims of any kind whatsoever" and therefore from its "own fraud, or willful injury to the
27 person or property of another, or violation of law, whether willful or negligent," it is per se
28 invalid under Civil Code section 1668.

1 72. Nevertheless, in violation of Civil Code section 1770, subdivision (a), CCI
2 continues to use the invalid clause to unlawfully represent that it has rights that it does not have
3 (e.g., the right to fees if sued), and/or that students have obligations they do not have (e.g., the
4 obligation to refrain from suing CCI under all circumstances).

5 **FIRST CAUSE OF ACTION AGAINST ALL DEFENDANTS**

6 **VIOLATIONS OF BUSINESS AND PROFESSIONS CODE SECTION 17500**

7 **(UNTRUE OR MISLEADING REPRESENTATIONS)**

8 73. The People reallege all paragraphs set forth above and incorporate them by
9 reference as though they were fully set forth in this cause of action.

10 74. From a date unknown to the People and continuing to the present, Defendants, and
11 each of them, have engaged in and continue to engage in, aided and abetted and continue to aid
12 and abet, and conspired to and continue to conspire to engage in acts or practices that constitute
13 violations of Business and Professions Code section 17500 et seq., by making or causing to be
14 made untrue or misleading statements with the intent to induce members of the public to purchase
15 Defendants' services, as described in Paragraphs 47 to 52 and 60 to 69. Defendants' untrue or
16 misleading representations include, but are not limited to, the following:

17 (a) Defendants' statements regarding job placement rates, including but not
18 limited to their published job placement disclosures that were posted online and provided to
19 students during the enrollment process;

20 (b) Heald's, Corinthian Schools, Inc.'s, and Corinthian Colleges, Inc.'s
21 advertisements for programs, certificates, diplomas, or degrees they do not offer in California;

22 (c) Heald's and Corinthian Colleges, Inc.'s unlawful use of United States
23 government seals in advertisements.

24 75. At the time the representations set forth in Paragraph 74 were made, Defendants
25 knew or by the exercise of reasonable care should have known that the representations were
26 untrue or misleading.

1 **SECOND CAUSE OF ACTION AGAINST ALL DEFENDANTS**
2 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17200**
3 **(UNFAIR COMPETITION)**

4 76. The People reallege all paragraphs set forth above and incorporate them by
5 reference as though they were fully set forth in this cause of action.

6 77. Defendants, and each of them, have engaged in and continue to engage in, have
7 aided and abetted and continue to aid and abet, and have conspired to and continue to conspire to
8 engage in business acts or practices that constitute unfair competition as defined in the Unfair
9 Competition Law, Business and Professions Code section 17200 *et seq.*, in that such business acts
10 and practices are unlawful, unfair, and fraudulent within the meaning of that statute.

11 78. The business acts and practices engaged in by Defendants that violate the Unfair
12 Competition Law include:

13 (a) As to all Defendants, publishing and/or providing students with untrue,
14 misleading, unreliable, and/or inaccurate job placement rate information.

15 (b) As to Heald, Corinthian Schools, Inc. and Corinthian Colleges, Inc.,
16 running ads for programs, certificates, diplomas, or degrees they do not offer in
17 California.

18 (c) As to Heald, Corinthian Schools, Inc. and Corinthian Colleges, Inc.,
19 failing to disclose to students on the phone that Defendants do not offer certain
20 programs, certificates, diplomas, or degrees in California.

21 (d) As to Heald and Corinthian Colleges, Inc., unlawfully using official
22 United States government seals to imply a connection to, approval by, or
23 endorsement by the United States Department of the Army, the United States
24 Department of the Navy, the United States Department of the Air Force, the
25 United States Marine Corps, and the United States Coast Guard, when Heald and
26 Corinthian Colleges, Inc. have no such endorsement.

27 (e) As to Corinthian Colleges, Inc., making untrue statements of material fact
28 related to job placement rates and related information to investors.

1 (f) As to Corinthian Colleges, Inc., omitting material facts from statements to
2 investors related to job placement rates.

3 (g) As to all Defendants, including clauses in enrollment agreements that
4 falsely state that Defendants are immune from liability from any and all claims of
5 any kind whatsoever.

6 79. These business acts and practices are unlawful because they violate laws including.

7 (a) Business and Professions Code section 17500, as more particularly
8 alleged in Paragraphs 47 to 52, 60 to 69, and 73 to 75.

9 (b) Corporations Code section 25400, subdivision (d), as more particularly
10 alleged in Paragraphs 53 to 59 and 91 to 100.

11 (c) Corporations Code section 25401, as more particularly alleged in
12 Paragraphs 53 to 59 and 82 to 90.

13 (d) Business and Professions Code section 17533.6, as more particularly
14 alleged in Paragraphs 65 to 69.

15 (e) Civil Code section 1770, subdivision (a), paragraph 2, as more particularly
16 alleged in Paragraphs 60 to 69.

17 (f) Civil Code section 1770, subdivision (a), paragraph 3, as more particularly
18 alleged in Paragraphs 65 to 69.

19 (g) Civil Code section 1770, subdivision (a), paragraph 9, as more particularly
20 alleged in Paragraphs 60 to 64.

21 (h) Civil Code section 1770, subdivision (a), paragraph 14, as more
22 particularly alleged in Paragraphs 70 to 72.

23 80. These business acts and practices are unfair in that Defendants have:

24 (a) caused students to pay tens of thousands of dollars, undertake huge credit
25 obligations, and/or spend years of their lives in educational programs because they
26 hoped to get a job and believed they would get a job based on Defendants' untrue
27 and misleading representations;
28

1 (b) in the case of Heald, Corinthian Schools, Inc. and Corinthian Colleges,
2 Inc., caused consumers to call them, visit their campuses, and/or enroll at one of
3 their schools by misleading them into believing they offer programs, certificates,
4 diplomas, or degrees they do not offer;

5 (c) in the case of Heald and Corinthian Colleges, Inc., caused consumers,
6 including service members and veterans, to call them, visit their campuses, enroll
7 at one of their schools, and/or use federal benefits they accrued through service to
8 their country under the false pretense that they have a connection with, approval of,
9 or endorsement of the United States Department of the Army, the United States
10 Department of the Navy, the United States Department of the Air Force, the
11 United States Marine Corps, and/or the United States Coast Guard;

12 (d) included clauses in enrollment agreements that falsely stated that they are
13 immune from liability from any and all claims of any kind whatsoever, and
14 thereby dissuading students with valid legal claims from taking legal action;

15 (e) engaged in conduct that is immoral, unethical, oppressive, unscrupulous,
16 and/or substantially injurious to consumers.

17 81. These business acts and practices are fraudulent in that Defendants' untrue and
18 misleading representations regarding their: job placement rates; ads for programs, certificates,
19 diplomas, or degrees they do not offer; unauthorized use of official United States government
20 seals; and use of enrollment agreements that falsely state that Defendants are immune from
21 liability, and are likely to deceive the public.

22 **THIRD CAUSE OF ACTION AGAINST**
23 **CORINTHIAN COLLEGES, INC. AND DOE DEFENDANTS 1 TO 50**
24 **VIOLATION OF CORPORATIONS CODE SECTION 25401**
25 **(SECURITIES FRAUD)**

26 82. The People reallege all paragraphs set forth above and incorporate them by
27 reference as though they were fully set forth in this cause of action.

1 83. Pursuant to Corporations Code section 25401, it is “ unlawful for any person to
2 offer or sell a security in this state or buy or offer to buy a security in this state by means of any
3 written or oral communication which includes an untrue statement of a material fact or omits to
4 state a material fact necessary in order to make the statements made, in the light of the
5 circumstances under which they were made, not misleading.”

6 84. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale and sold
7 Corinthian Colleges, Inc.’s common stock, which is traded on the Nasdaq National Market
8 System, to investors in California.

9 85. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale and sold
10 Corinthian Colleges, Inc.’s common stock to employees in California and to employees of its
11 subsidiaries in California via an employee stock purchase program. On or about February 1, 2013,
12 Corinthian Colleges, Inc. filed a Registration Statement (Form S-8) with the Securities and
13 Exchange Commission for the plan.

14 86. Corinthian Colleges, Inc.’s common stock qualifies as a security as defined in
15 Corporations Code section 25019.

16 87. Corinthian Colleges, Inc. qualifies as an issuer under Corporations Code sections
17 25010 and as a person under Corporations Code section 25013.

18 88. Corinthian Colleges, Inc.’s and DOE Defendants 1 to 50’s misrepresentations were
19 made in connection with the offer and sale of securities within the meaning of Corporations Code
20 section 25017.

21 89. Corinthian Colleges, Inc.’s and DOE Defendants 1 to 50’s misrepresentations took
22 place within the State of California within the meaning of Corporations Code section 25008.

23 90. In offering for sale and/or selling its common stock, Corinthian Colleges, Inc. and
24 DOE Defendants 1 to 50 misrepresented the job placement rate of its graduates; the methodology
25 it used to calculate the job placement rate of its graduates; the number of graduates it placed; the
26 number of eligible graduates; the reliability of its placement and placement verification process;
27 the stringency of its definitions regarding job placements; its compliance with accreditor
28 mandated policies; and its compliance with its own policies. Corinthian Colleges, Inc. and DOE

1 Defendants 1 to 50 violated Corporations Code section 25401 because these statements were
2 untrue and misleading by virtue of the omission of material facts, including without limitation,
3 those set forth in paragraphs 51 and 54 to 59, above.

4 **FOURTH CAUSE OF ACTION AGAINST**
5 **CORINTHIAN COLLEGES, INC. AND DOE DEFENDANTS 1 TO 50**
6 **VIOLATION OF CORPORATIONS CODE SECTION 25400, SUBDIVISION (D)**
7 **(SECURITIES FRAUD)**

8 91. The People reallege all paragraphs set forth above and incorporate them by
9 reference as though they were fully set forth in this cause of action.

10 92. Pursuant to Corporations Code section 25400, subdivision (d), it is "It is unlawful
11 for any person, directly or indirectly, in this state . . . If such person is a broker-dealer *or other*
12 *person* selling or offering for sale or purchasing or offering to purchase the security, to make, for
13 the purpose of inducing the purchase or sale of such security by others, any statement which was,
14 at the time and in the light of the circumstances under which it was made, false or misleading
15 with respect to any material fact, or which omitted to state any material fact necessary in order to
16 make the statements made, in the light of the circumstances under which they were made, not
17 misleading, and which he knew or had reasonable ground to believe was so false or misleading."

18 93. Corinthian Colleges, Inc. and DOE Defendants DOE Defendants 1 to 50 offered
19 for sale, sold, and/or induced the purchase or sale of Corinthian Colleges, Inc.'s common stock by
20 others, which is traded on the Nasdaq National Market System, to investors in California.

21 94. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale, sold,
22 and/or induced the purchase or sale of Corinthian Colleges, Inc.'s common stock by its
23 employees in California and to employees of its subsidiaries in California via an Employee Stock
24 Purchase Plan. On or about February 1, 2013, Corinthian Colleges, Inc. filed a Registration
25 Statement (Form S-8) with the Securities and Exchange Commission for the plan

26 95. Corinthian Colleges, Inc.'s common stock qualifies as a security as defined in
27 Corporations Code section 25019.

28

1 96. Corinthian Colleges, Inc. qualifies as an issuer under Corporations Code sections
2 25010 and as a person under Corporations Code section 25013.

3 97. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations were
4 made in connection with the offer and sale of securities within the meaning of Corporations Code
5 section 25017.

6 98. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations took
7 place within the State of California within the meaning of Corporations Code section 25008.

8 99. In offering for sale, selling, or inducing the purchase and/or sale of its common
9 stock by others, Corinthian Colleges, Inc. and DOE Defendants 1 to 50 misrepresented the job
10 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
11 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of
12 its placement and placement verification process; the stringency of its definitions regarding job
13 placements; its compliance with accretitor mandated policies; and its compliance with its own
14 policies. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 violated Corporations Code
15 section 25400, subdivision (d) because these statements were untrue and misleading by virtue of
16 the omission of material facts, including without limitation, those set forth in paragraphs 51 and
17 54 to 59, above.

18 100. At the time it made the misrepresentations set forth in paragraphs 53 and 99, above,
19 Corinthian Colleges, Inc. and DOE Defendants 1 to 50 knew or had reasonable ground to believe
20 the representations were false and/or misleading as set forth in more detail in paragraphs 51 and
21 54 to 59, above.

22 **FIFTH CAUSE OF ACTION AGAINST**
23 **CORINTHIAN SCHOOLS, INC. AND DOE DEFENDANTS 51 TO 100**
24 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17207**
25 **(VIOLATING INJUNCTION)**

26 101. The People reallege all paragraphs set forth above and incorporate them by
27 reference as though they were fully set forth in this cause of action.

28

1 102. On July 31, 2007, the Los Angeles Superior Court in *People v. Corinthian Schools,*
2 *Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999), entered a final judgment permanently
3 enjoining and restricting Corinthian Schools, Inc. and Titan Schools, Inc., their predecessors,
4 agents, employees, officers, directors, representatives, successors, partners, assigns and any and
5 all persons acting in concert or participating with Corinthian Schools, Inc. (with the exception of
6 Wyotech campuses) from engaging in or performing, directly or indirectly, certain statements and
7 activities related to advertising and student enrollment, including but not limited to the following:

8 (a) Paragraph 7, subdivision (A) prohibits making or causing to be made any
9 “statement related to Defendants’ own students’ employment or salaries that is not
10 substantiated by Defendants’ records” or “any statement based on information in
11 Defendants’ records that Defendants know or should know is inaccurate”;

12 (b) Paragraph 7, subdivision (D) prohibits making or causing to be made any
13 “untrue, misleading or deceptive statement” in connection with any matter relating
14 to the offer of any program of instruction;

15 (c) Paragraph 8, subdivision (A) prohibits “making or causing to be made any
16 statement regarding any student whom Defendants’ records state is self-employed
17 unless Defendants possess documents evidencing the student’s self-employment.”

18 The final judgment was issued, in part, pursuant to Business and Professions Code section 17203.

19 103. Corinthian Schools, Inc. and DOE Defendants 51 to 100 intentionally violated the
20 final judgment in the following manner:

21 (a) Publishing and/or providing students with untrue, misleading, unreliable,
22 unsubstantiated, and/or inaccurate job placement rate information, as more fully alleged in
23 Paragraphs 47 to 52, and including without limitation: (i) publishing and/or providing students
24 with job placement data for its Hayward and San Francisco campuses without notifying them that
25 it had paid a temporary agency to place students to meet accreditation deadlines; (ii) publishing
26 and/or providing students with job placement data for medical assistant programs for its Hayward
27 campus without notifying them that a substantial percentage of the placements were to health
28 screening fairs, the majority of which resulted in two days of employment and were not

1 sustainable; and (iii) failing at the Reseda, West Los Angeles, and City of Industry campuses to
2 maintain documents sufficient to substantiate employment of its graduates at those campuses.

3 (b) Running ads for programs, certificates, diplomas, or degrees they do not
4 offer, including but not limited to ultrasound technician, x-ray technician, radiology technician, or
5 dialysis technician programs, certificates, diplomas, or degrees in California, as more fully
6 alleged in Paragraphs 60 to 64.

7 (c) Failing to disclose to students on the phone that Defendants do not offer
8 certain programs, certificates, diplomas, or degrees, including but not limited to ultrasound
9 technician, x-ray technician, radiology technician, or dialysis technician programs, certificates,
10 diplomas, or degrees in California, as more fully alleged in Paragraph 63.

11 104. Violations of the final judgment constitute intentional violation of an injunction
12 within the meaning of Business and Professions Code section 17207.

13 **SIXTH CAUSE OF ACTION AGAINST**
14 **CORINTHIAN SCHOOLS, INC. AND DOE DEFENDANTS 51 TO 100**
15 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17535.5**
16 **(VIOLATING INJUNCTION)**

17 105. The People reallege all paragraphs set forth above and incorporate them by
18 reference as though they were fully set forth in this cause of action.

19 106. On July 31, 2007, the Los Angeles Superior Court in *People v. Corinthian Schools,*
20 *Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) entered a final judgment permanently
21 enjoining and restricting Corinthian Schools, Inc. and Titan Schools, Inc. their predecessors,
22 agents, employees, officers, directors, representatives, successors, partners, assigns and any and
23 all persons acting in concert or participating with Corinthian Schools, Inc. (with the exception of
24 Wyotech campuses) from engaging in or performing, directly or indirectly, certain statements and
25 activities related to advertising and student enrollment, including but not limited to the following:

26 (a) Paragraph 7, subdivision (A) prohibits making or causing to be made any
27 “statement related to Defendants’ own students’ employment or salaries that is not
28

1 substantiated by Defendants' records" or "any statement based on information in
2 Defendants' records that Defendants know or should know is inaccurate";

3 (b) Paragraph 7, subdivision (D) prohibits making or causing to be made any
4 "untrue, misleading or deceptive statement" in connection with any matter relating
5 to the offer of any program of instruction;

6 (c) Paragraph 8, subdivision (A) prohibits "making or causing to be made any
7 statement regarding any student whom Defendants' records state is self-employed
8 unless Defendants possess documents evidencing the student's self-employment."

9 The final judgment was issued, in part, pursuant to Business and Professions Code section 17535.

10 107. Corinthian Schools, Inc. and DOE Defendants 51 to 100 intentionally violated the
11 final judgment in the following manner:

12 (a) Publishing and/or providing students with untrue, misleading, unreliable,
13 unsubstantiated, and/or inaccurate job placement rate information, as more fully alleged in
14 Paragraphs 47 to 52, and including without limitation: (i) publishing and/or providing students
15 with job placement data for its Hayward and San Francisco campuses without notifying them that
16 it had paid a temporary agency to place students to meet accreditation deadlines; (ii) publishing
17 and/or providing students with job placement data for medical assistant programs for its Hayward
18 campus without notifying them that a substantial percentage of the placements were to health
19 screening fairs, the majority of which resulted in two days of employment and were not
20 sustainable; and (iii) failing at the Reseda, West Los Angeles, and City of Industry campuses to
21 maintain documents sufficient to substantiate employment of its graduates at those campuses.

22 (b) Running ads for programs, certificates, diplomas, or degrees they do not
23 offer, including but not limited to ultrasound technician, x-ray technician, radiology technician, or
24 dialysis technician programs, certificates, diplomas, or degrees in California, as more fully
25 alleged in Paragraphs 60 to 64.

26 (c) Failing to disclose to students on the phone that Defendants do not offer
27 certain programs, certificates, diplomas, or degrees, including but not limited to ultrasound
28

1 technician, x-ray technician, radiology technician, or dialysis technician programs, certificates,
2 diplomas, or degrees in California, as more fully alleged in Paragraph 63.

3 108. Violations of the final judgment constitute intentional violation of an injunction
4 within the meaning of Business and Professions Code section 17535.5.

5 **PRAYER FOR RELIEF**

6 WHEREFORE, the People respectfully request that the Court enter judgment in favor of
7 the People and against Defendants, jointly and severally, as follows:

8 1. That Defendants, their successors, agents, representatives, employees, assigns and
9 all persons who act in concert with Defendants be permanently enjoined from making any untrue
10 or misleading statements in violation of Business and Professions Code section 17500, including,
11 but not limited to, the untrue or misleading statements alleged in this Complaint, under the
12 authority of Business and Professions Code section 17535;

13 2. That Defendants, their successors, agents, representatives, employees, assigns and
14 all persons who act in concert with Defendants be permanently enjoined from engaging in unfair
15 competition as defined in Business and Professions Code section 17200, including, but not
16 limited to, the acts and practices alleged in this Complaint, under the authority of Business and
17 Professions Code section 17203;

18 3. That the Court make such orders or judgments as may be necessary, including
19 preliminary injunctive and ancillary relief, to prevent the use or employment by any Defendant of
20 any practice which violates Business and Professions Code section 17500, or which may be
21 necessary to restore to any person in interest any money or property, real or personal, which may
22 have been acquired by means of any such practice, under the authority of Business and
23 Professions Code section 17535;

1 4. That the Court make such orders or judgments as may be necessary, including
2 preliminary injunctive and ancillary relief, to prevent the use or employment by any Defendant of
3 any practice which constitutes unfair competition or as may be necessary to restore to any person
4 in interest any money or property, real or personal, which may have been acquired by means of
5 such unfair competition, under the authority of Business and Professions Code section 17203;

6 5. That the Court assess a civil penalty of \$2,500 against each Defendant for each
7 violation of Business and Professions Code section 17500, in an amount according to proof,
8 under the authority of Business and Professions Code section 17536;

9 6. That the Court assess a civil penalty of \$2,500 against each Defendant for each
10 violation of Business and Professions Code section 17200, in an amount according to proof,
11 under the authority of Business and Professions Code section 17206;

12 7. That the Court assess a civil penalty of \$6,000 against Corinthian Schools, Inc. for
13 each violation of the final judgment issued by the Los Angeles Superior Court in *People v.*
14 *Corinthian Schools, Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) in an amount
15 according to proof, under the authority of Business and Professions Code section 17207;

16 8. That the Court assess a civil penalty of \$6,000 against Corinthian Schools, Inc. for
17 each violation of the final judgment issued by the Los Angeles Superior Court *People v.*
18 *Corinthian Schools, Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) in an amount
19 according to proof, under the authority of Business and Professions Code section 17535.5;

20 9. For a permanent and preliminary injunction enjoining Corinthian Colleges and its
21 agents, servants, and employees, and all persons acting under, in concert with, or for it, from
22 directly or indirectly or in any other manner engaging in the conduct as above alleged in violation
23 of Corporations Code sections 25401 and/or 25400, subdivision (d);

24 10. That the Court assess a civil penalty of \$25,000 against Corinthian Colleges, Inc.
25 for each violation of Corporations Code sections 25401 and/or 25400, subdivision (d) in an
26 amount according to proof, under the authority of Government Code section 12660.

27
28

1 11. For an order disgorging all profits and compensation obtained by Corinthian
2 Colleges, Inc. as a result of its violations of Corporations Code sections 25401 and/or 25400,
3 subdivision (d);

4 12. For an order requiring Corinthian Colleges, Inc. to make restitution to the
5 purchasers of its common stock in the principal amount paid by each purchaser by means of the
6 unlawful conduct alleged hereinabove, less the amount of any repayment of principal to any such
7 purchaser by Corinthian Colleges, Inc. with interest from the date of purchase of the common
8 stock on the amount of any such principal amounts remaining unpaid;

9 13. For an order awarding damages to the purchasers of Corinthian Colleges, Inc.'s
10 common stock in an amount sufficient to compensate the purchasers for loss suffered as a result
11 of Corinthian Colleges, Inc.'s violations of Corporations Code sections 25401 and/or 25400,
12 subdivision (d);

13 14. For the People's costs and attorneys fees in prosecuting Corinthian Colleges, Inc.'s
14 violations of Corporations Code sections 25401 and/or 25400, subdivision (d) under the authority
15 in Code of Civil Procedure section 1021.8, subdivision (a);

16 15. That the People recover their costs of suit, including costs of investigation;

17 16. That the People receive all other relief to which they are legally entitled; and

18 17. That the Court award such other relief that it deems just, proper, and equitable.
19

20 Dated: October 10, 2013

Respectfully Submitted,

21 KAMALA D. HARRIS
22 Attorney General of California

23 (b)(6)
24

25 NICHOLAS G. CAMPINS
26 Deputy Attorney General
27 *Attorneys for* THE PEOPLE OF THE
STATE OF CALIFORNIA

28 SF2012507005
40788642.doc

EXHIBIT A

ED00010627

Radiology Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA

Radiology Tech Degree 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Business - Healthcare - Financial Aid - Technology
875 Howard Street, San Francisco, CA

Radiology Tech Majors 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
25500 Industrial Boulevard, Hayward, CA - (888) 418-9547

Ultrasound Certificate
mobi.heald.edu/
Earn Your Medical Degree at Heald College® Request Info.
(888) 418-9547 - Financial Aid

Ultrasound Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA - (888) 418-9547

Ultrasound Tech Diploma 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
2910 Prospect Park Drive, Rancho Cordova, CA - (888) 418-9547

Ultrasound Tech Univ. 1 (888) 418 9547
www.heald.edu/Medical ▾
Enroll in Medical College at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
5130 Commercial Circle, Concord, CA - (888) 418-9547

Ultrasound Tech Majors 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA - (888) 418-9547

X Ray Tech Degree 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Healthcare - Business - Technology
875 Howard Street, San Francisco, CA

X Ray Tech Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
25500 Industrial Boulevard, Hayward, CA

Dialysis Tech Training 1 (877) 904 9925
goto.everest.edu/ ▾
Study to be a Dialysis Technician Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs

Dialysis Technician 1 (855) 661 7858
goto.everest.edu/ ▾
Learn to be a Dialysis Technician Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

Radiology Technician 1 (866) 215 6637
www.everest.edu/Radiology-Technician ▾
Classes Starting Soon! Get Info! 9-Month Program. Request Catalog.
Everest has 106 followers on Google+
Official Site - Career Training - Health Programs - Business Programs
2215 W Mission Road, Alhambra, CA

Radiology Tech Program 1 (855) 843 1713
goto.everest.edu/Radiology ▾
Become a Radiology Technician. Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs
22336 Main Street, 1st Floor, Hayward, CA - (866) 617-3545

Radiology Tech School 1 (355) 317 0946
goto.everest.edu/Radiology ▾
Training for a Career as an X-Ray Technician at Everest College Now!
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

Radiology Tech School 1 (866) 281 4354
www.everestcollege.edu/Medical ▾
Day & Evening Classes. 9-month program. Request Info
Official Site - Legal Programs - Health Programs - Business Programs
1231 Cabrillo Avenue, Suite 201, Torrance, CA

Ultrasound Santa Ana 1 (866) 617 3545
www.everest.edu/Ultrasound-Technician ▾
Start Your Career with Everest®. Flexible Programs. Learn More.
Everest has 101 followers on Google+
Official Site - Career Training - Health Programs - Business Programs
500 West Santa Ana Blvd, Santa Ana, CA - (866) 737-3808

X-Ray Training School 1 (855) 661 7856
goto.everest.edu/ ▾
Training for a Career as an X-Ray Technician at Everest College.
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

EXHIBIT B

ED00010629



 **Education for Today's
Military Personnel & Their Families**



**GI JOBS
MILITARY FRIENDLY
SCHOOLS**



Heald College offers academic programs in a number of today's rewarding career fields, like healthcare, business, legal and technology for military personnel and their families. Our students benefit because class sizes are small enough for them to get the attention they need.





6 Hutton Centre Drive Suite 400
Santa Ana, CA 92707-5764
tel 714.427.3000
www.cci.edu



December 26, 2013

Dr. Albert C. Gray, Ph.D.
President and Chief Executive Officer
Accrediting Council for Independent Colleges and Schools
750 1st Street NE, Suite 980
Washington, DC 20002

Dear Secretary Duncan,

On December 18 you received a letter from Senator Richard J. Durbin of Illinois regarding our company, Corinthian Colleges Inc., and profoundly inaccurate allegations contained in a recent news story in *The Huffington Post* (*How A For-Profit College Created Fake Jobs To Get Taxpayer Money*).

Senator Durbin sent a similar letter to Corinthian asking that we address questions related to job placement for our graduates. We did so in a letter dated December 23, which we are providing to you.

As we note in our letter to Senator Durbin, Corinthian Colleges employs about 750 people and invests more than \$50 million each year to help its graduates find employment in their fields of study. In 2012, 26,700 of those graduates – about two out of every three -- did so.

We have a robust, extensive process to verify the accuracy of job placement statistics that we submit to our accreditors and regulators. We voluntarily instituted this process in 2005 and to our knowledge were the first in our sector to take such a step.

A review by the Government Accountability Office determined that in 2009 the federal government spent \$18 billion on 47 different job training programs. Few of these programs prepare as many people for the workplace in any year as Corinthian Colleges. Our work not only produces results for our graduates, but makes us one of America's largest sources of job skills training.

Unfortunately, *The Huffington Post* actively chose to ignore the substantial body of facts that contradict its unfounded allegations and instead published a story that falls apart under objective scrutiny. The story is inaccurate, misleading and wrong.

We would be happy to answer any further questions you might have on this matter and to provide you with additional information on our job placement programs for graduates. Please let us know if we can be of assistance.

Sincerely,

(b)(6)

Jack D. Massimino
Chairman and Chief Executive Officer
Corinthian Colleges Inc.



6 Hutton Centre Drive Suite 400
Santa Ana, CA 92707 5/64
tel 714.427.3000
www.cci.edu

December 26, 2013

Senator Richard J. Durbin
Assistant Majority Leader
United States Senate
711 Hart Senate Office Building
Washington, DC 20610-1304

Dear Senator Durbin,

We write in response to your letter of December 18 regarding our company's job placement programs for graduates of our three schools – Everest, Heald and WyoTech. Corinthian Colleges employs more than 700 people and invests tens of millions of dollars each year to help its graduates find employment in their fields of study, and in 2012 about two out of three of our graduates did so. We have a robust, extensive process to verify the accuracy of job placement statistics that we submit to our accreditors and regulators. Allegations to the contrary in *The Huffington Post* are misleading, inaccurate and wrong.

Corinthian Job Placement Programs and Results

We begin by providing you with a description of our company's job placement initiatives. We provided this information to *The Huffington Post* prior to publication of its story. Regrettably, however, the *Post* chose not to include it, depriving you and other readers of important facts that contradict or undermine the story's accusations.

- Overall, Corinthian invests more than \$50 million a year in people and programs to help its graduates find good jobs and start careers in the fields for which they trained. This is a substantial financial commitment to our graduates, and one that regularly helps them find success in the job market.
- In 2012, we helped 26,700 graduates of our schools – about two out of every three graduates – find jobs in their fields of study.
- Corinthian has more than 750 career services employees devoted to helping our graduates find employment in their fields.
 - We have career service employees based at all of our 107 campuses. Some work with students to help them prepare resumes, cultivate a professional demeanor, and develop job search and interviewing skills. Others seek out and work with community employers who might hire our graduates.
 - We have about one career service employee for every 108 students. A national study found that

community colleges have a ratio of about one counselor for every 1,000 students. Further, community college counselors are typically responsible for all types of counseling – career, personal and academic.

- A number of national businesses hire dozens of our graduates every year, year after year, because they find them to be well prepared for the workplace.
 - For example, from July 1, 2012 through June 30, 2013, CVS/pharmacy hired more than 300 graduates of our pharmacy technician program. Other national pharmacy chains hired many more.
 - Two national groups of auto service centers, Bridgestone Tire and Pep Boys, hired dozens of our WyoTech grads for service and retail positions.
- In 2005, Corinthian established a corporate-level team that re-verifies job placement statistics for all of its campuses. To our knowledge, we were the first organization in our sector to establish such a function. That team now employs more than 20 full-time people.

Corinthian Job Placement Policies

For a brief period in 2011, under circumstances that were limited and unique, we provided incentives to employers who hired graduates of our three Georgia Everest campuses, but we ended that program and we do not anticipate doing it again. Although we routinely provide job placement data to prospective students, as required by federal law, we do not, advertise job placement rates.

- In 2011, when the job market was among the worst America had experienced in years, Corinthian offered modest financial incentives to employers who hired our Everest Georgia graduates. We did this to provide a small advantage to our graduates in challenging conditions.

As the attached document shows, employers pledged in writing only to hire graduates for ongoing, sustainable positions. Unfortunately, not all of these employers kept their word and the program did not produce the results for our graduates that we had hoped. We discontinued it after several months and do not plan to use it elsewhere.

- The *Huffington Post* story focuses on a 2011 Everest graduate from our Decatur, Georgia campus who was hired by a construction company at \$19 an hour and paid at least \$3,000 in salary – at least 50 percent more than the subsidy the employer received from Everest. Contrary to the *Post's* allegations, the subsidy alone did not provide sufficient incentive for the employer to hire this graduate.
- If we find any evidence that company policy in this area has not been observed, we take decisive corrective action.

Corinthian's Role in Job Training

A review by the Government Accountability Office determined that in 2009 the federal government spent \$18 billion on 47 different job training programs. Few of these programs prepare as many people for the workplace in any year as Corinthian Colleges.

In 2011, Corinthian asked The Parthenon Group, an independent consulting firm, to examine the results of federal job training programs. They found that “only one of every 25 Americans served by federal job training programs actually receives classroom-based skills training” and that “federal job training programs actually rely

on private sector and community colleges to provide almost all of their classroom-based skills instruction." Dr. Anthony Carnevale, director of Georgetown University's Center on Education and the Workforce, has noted that, "we use educational institutions as our workforce training program because Department of Labor programs are too small and therefore have had minimal effect ... (private-sector colleges) have been effective at adapting to labor market demand."

Unfortunately, *The Huffington Post* actively chose to ignore the substantial body of facts that contradict its unfounded allegations and instead published a story that falls apart under objective scrutiny. To answer your question: The story's accusations are not true.

Corinthian invests substantial effort and resources in programs to help its graduates find employment in their chosen fields. Our work not only produces results for our graduates, but makes us one of America's largest sources of job skills training.

The work we do is difficult and the labor market is tight. Despite our considerable efforts, not all of our students find work upon graduation. But in 2012, two out of every three of them did. We strive for continuous improvement, we are proud of the work we do and we stand behind it.

Sincerely,

Jack D. Massimino
Chairman and Chief Executive Officer
Corinthian Colleges Inc.

EVEREST STANDS BEHIND ITS GRADUATES

LOCAL EMPLOYER AFFILIATION AGREEMENT

THIS LOCAL EMPLOYER AFFILIATION AGREEMENT (this "Agreement") is effective the _____ day of _____, _____, by and between **Everest Institute, located at 2460 Wesley Chapel Road, Suite 100 Decatur, GA 30035** (hereinafter, the "School") and _____ [NAME OF EMPLOYER] ("Employer").

RECITALS

WHEREAS, School offers educational programs in the Atlanta metropolitan area ("Atlanta") that prepare its graduates ("Graduates") for careers in certain job fields; and

WHEREAS, School is proud of its Graduates and believes that its Graduates are prepared for jobs in the fields in which they have been trained; and

WHEREAS, Employer operates in Atlanta and, from time to time, hires skilled workers to meet its business needs; and

WHEREAS, the recent economic downturn and resulting high unemployment rates has given rise to a high number of Graduates currently looking for employment who are competing with other job applicants for a limited number of job openings in the Atlanta market; and

WHEREAS, School desires to assist its Graduates in finding employment by affiliating with local businesses such as Employer to consider hiring Graduates of the School; and

WHEREAS, Employer currently or in the near future will need to hire workers skilled in one or more of the fields in which Graduates have been trained by School; and

WHEREAS, Employer is willing to consider hiring Graduates who are qualified to perform the job duties required by Employer; and

WHEREAS, School understands that hiring new employees requires Employer to orient and train new employees on the particular business requirements of Employer, and that such new employee training and orientation might impose financial and operational burdens on Employer;

WHEREAS, School is willing to stand behind its training and its Graduates by assisting Employer in defraying a portion of the financial and operational burdens Employer would incur in on-boarding Graduates as new employees, including costs related to orienting Graduates to Employer's procedures, policies and practices, upon the terms and conditions set forth herein.

NOW, THEREFORE, the parties hereto agree as follows:

1. Responsibilities of School:
 - a. School agrees that it shall refer qualified Graduates to Employer for preferred consideration for bona fide, sustainable employment positions in the fields in which Employer has expressed a need.
 - b. School shall designate an employment coordinator who will provide a list of Graduate names and contact information to Employer.
 - c. School shall instruct each Graduate to adhere to applicable protocols set for interviews by Employer when applicable.
 - d. If Employer hires a Graduate into a bona fide position between June 27th and August 31, 2011, and Graduate remains employed with Employer for at least 30 days, then School will pay to Employer \$ _____ (the "Onboarding Allowance") to help defray the costs of on-boarding such Graduate, including costs related to orienting Graduate to Employer's procedures, policies and practices.

2. Responsibilities of Employer:
 - a. Employer agrees to consider hiring each qualified Graduate referred to Employer by School.
 - b. Employer represents, warrants and covenants that any job position it fills by hiring a Graduate will be a bona fide, sustainable position necessary to meet the business and operational needs of Employer, and that it will not accept any portion of the Onboarding Allowance if it has any then-current intention of terminating the employment of Graduate.
 - c. Employer shall provide to School written employment verification of each Graduate hired, including first day verification of employment, as well as thirty-day verification of employment in order to receive the Onboarding Allowance.
3. Term and Termination: The term of this Agreement shall commence June 24, 2011 and shall expire on December 31, 2011.
4. Non-Discrimination: Neither party shall discriminate against any Graduate on the basis of race, color, religion, creed, sex, national origin, age, sexual orientation, gender identity or status, marital or veterans status in the performance of this Agreement.
5. General:
 - a. Notices: All notices or other communications shall be deemed to be sufficient if written, delivered in person or deposited into first class mail, postage prepaid, addressed to the other party at the address designated for each party below. The person and address to which notices are to be given may be changed at any time upon written notice to the other party.
 - b. Use of Employer Name: School may list Employer as an employer of its graduates in its standard publications or otherwise make reference to Employer in any filings or submissions to regulatory authorities or accrediting agencies.
 - c. Entire Agreement: This Agreement constitutes the entire agreement between the parties hereto. This Agreement supersedes any and all prior agreements, discussions, negotiations, arrangements, or understandings, whether written, oral or implied, with respect to the subject matter of this Agreement. This Agreement may not be modified or amended without the prior written consent of each party.
 - d. Third Party Beneficiary: This Agreement shall be construed to the benefit of the parties only and shall not be construed to the benefit of any third party, including but not limited to any Graduate.

IN WITNESS WHEREOF, the parties have executed this Agreement to be effective as of the date first above written.

EVEREST INSTITUTE

By: _____
 Name: _____
 Title: _____
 Address: _____

By: _____
 Name: _____
 Title: _____
 Address: _____



Academic Affairs
6 Hutton Centre Drive,
Suite 400
Santa Ana, CA 92707

tel (714) 427-3000 fax (714) 427-3010

www.cci.edu

OCT 21 2013
#415

October 15, 2013

Albert C. Gray, Ph.D. President and Chief Executive Officer
Accrediting Council for Independent Colleges and Schools
750 First Street, NE, Suite 980
Washington DC 20002-4223

Dear Dr. Gray:

On Thursday, October 10, 2013, Corinthian Colleges, Inc. became aware that the California Attorney General filed a complaint in San Francisco Superior Court against CCI and a number of our subsidiaries. We have been cooperating with the Attorney General for the last nine months during the course of her investigation. We were surprised to learn that a complaint had been filed and intend to vigorously defend ourselves against the allegations.

On Friday, October 11, 2013 I sent you an email notifying you of the complaint and attaching a copy of the complaint and a statement from our Chairman and Chief Executive Officer Jack Massimino. I am sending you a copy of the complaint and Mr. Massimino's statement as our formal notification to the Council of this complaint.

We will continue to attempt to work closely with the Attorney General in addressing the concerns.

If I can provide additional information, please contact me at 714-825-7918 or via email at jandrews@cci.edu.

Sincerely Yours,

(b)(6)

John W. Andrews
Vice President, Accreditation and Licensing

Enclosure

Andrews, John

From: Massimino, Jack
Sent: Thursday, October 10, 2013 5:14 PM
Subject: California Attorney General Complaint

Today we were disappointed to learn that the California Attorney General filed a complaint against the company. We have been cooperating extensively with the Attorney General's office for the past nine months, as we previously disclosed in our SEC filings. We were not given advance notice of today's complaint and have not had the chance to review it in detail.

The AG's complaint alleges inaccuracies in our job placement statistics. As all of you know, we are committed to regulatory compliance and have robust processes in place to correctly record and disclose the job placement information we receive from our graduates and their employers.

We are proud of the career and technical education that our 15,000 employees provide to more than 80,000 students in the United States and Canada. We will vigorously defend against this complaint, and will keep you updated on significant developments as we move forward.

Jack Massimino
Chairman & CEO





1 KAMALA D. HARRIS
 Attorney General of California
 2 FRANCES T. GRUNDER
 Senior Assistant Attorney General
 3 NICKLAS A. AKERS
 Supervising Deputy Attorney General
 4 NICHOLAS G. CAMPINS (SBN 238022)
 ANGELA M. MUÑOZ (SBN 263971)
 5 CAROLINE N. DESSERT (SBN 287783)
 Deputy Attorneys General
 6 455 Golden Gate Avenue, Suite 11000
 San Francisco, CA 94102-7004
 7 Telephone: (415) 703-5500
 Fax: (415) 703-5480
 8 E-mail: Nicholas.Campins@doj.ca.gov
 Attorneys for THE PEOPLE OF THE STATE OF
 9 CALIFORNIA

10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
 11 COUNTY OF SAN FRANCISCO

15 THE PEOPLE OF THE STATE OF
 CALIFORNIA,
 16
 Plaintiff,
 17
 v.
 18
 19 HEALD COLLEGE, LLC; CORINTHIAN
 COLLEGES, INC.; CORINTHIAN
 20 SCHOOLS, INC.; SEQUOIA EDUCATION,
 INC.; CAREER CHOICES, INC.; MJB
 21 ACQUISITION CORPORATION; TITAN
 SCHOOLS, INC.; RHODES COLLEGES,
 22 INC.; FLORIDA METROPOLITAN
 UNIVERSITY, INC.; EVEREST COLLEGE
 23 PHOENIX, INC.; and DOES 1 through 100,
 INCLUSIVE,
 24
 Defendants.
 25

Case No.
**COMPLAINT FOR CIVIL PENALTIES,
 PERMANENT INJUNCTION, AND
 OTHER EQUITABLE RELIEF**
 Verified Answer Required Pursuant to Code of
 Civil Procedure Section 446

1 The People of the State of California (“the People”), by and through Kamala D. Harris,
2 Attorney General, allege as follows:

3 1. The People bring this action to hold Corinthian Colleges, Inc. and its subsidiaries
4 that operate Heald, Everest and Wyotech schools (collectively “CCI”) accountable for violating
5 California law by misrepresenting job placement rates to students, misrepresenting job placement
6 rates to investors, advertising for programs that it does not offer, unlawfully using military seals
7 in advertising, and inserting unlawful clauses into enrollment agreements that purport to bar any
8 and all claims by students.

9 2. CCI is engaging in these unlawful, unfair, and fraudulent practices in connection
10 with the sale of programs that are very expensive. For example, Heald College in San Francisco
11 charges \$39,510 in tuition and fees and \$3,500 in books and supplies for an Associate of Applied
12 Science degree in Medical Assisting; Everest College in City of Industry charges \$38,341 in
13 tuition and fees and \$4,339 in books and supplies for its Criminal Justice Associate’s degree;
14 Wyotech in Long Beach charges \$35,000 in tuition and fees and \$2,000 in books and supplies for
15 an Automotive Technology with Applied Service Management Associate’s degree; and Everest
16 University Online’s Brandon Campus charges \$68,800 in tuition for an online Bachelor’s degree
17 in “Paralegal.”

18 3. CCI is selling these expensive programs to students throughout California, many
19 of whom head single parent families and have annual incomes that are near the federal poverty
20 line (\$19,530 for a three-person household). CCI targets this demographic, which it describes in
21 internal company documents as composed of “isolated,” “impatient,” individuals with “low self-
22 esteem,” who have “few people in their lives who care about them” and who are “stuck” and
23 “unable to see and plan well for future,” through aggressive and persistent internet and
24 telemarketing campaigns and through television ads on daytime shows like Jerry Springer and
25 Maury Povich.

26 4. CCI’s unlawful, unfair, and fraudulent practices are all the more egregious in light
27 of the fact that its Everest campuses are subject to a permanent injunction secured by the People
28 in 2007 that bars many of the practices at issue.

1 Titan Schools, Inc.; Career Choices, Inc.; Sequoia Education, Inc.; MJB Acquisition Corporation;
2 Everest College Phoenix, Inc.; and Heald College, LLC.

3 10. Corinthian Colleges, Inc.’s common stock has been listed on the Nasdaq National
4 Market System since February 1999 under the symbol “COCO.” Corinthian Colleges, Inc.’s
5 common stock qualifies as a security as defined in Corporations Code section 25019. Corinthian
6 Colleges, Inc. qualifies as an issuer under Corporations Code sections 25010 and as a person
7 under Corporations Code section 25013.

8 11. Defendant Corinthian Colleges, Inc., its agents, employees, officers, and others
9 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
10 Corinthian Colleges, Inc., are referred to collectively herein as “Corinthian Colleges, Inc.”

11 12. Defendant Corinthian Schools, Inc., is, and at all times mentioned herein was, a
12 corporation organized and existing under the laws of the State of Delaware. Corinthian Schools,
13 Inc.’s principal place of business is in Santa Ana, California in Orange County. At all times
14 relevant herein, Defendant Corinthian Schools, Inc. has transacted and continues to transact
15 business throughout California, including its Everest College campuses in Alhambra, Anaheim,
16 City of Industry, Gardena, Hayward, Los Angeles – Wilshire, Ontario, Ontario Metro, Reseda,
17 San Bernardino, San Francisco, San Jose, Torrance, and West Los Angeles and its Wyotech
18 campus in Long Beach. Corinthian Schools, Inc. is a wholly owned subsidiary of Corinthian
19 Colleges, Inc.

20 13. Defendant Corinthian Schools, Inc., its agents, employees, officers, and others
21 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
22 Corinthian Schools, Inc., are referred to collectively herein as “Corinthian Schools, Inc.”

23 14. Defendant Sequoia Education, Inc., is, and at all times mentioned herein was, a
24 corporation organized and existing under the laws of the State of California. Sequoia Education,
25 Inc.’s principal place of business is in Santa Ana, California, in Orange County. At all times
26 relevant herein, Defendant Sequoia Education, Inc. has transacted and continues to transact
27 business throughout California, including at its Wyotech campus in Fremont. Sequoia Education
28 Inc. is owned by Career Choices Inc.

1 15. Defendant Sequoia Education, Inc., its agents, employees, officers, and others
2 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
3 Sequoia Education, Inc., are referred to collectively herein as “Sequoia Education, Inc.”

4 16. Defendant Career Choices, Inc., is, and at all times mentioned herein was, a
5 Corporation organized and existing under the laws of the State of California. Career Choices,
6 Inc.’s principal place of business is in Santa Ana, California, in Orange County. At all times
7 relevant herein, Defendant Career Choices, Inc. has transacted and continues to transact business
8 throughout California, including through Sequoia Education, Inc., which it owns. Career Choices
9 Inc. is a wholly owned subsidiary of Corinthian Colleges, Inc.

10 17. Defendant Career Choices, Inc., its agents, employees, officers, and others acting
11 on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Career
12 Choices, Inc., are referred to collectively herein as “Career Choices, Inc.”

13 18. Defendant MJB Acquisition Corporation, is, and at all times mentioned herein was,
14 a corporation organized and existing under the laws of Wyoming. MJB Acquisition
15 Corporation’s principal place of business is in Santa Ana, California, in Orange County. At all
16 times relevant herein, Defendant MJB Acquisition Corporation has transacted and continues to
17 transact business throughout California, including at its Wyotech campus in West Sacramento.
18 MJB Acquisition Corporation is owned by Titan Schools, Inc.

19 19. Defendant MJB Acquisition Corporation, its agents, employees, officers, and
20 others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
21 Defendant MJB Acquisition Corporation, are referred to collectively herein as “MJB Acquisition
22 Corporation.”

23 20. Defendant Titan Schools, Inc., is, and at all times mentioned herein was, a
24 corporation organized and existing under the laws of Delaware. Titan Schools, Inc.’s principal
25 place of business is in Santa Ana, California, in Orange County. At all times relevant herein,
26 Defendant Titan Schools, Inc. has transacted and continues to transact business throughout
27 California, including through MJB Acquisition Corporation, which it owns. Titan Schools, Inc. is
28 a wholly owned subsidiary of Corinthian Colleges, Inc.

1 21. Defendant Titan Schools, Inc., its agents, employees, officers, and others acting on
2 its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Titan
3 Schools, Inc., are referred to collectively herein as “Titan Schools, Inc.”

4 22. Defendant Rhodes Colleges, Inc., is, and at all times mentioned herein was, a
5 corporation organized and existing under the laws of Delaware. Rhodes Colleges, Inc.’s principal
6 place of business is in Santa Ana, California in Orange County. At all times relevant herein,
7 Defendant Rhodes Colleges, Inc. has transacted and continues to transact business throughout
8 California, including through its subsidiaries Florida Metropolitan University, Inc. and Everest
9 College Phoenix, Inc. Rhodes Colleges, Inc. is a wholly owned subsidiary of Corinthian Colleges,
10 Inc.

11 23. Defendant Rhodes Colleges, Inc., its agents, employees, officers, and others acting
12 on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Rhodes
13 Colleges, Inc., are referred to collectively herein as “Rhodes Colleges, Inc.”

14 24. Defendant Florida Metropolitan University, Inc., is, and at all times mentioned
15 herein was, a corporation organized and existing under the laws of the State of Florida. Florida
16 Metropolitan University, Inc.’s principal place of business is in Santa Ana, California, in Orange
17 County. At all times relevant herein, Defendant Florida Metropolitan University, Inc. has
18 transacted and continues to transact business throughout California, including through Everest
19 University Online, which it operates as part of institutions it owns with physical locations in
20 Brandon, Pompano Beach and Orlando, Florida. Florida Metropolitan University, Inc., is a
21 wholly owned subsidiary of Rhodes Colleges, Inc.

22 25. Defendant Florida Metropolitan University, Inc., its agents, employees, officers,
23 and others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
24 Defendant Florida Metropolitan University, Inc., are referred to collectively herein as “Florida
25 Metropolitan University, Inc.”

26 26. Defendant Everest College Phoenix, Inc., is, and at all times mentioned herein was,
27 a corporation organized and existing under the laws of the State of Arizona. Everest College
28 Phoenix, Inc.’s principal place of business is in Santa Ana, California, in Orange County. At all

1 times relevant herein, Defendant Everest College Phoenix, Inc. has transacted and continues to
2 transact business throughout California, including through its online school, Everest College
3 Phoenix Online, which it operates as part of an institution it owns with physical locations in
4 Phoenix and Mesa, Arizona. Everest College Phoenix, Inc. is owned by Rhodes Colleges, Inc.

5 27. Defendant Everest College Phoenix, Inc., its agents, employees, officers, and
6 others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
7 Defendant Everest College Phoenix, Inc., are referred to collectively herein as “Everest College
8 Phoenix, Inc.”

9 28. The true names and capacities, whether individual, corporate, associate or
10 otherwise, of defendants sued herein as Does 1 through 100, inclusive, presently are unknown to
11 the People, who therefore sue these defendants by their fictitious names. The People will seek
12 leave to amend this Complaint to allege the true names of Does 1 through 100 once they have
13 been ascertained. Does 1 through 100 participated in some or all of the acts alleged herein.

14 29. Does 1 through 50, their agents, employees, officers, and others acting on their
15 behalf, as well as subsidiaries, affiliates, and other entities controlled by Does 1 through 50, are
16 referred to collectively herein as “DOE Defendants 1 to 50.”

17 30. Does 51 through 100, their agents, employees, officers, and others acting on their
18 behalf, as well as subsidiaries, affiliates, and other entities controlled by Does 51 through 100, are
19 referred to collectively herein as “DOE Defendants 51 to 100.”

20 31. Heald, Corinthian Colleges, Inc., Corinthian Schools, Inc.; Sequoia Education, Inc.;
21 Career Choices, Inc.; MJB Acquisition Corporation; Titan Schools, Inc.; Rhodes Colleges, Inc.;
22 Florida Metropolitan University, Inc.; Everest College Phoenix, Inc.; DOE Defendants 1 to 50;
23 and DOE Defendants 51 to 100 are referred to collectively in this Complaint as “CCI,” and/or
24 “Defendants.”

25 32. Whenever reference is made in this Complaint to any act of “CCI,” and/or
26 “Defendants,” that allegation shall mean that each Defendant acted individually and jointly with
27 the other Defendants named in that cause of action.

28

1 41. This Court has jurisdiction over Defendants because each Defendant’s principal
2 place of business is in California or each Defendant otherwise intentionally avails itself of the
3 California market so as to render the exercise of jurisdiction over it by the California courts
4 consistent with traditional notions of fair play and substantial justice.

5 42. The violations of law alleged in this Complaint occurred in the City and County of
6 San Francisco and elsewhere throughout California.

7 43. Venue is proper in this Court pursuant to Code of Civil Procedure section 395.5
8 because Heald College, LLC’s principal place of business is in the City and County of San
9 Francisco.

10 44. Venue is also proper in this Court pursuant to Code of Civil Procedure section 393,
11 subdivision (a) because violations of law that occurred in the City and County of San Francisco
12 are a “part of the cause” upon which the People seek the recovery of penalties imposed by statute.

13 45. Venue for the People’s cause of action against Corinthian Schools, Inc. is proper in
14 San Francisco pursuant to Business and Professions Code sections 17207, subdivision (b) and
15 17535.5, subdivision (b) because, as more particularly alleged herein, violations of the final
16 judgment of the Los Angeles Superior Court in *People v. Corinthian Schools, Inc., et al.* (Super.
17 Ct. L.A. County, 2007, No. BC374999) occurred in the City and County of San Francisco.

18 **DEFENDANTS’ REPRESENTATIONS AND BUSINESS PRACTICES**

19 46. CCI operates nationally and regionally accredited schools throughout California
20 and online. The schools include Everest Colleges, Everest University, Everest College Phoenix,
21 Heald Colleges, and Wyotech.

22 **Misrepresenting Job Placement Rates to Students**

23 47. From a date unknown to the People and continuing to the present, CCI’s
24 representations and advertisements related to job placement were untrue, misleading, or both. For
25 example, the data in the disclosures published on or about July 1, 2012 for all campuses in
26 California and online campuses does not match or agree with the data in CCI’s own database
27 systems and/or in student files. In numerous cases, the placement rate data in CCI’s files shows
28 that the placement rate is lower than the advertised rate.

1 48. CCI’s marketing studies show that student “[e]nrollment largely hinges on selling
2 affordability & [job] placement.” As Bob Botic, Corinthian Colleges, Inc.’s Executive Vice
3 President of Operations, stated: “Our students come to us primarily to gain skills and find a
4 position that will help them launch a successful career.”

5 49. To help sell its programs to prospective students, CCI issues standardized
6 disclosures for each campus related to job placement. The disclosures contain placement rates for
7 each program. The consumer disclosures are published online and provided to students in hard
8 copy as part of the enrollment process.

9 50. The placement rates published by CCI are at times as high as 100 percent, leading
10 prospective students to believe that if they graduate they will get a job. These placement rates are
11 false and not supported by the data. In some cases there is no evidence that a single student in a
12 program obtained a job during the time frame specified in the disclosures.

13 51. These violations are all the more egregious given senior CCI executives’ firsthand
14 knowledge of the misconduct. More specifically, CCI management knew that CCI had a
15 placement compliance problem:

16 (a) On or about September 23, 2011, CCI’s CEO, Jack Massimino, e-mailed a
17 presentation that was to be read by the ELT [Executive Leadership Team] in
18 advance of an offsite meeting. One of the slides stated: “We have a placement
19 compliance problem now.”

20 (b) On or about December 7, 2011, the Accrediting Commission of Career
21 Schools and Colleges (ACCSC) sent a letter to the Campus President of Everest
22 College Hayward noting that “39 of the 167 [medical assistant] students reported
23 as employed in field were employed by the same agency, Select Staffing” and that
24 the documentation provided by Everest “did not clearly demonstrate that the
25 employment at Select Staffing constitutes sustainable employment in a related
26 field.” In response, Everest College Hayward admitted that the positions were
27 health screening fair positions but stated that the positions were valid placements.

1 On or about June 6, 2012, ACCSC sent a follow-up letter to the Campus President,
2 noting that “the majority of placements with Select Staffing resulted in two days of
3 employment and did not clearly demonstrate that the employment at Select
4 Staffing constitutes ‘sustainable’ employment for a reasonable period of time in a
5 field related to the graduate’s educational program.”

6 (c) On or about February 10, 2012, CCI’s Western Division President,
7 Nicole Carnagey, e-mailed the Executive Vice President of Operations, Bob Botic,
8 to tell him that in 2011 Everest College Hayward and Everest College San
9 Francisco paid a temporary agency, Remedy Temp, “to place students to meet the
10 accreditation deadline and minimum placement %.” Botic responded, asking her
11 to find the answers to numerous questions regarding the placements and noted
12 “This is the [expletive omitted] that got [Everest College] Decatur in trouble and
13 the types of questions that need answering.”

14 (d) On or about March 20, 2012, An Everest College San Francisco internal
15 audit showing that 53 percent of student placement files reviewed were missing
16 employment verification forms was emailed to the CEO, Jack Massimino, and
17 other senior executives.

18 (e) On or about April 13, 2012, an Everest Online internal audit presentation
19 emailed to David Poldoian, Executive Vice President of Corinthian Colleges,
20 Inc.’s Online Learning Division, showed a placement file error rate of 53.6 percent
21 to 70.6 percent.

22 (f) On or about April 27, 2012, CCI’s Executive Vice President of
23 Operations, Bob Botic e-mailed all division presidents and stated “the placement
24 verification issues we discussed Monday were shared over the last two days and
25 were not well received. We will discuss Monday, but together we’ll need to
26 demonstrate improvement. I will be interested in your thoughts on how we can
27 tighten this up so future audits reflect greater accuracy and completion of
28 documents.”

1 (g) On or about May 12, 2012, CCI's Executive Vice President of Operations,
2 Bob Busic, e-mailed the Chief Administrative Officer Ken Ord and Carmella
3 Cassetta, Senior Vice President and President, Online Learning a copy of a
4 presentation regarding placements which stated "No current guidelines and
5 training to define a placement - mistakes are repeated constantly because no clear
6 definition of a placement exists;" and "inconsistent processes on what passes as in-
7 field or related [placement]."

8 (h) On or about May 18, 2012, CCI's Western Division President, Nicole
9 Carnagey and Executive Vice President of Operations, Bob Busic exchanged e-
10 mails regarding the Renton, Washington Everest campus's failure of an internal
11 audit due to backdating of signatures on placement files. The e-mails discussed
12 how Everest College Gardena (in California) "almost got hit" as well and saying
13 that "If the current RVPO [Regional Vice President of Operations] was there she
14 would have been in a world of [expletive omitted]." The Executive Vice President,
15 Bob Busic also told the Western Division President, Nicole Carnagey that "you
16 are correct that all the other campuses in yours and other divisions that made it
17 through [verification audits] this time are lucky."

18 (i) On or about June 14, 2012, CCI's Executive Vice President of Operations,
19 Bob Busic, e-mailed the CEO, Jack Massimino, regarding the findings of an
20 internal review of placement procedures and stated that the review found that there
21 was a "Lack of workable definitions for a Placement" and that the lack of specific
22 definitions resulted "in subjective decisions at all levels;" that there "is no
23 consistent process for Placement (or other areas of Career Services) and lack of
24 SOP's [Standard Operating Procedures];" that there "is generally no training at the
25 process level for Placement (since there is no standard process);" and that
26 "Campus Vue [CCI's data management system] is not fully utilized [which]
27 [l]eads to poor data or lack of data availability as well as duplication of data across
28 forms and the Placement Verification system."

1 (j) On or about July 13, 2012, CCI's Vice President of Compliance, Michelle
2 Reed e-mailed Beth Wilson, Executive Vice President, regarding results of a
3 review of Wyotech Long Beach self-employment placements. The review showed
4 that the files for 28 of 74 such placements had missing documents, or included
5 Craigslist ads that purported to be from the students in question, but that had in
6 fact been created by CCI. An additional 15 files were suspicious. Despite these
7 known irregularities, as of 8/12/2013, the Long Beach disclosures (published on
8 7/1/2012) had not been amended to take into account the audit's findings.

9 (k) On or about July 16, 2012, CCI's Assistant Vice President of Student
10 Outcomes e-mailed Division Presidents regarding Career Services Operating
11 Procedures, with a copy to the Executive Vice President of Operations. The
12 emails stated that, "over the past year, several campuses have had challenges
13 providing adequate documentation for placements and waivers [emphasis in
14 original]. Issues that have surfaced during audits and Employment Verification
15 reviews are missing key fields such as signatures, inconsistencies with
16 CampusVue / other backup and in some cases, documentation that was never
17 procured or cannot be found."

18 (l) On or about August 28, 2012, the results of a third-party audit conducted
19 by Hyper Core solutions on behalf of an accreditor, ACCSC, were e-mailed to
20 CCI's Executive Vice President and Chief Academic Officer. The review, which
21 examined a random sample of 330 student records showed substantial issues at
22 each CCI campus examined (Everest campuses including West Los Angeles, City
23 of Industry and Reseda). In particular, the review found that 30 percent of the
24 placements could not be verified and that there were no records to substantiate a
25 further 9 percent of the placements. At Everest College West Los Angeles, only
26 30 percent of criminal justice program placements could be verified and 20 percent
27 were identified as no record found. At the same campus, only 36 percent of dental
28

1 assistant program placements could be verified and 55 percent were identified as
2 no record found.

3 52. The consumer disclosures provided to students by CCI and published online are
4 misleading and/or false for the reasons articulated above, including but not limited to the fact that
5 (a) the data in the system used to generate them do not support them; (b) the paper files do not
6 meet accreditor standards; and (c) CCI managers knew that the placement numbers were
7 unreliable and unsubstantiated and failed to publicly amend or qualify them.

8 **Misrepresenting Job Placement Rates to Investors**

9 53. From a date unknown to the People and continuing to the present, Corinthian
10 Colleges, Inc. made representations to investors related to job placement that were false and/or
11 materially misleading when made. Such representations include but are not limited to the
12 following:

13 (a) On or about August 24, 2012, Corinthian Colleges, Inc. stated in its
14 Annual Report (Form 10-K) that: “Our colleges endeavor to obtain information
15 regarding their students’ employment following graduation. The reliability of that
16 information depends, to a large extent, on the completeness and accuracy of the
17 data provided to our colleges by graduates and their employers. Additionally, a
18 dedicated team at the campus support center conducts a verification process to
19 check the accuracy of the placement information gathered by our campuses.
20 Based on information received from these groups of people, we believe that
21 approximately 68.1% of our graduates in calendar year 2011 who were available
22 for placement have been placed in a job for which they were trained by June 30,
23 2012, using accrediting agency standards.”

24 (b) On or about August 20, 2012 and October 31, 2012, Corinthian Colleges,
25 Inc.’s CEO used a version of a presentation with investors that stated “CY
26 [Calendar Year] 11 placement 68.1% vs. 67.6% in CY 10.”

27
28

1 (c) On or about January 24, 2013, Corinthian Colleges, Inc. incorporated its
2 Annual Report (and the 68.1 percent job placement number) into a Registration
3 Statement (Form S-8) for its Employee Stock Purchase Plan.

4 (d) On or about January 31, 2013, March 11, 2013 and April 30, 2013,
5 Corinthian Colleges, Inc.'s CEO made a presentation to investors that 33,316 of
6 48,930 eligible graduates in the 2011 graduation cohort were "placed in field."

7 (e) On or about January 31, 2013, Corinthian Colleges, Inc.'s CEO stated in a
8 call with investors that: "In the area of placement, we continue to achieve solid
9 results for the 2012 cohort graduates. We currently expect our calendar 2012
10 placement rate to meet or slightly exceed our placement rate in calendar 2011,
11 which was 68.1%."

12 (f) On or about March 11, 2013, Corinthian Colleges, Inc.'s CEO stated:
13 "This is just a quick slide on information we've given you over the years around
14 graduation and placement. And one of the things we're pretty proud of is in a
15 pretty difficult time, we have done a pretty remarkable job in terms of placement.
16 We have over 800 placement people in our organization today helping our students
17 get jobs in the areas we trained them for. We're very tight on our definitions. And
18 so if you're a medical assistant, for example, with us and you get a job at a doctor's
19 or the hospital, those count. If you get a job as an aide in a nursing home, that
20 does not count even though you're making \$10 to \$12 an hour. So we're very tight
21 on our definitions around what is and what isn't included in our placements. We've
22 been averaging over the course of this very difficult time up to around 68%, 69%,
23 and we're about there again this year."

24 54. The statements concerning the 2011 graduation cohort were false when made and
25 CCI senior executives knew they were false. In fact, CCI's own data and files suggest that the
26 actual rate is much lower and has been subject to manipulations and assumptions not disclosed to
27 investors, included but not limited to:

1 (a) On or about July 31, 2012, Beth Wilson Executive Vice President of CCI
2 instructed her team to exclude 2011 graduates from what she deemed “Closed
3 Schools” including Fife, Washington, Chicago, Illinois, Ft. Lauderdale, Florida,
4 Decatur, Georgia and Arlington, Texas from the calculation to bring the placement
5 rate higher. This adjustment was not disclosed to investors.

6 (b) The data used by CCI to generate the placement rate included a substantial
7 number of placements that occurred outside the time frame specified by the
8 disclosures.

9 (c) The data used by CCI to generate the placement rate included a substantial
10 number of double-counted placements.

11 (d) On or about November 16, 2012 (nearly three months after the disclosure
12 of the 68.1 percent placement rate in the annual report), Michelle Reed, Vice
13 President of Compliance, emailed a spreadsheet showing that a substantial number
14 of placements and waivers for the 2011 graduation cohort had still not been
15 verified.

16 55. Corinthian Colleges, Inc.’s CEO and/or senior management were, at all relevant
17 times, aware of the falsity, inaccuracy, and unreliability of job placement data and the statements
18 they made concerning the data, yet they did not disclose that fact to consumers or investors, or
19 take any action to make consumer disclosures and statements to investors accurate.

20 56. Written illustrations of this knowledge include, but are not limited to, the
21 allegations set forth in Paragraph 51 above. They demonstrate that Corinthian Colleges, Inc.’s
22 CEO and/or senior management knew all of the following at the time the placement
23 representations concerning the 2011 graduates were made to investors: (1) CCI had a placement
24 compliance problem; (2) two CCI schools paid temporary agencies to employ graduates; (3)
25 audits at CCI programs showed that over half of the placement files were missing; (4) there were
26 company-wide placement verification issues, including a lack of any definitions or standard
27 procedures; (5) placement files at one CCI campus were backdated; (6) self-employment files
28 were being fabricated at one CCI campus; (7) campuses were not providing adequate or accurate

1 documentation; and (8) a third-party review ordered by ACCSC of 330 randomly selected files
2 found that 39 percent of placements could not be verified.

3 57. Despite senior management's knowledge that the statements they made in
4 securities filings and to investors were false and/or materially misleading, none of the false
5 representations were amended and/or restated by Corinthian Colleges, Inc. Instead, as alleged
6 herein, senior management continued to repeat and reinforce the false representations and make
7 new ones. For example, CCI's CEO's knowingly false statement that CCI was "tight" on its
8 definitions of what constitutes a placement.

9 58. The misstatements concerning the placement rate are material to investors because
10 a reasonable investor would consider the rate important in reaching an investment decision. For
11 example, CCI's CEO considers the job placement rate to be "the most important metric in the
12 company." It is material to investors for several reasons related directly to Corinthian Colleges,
13 Inc.'s ability to access government funds and enroll students;

14 (a) *First*, as discussed above, placement drives enrollment. The company-
15 wide graduate placement rate is an important measure of its ability to attract and
16 enroll new students. A poor or unmarketable placement rate therefore leads to
17 fewer enrollments and less revenue.

18 (b) *Second*, the majority of CCI's campuses are accredited by the Accrediting
19 Commission of Career Schools and Colleges (ACCSC) and/or the Accrediting
20 Council for Independent Colleges and Schools (ACICS). Both accreditors require
21 schools to meet minimum placement rates by school and by program. The ACCSC
22 "Established Benchmark Employment Rate" is 70 percent and the ACICS standard
23 is 65 percent. Where CCI's job placement rate as a company falls relative to the
24 65 and 70 percent requirements set by ACCSC and ACICS is therefore indicative
25 of CCI's ability to keep its campuses accredited and, relatedly, its ability to access
26 federal funds.

27 (c) *Third*, if graduates cannot find work, they are likely to default on their
28 loans, including subprime loans for which CCI bears the risk of default. The job

1 placement rate is also important to the cohort default rate (CDR), a measure used
2 by the Federal Department of Education and the California Student Aid
3 Commission. For example, in California schools must keep their CDR rate below
4 15.5 percent to draw Cal Grant funds.

5 (d) *Fourth*, CCI faces a substantial risk that its access to federal funds, which
6 account for almost all of its revenue, will be tied to how well its graduates perform
7 in the job market. Specifically, the Federal Department of Education recently
8 announced the establishment of a negotiated rulemaking committee to establish
9 gainful employment regulations which will govern CCI's access to federal funds.

10 59. Moreover, CCI's strategy is to close or sell campuses that are not meeting
11 placement outcomes. This strategy is reflected in a May 5, 2012 e-mail exchange between the
12 Executive Vice President of Operations, Bob Botic, and the Division President of Wyotech
13 Michael Stiglich, referring to job placement metrics. Securities analyst reports concerning CCI
14 demonstrate that the market is aware of and concerned about CCI's strategy of closing
15 underperforming schools.

16 **Advertising for Programs that CCI Does Not Offer**

17 60. Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. do not offer
18 ultrasound technician programs, x-ray technician programs, radiology technician programs or
19 dialysis technician programs in California.

20 61. Despite this fact, from a date unknown to the People and continuing to the present,
21 Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. have nevertheless run millions of
22 online and mobile ads stating that they do offer ultrasound technician, x-ray technician, radiology
23 technician or dialysis technician programs, certificates, diplomas, or degrees at their California
24 campuses. Illustrative examples are attached as Exhibit A hereto.

25 62. Consumers are routinely tricked by these ads into entering their information to be
26 contacted by Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. on the internet or
27 into contacting Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. directly.

1 63. In some cases, a Heald, Corinthian Schools, Inc., or Corinthian Colleges, Inc.
2 representative convinces the consumer to visit the campus without ever disclosing that the
3 program is not offered, while in other cases the Heald, Corinthian Schools, Inc., and Corinthian
4 Colleges, Inc. representative pressures the prospective student into considering a different
5 program that is offered by Corinthian Colleges, Inc.

6 64. The fact that these false ads mislead students is known by Heald, Corinthian
7 Schools, Inc., and Corinthian Colleges, Inc. Call center employees who try to tell prospective
8 students the truth are disciplined by CCI managers.

9 **Unlawfully Using Military Seals In Advertising**

10 65. From a date unknown to the People and continuing to the present, Heald and
11 Corinthian Colleges, Inc. included the official seals of the United States Department of the Army,
12 the United States Department of the Navy, the United States Department of the Air Force, the
13 United States Marine Corps, and the United States Coast Guard in mailings, electronic messages,
14 and Internet Web sites to solicit information, or to solicit the purchase of or payment for a product
15 or service.

16 66. The seals and related content were used in a manner that reasonably could be
17 interpreted or construed as implying federal government connection, approval, or endorsement.

18 67. For example, the seals were prominently displayed on Healdmilitary.com until
19 recently and they continue to be prominently displayed in online ads run by Heald, an example of
20 which is attached hereto as Exhibit B.

21 68. Heald and Corinthian Colleges, Inc. have no expressed connection with or
22 approval by the United States Department of the Army, the United States Department of the Navy,
23 the United States Department of the Air Force, the United States Marine Corps and the United
24 States Coast Guard.

25 69. Heald and Corinthian Colleges, Inc. have never included the statutory disclaimers
26 indicated by Business & Professions Code section 17533.6 on any mailings, electronic messages,
27 and internet websites containing the seals of the United States Department of the Army, the
28

1 United States Department of the Navy, the United States Department of the Air Force, the United
2 States Marine Corps, or the United States Coast Guard.

3 **Inserting Unlawful Clauses into Enrollment Agreements**

4 70. CCI enrollment agreements contain language that violates Civil Code section 1770,
5 subdivision a, paragraph 14, because they purports to confer rights and remedies on CCI that are
6 expressly prohibited by law. The agreements contain clauses that are substantially identical to the
7 following language:

8 GENERAL RELEASE OF CLAIMS. I hereby release and hold
9 this School harmless from and against any and all claims of any
10 kind whatsoever, including allegations related to needle sticks,
11 allied health and automotive practice and techniques, slips and falls
12 and quality of equipment and instruction, (collectively, "Claims"),
13 against the School (including its present and former parent
14 companies, insurers, representatives and all persons acting by or
15 through them), which I may have for any reason arising out of or
16 relating to my education. I am aware of the risks involved with my
17 education and knowingly assume those risks following my
18 investigation into possible injuries and the nature and quality of my
19 education. I further agree that if I bring any Claim against the
20 School, I shall reimburse the School for its attorney's fees and costs
21 incurred as a result thereof. I may opt out of this general release of
22 Claims provision by delivering a written statement to that effect
23 received by the School within 30 days of my first execution of an
24 Enrollment Agreement with the School.

25 71. Because the clause claims that CCI is exempt from responsibility from "any and
26 all claims of any kind whatsoever" and therefore from its "own fraud, or willful injury to the
27 person or property of another, or violation of law, whether willful or negligent," it is per se
28 invalid under Civil Code section 1668.

1 72. Nevertheless, in violation of Civil Code section 1770, subdivision (a), CCI
2 continues to use the invalid clause to unlawfully represent that it has rights that it does not have
3 (e.g., the right to fees if sued), and/or that students have obligations they do not have (e.g., the
4 obligation to refrain from suing CCI under all circumstances).

5 **FIRST CAUSE OF ACTION AGAINST ALL DEFENDANTS**
6 **VIOLATIONS OF BUSINESS AND PROFESSIONS CODE SECTION 17500**
7 **(UNTRUE OR MISLEADING REPRESENTATIONS)**

8 73. The People reallege all paragraphs set forth above and incorporate them by
9 reference as though they were fully set forth in this cause of action.

10 74. From a date unknown to the People and continuing to the present, Defendants, and
11 each of them, have engaged in and continue to engage in, aided and abetted and continue to aid
12 and abet, and conspired to and continue to conspire to engage in acts or practices that constitute
13 violations of Business and Professions Code section 17500 et seq., by making or causing to be
14 made untrue or misleading statements with the intent to induce members of the public to purchase
15 Defendants' services, as described in Paragraphs 47 to 52 and 60 to 69. Defendants' untrue or
16 misleading representations include, but are not limited to, the following:

17 (a) Defendants' statements regarding job placement rates, including but not
18 limited to their published job placement disclosures that were posted online and provided to
19 students during the enrollment process;

20 (b) Heald's, Corinthian Schools, Inc.'s, and Corinthian Colleges, Inc.'s
21 advertisements for programs, certificates, diplomas, or degrees they do not offer in California;

22 (c) Heald's and Corinthian Colleges, Inc.'s unlawful use of United States
23 government seals in advertisements.

24 75. At the time the representations set forth in Paragraph 74 were made, Defendants
25 knew or by the exercise of reasonable care should have known that the representations were
26 untrue or misleading.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

(f) As to Corinthian Colleges, Inc., omitting material facts from statements to investors related to job placement rates.

(g) As to all Defendants, including clauses in enrollment agreements that falsely state that Defendants are immune from liability from any and all claims of any kind whatsoever.

79. These business acts and practices are unlawful because they violate laws including.

(a) Business and Professions Code section 17500, as more particularly alleged in Paragraphs 47 to 52, 60 to 69, and 73 to 75.

(b) Corporations Code section 25400, subdivision (d), as more particularly alleged in Paragraphs 53 to 59 and 91 to 100.

(c) Corporations Code section 25401, as more particularly alleged in Paragraphs 53 to 59 and 82 to 90.

(d) Business and Professions Code section 17533.6, as more particularly alleged in Paragraphs 65 to 69.

(e) Civil Code section 1770, subdivision (a), paragraph 2, as more particularly alleged in Paragraphs 60 to 69.

(f) Civil Code section 1770, subdivision (a), paragraph 3, as more particularly alleged in Paragraphs 65 to 69.

(g) Civil Code section 1770, subdivision (a), paragraph 9, as more particularly alleged in Paragraphs 60 to 64.

(h) Civil Code section 1770, subdivision (a), paragraph 14, as more particularly alleged in Paragraphs 70 to 72.

80. These business acts and practices are unfair in that Defendants have:

(a) caused students to pay tens of thousands of dollars, undertake huge credit obligations, and/or spend years of their lives in educational programs because they hoped to get a job and believed they would get a job based on Defendants' untrue and misleading representations;

1 (b) in the case of Heald, Corinthian Schools, Inc. and Corinthian Colleges,
2 Inc., caused consumers to call them, visit their campuses, and/or enroll at one of
3 their schools by misleading them into believing they offer programs, certificates,
4 diplomas, or degrees they do not offer;

5 (c) in the case of Heald and Corinthian Colleges, Inc., caused consumers,
6 including service members and veterans, to call them, visit their campuses, enroll
7 at one of their schools, and/or use federal benefits they accrued through service to
8 their country under the false pretense that they have a connection with, approval of,
9 or endorsement of the United States Department of the Army, the United States
10 Department of the Navy, the United States Department of the Air Force, the
11 United States Marine Corps, and/or the United States Coast Guard;

12 (d) included clauses in enrollment agreements that falsely stated that they are
13 immune from liability from any and all claims of any kind whatsoever, and
14 thereby dissuading students with valid legal claims from taking legal action;

15 (e) engaged in conduct that is immoral, unethical, oppressive, unscrupulous,
16 and/or substantially injurious to consumers.

17 81. These business acts and practices are fraudulent in that Defendants' untrue and
18 misleading representations regarding their: job placement rates; ads for programs, certificates,
19 diplomas, or degrees they do not offer; unauthorized use of official United States government
20 seals; and use of enrollment agreements that falsely state that Defendants are immune from
21 liability, and are likely to deceive the public.

22 **THIRD CAUSE OF ACTION AGAINST**
23 **CORINTHIAN COLLEGES, INC. AND DOE DEFENDANTS 1 TO 50**
24 **VIOLATION OF CORPORATIONS CODE SECTION 25401**
25 **(SECURITIES FRAUD)**

26 82. The People reallege all paragraphs set forth above and incorporate them by
27 reference as though they were fully set forth in this cause of action.

1 83. Pursuant to Corporations Code section 25401, it is “unlawful for any person to
2 offer or sell a security in this state or buy or offer to buy a security in this state by means of any
3 written or oral communication which includes an untrue statement of a material fact or omits to
4 state a material fact necessary in order to make the statements made, in the light of the
5 circumstances under which they were made, not misleading.”

6 84. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale and sold
7 Corinthian Colleges, Inc.’s common stock, which is traded on the Nasdaq National Market
8 System, to investors in California.

9 85. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale and sold
10 Corinthian Colleges, Inc.’s common stock to employees in California and to employees of its
11 subsidiaries in California via an employee stock purchase program. On or about February 1, 2013,
12 Corinthian Colleges, Inc. filed a Registration Statement (Form S-8) with the Securities and
13 Exchange Commission for the plan.

14 86. Corinthian Colleges, Inc.’s common stock qualifies as a security as defined in
15 Corporations Code section 25019.

16 87. Corinthian Colleges, Inc. qualifies as an issuer under Corporations Code sections
17 25010 and as a person under Corporations Code section 25013.

18 88. Corinthian Colleges, Inc.’s and DOE Defendants 1 to 50’s misrepresentations were
19 made in connection with the offer and sale of securities within the meaning of Corporations Code
20 section 25017.

21 89. Corinthian Colleges, Inc.’s and DOE Defendants 1 to 50’s misrepresentations took
22 place within the State of California within the meaning of Corporations Code section 25008.

23 90. In offering for sale and/or selling its common stock, Corinthian Colleges, Inc. and
24 DOE Defendants 1 to 50 misrepresented the job placement rate of its graduates; the methodology
25 it used to calculate the job placement rate of its graduates; the number of graduates it placed; the
26 number of eligible graduates; the reliability of its placement and placement verification process;
27 the stringency of its definitions regarding job placements; its compliance with accreditor
28 mandated policies; and its compliance with its own policies. Corinthian Colleges, Inc. and DOE

1 Defendants 1 to 50 violated Corporations Code section 25401 because these statements were
2 untrue and misleading by virtue of the omission of material facts, including without limitation,
3 those set forth in paragraphs 51 and 54 to 59, above.

4 **FOURTH CAUSE OF ACTION AGAINST**
5 **CORINTHIAN COLLEGES, INC. AND DOE DEFENDANTS 1 TO 50**
6 **VIOLATION OF CORPORATIONS CODE SECTION 25400, SUBDIVISION (D)**
7 **(SECURITIES FRAUD)**

8 91. The People reallege all paragraphs set forth above and incorporate them by
9 reference as though they were fully set forth in this cause of action.

10 92. Pursuant to Corporations Code section 25400, subdivision (d), it is “It is unlawful
11 for any person, directly or indirectly, in this state . . . If such person is a broker-dealer *or other*
12 *person* selling or offering for sale or purchasing or offering to purchase the security, to make, for
13 the purpose of inducing the purchase or sale of such security by others, any statement which was,
14 at the time and in the light of the circumstances under which it was made, false or misleading
15 with respect to any material fact, or which omitted to state any material fact necessary in order to
16 make the statements made, in the light of the circumstances under which they were made, not
17 misleading, and which he knew or had reasonable ground to believe was so false or misleading.”

18 93. Corinthian Colleges, Inc. and DOE Defendants DOE Defendants 1 to 50 offered
19 for sale, sold, and/or induced the purchase or sale of Corinthian Colleges, Inc.’s common stock by
20 others, which is traded on the Nasdaq National Market System, to investors in California.

21 94. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale, sold,
22 and/or induced the purchase or sale of Corinthian Colleges, Inc.’s common stock by its
23 employees in California and to employees of its subsidiaries in California via an Employee Stock
24 Purchase Plan. On or about February 1, 2013, Corinthian Colleges, Inc. filed a Registration
25 Statement (Form S-8) with the Securities and Exchange Commission for the plan

26 95. Corinthian Colleges, Inc.’s common stock qualifies as a security as defined in
27 Corporations Code section 25019.

28

1 102. On July 31, 2007, the Los Angeles Superior Court in *People v. Corinthian Schools,*
2 *Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999), entered a final judgment permanently
3 enjoining and restricting Corinthian Schools, Inc. and Titan Schools, Inc., their predecessors,
4 agents, employees, officers, directors, representatives, successors, partners, assigns and any and
5 all persons acting in concert or participating with Corinthian Schools, Inc. (with the exception of
6 Wyotech campuses) from engaging in or performing, directly or indirectly, certain statements and
7 activities related to advertising and student enrollment, including but not limited to the following:

8 (a) Paragraph 7, subdivision (A) prohibits making or causing to be made any
9 “statement related to Defendants’ own students’ employment or salaries that is not
10 substantiated by Defendants’ records” or “any statement based on information in
11 Defendants’ records that Defendants know or should know is inaccurate”;

12 (b) Paragraph 7, subdivision (D) prohibits making or causing to be made any
13 “untrue, misleading or deceptive statement” in connection with any matter relating
14 to the offer of any program of instruction;

15 (c) Paragraph 8, subdivision (A) prohibits “making or causing to be made any
16 statement regarding any student whom Defendants’ records state is self-employed
17 unless Defendants possess documents evidencing the student’s self-employment.”

18 The final judgment was issued, in part, pursuant to Business and Professions Code section 17203.

19 103. Corinthian Schools, Inc. and DOE Defendants 51 to 100 intentionally violated the
20 final judgment in the following manner:

21 (a) Publishing and/or providing students with untrue, misleading, unreliable,
22 unsubstantiated, and/or inaccurate job placement rate information, as more fully alleged in
23 Paragraphs 47 to 52, and including without limitation: (i) publishing and/or providing students
24 with job placement data for its Hayward and San Francisco campuses without notifying them that
25 it had paid a temporary agency to place students to meet accreditation deadlines; (ii) publishing
26 and/or providing students with job placement data for medical assistant programs for its Hayward
27 campus without notifying them that a substantial percentage of the placements were to health
28 screening fairs, the majority of which resulted in two days of employment and were not

1 sustainable; and (iii) failing at the Reseda, West Los Angeles, and City of Industry campuses to
2 maintain documents sufficient to substantiate employment of its graduates at those campuses.

3 (b) Running ads for programs, certificates, diplomas, or degrees they do not
4 offer, including but not limited to ultrasound technician, x-ray technician, radiology technician, or
5 dialysis technician programs, certificates, diplomas, or degrees in California, as more fully
6 alleged in Paragraphs 60 to 64.

7 (c) Failing to disclose to students on the phone that Defendants do not offer
8 certain programs, certificates, diplomas, or degrees, including but not limited to ultrasound
9 technician, x-ray technician, radiology technician, or dialysis technician programs, certificates,
10 diplomas, or degrees in California, as more fully alleged in Paragraph 63.

11 104. Violations of the final judgment constitute intentional violation of an injunction
12 within the meaning of Business and Professions Code section 17207.

13 **SIXTH CAUSE OF ACTION AGAINST**
14 **CORINTHIAN SCHOOLS, INC. AND DOE DEFENDANTS 51 TO 100**
15 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17535.5**
16 **(VIOLATING INJUNCTION)**

17 105. The People reallege all paragraphs set forth above and incorporate them by
18 reference as though they were fully set forth in this cause of action.

19 106. On July 31, 2007, the Los Angeles Superior Court in *People v. Corinthian Schools,*
20 *Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) entered a final judgment permanently
21 enjoining and restricting Corinthian Schools, Inc. and Titan Schools, Inc. their predecessors,
22 agents, employees, officers, directors, representatives, successors, partners, assigns and any and
23 all persons acting in concert or participating with Corinthian Schools, Inc. (with the exception of
24 Wyotech campuses) from engaging in or performing, directly or indirectly, certain statements and
25 activities related to advertising and student enrollment, including but not limited to the following:

26 (a) Paragraph 7, subdivision (A) prohibits making or causing to be made any
27 “statement related to Defendants’ own students’ employment or salaries that is not
28

1 substantiated by Defendants’ records” or “any statement based on information in
2 Defendants’ records that Defendants know or should know is inaccurate”;

3 (b) Paragraph 7, subdivision (D) prohibits making or causing to be made any
4 “untrue, misleading or deceptive statement” in connection with any matter relating
5 to the offer of any program of instruction;

6 (c) Paragraph 8, subdivision (A) prohibits “making or causing to be made any
7 statement regarding any student whom Defendants’ records state is self-employed
8 unless Defendants possess documents evidencing the student’s self-employment.”

9 The final judgment was issued, in part, pursuant to Business and Professions Code section 17535.

10 107. Corinthian Schools, Inc. and DOE Defendants 51 to 100 intentionally violated the
11 final judgment in the following manner:

12 (a) Publishing and/or providing students with untrue, misleading, unreliable,
13 unsubstantiated, and/or inaccurate job placement rate information, as more fully alleged in
14 Paragraphs 47 to 52, and including without limitation: (i) publishing and/or providing students
15 with job placement data for its Hayward and San Francisco campuses without notifying them that
16 it had paid a temporary agency to place students to meet accreditation deadlines; (ii) publishing
17 and/or providing students with job placement data for medical assistant programs for its Hayward
18 campus without notifying them that a substantial percentage of the placements were to health
19 screening fairs, the majority of which resulted in two days of employment and were not
20 sustainable; and (iii) failing at the Reseda, West Los Angeles, and City of Industry campuses to
21 maintain documents sufficient to substantiate employment of its graduates at those campuses.

22 (b) Running ads for programs, certificates, diplomas, or degrees they do not
23 offer, including but not limited to ultrasound technician, x-ray technician, radiology technician, or
24 dialysis technician programs, certificates, diplomas, or degrees in California, as more fully
25 alleged in Paragraphs 60 to 64.

26 (c) Failing to disclose to students on the phone that Defendants do not offer
27 certain programs, certificates, diplomas, or degrees, including but not limited to ultrasound
28

1 technician, x-ray technician, radiology technician, or dialysis technician programs, certificates,
2 diplomas, or degrees in California, as more fully alleged in Paragraph 63.

3 108. Violations of the final judgment constitute intentional violation of an injunction
4 within the meaning of Business and Professions Code section 17535.5.

5 **PRAYER FOR RELIEF**

6 WHEREFORE, the People respectfully request that the Court enter judgment in favor of
7 the People and against Defendants, jointly and severally, as follows:

8 1. That Defendants, their successors, agents, representatives, employees, assigns and
9 all persons who act in concert with Defendants be permanently enjoined from making any untrue
10 or misleading statements in violation of Business and Professions Code section 17500, including,
11 but not limited to, the untrue or misleading statements alleged in this Complaint, under the
12 authority of Business and Professions Code section 17535;

13 2. That Defendants, their successors, agents, representatives, employees, assigns and
14 all persons who act in concert with Defendants be permanently enjoined from engaging in unfair
15 competition as defined in Business and Professions Code section 17200, including, but not
16 limited to, the acts and practices alleged in this Complaint, under the authority of Business and
17 Professions Code section 17203;

18 3. That the Court make such orders or judgments as may be necessary, including
19 preliminary injunctive and ancillary relief, to prevent the use or employment by any Defendant of
20 any practice which violates Business and Professions Code section 17500, or which may be
21 necessary to restore to any person in interest any money or property, real or personal, which may
22 have been acquired by means of any such practice, under the authority of Business and
23 Professions Code section 17535;

1 4. That the Court make such orders or judgments as may be necessary, including
2 preliminary injunctive and ancillary relief, to prevent the use or employment by any Defendant of
3 any practice which constitutes unfair competition or as may be necessary to restore to any person
4 in interest any money or property, real or personal, which may have been acquired by means of
5 such unfair competition, under the authority of Business and Professions Code section 17203;

6 5. That the Court assess a civil penalty of \$2,500 against each Defendant for each
7 violation of Business and Professions Code section 17500, in an amount according to proof,
8 under the authority of Business and Professions Code section 17536;

9 6. That the Court assess a civil penalty of \$2,500 against each Defendant for each
10 violation of Business and Professions Code section 17200, in an amount according to proof,
11 under the authority of Business and Professions Code section 17206;

12 7. That the Court assess a civil penalty of \$6,000 against Corinthian Schools, Inc. for
13 each violation of the final judgment issued by the Los Angeles Superior Court in *People v.*
14 *Corinthian Schools, Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) in an amount
15 according to proof, under the authority of Business and Professions Code section 17207;

16 8. That the Court assess a civil penalty of \$6,000 against Corinthian Schools, Inc. for
17 each violation of the final judgment issued by the Los Angeles Superior Court *People v.*
18 *Corinthian Schools, Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) in an amount
19 according to proof, under the authority of Business and Professions Code section 17535.5;

20 9. For a permanent and preliminary injunction enjoining Corinthian Colleges and its
21 agents, servants, and employees, and all persons acting under, in concert with, or for it, from
22 directly or indirectly or in any other manner engaging in the conduct as above alleged in violation
23 of Corporations Code sections 25401 and/or 25400, subdivision (d);

24 10. That the Court assess a civil penalty of \$25,000 against Corinthian Colleges, Inc.
25 for each violation of Corporations Code sections 25401 and/or 25400, subdivision (d) in an
26 amount according to proof, under the authority of Government Code section 12660.

27
28

1 11. For an order disgorging all profits and compensation obtained by Corinthian
2 Colleges, Inc. as a result of its violations of Corporations Code sections 25401 and/or 25400,
3 subdivision (d);

4 12. For an order requiring Corinthian Colleges, Inc. to make restitution to the
5 purchasers of its common stock in the principal amount paid by each purchaser by means of the
6 unlawful conduct alleged hereinabove, less the amount of any repayment of principal to any such
7 purchaser by Corinthian Colleges, Inc. with interest from the date of purchase of the common
8 stock on the amount of any such principal amounts remaining unpaid;

9 13. For an order awarding damages to the purchasers of Corinthian Colleges, Inc.'s
10 common stock in an amount sufficient to compensate the purchasers for loss suffered as a result
11 of Corinthian Colleges, Inc.'s violations of Corporations Code sections 25401 and/or 25400,
12 subdivision (d);

13 14. For the People's costs and attorneys fees in prosecuting Corinthian Colleges, Inc.'s
14 violations of Corporations Code sections 25401 and/or 25400, subdivision (d) under the authority
15 in Code of Civil Procedure section 1021.8, subdivision (a);

16 15. That the People recover their costs of suit, including costs of investigation;

17 16. That the People receive all other relief to which they are legally entitled; and

18 17. That the Court award such other relief that it deems just, proper, and equitable.

19
20 Dated: October 10, 2013

Respectfully Submitted,

21 KAMALA D. HARRIS
22 Attorney General of California

23
24
25 NICHOLAS G. CAMPINS
26 Deputy Attorney General
Attorneys for THE PEOPLE OF THE
STATE OF CALIFORNIA

27
28 SF2012507005
40788642.doc



6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707-5764
tel 714.427.3000 fax 714.427.5117
www.cci.edu



November 5, 2013

Albert C. Gray, Ph.D.
President and Chief Executive Officer
Accrediting Council for Independent Colleges and Schools
750 First Street NE, Suite 980
Washington D.C. 22202-4223

Dear Dr. Gray:

We continue to appreciate all that the Council does to support CCI and its campuses as we jointly work to provide quality career education for tens of thousands of students across the U.S. and in Ontario, Canada. Given the number of years that we have worked with the Council, we hope our strong commitment to offering quality programs and to the proper treatment of students and graduates is self-evident. We are proud that a high proportion of our students complete their programs and that a large majority of our graduates gain employment in the fields for which they have been trained. We are equally proud that the education we provide allows students to achieve an improved quality of life for themselves and their families. As a result, we take very seriously any allegation that we did not meet our commitment to students and graduates.

We received Anthony Bieda's letter of October 22, 2013, which requested a written response to a complaint filed by California's Attorney General. Specifically, Mr. Bieda requested a response to the allegations that our schools misrepresented job placement rates to students and advertised programs that they did not offer. We will provide a detailed response to the Council regarding these false allegations in a few weeks, when the company files its formal response to the complaint with the court.

Background: In December, 2012, CCI received an investigative subpoena from the California Attorney General's office. The subpoena was captioned as "In the Matter of the Investigation of For-Profit Educational Institutions." The subpoena sought business records and responses to interrogatories related to CCI's cohort default rates, graduation rates, advertisements and admissions, the announcements of CCI's intention to sell certain campuses, enrollment and financial aid processes, call center policies and practices, lead generation and other matters. CCI owns and operates only two ACICS accredited schools in California: San Bernardino and Ontario Metro.

On February 1, 2013, we formally notified you and the Council of the subpoena and reiterated our commitment to cooperate fully with ACICS and the California Attorney General. Over the last nine months CCI has provided all requested information to the Attorney General and have had almost weekly communication with staff from the Attorney General's office. However, on Thursday, October 10, 2013, we were blindsided when the complaint was filed in San Francisco Superior Court. Prior to filing the lawsuit and holding a press conference, the AG did not share the results of its investigation with us; did not demand a settlement; and did not threaten to file a lawsuit.

ED00010673

Corinthian provided over 350,000 pages of material to the California AG during the course of its investigation, and the complaint is based on a few misleading, out-of-context excerpts and fragments from about a dozen of those documents. The complaint alleges that our U.S. schools made pre-enrollment misrepresentations and misused U.S. military insignias. I hope it goes without saying that we adamantly disagree with the allegations and are thoroughly offended by the characterization that our school employees are "predators," and will vigorously defend our employees, students and graduates against the complaint. We look forward to presenting our case at trial.

To give you a better understanding of why we think this lawsuit is baseless, I've attached a couple of examples of misleading allegations from the complaint and Corinthian's rebuttal to them.

In addition, our campuses in California routinely receive positive reviews from the Bureau for Private Postsecondary Education (BPPE), the state agency responsible for regulating and monitoring the schools in our industry. As part of its review process, BPPE conducts regular announced visits and unannounced compliance inspections that focus on specific areas. These visits include student and faculty file review, an examination of advertising and promotional materials used over a five-year period, catalog review, staffing and other areas. The visits are similar to visits conducted by ACICS and other accreditors during the accreditation renewal process.

During the last two years, BPPE has visited six campuses that are, or were, owned and operated by CCI, including one campus referenced in the complaint. Of the six, three had no violations and the other three achieved BPPE's compliance standards. We are very proud of the results of these visits. If the California AG had concerns, such as those contained in the lawsuit, those concerns could have, some would argue, should have been investigated and addressed through BPPE's announced and unannounced review process.

In closing, let me reiterate that CCI and its employees remain fully committed to providing a quality career and technical education; to making every effort to help graduates find employment in their chosen fields; and to ensuring that students are treated fairly and honestly. Further, we have robust regulatory compliance systems in place and continuously strive to improve our processes and procedures. We are proud of our mission of changing students' lives as well as how we execute that mission. Again, we look forward to responding to the California AG allegations in detail, and to having our day in court.

If I can provide additional information, please contact me at 714-825-7918 or via email at jandrews@cci.edu. We will continue to keep you and the Council apprised as any material developments or communications regarding this matter.

Sincerely Yours,

(b)(6)

John W. Andrews
Vice President, Accreditation and Licensing

Cc: Anthony S. Bieda, Vice President for External Affairs

Enclosure

Corinthian Colleges Inc. California Attorney General Complaint Examples of Misleading Allegations/Rebuttal

On October 10, 2014, the California Attorney General filed a complaint against Corinthian Colleges, accusing our schools – wrongly – of inflating job placement statistics for our graduates. The complaint paints a misleading and inaccurate picture of our schools. We plan to vigorously defend our employees, students and graduates against this complaint.

The Attorney General’s complaint is filled with allegations based on half a sentence, half a chart or much less than half of an email exchange or presentation. It repeatedly omits readily available facts and direct quotes that contradict or undercut its charges. The result is a complaint that’s much less than half-way accurate or half-way convincing.

The complaint fails to note that:

- Every year, tens of thousands of students graduate from one of Corinthian’s schools and find jobs in the fields for which they train;
- Corinthian has more than 750 Career Services employees nationwide dedicated to helping our graduates find jobs;
- Corinthian has relationships with thousands of large and small employers nationwide, some of whom hire dozens of our graduates every year;
- About eight years ago, Corinthian became one of the first companies in the education sector to establish an institution-wide verification team that checks the accuracy of job placement data reported by its campuses;
- Unlike most traditional colleges and universities, which are regionally accredited, the majority of our schools are required by national accreditation agencies to help a high percentage of our graduates find employment in their fields; and
- Corinthian goes even farther, holding its regionally accredited schools – Heald and Everest College Phoenix – to the same standards.

Below we offer two examples of misleading allegations contained in the complaint. Both of them cite portions of documents that the Attorney General’s office elected to leave out of the complaint, even though the office had all of these documents before the complaint was filed.

Example Two

What the Cal AG put in the allegation: Brief quotes from a single chart in a PowerPoint presentation by Corinthian’s marketing department, which the complaint cites to wrongly accuse the schools of exploiting students and disparaging them as having “low-self-esteem” and being “unable to see and plan well for the future.”

What they left out: Half of the chart, which shows the opposite. Under the heading “What They Need,” the chart says Corinthian offers students “encouragement, someone who believes in them,” “Sense of belonging, place where they can succeed,” and “Don’t BS me, tell it like it is.”

Background:

On page 2, in paragraph 3, the complaint refers to a 64-slide PowerPoint presentation prepared by CCI’s marketing department, using source material from an independent marketing research firm. It includes quotes from one-half of a chart on one slide (Number 9), which is headed “Who They Are.” The chart summarizes interviews with Corinthian students and in many cases uses the students’ own words to describe themselves. Other research by the firm found that community college students use many of the same words to describe themselves

The complaint makes no mention of the right side of the chart, headed “What They Need,” which includes descriptions of the values that students want and that Corinthian’s schools offer: “Encouragement, someone who believes in them,” “Trust is earned, not automatic,” and “Don’t BS me, tell it like it is.”

The complaint mischaracterizes the source of information from one side of a chart in an effort to wrongly accuse Corinthian of predatory behavior, while ignoring information on the other side of the same chart that demonstrates Corinthian seeks to deal honestly with students and help them succeed.



October 23, 2013

VIA E-MAIL ONLY

Ms. Pan Fuchs
Director of Accreditation and Licensing
Corinthian Colleges, Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707

Dear Ms. Fuchs:

This letter is a request for updated information regarding the open adverse information against Everest campuses in Florida raised by the Attorney General of Florida.

Please provide the Council with an update by **November 8, 2013**. Until this matter is resolved, please continue to provide information to the Council as it becomes available.

If you have any questions, please contact me at (202) 336-6781 or abieda@acics.org.

Sincerely,

(b)(6)

Anthony S. Bieda
Director of External Affairs



October 22, 2013

ID Code 00015360

VIA E-MAIL ONLY

Ms. Pan Fuchs
Director of Accreditation and Licensing
Corinthian Colleges, Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707-57646

Dear Ms. Fuchs:

The Council has been informed that the Attorney General of the State of California has filed a lawsuit against Corinthian Colleges “for misrepresenting job placement rates to students (and) ... advertising for programs that it does not offer.” The Council is required to review any adverse information regarding an institution once such information becomes known.

Please provide this office with a written response to this information, including copies of appropriate materials to support your statements. The Council will expect your response on or before **November 8, 2013**.

Your immediate attention to this matter is appreciated. If you have any questions, please contact me at (202) 336-6781 or abieda@acics.org.

Sincerely,

(b)(6)

Anthony S. Bieda
Vice President for External Affairs



October 21, 2013

ID Code 00024183

VIA E-MAIL ONLY

Mr. Jack Massimino
Chief Executive Officer
Corinthian Colleges, Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707-5764

Dear Mr. Massimino:

The Council has been informed that the Attorney General of the State of California has filed a lawsuit against Corinthian Colleges “for misrepresenting job placement rates to students, misrepresenting job placement rates to investors, advertising for programs that it does not offer, unlawfully using military seals in advertising, and inserting unlawful clauses into enrollment agreements that purport to bar any and all claims by students.” The Council is required to review any adverse information regarding an institution once such information becomes known.

Please provide this office with a written response to this information, including copies of appropriate materials to support your statements. The Council will expect your response on or before **November 8, 2013**.

Your immediate attention to this matter is appreciated. If you have any questions, please contact me at (202) 336-6781 or abieda@acics.org.

Sincerely,

Anthony S. Bieda
Vice President for External Affairs

Outline of Adverse Inquiry Letter to CCI

RE: 10.10.13 lawsuit by the CA OAG

and other alleged violations of state consumer protection statutes, regarding ACICS accredited campuses in (name by school or location);

In greater detail...

Misrepresenting job placement rates to students: CCI's representations and advertisements related to job placement were untrue, misleading, or both. For example, the data in the disclosures published on or about July 1, 2012 for all campuses in California and online campuses does not match or agree with the data in CCI's own database systems and/or in student files. In numerous cases, the placement rate data in CCI's files shows that the placement rate is lower than the advertised rate; further, ACCSC's issues with placements at Everest College Hayward relied on counting placement of students at Select Staffing (a wholly owned subsidiary of Everest) as sustainable employment in field. (Requires update on status of Everest Hayward by ACCSC); the presence or absence of verification forms for placed students; rates of error for placements reported by Corinthian's On-Line Division (accreditor?) of 53.6 to 70.6 percent; lack of consistent application of definition of placed in field or related field due to lack of internal guidelines and training; lack of proper utilization of IT system for purposes of recording and tracking placements; tolerance for the backdating of placement files; the creation of "self-employment" advertisements by student-owned businesses that were to verify employment but in fact were created and placed by CCI; lack of signatures on various back-up files related to verification of employment; inconsistencies between paper records and information contained on CCI's CampusVue database; once CCI management knew that reported placement data was unreliable and unsubstantiated, it failed to correct or amend publically disclosed information.

Advertising for programs that it does not offer," Despite this fact, from a date unknown to the People and continuing to the present, Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. have nevertheless run millions of online and mobile ads stating that they do offer ultrasound technician, x-ray technician, radiology technician or dialysis technician programs, certificates, diplomas, or degrees at their California campuses. Illustrative examples are attached as Exhibit A hereto. ; representative convinces the consumer to visit the campus without ever disclosing that the program is not offered;

1 KAMALA D. HARRIS
Attorney General of California
2 FRANCES T. GRUNDER
Senior Assistant Attorney General
3 NICKLAS A. AKERS
Supervising Deputy Attorney General
4 NICHOLAS G. CAMPINS (SBN 238022)
ANGELA M. MUÑOZ (SBN 263971)
5 CAROLINE N. DESSERT (SBN 287783)
Deputy Attorneys General
6 455 Golden Gate Avenue, Suite 11000
San Francisco, CA 94102-7004
7 Telephone: (415) 703-5500
Fax: (415) 703-5480
8 E-mail: Nicholas.Campins@doj.ca.gov
Attorneys for THE PEOPLE OF THE STATE OF
9 CALIFORNIA

ENDORSED
FILED
San Francisco County Superior Court

OCT 10 2013

CLERK OF THE COURT
BY: DEBORAH STEPPE
Deputy Clerk

10 SUPERIOR COURT OF THE STATE OF CALIFORNIA
11 COUNTY OF SAN FRANCISCO
12

13 CGC-13-534793

15 THE PEOPLE OF THE STATE OF
CALIFORNIA,
16
Plaintiff,
17
v.
18
19 HEALD COLLEGE, LLC; CORINTHIAN
COLLEGES, INC.; CORINTHIAN
20 SCHOOLS, INC.; SEQUOIA EDUCATION,
INC.; CAREER CHOICES, INC.; MJB
21 ACQUISITION CORPORATION; TITAN
SCHOOLS, INC.; RHODES COLLEGES,
22 INC.; FLORIDA METROPOLITAN
UNIVERSITY, INC.; EVEREST COLLEGE
23 PHOENIX, INC.; and DOES 1 through 100,
INCLUSIVE,
24
Defendants.
25

Case No.
**COMPLAINT FOR CIVIL PENALTIES,
PERMANENT INJUNCTION, AND
OTHER EQUITABLE RELIEF**
Verified Answer Required Pursuant to Code of
Civil Procedure Section 446

26
27
28

1 The People of the State of California (“the People”), by and through Kamala D. Harris,
2 Attorney General, allege as follows:

3 1. The People bring this action to hold Corinthian Colleges, Inc. and its subsidiaries
4 that operate Heald, Everest and Wyotech schools (collectively “CCI”) accountable for violating
5 California law by misrepresenting job placement rates to students, misrepresenting job placement
6 rates to investors, advertising for programs that it does not offer, unlawfully using military seals
7 in advertising, and inserting unlawful clauses into enrollment agreements that purport to bar any
8 and all claims by students.

9 2. CCI is engaging in these unlawful, unfair, and fraudulent practices in connection
10 with the sale of programs that are very expensive. For example, Heald College in San Francisco
11 charges \$39,510 in tuition and fees and \$3,500 in books and supplies for an Associate of Applied
12 Science degree in Medical Assisting; Everest College in City of Industry charges \$38,341 in
13 tuition and fees and \$4,339 in books and supplies for its Criminal Justice Associate’s degree;
14 Wyotech in Long Beach charges \$35,000 in tuition and fees and \$2,000 in books and supplies for
15 an Automotive Technology with Applied Service Management Associate’s degree; and Everest
16 University Online’s Brandon Campus charges \$68,800 in tuition for an online Bachelor’s degree
17 in “Paralegal.”

18 3. CCI is selling these expensive programs to students throughout California, many
19 of whom head single parent families and have annual incomes that are near the federal poverty
20 line (\$19,530 for a three-person household). CCI targets this demographic, which it describes in
21 internal company documents as composed of “isolated,” “impatient,” individuals with “low self-
22 esteem,” who have “few people in their lives who care about them” and who are “stuck” and
23 “unable to see and plan well for future,” through aggressive and persistent internet and
24 telemarketing campaigns and through television ads on daytime shows like Jerry Springer and
25 Maury Povich.

26 4. CCI’s unlawful, unfair, and fraudulent practices are all the more egregious in light
27 of the fact that its Everest campuses are subject to a permanent injunction secured by the People
28 in 2007 that bars many of the practices at issue.

1 Titan Schools, Inc.; Career Choices, Inc.; Sequoia Education, Inc.; MJB Acquisition Corporation;
2 Everest College Phoenix, Inc.; and Heald College, LLC.

3 10. Corinthian Colleges, Inc.'s common stock has been listed on the Nasdaq National
4 Market System since February 1999 under the symbol "COCO." Corinthian Colleges, Inc.'s
5 common stock qualifies as a security as defined in Corporations Code section 25019. Corinthian
6 Colleges, Inc. qualifies as an issuer under Corporations Code sections 25010 and as a person
7 under Corporations Code section 25013.

8 11. Defendant Corinthian Colleges, Inc., its agents, employees, officers, and others
9 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
10 Corinthian Colleges, Inc., are referred to collectively herein as "Corinthian Colleges, Inc."

11 12. Defendant Corinthian Schools, Inc., is, and at all times mentioned herein was, a
12 corporation organized and existing under the laws of the State of Delaware. Corinthian Schools,
13 Inc.'s principal place of business is in Santa Ana, California in Orange County. At all times
14 relevant herein, Defendant Corinthian Schools, Inc. has transacted and continues to transact
15 business throughout California, including its Everest College campuses in Alhambra, Anaheim,
16 City of Industry, Gardena, Hayward, Los Angeles – Wilshire, Ontario, Ontario Metro, Reseda,
17 San Bernardino, San Francisco, San Jose, Torrance, and West Los Angeles and its Wyotech
18 campus in Long Beach. Corinthian Schools, Inc. is a wholly owned subsidiary of Corinthian
19 Colleges, Inc.

20 13. Defendant Corinthian Schools, Inc., its agents, employees, officers, and others
21 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
22 Corinthian Schools, Inc., are referred to collectively herein as "Corinthian Schools, Inc."

23 14. Defendant Sequoia Education, Inc., is, and at all times mentioned herein was, a
24 corporation organized and existing under the laws of the State of California. Sequoia Education,
25 Inc.'s principal place of business is in Santa Ana, California, in Orange County. At all times
26 relevant herein, Defendant Sequoia Education, Inc. has transacted and continues to transact
27 business throughout California, including at its Wyotech campus in Fremont. Sequoia Education
28 Inc. is owned by Career Choices Inc.

1 15. Defendant Sequoia Education, Inc., its agents, employees, officers, and others
2 acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant
3 Sequoia Education, Inc., are referred to collectively herein as “Sequoia Education, Inc.”

4 16. Defendant Career Choices, Inc., is, and at all times mentioned herein was, a
5 Corporation organized and existing under the laws of the State of California. Career Choices,
6 Inc.’s principal place of business is in Santa Ana, California, in Orange County. At all times
7 relevant herein, Defendant Career Choices, Inc. has transacted and continues to transact business
8 throughout California, including through Sequoia Education, Inc., which it owns. Career Choices
9 Inc. is a wholly owned subsidiary of Corinthian Colleges, Inc.

10 17. Defendant Career Choices, Inc., its agents, employees, officers, and others acting
11 on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Career
12 Choices, Inc., are referred to collectively herein as “Career Choices, Inc.”

13 18. Defendant MJB Acquisition Corporation, is, and at all times mentioned herein was,
14 a corporation organized and existing under the laws of Wyoming. MJB Acquisition
15 Corporation’s principal place of business is in Santa Ana, California, in Orange County. At all
16 times relevant herein, Defendant MJB Acquisition Corporation has transacted and continues to
17 transact business throughout California, including at its Wyotech campus in West Sacramento.
18 MJB Acquisition Corporation is owned by Titan Schools, Inc.

19 19. Defendant MJB Acquisition Corporation, its agents, employees, officers, and
20 others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
21 Defendant MJB Acquisition Corporation, are referred to collectively herein as “MJB Acquisition
22 Corporation.”

23 20. Defendant Titan Schools, Inc., is, and at all times mentioned herein was, a
24 corporation organized and existing under the laws of Delaware. Titan Schools, Inc.’s principal
25 place of business is in Santa Ana, California, in Orange County. At all times relevant herein,
26 Defendant Titan Schools, Inc. has transacted and continues to transact business throughout
27 California, including through MJB Acquisition Corporation, which it owns. Titan Schools, Inc. is
28 a wholly owned subsidiary of Corinthian Colleges, Inc.

1 21. Defendant Titan Schools, Inc., its agents, employees, officers, and others acting on
2 its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Titan
3 Schools, Inc., are referred to collectively herein as “Titan Schools, Inc.”

4 22. Defendant Rhodes Colleges, Inc., is, and at all times mentioned herein was, a
5 corporation organized and existing under the laws of Delaware. Rhodes Colleges, Inc.’s principal
6 place of business is in Santa Ana, California in Orange County. At all times relevant herein,
7 Defendant Rhodes Colleges, Inc. has transacted and continues to transact business throughout
8 California, including through its subsidiaries Florida Metropolitan University, Inc. and Everest
9 College Phoenix, Inc. Rhodes Colleges, Inc. is a wholly owned subsidiary of Corinthian Colleges,
10 Inc.

11 23. Defendant Rhodes Colleges, Inc., its agents, employees, officers, and others acting
12 on its behalf, as well as subsidiaries, affiliates, and other entities controlled by Defendant Rhodes
13 Colleges, Inc., are referred to collectively herein as “Rhodes Colleges, Inc.”

14 24. Defendant Florida Metropolitan University, Inc., is, and at all times mentioned
15 herein was, a corporation organized and existing under the laws of the State of Florida. Florida
16 Metropolitan University, Inc.’s principal place of business is in Santa Ana, California, in Orange
17 County. At all times relevant herein, Defendant Florida Metropolitan University, Inc. has
18 transacted and continues to transact business throughout California, including through Everest
19 University Online, which it operates as part of institutions it owns with physical locations in
20 Brandon, Pompano Beach and Orlando, Florida. Florida Metropolitan University, Inc., is a
21 wholly owned subsidiary of Rhodes Colleges, Inc.

22 25. Defendant Florida Metropolitan University, Inc., its agents, employees, officers,
23 and others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
24 Defendant Florida Metropolitan University, Inc., are referred to collectively herein as “Florida
25 Metropolitan University, Inc.”

26 26. Defendant Everest College Phoenix, Inc., is, and at all times mentioned herein was,
27 a corporation organized and existing under the laws of the State of Arizona. Everest College
28 Phoenix, Inc.’s principal place of business is in Santa Ana, California, in Orange County. At all

1 times relevant herein, Defendant Everest College Phoenix, Inc. has transacted and continues to
2 transact business throughout California, including through its online school, Everest College
3 Phoenix Online, which it operates as part of an institution it owns with physical locations in
4 Phoenix and Mesa, Arizona. Everest College Phoenix, Inc. is owned by Rhodes Colleges, Inc.

5 27. Defendant Everest College Phoenix, Inc., its agents, employees, officers, and
6 others acting on its behalf, as well as subsidiaries, affiliates, and other entities controlled by
7 Defendant Everest College Phoenix, Inc., are referred to collectively herein as “Everest College
8 Phoenix, Inc.”

9 28. The true names and capacities, whether individual, corporate, associate or
10 otherwise, of defendants sued herein as Does 1 through 100, inclusive, presently are unknown to
11 the People, who therefore sue these defendants by their fictitious names. The People will seek
12 leave to amend this Complaint to allege the true names of Does 1 through 100 once they have
13 been ascertained. Does 1 through 100 participated in some or all of the acts alleged herein.

14 29. Does 1 through 50, their agents, employees, officers, and others acting on their
15 behalf, as well as subsidiaries, affiliates, and other entities controlled by Does 1 through 50, are
16 referred to collectively herein as “DOE Defendants 1 to 50.”

17 30. Does 51 through 100, their agents, employees, officers, and others acting on their
18 behalf, as well as subsidiaries, affiliates, and other entities controlled by Does 51 through 100, are
19 referred to collectively herein as “DOE Defendants 51 to 100.”

20 31. Heald, Corinthian Colleges, Inc., Corinthian Schools, Inc.; Sequoia Education, Inc.;
21 Career Choices, Inc.; MJB Acquisition Corporation; Titan Schools, Inc.; Rhodes Colleges, Inc.;
22 Florida Metropolitan University, Inc.; Everest College Phoenix, Inc.; DOE Defendants 1 to 50;
23 and DOE Defendants 51 to 100 are referred to collectively in this Complaint as “CCI,” and/or
24 “Defendants.”

25 32. Whenever reference is made in this Complaint to any act of “CCI,” and/or
26 “Defendants,” that allegation shall mean that each Defendant acted individually and jointly with
27 the other Defendants named in that cause of action.

28

1 41. This Court has jurisdiction over Defendants because each Defendant’s principal
2 place of business is in California or each Defendant otherwise intentionally avails itself of the
3 California market so as to render the exercise of jurisdiction over it by the California courts
4 consistent with traditional notions of fair play and substantial justice.

5 42. The violations of law alleged in this Complaint occurred in the City and County of
6 San Francisco and elsewhere throughout California.

7 43. Venue is proper in this Court pursuant to Code of Civil Procedure section 395.5
8 because Heald College, LLC’s principal place of business is in the City and County of San
9 Francisco.

10 44. Venue is also proper in this Court pursuant to Code of Civil Procedure section 393,
11 subdivision (a) because violations of law that occurred in the City and County of San Francisco
12 are a “part of the cause” upon which the People seek the recovery of penalties imposed by statute.

13 45. Venue for the People’s cause of action against Corinthian Schools, Inc. is proper in
14 San Francisco pursuant to Business and Professions Code sections 17207, subdivision (b) and
15 17535.5, subdivision (b) because, as more particularly alleged herein, violations of the final
16 judgment of the Los Angeles Superior Court in *People v. Corinthian Schools, Inc., et al.* (Super.
17 Ct. L.A. County, 2007, No. BC374999) occurred in the City and County of San Francisco.

18 **DEFENDANTS’ REPRESENTATIONS AND BUSINESS PRACTICES**

19 46. CCI operates nationally and regionally accredited schools throughout California
20 and online. The schools include Everest Colleges, Everest University, Everest College Phoenix,
21 Heald Colleges, and Wyotech.

22 **Misrepresenting Job Placement Rates to Students**

23 47. From a date unknown to the People and continuing to the present, CCI’s
24 representations and advertisements related to job placement were untrue, misleading, or both. For
25 example, the data in the disclosures published on or about July 1, 2012 for all campuses in
26 California and online campuses does not match or agree with the data in CCI’s own database
27 systems and/or in student files. In numerous cases, the placement rate data in CCI’s files shows
28 that the placement rate is lower than the advertised rate.

1 48. CCI’s marketing studies show that student “[e]nrollment largely hinges on selling
2 affordability & [job] placement.” As Bob Busic, Corinthian Colleges, Inc.’s Executive Vice
3 President of Operations, stated: “Our students come to us primarily to gain skills and find a
4 position that will help them launch a successful career.”

5 49. To help sell its programs to prospective students, CCI issues standardized
6 disclosures for each campus related to job placement. The disclosures contain placement rates for
7 each program. The consumer disclosures are published online and provided to students in hard
8 copy as part of the enrollment process.

9 50. The placement rates published by CCI are at times as high as 100 percent, leading
10 prospective students to believe that if they graduate they will get a job. These placement rates are
11 false and not supported by the data. In some cases there is no evidence that a single student in a
12 program obtained a job during the time frame specified in the disclosures.

13 51. These violations are all the more egregious given senior CCI executives’ firsthand
14 knowledge of the misconduct. More specifically, CCI management knew that CCI had a
15 placement compliance problem:

16 (a) On or about September 23, 2011, CCI’s CEO, Jack Massimino, e-mailed a
17 presentation that was to be read by the ELT [Executive Leadership Team] in
18 advance of an offsite meeting. One of the slides stated: “We have a placement
19 compliance problem now.”

20 (b) On or about December 7, 2011, the Accrediting Commission of Career
21 Schools and Colleges (ACCSC) sent a letter to the Campus President of Everest
22 College Hayward noting that “39 of the 167 [medical assistant] students reported
23 as employed in field were employed by the same agency, Select Staffing” and that
24 the documentation provided by Everest “did not clearly demonstrate that the
25 employment at Select Staffing constitutes sustainable employment in a related
26 field.” In response, Everest College Hayward admitted that the positions were
27 health screening fair positions but stated that the positions were valid placements.
28

1 On or about June 6, 2012, ACCSC sent a follow-up letter to the Campus President,
2 noting that “the majority of placements with Select Staffing resulted in two days of
3 employment and did not clearly demonstrate that the employment at Select
4 Staffing constitutes ‘sustainable’ employment for a reasonable period of time in a
5 field related to the graduate’s educational program.”

6 (c) On or about February 10, 2012, CCI’s Western Division President,
7 Nicole Carnagey, e-mailed the Executive Vice President of Operations, Bob Botic,
8 to tell him that in 2011 Everest College Hayward and Everest College San
9 Francisco paid a temporary agency, Remedy Temp, “to place students to meet the
10 accreditation deadline and minimum placement %.” Botic responded, asking her
11 to find the answers to numerous questions regarding the placements and noted
12 “This is the [expletive omitted] that got [Everest College] Decatur in trouble and
13 the types of questions that need answering.”

14 (d) On or about March 20, 2012, An Everest College San Francisco internal
15 audit showing that 53 percent of student placement files reviewed were missing
16 employment verification forms was emailed to the CEO, Jack Massimino, and
17 other senior executives.

18 (e) On or about April 13, 2012, an Everest Online internal audit presentation
19 emailed to David Poldoian, Executive Vice President of Corinthian Colleges,
20 Inc.’s Online Learning Division, showed a placement file error rate of 53.6 percent
21 to 70.6 percent.

22 (f) On or about April 27, 2012, CCI’s Executive Vice President of
23 Operations, Bob Botic e-mailed all division presidents and stated “the placement
24 verification issues we discussed Monday were shared over the last two days and
25 were not well received. We will discuss Monday, but together we’ll need to
26 demonstrate improvement. I will be interested in your thoughts on how we can
27 tighten this up so future audits reflect greater accuracy and completion of
28 documents.”

1 (g) On or about May 12, 2012, CCI's Executive Vice President of Operations,
2 Bob Busic, e-mailed the Chief Administrative Officer Ken Ord and Carmella
3 Cassetta, Senior Vice President and President, Online Learning a copy of a
4 presentation regarding placements which stated "No current guidelines and
5 training to define a placement - mistakes are repeated constantly because no clear
6 definition of a placement exists;" and "inconsistent processes on what passes as in-
7 field or related [placement]."

8 (h) On or about May 18, 2012, CCI's Western Division President, Nicole
9 Carnagey and Executive Vice President of Operations, Bob Busic exchanged e-
10 mails regarding the Renton, Washington Everest campus's failure of an internal
11 audit due to backdating of signatures on placement files. The e-mails discussed
12 how Everest College Gardena (in California) "almost got hit" as well and saying
13 that "If the current RVPO [Regional Vice President of Operations] was there she
14 would have been in a world of [expletive omitted]." The Executive Vice President,
15 Bob Busic also told the Western Division President, Nicole Carnagey that "you
16 are correct that all the other campuses in yours and other divisions that made it
17 through [verification audits] this time are lucky."

18 (i) On or about June 14, 2012, CCI's Executive Vice President of Operations,
19 Bob Busic, e-mailed the CEO, Jack Massimino, regarding the findings of an
20 internal review of placement procedures and stated that the review found that there
21 was a "Lack of workable definitions for a Placement" and that the lack of specific
22 definitions resulted "in subjective decisions at all levels;" that there "is no
23 consistent process for Placement (or other areas of Career Services) and lack of
24 SOP's [Standard Operating Procedures];" that there "is generally no training at the
25 process level for Placement (since there is no standard process);" and that
26 "Campus Vue [CCI's data management system] is not fully utilized [which]
27 [l]eads to poor data or lack of data availability as well as duplication of data across
28 forms and the Placement Verification system."

1 (j) On or about July 13, 2012, CCI's Vice President of Compliance, Michelle
2 Reed e-mailed Beth Wilson, Executive Vice President, regarding results of a
3 review of Wyotech Long Beach self-employment placements. The review showed
4 that the files for 28 of 74 such placements had missing documents, or included
5 Craigslist ads that purported to be from the students in question, but that had in
6 fact been created by CCI. An additional 15 files were suspicious. Despite these
7 known irregularities, as of 8/12/2013, the Long Beach disclosures (published on
8 7/1/2012) had not been amended to take into account the audit's findings.

9 (k) On or about July 16, 2012, CCI's Assistant Vice President of Student
10 Outcomes e-mailed Division Presidents regarding Career Services Operating
11 Procedures, with a copy to the Executive Vice President of Operations. The
12 emails stated that, "o]ver the past year, several campuses have had challenges
13 providing adequate documentation for placements and waivers [emphasis in
14 original]. Issues that have surfaced during audits and Employment Verification
15 reviews are missing key fields such as signatures, inconsistencies with
16 CampusVue / other backup and in some cases, documentation that was never
17 procured or cannot be found."

18 (l) On or about August 28, 2012, the results of a third-party audit conducted
19 by Hyper Core solutions on behalf of an accreditor, ACCSC, were e-mailed to
20 CCI's Executive Vice President and Chief Academic Officer. The review, which
21 examined a random sample of 330 student records showed substantial issues at
22 each CCI campus examined (Everest campuses including West Los Angeles, City
23 of Industry and Reseda). In particular, the review found that 30 percent of the
24 placements could not be verified and that there were no records to substantiate a
25 further 9 percent of the placements. At Everest College West Los Angeles, only
26 30 percent of criminal justice program placements could be verified and 20 percent
27 were identified as no record found. At the same campus, only 36 percent of dental
28

1 assistant program placements could be verified and 55 percent were identified as
2 no record found.

3 52. The consumer disclosures provided to students by CCI and published online are
4 misleading and/or false for the reasons articulated above, including but not limited to the fact that
5 (a) the data in the system used to generate them do not support them; (b) the paper files do not
6 meet accreditor standards; and (c) CCI managers knew that the placement numbers were
7 unreliable and unsubstantiated and failed to publicly amend or qualify them.

8 **Misrepresenting Job Placement Rates to Investors**

9 53. From a date unknown to the People and continuing to the present, Corinthian
10 Colleges, Inc. made representations to investors related to job placement that were false and/or
11 materially misleading when made. Such representations include but are not limited to the
12 following:

13 (a) On or about August 24, 2012, Corinthian Colleges, Inc. stated in its
14 Annual Report (Form 10-K) that: "Our colleges endeavor to obtain information
15 regarding their students' employment following graduation. The reliability of that
16 information depends, to a large extent, on the completeness and accuracy of the
17 data provided to our colleges by graduates and their employers. Additionally, a
18 dedicated team at the campus support center conducts a verification process to
19 check the accuracy of the placement information gathered by our campuses.
20 Based on information received from these groups of people, we believe that
21 approximately 68.1% of our graduates in calendar year 2011 who were available
22 for placement have been placed in a job for which they were trained by June 30,
23 2012, using accrediting agency standards."

24 (b) On or about August 20, 2012 and October 31, 2012, Corinthian Colleges,
25 Inc.'s CEO used a version of a presentation with investors that stated "CY
26 [Calendar Year] 11 placement 68.1% vs. 67.6% in CY 10."
27
28

1 (c) On or about January 24, 2013, Corinthian Colleges, Inc. incorporated its
2 Annual Report (and the 68.1 percent job placement number) into a Registration
3 Statement (Form S-8) for its Employee Stock Purchase Plan.

4 (d) On or about January 31, 2013, March 11, 2013 and April 30, 2013,
5 Corinthian Colleges, Inc.'s CEO made a presentation to investors that 33,316 of
6 48,930 eligible graduates in the 2011 graduation cohort were "placed in field."

7 (e) On or about January 31, 2013, Corinthian Colleges, Inc.'s CEO stated in a
8 call with investors that: "In the area of placement, we continue to achieve solid
9 results for the 2012 cohort graduates. We currently expect our calendar 2012
10 placement rate to meet or slightly exceed our placement rate in calendar 2011,
11 which was 68.1%."

12 (f) On or about March 11, 2013, Corinthian Colleges, Inc.'s CEO stated:
13 "This is just a quick slide on information we've given you over the years around
14 graduation and placement. And one of the things we're pretty proud of is in a
15 pretty difficult time, we have done a pretty remarkable job in terms of placement.
16 We have over 800 placement people in our organization today helping our students
17 get jobs in the areas we trained them for. We're very tight on our definitions. And
18 so if you're a medical assistant, for example, with us and you get a job at a doctor's
19 or the hospital, those count. If you get a job as an aide in a nursing home, that
20 does not count even though you're making \$10 to \$12 an hour. So we're very tight
21 on our definitions around what is and what isn't included in our placements. We've
22 been averaging over the course of this very difficult time up to around 68%, 69%,
23 and we're about there again this year."

24 54. The statements concerning the 2011 graduation cohort were false when made and
25 CCI senior executives knew they were false. In fact, CCI's own data and files suggest that the
26 actual rate is much lower and has been subject to manipulations and assumptions not disclosed to
27 investors, included but not limited to:
28

1 (a) On or about July 31, 2012, Beth Wilson Executive Vice President of CCI
2 instructed her team to exclude 2011 graduates from what she deemed "Closed
3 Schools" including Fife, Washington, Chicago, Illinois, Ft. Lauderdale, Florida,
4 Decatur, Georgia and Arlington, Texas from the calculation to bring the placement
5 rate higher. This adjustment was not disclosed to investors.

6 (b) The data used by CCI to generate the placement rate included a substantial
7 number of placements that occurred outside the time frame specified by the
8 disclosures.

9 (c) The data used by CCI to generate the placement rate included a substantial
10 number of double-counted placements.

11 (d) On or about November 16, 2012 (nearly three months after the disclosure
12 of the 68.1 percent placement rate in the annual report), Michelle Reed, Vice
13 President of Compliance, emailed a spreadsheet showing that a substantial number
14 of placements and waivers for the 2011 graduation cohort had still not been
15 verified.

16 55. Corinthian Colleges, Inc.'s CEO and/or senior management were, at all relevant
17 times, aware of the falsity, inaccuracy, and unreliability of job placement data and the statements
18 they made concerning the data, yet they did not disclose that fact to consumers or investors, or
19 take any action to make consumer disclosures and statements to investors accurate.

20 56. Written illustrations of this knowledge include, but are not limited to, the
21 allegations set forth in Paragraph 51 above. They demonstrate that Corinthian Colleges, Inc.'s
22 CEO and/or senior management knew all of the following at the time the placement
23 representations concerning the 2011 graduates were made to investors: (1) CCI had a placement
24 compliance problem; (2) two CCI schools paid temporary agencies to employ graduates; (3)
25 audits at CCI programs showed that over half of the placement files were missing; (4) there were
26 company-wide placement verification issues, including a lack of any definitions or standard
27 procedures; (5) placement files at one CCI campus were backdated; (6) self-employment files
28 were being fabricated at one CCI campus; (7) campuses were not providing adequate or accurate

1 documentation; and (8) a third-party review ordered by ACCSC of 330 randomly selected files
2 found that 39 percent of placements could not be verified.

3 57. Despite senior management's knowledge that the statements they made in
4 securities filings and to investors were false and/or materially misleading, none of the false
5 representations were amended and/or restated by Corinthian Colleges, Inc. Instead, as alleged
6 herein, senior management continued to repeat and reinforce the false representations and make
7 new ones. For example, CCI's CEO's knowingly false statement that CCI was "tight" on its
8 definitions of what constitutes a placement.

9 58. The misstatements concerning the placement rate are material to investors because
10 a reasonable investor would consider the rate important in reaching an investment decision. For
11 example, CCI's CEO considers the job placement rate to be "the most important metric in the
12 company." It is material to investors for several reasons related directly to Corinthian Colleges,
13 Inc.'s ability to access government funds and enroll students;

14 (a) *First*, as discussed above, placement drives enrollment. The company-
15 wide graduate placement rate is an important measure of its ability to attract and
16 enroll new students. A poor or unmarketable placement rate therefore leads to
17 fewer enrollments and less revenue.

18 (b) *Second*, the majority of CCI's campuses are accredited by the Accrediting
19 Commission of Career Schools and Colleges (ACCSC) and/or the Accrediting
20 Council for Independent Colleges and Schools (ACICS). Both accreditors require
21 schools to meet minimum placement rates by school and by program. The ACCSC
22 "Established Benchmark Employment Rate" is 70 percent and the ACICS standard
23 is 65 percent. Where CCI's job placement rate as a company falls relative to the
24 65 and 70 percent requirements set by ACCSC and ACICS is therefore indicative
25 of CCI's ability to keep its campuses accredited and, relatedly, its ability to access
26 federal funds.

27 (c) *Third*, if graduates cannot find work, they are likely to default on their
28 loans, including subprime loans for which CCI bears the risk of default. The job

1 placement rate is also important to the cohort default rate (CDR), a measure used
2 by the Federal Department of Education and the California Student Aid
3 Commission. For example, in California schools must keep their CDR rate below
4 15.5 percent to draw Cal Grant funds.

5 (d) *Fourth*, CCI faces a substantial risk that its access to federal funds, which
6 account for almost all of its revenue, will be tied to how well its graduates perform
7 in the job market. Specifically, the Federal Department of Education recently
8 announced the establishment of a negotiated rulemaking committee to establish
9 gainful employment regulations which will govern CCI's access to federal funds.

10 59. Moreover, CCI's strategy is to close or sell campuses that are not meeting
11 placement outcomes. This strategy is reflected in a May 5, 2012 e-mail exchange between the
12 Executive Vice President of Operations, Bob Botic, and the Division President of Wyotech
13 Michael Stiglich, referring to job placement metrics. Securities analyst reports concerning CCI
14 demonstrate that the market is aware of and concerned about CCI's strategy of closing
15 underperforming schools.

16 **Advertising for Programs that CCI Does Not Offer**

17 60. Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. do not offer
18 ultrasound technician programs, x-ray technician programs, radiology technician programs or
19 dialysis technician programs in California.

20 61. Despite this fact, from a date unknown to the People and continuing to the present,
21 Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. have nevertheless run millions of
22 online and mobile ads stating that they do offer ultrasound technician, x-ray technician, radiology
23 technician or dialysis technician programs, certificates, diplomas, or degrees at their California
24 campuses. Illustrative examples are attached as Exhibit A hereto.

25 62. Consumers are routinely tricked by these ads into entering their information to be
26 contacted by Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. on the internet or
27 into contacting Heald, Corinthian Schools, Inc., and Corinthian Colleges, Inc. directly.

28

1 63. In some cases, a Heald, Corinthian Schools, Inc., or Corinthian Colleges, Inc.
2 representative convinces the consumer to visit the campus without ever disclosing that the
3 program is not offered, while in other cases the Heald, Corinthian Schools, Inc., and Corinthian
4 Colleges, Inc. representative pressures the prospective student into considering a different
5 program that is offered by Corinthian Colleges, Inc.

6 64. The fact that these false ads mislead students is known by Heald, Corinthian
7 Schools, Inc., and Corinthian Colleges, Inc. Call center employees who try to tell prospective
8 students the truth are disciplined by CCI managers.

9 **Unlawfully Using Military Seals In Advertising**

10 65. From a date unknown to the People and continuing to the present, Heald and
11 Corinthian Colleges, Inc. included the official seals of the United States Department of the Army,
12 the United States Department of the Navy, the United States Department of the Air Force, the
13 United States Marine Corps, and the United States Coast Guard in mailings, electronic messages,
14 and Internet Web sites to solicit information, or to solicit the purchase of or payment for a product
15 or service.

16 66. The seals and related content were used in a manner that reasonably could be
17 interpreted or construed as implying federal government connection, approval, or endorsement.

18 67. For example, the seals were prominently displayed on Healdmilitary.com until
19 recently and they continue to be prominently displayed in online ads run by Heald, an example of
20 which is attached hereto as Exhibit B.

21 68. Heald and Corinthian Colleges, Inc. have no expressed connection with or
22 approval by the United States Department of the Army, the United States Department of the Navy,
23 the United States Department of the Air Force, the United States Marine Corps and the United
24 States Coast Guard.

25 69. Heald and Corinthian Colleges, Inc. have never included the statutory disclaimers
26 indicated by Business & Professions Code section 17533.6 on any mailings, electronic messages,
27 and internet websites containing the seals of the United States Department of the Army, the
28

1 United States Department of the Navy, the United States Department of the Air Force, the United
2 States Marine Corps, or the United States Coast Guard.

3 **Inserting Unlawful Clauses into Enrollment Agreements**

4 70. CCI enrollment agreements contain language that violates Civil Code section 1770,
5 subdivision a, paragraph 14, because they purports to confer rights and remedies on CCI that are
6 expressly prohibited by law. The agreements contain clauses that are substantially identical to the
7 following language:

8 GENERAL RELEASE OF CLAIMS. I hereby release and hold
9 this School harmless from and against any and all claims of any
10 kind whatsoever, including allegations related to needle sticks,
11 allied health and automotive practice and techniques, slips and falls
12 and quality of equipment and instruction, (collectively, "Claims"),
13 against the School (including its present and former parent
14 companies, insurers, representatives and all persons acting by or
15 through them), which I may have for any reason arising out of or
16 relating to my education. I am aware of the risks involved with my
17 education and knowingly assume those risks following my
18 investigation into possible injuries and the nature and quality of my
19 education. I further agree that if I bring any Claim against the
20 School, I shall reimburse the School for its attorney's fees and costs
21 incurred as a result thereof. I may opt out of this general release of
22 Claims provision by delivering a written statement to that effect
23 received by the School within 30 days of my first execution of an
24 Enrollment Agreement with the School.

25 71. Because the clause claims that CCI is exempt from responsibility from "any and
26 all claims of any kind whatsoever" and therefore from its "own fraud, or willful injury to the
27 person or property of another, or violation of law, whether willful or negligent," it is per se
28 invalid under Civil Code section 1668.

1 72. Nevertheless, in violation of Civil Code section 1770, subdivision (a), CCI
2 continues to use the invalid clause to unlawfully represent that it has rights that it does not have
3 (e.g., the right to fees if sued), and/or that students have obligations they do not have (e.g., the
4 obligation to refrain from suing CCI under all circumstances).

5 **FIRST CAUSE OF ACTION AGAINST ALL DEFENDANTS**

6 **VIOLATIONS OF BUSINESS AND PROFESSIONS CODE SECTION 17500**

7 **(UNTRUE OR MISLEADING REPRESENTATIONS)**

8 73. The People reallege all paragraphs set forth above and incorporate them by
9 reference as though they were fully set forth in this cause of action.

10 74. From a date unknown to the People and continuing to the present, Defendants, and
11 each of them, have engaged in and continue to engage in, aided and abetted and continue to aid
12 and abet, and conspired to and continue to conspire to engage in acts or practices that constitute
13 violations of Business and Professions Code section 17500 et seq., by making or causing to be
14 made untrue or misleading statements with the intent to induce members of the public to purchase
15 Defendants' services, as described in Paragraphs 47 to 52 and 60 to 69. Defendants' untrue or
16 misleading representations include, but are not limited to, the following:

17 (a) Defendants' statements regarding job placement rates, including but not
18 limited to their published job placement disclosures that were posted online and provided to
19 students during the enrollment process;

20 (b) Heald's, Corinthian Schools, Inc.'s, and Corinthian Colleges, Inc.'s
21 advertisements for programs, certificates, diplomas, or degrees they do not offer in California;

22 (c) Heald's and Corinthian Colleges, Inc.'s unlawful use of United States
23 government seals in advertisements.

24 75. At the time the representations set forth in Paragraph 74 were made, Defendants
25 knew or by the exercise of reasonable care should have known that the representations were
26 untrue or misleading.

1 **SECOND CAUSE OF ACTION AGAINST ALL DEFENDANTS**
2 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17200**
3 **(UNFAIR COMPETITION)**

4 76. The People reallege all paragraphs set forth above and incorporate them by
5 reference as though they were fully set forth in this cause of action.

6 77. Defendants, and each of them, have engaged in and continue to engage in, have
7 aided and abetted and continue to aid and abet, and have conspired to and continue to conspire to
8 engage in business acts or practices that constitute unfair competition as defined in the Unfair
9 Competition Law, Business and Professions Code section 17200 *et seq.*, in that such business acts
10 and practices are unlawful, unfair, and fraudulent within the meaning of that statute.

11 78. The business acts and practices engaged in by Defendants that violate the Unfair
12 Competition Law include:

13 (a) As to all Defendants, publishing and/or providing students with untrue,
14 misleading, unreliable, and/or inaccurate job placement rate information.

15 (b) As to Heald, Corinthian Schools, Inc. and Corinthian Colleges, Inc.,
16 running ads for programs, certificates, diplomas, or degrees they do not offer in
17 California.

18 (c) As to Heald, Corinthian Schools, Inc. and Corinthian Colleges, Inc.,
19 failing to disclose to students on the phone that Defendants do not offer certain
20 programs, certificates, diplomas, or degrees in California.

21 (d) As to Heald and Corinthian Colleges, Inc., unlawfully using official
22 United States government seals to imply a connection to, approval by, or
23 endorsement by the United States Department of the Army, the United States
24 Department of the Navy, the United States Department of the Air Force, the
25 United States Marine Corps, and the United States Coast Guard, when Heald and
26 Corinthian Colleges, Inc. have no such endorsement.

27 (e) As to Corinthian Colleges, Inc., making untrue statements of material fact
28 related to job placement rates and related information to investors.

1 (f) As to Corinthian Colleges, Inc., omitting material facts from statements to
2 investors related to job placement rates.

3 (g) As to all Defendants, including clauses in enrollment agreements that
4 falsely state that Defendants are immune from liability from any and all claims of
5 any kind whatsoever.

6 79. These business acts and practices are unlawful because they violate laws including.

7 (a) Business and Professions Code section 17500, as more particularly
8 alleged in Paragraphs 47 to 52, 60 to 69, and 73 to 75.

9 (b) Corporations Code section 25400, subdivision (d), as more particularly
10 alleged in Paragraphs 53 to 59 and 91 to 100.

11 (c) Corporations Code section 25401, as more particularly alleged in
12 Paragraphs 53 to 59 and 82 to 90.

13 (d) Business and Professions Code section 17533.6, as more particularly
14 alleged in Paragraphs 65 to 69.

15 (e) Civil Code section 1770, subdivision (a), paragraph 2, as more particularly
16 alleged in Paragraphs 60 to 69.

17 (f) Civil Code section 1770, subdivision (a), paragraph 3, as more particularly
18 alleged in Paragraphs 65 to 69.

19 (g) Civil Code section 1770, subdivision (a), paragraph 9, as more particularly
20 alleged in Paragraphs 60 to 64.

21 (h) Civil Code section 1770, subdivision (a), paragraph 14, as more
22 particularly alleged in Paragraphs 70 to 72.

23 80. These business acts and practices are unfair in that Defendants have:

24 (a) caused students to pay tens of thousands of dollars, undertake huge credit
25 obligations, and/or spend years of their lives in educational programs because they
26 hoped to get a job and believed they would get a job based on Defendants' untrue
27 and misleading representations;
28

1 (b) in the case of Heald, Corinthian Schools, Inc. and Corinthian Colleges,
2 Inc., caused consumers to call them, visit their campuses, and/or enroll at one of
3 their schools by misleading them into believing they offer programs, certificates,
4 diplomas, or degrees they do not offer;

5 (c) in the case of Heald and Corinthian Colleges, Inc., caused consumers,
6 including service members and veterans, to call them, visit their campuses, enroll
7 at one of their schools, and/or use federal benefits they accrued through service to
8 their country under the false pretense that they have a connection with, approval of,
9 or endorsement of the United States Department of the Army, the United States
10 Department of the Navy, the United States Department of the Air Force, the
11 United States Marine Corps, and/or the United States Coast Guard;

12 (d) included clauses in enrollment agreements that falsely stated that they are
13 immune from liability from any and all claims of any kind whatsoever, and
14 thereby dissuading students with valid legal claims from taking legal action;

15 (e) engaged in conduct that is immoral, unethical, oppressive, unscrupulous,
16 and/or substantially injurious to consumers.

17 81. These business acts and practices are fraudulent in that Defendants' untrue and
18 misleading representations regarding their: job placement rates; ads for programs, certificates,
19 diplomas, or degrees they do not offer; unauthorized use of official United States government
20 seals; and use of enrollment agreements that falsely state that Defendants are immune from
21 liability, and are likely to deceive the public.

22 **THIRD CAUSE OF ACTION AGAINST**
23 **CORINTHIAN COLLEGES, INC. AND DOE DEFENDANTS 1 TO 50**
24 **VIOLATION OF CORPORATIONS CODE SECTION 25401**
25 **(SECURITIES FRAUD)**

26 82. The People reallege all paragraphs set forth above and incorporate them by
27 reference as though they were fully set forth in this cause of action.

1 83. Pursuant to Corporations Code section 25401, it is “ unlawful for any person to
2 offer or sell a security in this state or buy or offer to buy a security in this state by means of any
3 written or oral communication which includes an untrue statement of a material fact or omits to
4 state a material fact necessary in order to make the statements made, in the light of the
5 circumstances under which they were made, not misleading.”

6 84. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale and sold
7 Corinthian Colleges, Inc.’s common stock, which is traded on the Nasdaq National Market
8 System, to investors in California.

9 85. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale and sold
10 Corinthian Colleges, Inc.’s common stock to employees in California and to employees of its
11 subsidiaries in California via an employee stock purchase program. On or about February 1, 2013,
12 Corinthian Colleges, Inc. filed a Registration Statement (Form S-8) with the Securities and
13 Exchange Commission for the plan.

14 86. Corinthian Colleges, Inc.’s common stock qualifies as a security as defined in
15 Corporations Code section 25019.

16 87. Corinthian Colleges, Inc. qualifies as an issuer under Corporations Code sections
17 25010 and as a person under Corporations Code section 25013.

18 88. Corinthian Colleges, Inc.’s and DOE Defendants 1 to 50’s misrepresentations were
19 made in connection with the offer and sale of securities within the meaning of Corporations Code
20 section 25017.

21 89. Corinthian Colleges, Inc.’s and DOE Defendants 1 to 50’s misrepresentations took
22 place within the State of California within the meaning of Corporations Code section 25008.

23 90. In offering for sale and/or selling its common stock, Corinthian Colleges, Inc. and
24 DOE Defendants 1 to 50 misrepresented the job placement rate of its graduates; the methodology
25 it used to calculate the job placement rate of its graduates; the number of graduates it placed; the
26 number of eligible graduates; the reliability of its placement and placement verification process;
27 the stringency of its definitions regarding job placements; its compliance with accreditor
28 mandated policies; and its compliance with its own policies. Corinthian Colleges, Inc. and DOE

1 Defendants 1 to 50 violated Corporations Code section 25401 because these statements were
2 untrue and misleading by virtue of the omission of material facts, including without limitation,
3 those set forth in paragraphs 51 and 54 to 59, above.

4 **FOURTH CAUSE OF ACTION AGAINST**
5 **CORINTHIAN COLLEGES, INC. AND DOE DEFENDANTS 1 TO 50**
6 **VIOLATION OF CORPORATIONS CODE SECTION 25400, SUBDIVISION (D)**
7 **(SECURITIES FRAUD)**

8 91. The People reallege all paragraphs set forth above and incorporate them by
9 reference as though they were fully set forth in this cause of action.

10 92. Pursuant to Corporations Code section 25400, subdivision (d), it is "It is unlawful
11 for any person, directly or indirectly, in this state . . . If such person is a broker-dealer *or other*
12 *person* selling or offering for sale or purchasing or offering to purchase the security, to make, for
13 the purpose of inducing the purchase or sale of such security by others, any statement which was,
14 at the time and in the light of the circumstances under which it was made, false or misleading
15 with respect to any material fact, or which omitted to state any material fact necessary in order to
16 make the statements made, in the light of the circumstances under which they were made, not
17 misleading, and which he knew or had reasonable ground to believe was so false or misleading."

18 93. Corinthian Colleges, Inc. and DOE Defendants DOE Defendants 1 to 50 offered
19 for sale, sold, and/or induced the purchase or sale of Corinthian Colleges, Inc.'s common stock by
20 others, which is traded on the Nasdaq National Market System, to investors in California.

21 94. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 offered for sale, sold,
22 and/or induced the purchase or sale of Corinthian Colleges, Inc.'s common stock by its
23 employees in California and to employees of its subsidiaries in California via an Employee Stock
24 Purchase Plan. On or about February 1, 2013, Corinthian Colleges, Inc. filed a Registration
25 Statement (Form S-8) with the Securities and Exchange Commission for the plan

26 95. Corinthian Colleges, Inc.'s common stock qualifies as a security as defined in
27 Corporations Code section 25019.

28

1 96. Corinthian Colleges, Inc. qualifies as an issuer under Corporations Code sections
2 25010 and as a person under Corporations Code section 25013.

3 97. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations were
4 made in connection with the offer and sale of securities within the meaning of Corporations Code
5 section 25017.

6 98. Corinthian Colleges, Inc.'s and DOE Defendants 1 to 50's misrepresentations took
7 place within the State of California within the meaning of Corporations Code section 25008.

8 99. In offering for sale, selling, or inducing the purchase and/or sale of its common
9 stock by others, Corinthian Colleges, Inc. and DOE Defendants 1 to 50 misrepresented the job
10 placement rate of its graduates; the methodology it used to calculate the job placement rate of its
11 graduates; the number of graduates it placed; the number of eligible graduates; the reliability of
12 its placement and placement verification process; the stringency of its definitions regarding job
13 placements; its compliance with accretitor mandated policies; and its compliance with its own
14 policies. Corinthian Colleges, Inc. and DOE Defendants 1 to 50 violated Corporations Code
15 section 25400, subdivision (d) because these statements were untrue and misleading by virtue of
16 the omission of material facts, including without limitation, those set forth in paragraphs 51 and
17 54 to 59, above.

18 100. At the time it made the misrepresentations set forth in paragraphs 53 and 99, above,
19 Corinthian Colleges, Inc. and DOE Defendants 1 to 50 knew or had reasonable ground to believe
20 the representations were false and/or misleading as set forth in more detail in paragraphs 51 and
21 54 to 59, above.

22 **FIFTH CAUSE OF ACTION AGAINST**
23 **CORINTHIAN SCHOOLS, INC. AND DOE DEFENDANTS 51 TO 100**
24 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17207**
25 **(VIOLATING INJUNCTION)**

26 101. The People reallege all paragraphs set forth above and incorporate them by
27 reference as though they were fully set forth in this cause of action.

28

1 102. On July 31, 2007, the Los Angeles Superior Court in *People v. Corinthian Schools,*
2 *Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999), entered a final judgment permanently
3 enjoining and restricting Corinthian Schools, Inc. and Titan Schools, Inc., their predecessors,
4 agents, employees, officers, directors, representatives, successors, partners, assigns and any and
5 all persons acting in concert or participating with Corinthian Schools, Inc. (with the exception of
6 Wyotech campuses) from engaging in or performing, directly or indirectly, certain statements and
7 activities related to advertising and student enrollment, including but not limited to the following:

8 (a) Paragraph 7, subdivision (A) prohibits making or causing to be made any
9 “statement related to Defendants’ own students’ employment or salaries that is not
10 substantiated by Defendants’ records” or “any statement based on information in
11 Defendants’ records that Defendants know or should know is inaccurate”;

12 (b) Paragraph 7, subdivision (D) prohibits making or causing to be made any
13 “untrue, misleading or deceptive statement” in connection with any matter relating
14 to the offer of any program of instruction;

15 (c) Paragraph 8, subdivision (A) prohibits “making or causing to be made any
16 statement regarding any student whom Defendants’ records state is self-employed
17 unless Defendants possess documents evidencing the student’s self-employment.”

18 The final judgment was issued, in part, pursuant to Business and Professions Code section 17203.

19 103. Corinthian Schools, Inc. and DOE Defendants 51 to 100 intentionally violated the
20 final judgment in the following manner:

21 (a) Publishing and/or providing students with untrue, misleading, unreliable,
22 unsubstantiated, and/or inaccurate job placement rate information, as more fully alleged in
23 Paragraphs 47 to 52, and including without limitation: (i) publishing and/or providing students
24 with job placement data for its Hayward and San Francisco campuses without notifying them that
25 it had paid a temporary agency to place students to meet accreditation deadlines; (ii) publishing
26 and/or providing students with job placement data for medical assistant programs for its Hayward
27 campus without notifying them that a substantial percentage of the placements were to health
28 screening fairs, the majority of which resulted in two days of employment and were not

1 sustainable; and (iii) failing at the Reseda, West Los Angeles, and City of Industry campuses to
2 maintain documents sufficient to substantiate employment of its graduates at those campuses.

3 (b) Running ads for programs, certificates, diplomas, or degrees they do not
4 offer, including but not limited to ultrasound technician, x-ray technician, radiology technician, or
5 dialysis technician programs, certificates, diplomas, or degrees in California, as more fully
6 alleged in Paragraphs 60 to 64.

7 (c) Failing to disclose to students on the phone that Defendants do not offer
8 certain programs, certificates, diplomas, or degrees, including but not limited to ultrasound
9 technician, x-ray technician, radiology technician, or dialysis technician programs, certificates,
10 diplomas, or degrees in California, as more fully alleged in Paragraph 63.

11 104. Violations of the final judgment constitute intentional violation of an injunction
12 within the meaning of Business and Professions Code section 17207.

13 **SIXTH CAUSE OF ACTION AGAINST**
14 **CORINTHIAN SCHOOLS, INC. AND DOE DEFENDANTS 51 TO 100**
15 **VIOLATION OF BUSINESS AND PROFESSIONS CODE SECTION 17535.5**
16 **(VIOLATING INJUNCTION)**

17 105. The People reallege all paragraphs set forth above and incorporate them by
18 reference as though they were fully set forth in this cause of action.

19 106. On July 31, 2007, the Los Angeles Superior Court in *People v. Corinthian Schools,*
20 *Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) entered a final judgment permanently
21 enjoining and restricting Corinthian Schools, Inc. and Titan Schools, Inc. their predecessors,
22 agents, employees, officers, directors, representatives, successors, partners, assigns and any and
23 all persons acting in concert or participating with Corinthian Schools, Inc. (with the exception of
24 Wyotech campuses) from engaging in or performing, directly or indirectly, certain statements and
25 activities related to advertising and student enrollment, including but not limited to the following:

26 (a) Paragraph 7, subdivision (A) prohibits making or causing to be made any
27 “statement related to Defendants’ own students’ employment or salaries that is not
28

1 substantiated by Defendants' records" or "any statement based on information in
2 Defendants' records that Defendants know or should know is inaccurate";

3 (b) Paragraph 7, subdivision (D) prohibits making or causing to be made any
4 "untrue, misleading or deceptive statement" in connection with any matter relating
5 to the offer of any program of instruction;

6 (c) Paragraph 8, subdivision (A) prohibits "making or causing to be made any
7 statement regarding any student whom Defendants' records state is self-employed
8 unless Defendants possess documents evidencing the student's self-employment."

9 The final judgment was issued, in part, pursuant to Business and Professions Code section 17535.

10 107. Corinthian Schools, Inc. and DOE Defendants 51 to 100 intentionally violated the
11 final judgment in the following manner:

12 (a) Publishing and/or providing students with untrue, misleading, unreliable,
13 unsubstantiated, and/or inaccurate job placement rate information, as more fully alleged in
14 Paragraphs 47 to 52, and including without limitation: (i) publishing and/or providing students
15 with job placement data for its Hayward and San Francisco campuses without notifying them that
16 it had paid a temporary agency to place students to meet accreditation deadlines; (ii) publishing
17 and/or providing students with job placement data for medical assistant programs for its Hayward
18 campus without notifying them that a substantial percentage of the placements were to health
19 screening fairs, the majority of which resulted in two days of employment and were not
20 sustainable; and (iii) failing at the Reseda, West Los Angeles, and City of Industry campuses to
21 maintain documents sufficient to substantiate employment of its graduates at those campuses.

22 (b) Running ads for programs, certificates, diplomas, or degrees they do not
23 offer, including but not limited to ultrasound technician, x-ray technician, radiology technician, or
24 dialysis technician programs, certificates, diplomas, or degrees in California, as more fully
25 alleged in Paragraphs 60 to 64.

26 (c) Failing to disclose to students on the phone that Defendants do not offer
27 certain programs, certificates, diplomas, or degrees, including but not limited to ultrasound
28

1 technician, x-ray technician, radiology technician, or dialysis technician programs, certificates,
2 diplomas, or degrees in California, as more fully alleged in Paragraph 63.

3 108. Violations of the final judgment constitute intentional violation of an injunction
4 within the meaning of Business and Professions Code section 17535.5.

5 **PRAYER FOR RELIEF**

6 WHEREFORE, the People respectfully request that the Court enter judgment in favor of
7 the People and against Defendants, jointly and severally, as follows:

8 1. That Defendants, their successors, agents, representatives, employees, assigns and
9 all persons who act in concert with Defendants be permanently enjoined from making any untrue
10 or misleading statements in violation of Business and Professions Code section 17500, including,
11 but not limited to, the untrue or misleading statements alleged in this Complaint, under the
12 authority of Business and Professions Code section 17535;

13 2. That Defendants, their successors, agents, representatives, employees, assigns and
14 all persons who act in concert with Defendants be permanently enjoined from engaging in unfair
15 competition as defined in Business and Professions Code section 17200, including, but not
16 limited to, the acts and practices alleged in this Complaint, under the authority of Business and
17 Professions Code section 17203;

18 3. That the Court make such orders or judgments as may be necessary, including
19 preliminary injunctive and ancillary relief, to prevent the use or employment by any Defendant of
20 any practice which violates Business and Professions Code section 17500, or which may be
21 necessary to restore to any person in interest any money or property, real or personal, which may
22 have been acquired by means of any such practice, under the authority of Business and
23 Professions Code section 17535;

1 4. That the Court make such orders or judgments as may be necessary, including
2 preliminary injunctive and ancillary relief, to prevent the use or employment by any Defendant of
3 any practice which constitutes unfair competition or as may be necessary to restore to any person
4 in interest any money or property, real or personal, which may have been acquired by means of
5 such unfair competition, under the authority of Business and Professions Code section 17203;

6 5. That the Court assess a civil penalty of \$2,500 against each Defendant for each
7 violation of Business and Professions Code section 17500, in an amount according to proof,
8 under the authority of Business and Professions Code section 17536;

9 6. That the Court assess a civil penalty of \$2,500 against each Defendant for each
10 violation of Business and Professions Code section 17200, in an amount according to proof,
11 under the authority of Business and Professions Code section 17206;

12 7. That the Court assess a civil penalty of \$6,000 against Corinthian Schools, Inc. for
13 each violation of the final judgment issued by the Los Angeles Superior Court in *People v.*
14 *Corinthian Schools, Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) in an amount
15 according to proof, under the authority of Business and Professions Code section 17207;

16 8. That the Court assess a civil penalty of \$6,000 against Corinthian Schools, Inc. for
17 each violation of the final judgment issued by the Los Angeles Superior Court *People v.*
18 *Corinthian Schools, Inc., et al.* (Super. Ct. L.A. County, 2007, No. BC374999) in an amount
19 according to proof, under the authority of Business and Professions Code section 17535.5;

20 9. For a permanent and preliminary injunction enjoining Corinthian Colleges and its
21 agents, servants, and employees, and all persons acting under, in concert with, or for it, from
22 directly or indirectly or in any other manner engaging in the conduct as above alleged in violation
23 of Corporations Code sections 25401 and/or 25400, subdivision (d);

24 10. That the Court assess a civil penalty of \$25,000 against Corinthian Colleges, Inc.
25 for each violation of Corporations Code sections 25401 and/or 25400, subdivision (d) in an
26 amount according to proof, under the authority of Government Code section 12660.

27
28

1 11. For an order disgorging all profits and compensation obtained by Corinthian
2 Colleges, Inc. as a result of its violations of Corporations Code sections 25401 and/or 25400,
3 subdivision (d);

4 12. For an order requiring Corinthian Colleges, Inc. to make restitution to the
5 purchasers of its common stock in the principal amount paid by each purchaser by means of the
6 unlawful conduct alleged hereinabove, less the amount of any repayment of principal to any such
7 purchaser by Corinthian Colleges, Inc. with interest from the date of purchase of the common
8 stock on the amount of any such principal amounts remaining unpaid;

9 13. For an order awarding damages to the purchasers of Corinthian Colleges, Inc.'s
10 common stock in an amount sufficient to compensate the purchasers for loss suffered as a result
11 of Corinthian Colleges, Inc.'s violations of Corporations Code sections 25401 and/or 25400,
12 subdivision (d);

13 14. For the People's costs and attorneys fees in prosecuting Corinthian Colleges, Inc.'s
14 violations of Corporations Code sections 25401 and/or 25400, subdivision (d) under the authority
15 in Code of Civil Procedure section 1021.8, subdivision (a);

16 15. That the People recover their costs of suit, including costs of investigation;

17 16. That the People receive all other relief to which they are legally entitled; and

18 17. That the Court award such other relief that it deems just, proper, and equitable.

19
20 Dated: October 10, 2013

Respectfully Submitted,

21 KAMALA D. HARRIS
22 Attorney General of California

23 (b)(6)

24
25 NICHOLAS G. CAMPINS
26 Deputy Attorney General
27 *Attorneys for* THE PEOPLE OF THE
28 STATE OF CALIFORNIA

SF2012507005
40788642.doc

EXHIBIT A

ED00010714

Radiology Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA

Radiology Tech Degree 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Business - Healthcare - Financial Aid - Technology
875 Howard Street, San Francisco, CA

Radiology Tech Majors 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
25500 Industrial Boulevard, Hayward, CA - (888) 418-9547

Ultrasound Certificate
mobi.heald.edu/
Earn Your Medical Degree at Heald College® Request Info.
(888) 418-9547 - Financial Aid

Ultrasound Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA - (888) 418-9547

Ultrasound Tech Diploma 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
2910 Prospect Park Drive, Rancho Cordova, CA - (888) 418-9547

Ultrasound Tech Univ. 1 (888) 418 9547
www.heald.edu/Medical ▾
Enroll in Medical College at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
5130 Commercial Circle, Concord, CA - (888) 418-9547

Ultrasound Tech Majors 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
875 Howard Street, San Francisco, CA - (888) 418-9547

X Ray Tech Degree 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Healthcare - Business - Technology
875 Howard Street, San Francisco, CA

X Ray Tech Certificate 1 (888) 418 9547
www.heald.edu/Medical ▾
Earn Your Medical Degree at Heald College® Request Info.
Financial Aid - Business - Technology - Healthcare
25500 Industrial Boulevard, Hayward, CA

Dialysis Tech Training 1 (877) 904 9925
goto.everest.edu/ ▾
Study to be a Dialysis Technician Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs

Dialysis Technician 1 (855) 661 7858
goto.everest.edu/ ▾
Learn to be a Dialysis Technician Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

Radiology Technician 1 (866) 215 6637
www.everest.edu/Radiology-Technician ▾
Classes Starting Soon! Get Info! 9-Month Program. Request Catalog.
Everest has 106 followers on Google+
Official Site - Career Training - Health Programs - Business Programs
2215 W Mission Road, Alhambra, CA

Radiology Tech Program 1 (855) 843 1713
goto.everest.edu/Radiology ▾
Become a Radiology Technician. Training Nearby - More Info Here!
Request Info - Apply Now - Health Care Programs - Business Programs
22336 Main Street, 1st Floor, Hayward, CA - (866) 617-3545

Radiology Tech School 1 (355) 317 0946
goto.everest.edu/Radiology ▾
Training for a Career as an X-Ray Technician at Everest College Now!
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

Radiology Tech School 1 (866) 281 4354
www.everestcollege.edu/Medical ▾
Day & Evening Classes. 9-month program. Request Info
Official Site - Legal Programs - Health Programs - Business Programs
1231 Cabrillo Avenue, Suite 201, Torrance, CA

Ultrasound Santa Ana 1 (866) 617 3545
www.everest.edu/Ultrasound-Technician ▾
Start Your Career with Everest®. Flexible Programs. Learn More.
Everest has 101 followers on Google+
Official Site - Career Training - Health Programs - Business Programs
500 West Santa Ana Blvd, Santa Ana, CA - (866) 737-3808

X-Ray Training School 1 (855) 661 7856
goto.everest.edu/ ▾
Training for a Career as an X-Ray Technician at Everest College.
Request Info - Apply Now - Health Care Programs - Business Programs
814 Mission Street, Ste 500, San Francisco, CA

EXHIBIT B

ED00010716

 **Heald**
COLLEGE
EST. 1863

 **Education for Today's
Military Personnel & Their Families**



**GI JOBS
MILITARY FRIENDLY
SCHOOLS**



Heald College offers academic programs in a number of today's rewarding career fields, like healthcare, business, legal and technology for military personnel and their families. Our students benefit because class sizes are small enough for them to get the attention they need.





July 16, 2013

VIA E-MAIL ONLY

Ms. Pan Fuchs
Director of Accreditation and Licensing
Corinthian Colleges, Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707-57646

Dear Ms. Fuchs:

This letter is a request for updated information regarding the investigation by the Wisconsin Educational Board regarding Everest College, Milwaukee, WI, and the Everest campuses in Florida by the Florida Attorney General.

Please provide the Council with an update by **July 26, 2013**. Until this matter is resolved, please continue to provide information to the Council as it becomes available.

If you have any questions, please contact me at (202) 336-6781 or abieda@acics.org.

Sincerely,

(b)(6)

Anthony S. Bieda
Vice President of External Affairs

CCI

CORINTHIAN
COLLEGES, INC.

Academic Affairs

6 Hutton Centre Drive,

Suite 400

Santa Ana, CA 92707

tel (714) 427-3000 fax (714) 427-5116

www.cci.edu

REC'D
JUN 18 2013
BY: #362 U

June 12, 2013

Albert Gray, Ph.D.
President and Chief Executive Officer
Accrediting Council for Independent Colleges and Schools
750 First Street, NE
Washington DC 20002-4223

Dear Dr. Gray:

On June 6, 2013, Corinthian Colleges, Inc. received a subpoena from the Securities and Exchange Commission ("SEC"). In a letter accompanying the subpoena, the SEC stated that it is conducting an investigation of our schools. The SEC's subpoena requests the production of documents and communications that, among other things, relate to student information in the areas of recruitment, attendance, completion, placement, defaults on federal loans and on alternative loans, as well as compliance with the U.S. Department of Education financial requirements, standards and ratios (including the effect of certain borrowings under CCI's credit facility on our composite score, and 90/10 compliance), and other corporate, operational, financial and accounting matters.

We intend to cooperate with the SEC in its investigation. We will keep you and the Commission apprised of any further material communications and actions relating to this subpoena and investigation.

If you have any questions or concerns, please contact me at (714)825-7918 or via email at jandrews@cci.edu.

Sincerely Yours,

(b)(6)

John W. Andrews
Vice President, Accreditation and Licensing



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
BURNETT PLAZA, SUITE 1900
801 CHERRY STREET, UNIT #18
FORT WORTH, TEXAS 76102-6882
PHONE: (817) 978-3821 FAX: (817) 978-2700

IN REPLYING
PLEASE QUOTE
FW-3761

June 4, 2013

Via UPS

Accrediting Council for Independent Colleges and Schools
c/o Albert C. Gray, Ph.D.
President and Chief Executive Officer
750 First Street NE
Suite 980
Washington, DC 20002-4223



Re: In the Matter of Corinthian Colleges, Inc. (FW-3761)

Dear Mr. Gray:

Pursuant to Rule 8 of the United States Securities and Exchange Commission's Rules Relating to Investigations, 17 C.F.R. § 203.8, I have enclosed a subpoena for documents, in connection with the above-referenced formal investigation. The subpoena requires the production of documents by June 21, 2013.

Please send the materials to:

ENF-CPU
U.S. Securities and Exchange Commission
100 F St., N.E., Mailstop 5973
Washington, DC 20549-5973

For smaller electronic productions under 10MB in size, the materials may be emailed to the following email address: ENF-CPU@sec.gov.

Please carefully read the subpoena attachment, which contains, among other things, important instructions related to the manner of producing documents. In particular, if you prefer to send us copies of original documents, **the staff requests that you scan and produce hard copy documents, as well as electronic documents, in an electronic format consistent with the SEC Data Delivery Standards attached hereto. All electronic documents responsive to the document subpoena, including all metadata, should also be produced in their native software format.** If you have any questions concerning the production of documents in an electronic format, please contact me as soon as possible and in any event before producing documents.

In your cover letter(s) accompanying the production of responsive documents, please enclose a list briefly describing each item you send. The list should state to which paragraph(s) in the subpoena attachment each item responds. Please also state in the cover letter(s) whether you have met your obligations under the subpoena by searching carefully and thoroughly for everything called for by the subpoena, and sending it all to us. A copy of the subpoena should be included with the documents that are produced.

Passwords for documents, files, compressed archives, and encrypted media should be provided separately either via email addressed to ENF-CPU@scc.gov, or in a separate cover letter mailed separately from the data.

Please also provide a narrative description describing what was done to identify and collect documents responsive to the subpoena. At a minimum, the narrative should describe:

- who searched for documents;
- who reviewed documents found to determine whether they were responsive;
- which custodians were searched;
- what sources were searched (e.g., computer files, CDs, DVDs, thumb drives, flash drives, online storage media, hard copy files, diaries, datebooks, planners, filing cabinets, storage facilities, home offices, work offices, voice mails, home email, webmail, work email, backup tapes or other media);
- what search terms, if any, were employed to identify responsive documents;
- what firms and/or persons, if any, assisted in analyzing the data collected;
- what third parties, if any, were contacted to obtain responsive documents (e.g., phone companies for phone records, brokerage firms for brokerage records); and
- where the original electronic and hardcopy documents are maintained and by whom.

In addition, for any documents that qualify as records of regularly conducted activities under Federal Rule of Evidence 902(11) please have the appropriate representative(s) complete a business records certification (a sample of which is enclosed) and return it with the document production.

Please note that, in any matter in which enforcement action is ultimately deemed to be warranted, the Division of Enforcement will not recommend any settlement to the Commission unless the party wishing to settle certifies, under penalty of perjury, that all documents responsive to Commission subpoenas and formal and informal document requests in this matter have been produced.

The information you provide is subject to the Commission's routine uses. A list of those uses is contained in the enclosed copy of SEC Form 1662, which also contain other important information.

Accrediting Council for Independent Colleges and Schools
c/o Albert C. Gray, Ph.D.
President and Chief Executive Officer
Page 3

This investigation is confidential and nonpublic and should not be construed as an indication by the Commission or its staff that any violation of law has occurred, nor as a reflection upon any person, entity, or security.

If you have any questions or would like to discuss this matter, you may call me at direct dial 817-978-6489, or email me at hannanr@sec.gov.

Sincerely,

(b)(6)

Robert C. Hannan
Sr. Investigations Counsel
Division of Enforcement

Enclosures: Subpoena and Attachment
SEC Data Delivery Standards
SEC Form 1662
Business Records Certification



SUBPOENA

UNITED STATES OF AMERICA SECURITIES AND EXCHANGE COMMISSION

In the Matter of Corinthian Colleges, Inc. (FW-3761)

To: Accrediting Council for Independent Colleges and Schools
c/o Albert C. Gray, Ph.D.
President and Chief Executive Officer
750 First Street NE
Suite 980
Washington, DC 20002-4223

YOU MUST PRODUCE everything specified in the Attachment to this subpoena to officers of the Securities and Exchange Commission, at the place, date and time specified below:

ENF-CPU, U.S. Securities and Exchange Commission, 100 F St., N.E., Mailstop 5973, Washington, DC 20549-5973, no later than June 21, 2013 at 9:30 a.m.

YOU MUST TESTIFY before officers of the Securities and Exchange Commission, at the place, date and time specified below:

FEDERAL LAW REQUIRES YOU TO COMPLY WITH THIS SUBPOENA.

Failure to comply may subject you to a fine and/or imprisonment.

By:

(b)(6)

Robert C. Hannan, Sr. Investigations Counsel
U.S. Securities and Exchange Commission
801 Cherry St., Suite 1900
Fort Worth, TX 76102

Date:

6/4/13

I am an officer of the U.S. Securities and Exchange Commission authorized to issue subpoenas in this matter. The Securities and Exchange Commission has issued a formal order authorizing this investigation under Section 21(a) of the Securities Exchange Act of 1934.

NOTICE TO WITNESS: If you claim a witness fee or mileage, submit this subpoena with the claim voucher.

SUBPOENA ATTACHMENT
In the Matter of Corinthian Colleges, Inc. (FW-3761)

A. Definitions

As used in this subpoena, the words and phrases listed below shall have the following meanings:

1. "Document" shall include, but is not limited to, any written, printed, or typed matter including, but not limited to all drafts and copies bearing notations or marks not found in the original, letters and correspondence, interoffice communications, slips, tickets, records, worksheets, financial records, accounting documents, bookkeeping documents, memoranda, reports, manuals, telephone logs, telegrams, facsimiles, messages of any type, telephone messages, voice mails, tape recordings, notices, instructions, minutes, summaries, notes of meetings, file folder markings, and any other organizational indicia, purchase orders, information recorded by photographic process, including microfilm and microfiche, computer printouts, spreadsheets, and other electronically stored information, including but not limited to writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations that are stored in any medium from which information can be retrieved, obtained, manipulated, or translated.
2. "Communication" means any correspondence, contact, discussion, e-mail, instant message, or any other kind of oral or written exchange or transmission of information (in the form of facts, ideas, inquiries, or otherwise) and any response thereto between two or more Persons or entities, including, without limitation, all telephone conversations, face-to-face meetings or conversations, internal or external discussions, or exchanges of a document or documents.
3. "Concerning" means directly or indirectly, in whole or in part, describing, constituting, evidencing, recording, evaluating, substantiating, concerning, referring to, alluding to, in connection with, commenting on, relating to, regarding, discussing, showing, describing, analyzing or reflecting.
4. An "Agreement" means any actual or contemplated (i) written or oral Agreement; (ii) term or provision of such Agreement; or (iii) amendment of any nature or termination of such Agreement. A request for any Agreement among or between specified parties includes a request for all documents concerning (i) any actual or contemplated Agreement among or between such parties, whether or not such Agreement included any other Person; (ii) the drafting or negotiation of any such Agreement; (iii) any actual or contemplated demand, request or application for any such Agreement, and any response thereto; and (iv) any actual or contemplated objection or refusal to enter into any such Agreement, and any response thereto.
5. "Reviewed" means examined, assessed, considered, analyzed or evaluated.
6. "You" and "your" means the person or entity to whom this subpoena was issued.

7. To the extent necessary to bring within the scope of this subpoena any information or documents that might otherwise be construed to be outside its scope:

- a. the word “or” means “and/or”;
- b. the word “and” means “and/or”;
- c. the functional words “each,” “every” “any” and “all” shall each be deemed to include each of the other functional words;
- d. the masculine gender includes the female gender and the female gender includes the masculine gender; and
- e. the singular includes the plural and the plural includes the singular.

8. “Showing” means showing, regarding, reflecting, relating to, concerning, referring to, describing, evidencing or constituting.

9. “Contact Information,” if requested, means all names, titles, physical and mailing addresses, e-mail addresses, instant messenger service user names, telephone numbers, and fax numbers.

10. “Person” means a natural person, firm, association, organization, partnership, business, trust, corporation, bank or any other private or public entity.

11. A “representative” of a person means any present or former family members, officers, executives, partners, joint-venturers, directors, trustees, employees, consultants, accountants, attorneys, agents, or any other representative acting or purporting to act on behalf of the person.

12. “Corinthian” means Corinthian Colleges, Inc., a Delaware corporation with offices in Santa Ana, California, and its parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, general partners, limited partners, partnerships and aliases, code names, or trade or business names used by any of the foregoing.

a. “Auditor” means any accounting firm or individual accountant retained by Corinthian for the purpose of opining on its financial statements, including but not limited to Ernst & Young LLP (“E&Y”).

b. “Compliance consultants” or “compliance auditors” means any firm or individual (including Weworski & Associates of San Diego, California) retained by Corinthian to review or determine whether Corinthian or the individual campuses of Corinthian comply with federal and state education statutes and regulations, including the regulations of the United States Department of Education.

c. “Agency” or “accrediting agency” shall mean those educational accrediting agencies identified at p. 10 of Corinthian’s report on Form 10-K for the fiscal year ended

June 30, 2012 ("Corinthian's Form 10-K") filed with the Securities and Exchange Commission:

- a. the Accrediting Commission of Career Schools and Colleges ("ACCSC");
- b. the Accrediting Council for Independent Colleges and Schools ("ACICS");
- c. The Higher Learning Commission—A Commission of the North Central Association of Colleges and Schools ("HLC/NCA"); and,
- d. Accrediting Commission for Community and Junior Colleges (ACCJC) of the Western Association of Schools and Colleges (WASC) ("ACCJC/WASC"). (On July 3, 2012, the Heald College unit of Corinthian Colleges was reportedly notified by the Western Association of Schools and Colleges—Accrediting Commission for Senior Colleges and Universities ("WASC Sr.") that Heald College was granted initial accreditation effective June 14 (the date of WASC Sr.'s action). At some point, Heald College's primary accreditor in is therefore expected to switch from ACCJC to WASC Sr.)

B. Instructions

1. Unless otherwise specified, the subpoena calls for production of the original documents and all copies and drafts of same. Documents responsive to this subpoena may be in electronic or paper form. Electronic documents such as email should be produced in accordance with the attached document entitled SEC Data Delivery Standards. All electronic documents responsive to the document subpoena, including all metadata, should also be produced in their native software format.
2. For documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy documents and produce them in an electronic format consistent with the SEC Data Delivery Standards. Alternatively, you may send us photocopies of the documents in paper format. If you choose to send copies, you must secure and retain the originals and store them in a safe place. The staff may later request or require that you produce the originals.
3. Whether you scan or photocopy documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a document differ in any way, they are considered separate documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.
4. In producing a photocopy of an original document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original document, photocopies of the original

document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.

5. Documents should be produced as they are kept in the ordinary course of business or be organized and labeled to correspond with the categories in this request. In that regard, documents should be produced in a unitized manner, *i.e.*, delineated with staples or paper clips to identify the document boundaries.

6. Documents should be labeled with sequential numbering (bates-stamped).

7. You must produce all documents created during, or concerning, the period specified below at C. Documents to be Produced, unless otherwise specified.

8. The scope of any given request should not be limited or narrowed based on the fact that it calls for documents that are responsive to another request.

9. You are not required to produce exact duplicates of any documents that have been previously produced to the Securities and Exchange Commission staff **in connection with this matter**. If you are not producing documents based upon a prior production, please identify the responsive documents that were previously produced.

10. For any documents that qualify as records of regularly conducted activities under Federal Rule of Evidence 902(11), please complete a business records certification (a sample of which is enclosed) and return it with the document production.

11. This subpoena covers all documents in or subject to your possession, custody or control, including all documents that are not in your immediate possession but that you have the effective ability to obtain, that are responsive, in whole or in part, to any of the individual requests set forth below. If, for any reason – including a claim of attorney-client privilege – you do not produce something called for by the request, you should submit a list of what it is not producing. The list should describe each item separately, noting:

- a. its author(s);
- b. its date;
- c. its subject matter;
- d. the name of the Person who has the item now, or the last Person known to have it;
- e. the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item's contents;
- f. the basis upon which you are not producing the responsive document;
- g. the specific request in the subpoena to which the document relates;
- h. the attorney(s) and the client(s) involved; and
- i. in the case of the work product doctrine, the litigation for which the document was prepared in anticipation.

12. If documents responsive to this subpoena no longer exist because they have been lost, discarded, or otherwise destroyed, you should identify such documents and give the date on which they were lost, discarded or destroyed.

C. Documents to be Produced

For the period from July 1, 2010 to the present:

1. With regard to the determination of the graduate placement of a school accredited by your agency, documents showing the policies and standards by which graduate placement is measured, including documents showing when a graduate: is considered available for placement; is excluded from being available for placement; and, is placed in a job for which he was trained.
2. Communications with Corinthian (or its individual schools, campuses, or colleges) regarding its graduate placement rate, and those individual Corinthian schools, campuses or colleges identified in the following Exhibit A.
3. With regard to any Corinthian school, campus or college, including those identified in the following Exhibit A, that is the subject of a show cause order or is otherwise on heightened supervision or reporting status with your agency, documents showing: the nature of your concern; the efforts to resolve those concerns; and, the status of the attempts to resolve your concern.
4. Communications with any Corinthian auditor, including E&Y.
5. Communications with any Corinthian compliance consultant or auditor, including Weworski & Associates.

EXHIBIT A

U.S. Schools and Colleges	Accrediting Agency
Everest College, Alhambra, CA	ACCSC
Everest College, Anaheim, CA	ACCSC
Everest College, Arlington (Mid Cities), TX	ACICS
Everest College, Arlington, VA	ACICS
Everest College, Atlanta (Greenbriar), GA	ACCSC
Everest College, Aurora, CO	ACICS
Everest College, Bedford Park, IL	ACCSC
Everest College, Bremerton, WA	ACICS
Everest College, Burr Ridge, IL	ACCSC
Everest College, Chesapeake, VA	ACICS
Everest College, City of Industry, CA	ACCSC
Everest College, Colorado Springs, CO	ACICS
Everest College, Dallas, TX	ACICS
Everest College, Everett, WA	ACICS
Everest College, Fort Worth, TX	ACICS
Everest College, Fort Worth (South), TX	ACICS
Everest College, Gardena, CA	ACCSC
Everest College, Henderson, NV	ACICS
Everest College, Kansas City, MO	ACICS
Everest College, Melrose Park, IL	ACCSC
Everest College, Merrillville, IN	ACCSC
Everest College, Merrionette Park, IL	ACICS
Everest College, Milwaukee, WI	ACICS
Everest College Phoenix, Mesa, AZ	HLC/NCA
Everest College, Newport News, VA	ACICS
Everest College, North Aurora, IL	ACCSC
Everest College, Ontario Metro, CA	ACICS
Everest College, Ontario, CA	ACCSC
Everest College Phoenix, Phoenix, AZ	HLC/NCA
Everest College, Portland, OR	ACICS
Everest College, Renton, WA	ACCSC
Everest College, Reseda, CA	ACCSC
Everest College, Salt Lake City, UT	ACICS
Everest College, San Bernardino, CA	ACICS
Everest College, Santa Ana, CA	ACICS
Everest College, Seattle, WA	ACICS
Everest College, Skokie, IL	ACCSC
Everest College, Springfield, MO	ACICS
Everest College, St. Louis, MO	ACICS
Everest College, Tacoma, WA	ACICS
Everest College, Thornton, CO(2)	ACICS
Everest College, Torrance, CA	ACCSC
Everest College, Tyson's Corner, VA	ACICS
Everest College, Vancouver, WA	ACICS
Everest College, Vancouver, WA	ACICS
Everest College, West Los Angeles, CA	ACCSC
Everest Institute, Austin, TX	ACCSC
Everest Institute, Bensalem PA	ACICS
Everest Institute, Brighton, MA	ACCSC
Everest Institute, Chelsea, MA	ACCSC
Everest Institute, Columbus, OH	ACCSC
Everest Institute, Cross Lanes, WV	ACCSC
Everest Institute, Dearborn, MI	ACCSC

Everest Institute, Decatur, GA	ACCSC
Everest Institute, Detroit, MI	ACCSC
Everest Institute, Eagan, MN	ACCSC
Everest Institute, Grand Rapids, MI	ACCSC
Everest Institute, Hialeah, FL	ACICS
Everest Institute, Houston (Bissonnet), TX	ACCSC
Everest Institute, Houston (Greenspoint), TX	ACCSC
Everest Institute, Houston (Hobby), TX	ACCSC
Everest Institute, Jonesboro, GA	ACCSC
Everest Institute, Kalamazoo, MI	ACCSC
Everest Institute, Kendall, FL	ACICS
Everest Institute, Marietta, GA	ACCSC
Everest Institute, Miami, FL	ACICS
Everest Institute, Norcross, GA	ACCSC
Everest Institute, Pittsburgh, PA	ACICS
Everest Institute, Rochester, NY	ACICS
Everest Institute, San Antonio, TX	ACCSC
Everest Institute, Silver Spring, MD	ACICS
Everest Institute, South Plainfield, NJ	ACCSC
Everest Institute, Southfield, MI	ACCSC
Everest Institute, Tigard, OR	ACICS
Everest University, Brandon, FL	ACICS
Everest University, Jacksonville, FL	ACICS
Everest University, Lakeland, FL	ACICS
Everest University, Largo, FL	ACICS
Everest University, Melbourne, FL(2)	ACICS
Everest University, Orange Park-Jacksonville, FL	ACICS
Everest University, Orlando (North), FL	ACICS
Everest University, Orlando (South), FL	ACICS
Everest University, Pompano Beach, FL	ACICS
Everest University, Tampa, FL(2)	ACICS
WyoTech, Blairsville, PA(2)	ACCSC
WyoTech, Fremont, CA	ACCSC
WyoTech, Laramie, WY	ACCSC
WyoTech, Long Beach, CA	ACCSC
Heald College, Concord, CA	ACCJC/WASC
Heald College, Fresno, CA	ACCJC/WASC
Heald College, Hayward, CA	ACCJC/WASC
Heald College, Modesto, CA	ACCJC/WASC
Heald College, Rancho Cordova, CA	ACCJC/WASC
Heald College, Roseville, CA	ACCJC/WASC
Heald College, Salinas, CA	ACCJC/WASC
Heald College, San Francisco, CA	ACCJC/WASC
Heald College, San Jose, CA	ACCJC/WASC
Heald College, Stockton, CA	ACCJC/WASC
Heald College, Honolulu, HI	ACCJC/WASC
Heald College, Portland, OR	ACCJC/WASC
Campus Support Center Offices Santa Ana, CA	
Gulfport, MS	
Tampa (Online), FL	
Tampa (Student Finance), FL	
Tampa (Regional), FL	
Tempe (Online), AZ	

Washington, DC
San Francisco, CA
Colorado Springs (Online), CO
New locations as of June 30, 2012 (unoccupied)
Sacramento (Heald Online), CA
Woodbridge, VA

[FOR DOMESTIC U.S. RECORDS]

**DECLARATION OF [Insert Name] CERTIFYING RECORDS
OF REGULARLY CONDUCTED BUSINESS ACTIVITY**

I, the undersigned, [insert name], pursuant to 28 U.S.C. § 1746, declare that:

1. I am employed by [insert name of company] as [insert position] and by reason of my position am authorized and qualified to make this declaration. [if possible supply additional information as to how person is qualified to make declaration, e.g., I am custodian of records, I am familiar with the company's recordkeeping practices or systems, etc.]
2. I further certify that the documents [attached hereto or submitted herewith] and stamped [insert bates range] are true copies of records that were:
 - (a) made at or near the time of the occurrence of the matters set forth therein, by, or from information transmitted by, a person with knowledge of those matters;
 - (b) kept in the course of regularly conducted business activity; and
 - (c) made by the regularly conducted business activity as a regular practice.

I declare under penalty of perjury that the foregoing is true and correct. Executed on [date].

[Name]



U.S. Securities and Exchange Commission

Data Delivery Standards

The following outlines the technical requirements for producing scanned paper collections, email and electronic document/native file collections to the Securities and Exchange Commission. The SEC uses *Recommind® Accelerate v4.5* software to search, review and retrieve documents produced to us in electronic format. Any proposed production in a format other than those identified below, the proposed use of *Predictive Coding*, *computer-assisted review* or *technology-assisted review (TAR)*, or the use of de-duplication during the processing of documents, must be discussed with and approved by the legal and technical staff of the Division of Enforcement (ENF) and the methodology must be disclosed in the cover letter. We appreciate your efforts in assisting us by preparing data in a format that will enable our staff to use the data efficiently.

General Instructions	1
Delivery Formats.....	2
I. Structured Data - <i>Concordance®</i> Format.....	2
1. Images	2
2. <i>Concordance Image®</i> Cross-Reference File.....	2
3. <i>Concordance®</i> Data File.....	3
4. Text	6
5. Linked Native Files	6
II. Native File Production.....	6
III. Audio Files	6
IV. Video Files.....	7
V. Electronic Trade and Bank Records	7
VI. Electronic Phone Records.....	7

General Instructions

1. A cover letter should be included with each production. *This letter MUST be imaged and provided as the first record in the load file.*
The following information should be included in the letter:
 - a. List of each piece of media (hard drive, thumb drive, DVD or CD) included in the production by the unique number assigned to it, and readily apparent on the physical media.
 - b. List of custodians, identifying:
 - 1) The Bates range (and any gaps therein) for each custodian
 - 2) Total number of records for each custodian
 - 3) Total number of images for each custodian
 - 4) Total number of native files for each custodian
 - c. List of fields in the order in which they are listed in the data file.
 - d. Time zone in which emails were standardized during conversion (email collections only).
2. Documents created or stored electronically MUST be produced in their original electronic format, not printed to paper or PDF.
3. Data can be produced on CD, DVD or hard drive; *use the media requiring the least number of deliverables.*
4. Label all media with the following:
 - a. Case number
 - b. Production date
 - c. Bates range
 - d. Disk number (1 of X), if applicable

5. Organize productions by custodian, unless otherwise instructed. All documents from an individual custodian should be confined to a single load file.
6. All productions should be checked and produced free of computer viruses.
7. All produced media should be encrypted.
8. Passwords for documents, files, compressed archives and encrypted media should be provided separately either via email or in a separate cover letter from the data.

Delivery Formats

I. Structured Data - *Concordance*® Format

The SEC prefers that all data be produced in structured format prepared for *Concordance*®. All scanned paper, email and native file collections should be converted / processed to TIFF files, Bates numbered, and include fully searchable text. Additionally, email and native file collections should include linked native files.

Bates numbering documents:

The Bates number must be a unique, consistently formatted identifier, i.e., an alpha prefix along with a fixed length number for EACH custodian, i.e., ABC0000001. This format MUST remain consistent across all production numbers for each custodian. The number of digits in the numeric portion of the format should not change in subsequent productions, nor should spaces, hyphens, or other separators be added or deleted.

The following describes the specifications for producing image-based productions to the SEC and the load files required for *Concordance*® and *Concordance Image*®.

1. Images

- a. Images should be single-page, Group IV TIFF files, scanned at 300 dpi.
- b. File names cannot contain embedded spaces.
- c. Bates numbers should be endorsed on the lower right corner of all images.
- d. The number of TIFF files per folder should not exceed 500 files.
- e. Rendering to images PowerPoint, AUTOCAD/ photographs and Excel files:
 - 1) PowerPoint: All pages of the file should be scanned in full slide image format, with any speaker notes following the appropriate slide image.
 - 2) AUTOCAD/ photographs: If possible, files should be scanned to single page JPEG (.JPG) file format.
 - 3) Excel: TIFF images of spreadsheets are not useful for review purposes; because the imaging process can often generate thousands of pages per file, a placeholder image, named by the *IMAGEID* of the file, may be used instead.

2. *Concordance Image*® Cross-Reference File

The image cross-reference file is needed to link the images to the database. It is a comma-delimited file consisting of seven fields per line. There must be a line in the cross-reference file for every image in the database.

The format is as follows:

ImageID, VolumeLabel, ImageFilePath, DocumentBreak, FolderBreak, BoxBreak, PageCount

ImageID: The unique designation that *Concordance*® and *Concordance Image*® use to identify an image.
Note: This imageID key must be a unique and fixed length number. This number will be used in the .DAT file as the ImageID field that links the database to the images. The format of this image key must be consistent across all productions. We recommend that the format be a 7 digit number to allow for the possible increase in the size of a production.

VolumeLabel: Optional

ImageFilePath: The full path to the image file.

DocumentBreak: The letter "Y" denotes the first page of a document. If this field is blank, then the page is not the first page of a document.

FolderBreak: Leave empty

BoxBreak: Leave empty

PageCount: Optional

Sample

```

IMG0000001,,E:\001\IMG0000001.TIF,Y,,,
IMG0000002,,E:\001\IMG0000002.TIF,,,,
IMG0000003,,E:\001\IMG0000003.TIF,,,,
IMG0000004,,E:\001\IMG0000003.TIF,Y,,,
IMG0000005,,E:\001\IMG0000003.TIF,Y,,,
IMG0000006,,E:\001\IMG0000003.TIF,,,,
    
```

3. **Concordance® Data File**

The data file (.DAT) contains all of the fielded information that will be loaded into the *Concordance®* database.

- a. The first line of the .DAT file must be a header row identifying the field names.
- b. The .DAT file must use the following *Concordance®* default delimiters:

Comma	q	ASCII character (020)
Quote	p	ASCII character (254)
Newline	@	ASCII character (174)
- c. Date fields should be provided in the format: mm/dd/yyyy
- d. All attachments should sequentially follow the parent document/email.
- e. All metadata associated with email, audio files, and native electronic document collections must be produced (see pages 4-5).
- f. The .DAT file for scanned paper collections must contain, at a minimum, the following fields:
 - 1) FIRSTBATES: Beginning Bates number
 - 2) LASTBATES: Ending Bates number
 - 3) IMAGEID: Image Key field
 - 4) CUSTODIAN: Individual from whom the document originated
 - 5) OCRTEXT: Optical Character Recognition (file path, or text)

Sample of .DAT file (when text files are provided separately)

```

pFIRSTBATESpPLASTBATESpIMAGEIDpCUSTODIANpOCRTEXTp
pFC00000001pFC00000002pIMG0000001pSmith, JohnpE:\TEXT\FC00000001.TXTp
pFC00000003pFC00000003pIMG0000003pSmith, JohnpE:\TEXT\FC00000003.TXTp
pFC00000004pFC00000005pIMG0000004pSmith, JohnpE:\TEXT\FC00000004.TXTp
    
```

Sample of .DAT file (with text)

```

pFIRSTBATESpPLASTBATESpIMAGEIDpCUSTODIANpOCRTEXTp
pFC00000001pFC00000002pIMG0000001pSmith, Johnp*** IMG0000001 ***@The world of
investing is fascinating and complex, and it can be very fruitful. But unlike the banking
world, where deposits are guaranteed by the federal government, stocks, bonds and other
securities can lose value. There are no guarantees. That's why investing is not a spectator
sport. By far the best way for investors to protect the money they put into the securities
markets is to do research and ask questions.@ *** IMG0000002 ***@The laws and rules that
govern the securities industry in the United States derive from a simple and
straightforward concept: all investors, whether large institutions or private individuals,
should have access to certain basic facts about an investment prior to buying it, and so
long as they hold it. To achieve this, the SEC requires public companies to disclose
meaningful financial and other information to the public. This provides a common pool of
knowledge for all investors to use to judge for themselves whether to buy, sell, or hold a
particular security. Only through the steady flow of timely, comprehensive, and accurate
information can people make sound investment decisions.p
pFC00000003pFC00000003pIMG0000003pSmith, Johnp***IMG0000003 ***@The result of this
information flow is a far more active, efficient, and transparent capital market that
facilitates the capital formation so important to our nation's economy.p
pFC00000004pFC00000005pIMG0000004pSmith, Johnp*** IMG0000004 ***@To insure that
this objective is always being met, the SEC continually works with all major market
participants, including especially the investors in our securities markets, to listen to
their concerns and to learn from their experience.@ *** IMG0000005 ***@The SEC oversees
the key participants in the securities world, including securities exchanges, securities
brokers and dealers, investment advisors, and mutual funds. Here the SEC is concerned
primarily with promoting the disclosure of important market-related information,
maintaining fair dealing, and protecting against fraud.p
    
```

The text and metadata of Email and the attachments, and native file document collections should be extracted and provided in a .DAT file using the field definition and formatting described below:

Field Name	Sample Data	Description
FIRSTBATES	EDC0000001	First Bates number of native file document/email
LASTBATES	EDC0000001	Last Bates number of native file document/email **The LASTBATES field should be populated for single page documents/emails.
ATTACHRANGE	EDC0000001 - EDC0000015	Bates number of the first page of the parent document to the Bates number of the last page of the last attachment "child" document
BEGATTACH	EDC0000001	First Bates number of attachment range
ENDATTACH	EDC0000015	Last Bates number of attachment range
PARENT BATES	EDC0000001	First Bates number of parent document/Email **This PARENT_BATES field should be populated in each record representing an attachment "child" document
CHILD BATES	EDC0000002; EDC0000014	First Bates number of "child" attachment(s); can be more than one Bates number listed depending on the number of attachments **The CHILD_BATES field should be populated in each record representing a "parent" document
CUSTODIAN	Smith, John	Email: mailbox where the email resided Native: Individual from whom the document originated
FROM	John Smith	Email: Sender Native: Author(s) of document **semi-colon should be used to separate multiple Entries
TO	Coffman, Janice; LeeW [mailto:LeeW@MSN.com]	Recipient(s) **semi-colon should be used to separate multiple Entries
CC	Frank Thompson [mailto: frank.Thompson@cdt.com]	Carbon copy recipient(s) **semi-colon should be used to separate multiple Entries
BCC	John Cain	Blind carbon copy recipient(s) **semi-colon should be used to separate multiple Entries
SUBJECT	Board Meeting Minutes	Email: Subject line of the email Native: Title of document (if available)
DATE_SENT	10/12/2010	Email: Date the email was sent Native: (empty)
TIME_SENT	07:05 PM	Email: Time the email was sent Native: (empty) **This data must be a separate field and cannot be combined with the DATE_SENT field
LINK	D:\001\EDC0000001.msg	Hyperlink to the email or native file document **The linked file must be named per the FIRSTBATES number
MIME_TYPE	MSG	The content type of an Email or native file document as identified/extracted from the header
FILE_EXTEN	MSG	The file type extension representing the Email or native file document; will vary depending on the email format
AUTHOR	John Smith	Email: (empty) Native: Author of the document
DATE_CREATED	10/10/2010	Email: (empty) Native: Date the document was created

TIME_CREATED	10:25 AM	Email: (empty) Native: Time the document was created **This data must be a separate field and cannot be combined with the DATE_CREATED field
DATE_MOD	10/12/2010	Email: (empty) Native: Date the document was last modified
TIME_MOD	07:00 PM	Email: (empty) Native: Time the document was last modified **This data must be a separate field and cannot be combined with the DATE_MOD field
DATE_ACCESSD	10/12/2010	Email: (empty) Native: Date the document was last accessed
TIME_ACCESSD	07:00 PM	Email: (empty) Native: Time the document was last accessed **This data must be a separate field and cannot be combined with the DATE_ACCESSD field
PRINTED_DATE	10/12/2010	Email: (empty) Native: Date the document was last printed
FILE_SIZE	5,952	Size of native file document/email in KB
PGCOUNT	1	Number of pages in native file document/email
PATH	J:\Shared\Smith\October Agenda.doc	Email: (empty) Native: Path where native file document was stored including original file name.
INTFILEPATH	Personal Folders\Deleted Items\Board Meeting Minutes.msg	Email: original location of email including original file name. Native: (empty)
INTMSGID	<000805c2c71b\$75977050\$cb8306d1@MSN>	Email: Unique Message ID Native: (empty)
MD5HASH	d131dd02c5c6ecc4693d9a0698aff95c2fcab58712467eab4004583eb8fb7f89	MD5 Hash value of the document.
TEXT	From: Smith, John Sent: Tuesday, October 12, 2010 07:05 PM To: Coffman, Janice Subject: Board Meeting Minutes Janice; Attached is a copy of the September Board Meeting Minutes and the draft agenda for October. Please let me know if you have any questions. John Smith Assistant Director Information Technology Phone: (202) 555-1111 Fax: (202) 555-1112 Email: jsmith@xyz.com	Extracted text of the native file document/email

4. Text

Searchable text of the entire document must be provided for every record, at the document level.

- a. Extracted text must be provided for all documents that originated in electronic format. The text files should include page breaks that correspond to the 'pagination' of the image files. Note: Any document in which text cannot be extracted must be OCR'd, particularly in the case of PDFs without embedded text.
- b. OCR text must be provided for all documents that originated in hard copy format. A page marker should be placed at the beginning, or end, of each page of text, e.g. ***** IMG0000001 ***** whenever possible. The data surrounded by asterisks is the *Concordance*® ImageID .

Sample page markers with OCR text:

***** IMG0000001 *****

The world of investing is fascinating and complex, and it can be very fruitful. But unlike the banking world, where deposits are guaranteed by the federal government, stocks, bonds and other securities can lose value. There are no guarantees. That's why investing is not a spectator sport. By far the best way for investors to protect the money they put into the securities markets is to do research and ask questions.

***** IMG0000002 *****

The laws and rules that govern the securities industry in the United States derive from a simple and straightforward concept: all investors, whether large institutions or private individuals, should have access to certain basic facts about an investment prior to buying it, and so long as they hold it. To achieve this, the SEC requires public companies to disclose meaningful financial and other information to the public. This provides a common pool of knowledge for all investors to use to judge for themselves whether to buy, sell, or hold a particular security. Only through the steady flow of timely, comprehensive, and accurate information can people make sound investment decisions.

- c. For redacted documents, provide the full text for the redacted version.
- d. Delivery
The text can be delivered two ways:
 - 1) As multi-page ASCII text files with the files named the same as the ImageID field. Text files can be placed in a separate folder or included with the .TIF files. The number of files per folder should be limited to 500 files.
 - 2) Included in the .DAT file.

5. Linked Native Files

Copies of original email and native file documents/attachments must be included for all electronic productions.

- a. Native file documents must be named per the FIRSTBATES number.
- b. The full path of the native file must be provided in the .DAT file for the LINK field.
- c. The number of native files per folder should not exceed 500 files.

II. Native File Production

The SEC will also accept native file productions. The files must be produced as they are maintained in the normal course of business. Data must be organized by custodian named file folders.

III. Audio Files

Audio files from telephone recording systems must be produced in a format that is playable using Microsoft Windows Media Player™. Additionally, the call information (metadata) related to each audio recording MUST be provided. The metadata file must be produced in a delimited text format. Field names must be included in the first row of the text file.

The metadata must include, at a minimum, the following fields:

- 1) Caller Name: Caller's name or account/identification number
- 2) Originating Number: Caller's phone number
- 3) Called Party Name: Called party's name
- 4) Terminating Number: Called party's phone number

ED00010738

- 5) Date: Date of call
- 6) Time: Time of call
- 7) Filename: Filename of audio file

IV. Video Files

Video files must be produced in a format that is playable using Microsoft Windows Media Player™.

V. Electronic Trade and Bank Records

When producing electronic trade and bank records, provide the files in one of the following formats:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

VI. Electronic Phone Records

When producing electronic phone records, provide the files in one of the following formats:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details. Data must be formatted in its native format (i.e. dates in a date format, numbers in an appropriate numerical format, and numbers with leading zeros as text).
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

The metadata must include, at a minimum, the following fields in separate columns:

- 1) Account Number: Caller's telephone account number
- 2) Originating Number: Caller's phone number
- 3) Terminating Number: Called party's phone number
- 4) Connection Date: Date of call
- 5) Connection Time: Start time of call
- 6) End Time: End time of call
- 7) Elapsed Time: Duration in minutes of the call

Each field of data must be loaded into a separate column. For example, Connection Date and Connection Time must be produced in separate columns and not combined into a single column containing both pieces of information. Any fields of data that are provided in addition to those listed here must also be loaded into separate columns.

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

**Supplemental Information for Persons Requested to Supply
Information Voluntarily or Directed to Supply Information
Pursuant to a Commission Subpoena**

A. False Statements and Documents

Section 1001 of Title 18 of the United States Code provides as follows:

Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined under this title or imprisoned not more than five years, or both.

B. Testimony

If your testimony is taken, you should be aware of the following:

1. *Record.* Your testimony will be transcribed by a reporter. If you desire to go off the record, please indicate this to the Commission employee taking your testimony, who will determine whether to grant your request. The reporter will not go off the record at your, or your counsel's, direction.
2. *Counsel.* You have the right to be accompanied, represented and advised by counsel of your choice. Your counsel may advise you before, during and after your testimony; question you briefly at the conclusion of your testimony to clarify any of the answers you give during testimony; and make summary notes during your testimony solely for your use. If you are accompanied by counsel, you may consult privately.

If you are not accompanied by counsel, please advise the Commission employee taking your testimony if, during the testimony, you desire to be accompanied, represented and advised by counsel. Your testimony will be adjourned once to afford you the opportunity to arrange to be so accompanied, represented or advised.

You may be represented by counsel who also represents other persons involved in the Commission's investigation. This multiple representation, however, presents a potential conflict of interest if one client's interests are or may be adverse to another's. If you are represented by counsel who also represents other persons involved in the investigation, the Commission will assume that you and counsel have discussed and resolved all issues concerning possible conflicts of interest. The choice of counsel, and the responsibility for that choice, is yours.

3. *Transcript Availability.* Rule 6 of the Commission's Rules Relating to Investigations, 17 CFR 203.6, states:

A person who has submitted documentary evidence or testimony in a formal investigative proceeding shall be entitled, upon written request, to procure a copy of his documentary evidence or a transcript of his testimony on payment of the appropriate fees: *Provided, however,* That in a nonpublic formal investigative proceeding the Commission may for good cause deny such request. In any event, any witness, upon proper identification, shall have the right to inspect the official transcript of the witness' own testimony.

If you wish to purchase a copy of the transcript of your testimony, the reporter will provide you with a copy of the appropriate form. Persons requested to supply information voluntarily will be allowed the rights provided by this rule.

4. *Perjury.* Section 1621 of Title 18 of the United States Code provides as follows:

Whoever . . . having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly . . . willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true . . . is guilty of perjury and shall, except as otherwise expressly provided by law, be fined under this title or imprisoned not more than five years or both . . .

5. *Fifth Amendment and Voluntary Testimony.* Information you give may be used against you in any federal, state, local or foreign administrative, civil or criminal proceeding brought by the Commission or any other agency.

You may refuse, in accordance with the rights guaranteed to you by the Fifth Amendment to the Constitution of the United States, to give any information that may tend to incriminate you.

If your testimony is not pursuant to subpoena, your appearance to testify is voluntary, you need not answer any question, and you may leave whenever you wish. Your cooperation is, however, appreciated.

6. *Formal Order Availability.* If the Commission has issued a formal order of investigation, it will be shown to you during your testimony, at your request. If you desire a copy of the formal order, please make your request in writing.

C. Submissions and Settlements

Rule 5(c) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(c), states:

Persons who become involved in . . . investigations may, on their own initiative, submit a written statement to the Commission setting forth their interests and position in regard to the subject matter of the investigation. Upon request, the staff, in its discretion, may advise such persons of the general nature of the investigation, including the indicated violations as they pertain to them, and the amount of time that may be available for preparing and submitting a statement prior to the presentation of a staff recommendation to the Commission for the commencement of an administrative or injunction proceeding. Submissions by interested persons should be forwarded to the appropriate Division Director or Regional Director with a copy to the staff members conducting the investigation and should be clearly referenced to the specific investigation to which they relate. In the event a recommendation for the commencement of an enforcement proceeding is presented by the staff, any submissions by interested persons will be forwarded to the Commission in conjunction with the staff memorandum.

The staff of the Commission routinely seeks to introduce submissions made pursuant to Rule 5(c) as evidence in Commission enforcement proceedings, when the staff deems appropriate.

Rule 5(f) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(f), states:

In the course of the Commission's investigations, civil lawsuits, and administrative proceedings, the staff, with appropriate authorization, may discuss with persons involved the disposition of such matters by consent, by settlement, or in some other manner. It is the policy of the Commission, however, that the disposition of any such matter may not, expressly or impliedly, extend to any criminal charges that have been, or may be, brought against any such person or any recommendation with respect thereto. Accordingly, any person involved in an enforcement matter before the Commission who consents, or agrees to consent, to any judgment or order does so solely for the purpose of resolving the claims against him in that investigative, civil, or administrative matter and not for the purpose of resolving any criminal charges that have been, or might be, brought against him. This policy reflects the fact that neither the Commission nor its staff has the authority or responsibility for instituting, conducting, settling, or otherwise disposing of criminal proceedings. That authority and responsibility are vested in the Attorney General and representatives of the Department of Justice.

D. Freedom of Information Act

The Freedom of Information Act, 5 U.S.C. 552 (the "FOIA"), generally provides for disclosure of information to the public. Rule 83 of the Commission's Rules on Information and Requests, 17 CFR 200.83, provides a procedure by which a person can make a written request that information submitted to the Commission not be disclosed under the FOIA. That rule states that no determination as to the validity of such a request will be made until a request for disclosure of the information under the FOIA is received. Accordingly, no response to a request that information not be disclosed under the FOIA is necessary or will be given until a request for disclosure under the FOIA is received. If you desire an acknowledgment of receipt of your written request that information not be disclosed under the FOIA, please provide a duplicate request, together with a stamped, self addressed envelope.

E. Authority for Solicitation of Information

Persons Directed to Supply Information Pursuant to Subpoena. The authority for requiring production of information is set forth in the subpoena. Disclosure of the information to the Commission is mandatory, subject to the valid assertion of any legal right or privilege you might have.

Persons Requested to Supply Information Voluntarily. One or more of the following provisions authorizes the Commission to solicit the information requested: Sections 19 and/or 20 of the Securities Act of 1933; Section 21 of the Securities Exchange Act of 1934; Section 321 of the Trust Indenture Act of 1939; Section 42 of the Investment

Company Act of 1940; Section 209 of the Investment Advisers Act of 1940; and 17 CFR 202.5. Disclosure of the requested information to the Commission is voluntary on your part.

F. Effect of Not Supplying Information

Persons Directed to Supply Information Pursuant to Subpoena. If you fail to comply with the subpoena, the Commission may seek a court order requiring you to do so. If such an order is obtained and you thereafter fail to supply the information, you may be subject to civil and/or criminal sanctions for contempt of court. In addition, if the subpoena was issued pursuant to the Securities Exchange Act of 1934, the Investment Company Act of 1940, and/or the Investment Advisers Act of 1940, and if you, without just cause, fail or refuse to attend and testify, or to answer any lawful inquiry, or to produce books, papers, correspondence, memoranda, and other records in compliance with the subpoena, you may be found guilty of a misdemeanor and fined not more than \$1,000 or imprisoned for a term of not more than one year, or both.

Persons Requested to Supply Information Voluntarily. There are no direct sanctions and thus no direct effects for failing to provide all or any part of the requested information.

G. Principal Uses of Information

The Commission's principal purpose in soliciting the information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which the Commission has enforcement authority, such as rules of securities exchanges and the rules of the Municipal Securities Rulemaking Board. Facts developed may, however, constitute violations of other laws or rules. Information provided may be used in Commission and other agency enforcement proceedings. Unless the Commission or its staff explicitly agrees to the contrary in writing, you should not assume that the Commission or its staff acquiesces in, accedes to, or concurs or agrees with, any position, condition, request, reservation of right, understanding, or any other statement that purports, or may be deemed, to be or to reflect a limitation upon the Commission's receipt, use, disposition, transfer, or retention, in accordance with applicable law, of information provided.

H. Routine Uses of Information

The Commission often makes its files available to other governmental agencies, particularly United States Attorneys and state prosecutors. There is a likelihood that information supplied by you will be made available to such agencies where appropriate. Whether or not the Commission makes its files available to other governmental agencies is, in general, a confidential matter between the Commission and such other governmental agencies.

Set forth below is a list of the routine uses which may be made of the information furnished.

1. To appropriate agencies, entities, and persons when (a) it is suspected or confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the SEC has determined that, as a result of the suspected or confirmed compromise, there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the SEC or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the SEC's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.
2. To other federal, state, local, or foreign law enforcement agencies; securities self-regulatory organizations; and foreign financial regulatory authorities to assist in or coordinate regulatory or law enforcement activities with the SEC.
3. To national securities exchanges and national securities associations that are registered with the SEC, the Municipal Securities Rulemaking Board; the Securities Investor Protection Corporation; the Public Company Accounting Oversight Board; the federal banking authorities, including, but not limited to, the Board of Governors of the Federal Reserve System, the Comptroller of the Currency, and the Federal Deposit Insurance Corporation; state securities regulatory agencies or organizations; or regulatory authorities of a foreign government in connection with their regulatory or enforcement responsibilities.
4. By SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities laws.
5. In any proceeding where the federal securities laws are in issue or in which the Commission, or past or present members of its staff, is a party or otherwise involved in an official capacity.
6. In connection with proceedings by the Commission pursuant to Rule 102(e) of its Rules of Practice, 17 CFR 201.102(e).

7. To a bar association, state accountancy board, or other federal, state, local, or foreign licensing or oversight authority; or professional association or self-regulatory authority to the extent that it performs similar functions (including the Public Company Accounting Oversight Board) for investigations or possible disciplinary action.
8. To a federal, state, local, tribal, foreign, or international agency, if necessary to obtain information relevant to the SEC's decision concerning the hiring or retention of an employee; the issuance of a security clearance; the letting of a contract; or the issuance of a license, grant, or other benefit.
9. To a federal, state, local, tribal, foreign, or international agency in response to its request for information concerning the hiring or retention of an employee; the issuance of a security clearance; the reporting of an investigation of an employee; the letting of a contract; or the issuance of a license, grant, or other benefit by the requesting agency, to the extent that the information is relevant and necessary to the requesting agency's decision on the matter.
10. To produce summary descriptive statistics and analytical studies, as a data source for management information, in support of the function for which the records are collected and maintained or for related personnel management functions or manpower studies; may also be used to respond to general requests for statistical information (without personal identification of individuals) under the Freedom of Information Act.
11. To any trustee, receiver, master, special counsel, or other individual or entity that is appointed by a court of competent jurisdiction, or as a result of an agreement between the parties in connection with litigation or administrative proceedings involving allegations of violations of the federal securities laws (as defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)) or pursuant to the Commission's Rules of Practice, 17 CFR 201.100 – 900 or the Commission's Rules of Fair Fund and Disgorgement Plans, 17 CFR 201.1100-1106, or otherwise, where such trustee, receiver, master, special counsel, or other individual or entity is specifically designated to perform particular functions with respect to, or as a result of, the pending action or proceeding or in connection with the administration and enforcement by the Commission of the federal securities laws or the Commission's Rules of Practice or the Rules of Fair Fund and Disgorgement Plans.
12. To any persons during the course of any inquiry, examination, or investigation conducted by the SEC's staff, or in connection with civil litigation, if the staff has reason to believe that the person to whom the record is disclosed may have further information about the matters related therein, and those matters appeared to be relevant at the time to the subject matter of the inquiry.
13. To interns, grantees, experts, contractors, and others who have been engaged by the Commission to assist in the performance of a service related to this system of records and who need access to the records for the purpose of assisting the Commission in the efficient administration of its programs, including by performing clerical, stenographic, or data analysis functions, or by reproduction of records by electronic or other means. Recipients of these records shall be required to comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.
14. In reports published by the Commission pursuant to authority granted in the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), which authority shall include, but not be limited to, section 21(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78u(a)).
15. To members of advisory committees that are created by the Commission or by Congress to render advice and recommendations to the Commission or to Congress, to be used solely in connection with their official designated functions.
16. To any person who is or has agreed to be subject to the Commission's Rules of Conduct, 17 CFR 200.735-1 to 200.735-18, and who assists in the investigation by the Commission of possible violations of the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), in the preparation or conduct of enforcement actions brought by the Commission for such violations, or otherwise in connection with the Commission's enforcement or regulatory functions under the federal securities laws.
17. To a Congressional office from the record of an individual in response to an inquiry from the Congressional office made at the request of that individual.
18. To members of Congress, the press, and the public in response to inquiries relating to particular Registrants and their activities, and other matters under the Commission's jurisdiction.
19. To prepare and publish information relating to violations of the federal securities laws as provided in 15 U.S.C. 78c(a)(47)), as amended.
20. To respond to subpoenas in any litigation or other proceeding.

21. To a trustee in bankruptcy.

22. To any governmental agency, governmental or private collection agent, consumer reporting agency or commercial reporting agency, governmental or private employer of a debtor, or any other person, for collection, including collection by administrative offset, federal salary offset, tax refund offset, or administrative wage garnishment, of amounts owed as a result of Commission civil or administrative proceedings.

* * * * *

Small Business Owners: The SEC always welcomes comments on how it can better assist small businesses. If you have comments about the SEC's enforcement of the securities laws, please contact the Office of Chief Counsel in the SEC's Division of Enforcement at 202-551-4933 or the SEC's Small Business Ombudsman at 202-551-3460. If you would prefer to comment to someone outside of the SEC, you can contact the Small Business Regulatory Enforcement Ombudsman at <http://www.sba.gov/ombudsman> or toll free at 888-REG-FAIR. The Ombudsman's office receives comments from small businesses and annually evaluates federal agency enforcement activities for their responsiveness to the special needs of small business.

CORINTHIAN COLLEGES INC

FORM 8-K (Current report filing)

Filed 06/10/13 for the Period Ending 06/06/13

Address	6 HUTTON CENTRE DR SUITE 400 SANTA ANA, CA 92707
Telephone	7144273000
CIK	0001066134
Symbol	COCO
SIC Code	8200 - Services-Educational Services
Industry	Schools
Sector	Services
Fiscal Year	06/30

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of report: **June 6, 2013**

CORINTHIAN COLLEGES, INC.

(Exact Name of Registrant as Specified in Charter)

Delaware

(State or other jurisdiction of
Incorporation or organization)

0-25283

Commission file number

33-0717312

(I.R.S. Employer
Identification No.)

6 Hutton Centre Drive, Suite 400, Santa Ana, California

(Address of principal executive offices)

92707

(Zip Code)

(714) 427-3000

(Registrant's telephone number, including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
-
-

Item 7.01 Regulation FD Disclosure.

On June 6, 2013, Corinthian Colleges, Inc. (the “Company”) received a subpoena from the Securities and Exchange Commission (“SEC”). In a letter accompanying the subpoena, the SEC stated that it is conducting an investigation of the Company. The SEC’s subpoena requests the production of documents and communications that, among other things, relate to student information in the areas of recruitment, attendance, completion, placement, defaults on federal loans and on alternative loans, as well as compliance with U.S. Department of Education financial requirements, standards and ratios (including the effect of certain borrowings under the Company’s credit facility on the Company’s composite score, and 90/10 compliance), and other corporate, operational, financial and accounting matters. The Company intends to cooperate with the SEC in its investigation.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

CORINTHIAN COLLEGES, INC.

June 10, 2013

/s/ Robert C. Owen

Robert C. Owen
Executive Vice President and
Chief Financial Officer



March 12, 2013

VIA E-MAIL ONLY

Ms. Pan Fuchs
Director of Accreditation and Licensing
Corinthian Colleges, Inc.
6 Hutton Centre Drive, Suite 400
Santa Ana, CA 92707-57646

Dear Ms. Fuchs:

EVEREST COLLEGE, MILWAUKEE, WISCONSIN

ID CODE 00039383

This letter is a request for updated information regarding the investigation about Everest College, Milwaukee, WI, which is being conducted by the Wisconsin Educational Board.

If any additional information about the investigation has come to light, please provide the Council with an update by **March 22, 2013**. Until this matter is resolved, please continue to provide information to the Council as it becomes available.

If you have any questions, please contact me at (202) 336-6781 or abieda@acics.org.

Sincerely,

(b)(6)

Anthony S. Bieda
Director of External Affairs