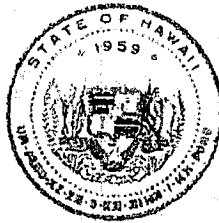


DAVID Y. IGE
GOVERNOR



STATE OF HAWAII
HAWAII PAROLING AUTHORITY
1177 Alakea Street, Ground Floor
Honolulu, Hawaii 96813

EDMUND "FRED" HYUN
CHAIR

MICHAEL A. TOWN
JOYCE K. MATSUMORI - HOSHIJO
ANNELLE C. AMARAL
FITUINA F. TUA
MEMBERS

TOMMY JOHNSON
ADMINISTRATOR

NOTICE AND ORDER OF FIXING MINIMUM TERM(S) OF IMPRISONMENT

In the matter of OKI, PATRICK H

SID : A6081451

Having been convicted and sentenced, you are hereby notified that following a hearing on February 5, 2018, it is the order of the Hawaii Paroling Authority that minimum term(s) of imprisonment is/are fixed as follows:

Crime Number	Offense	Circuit	Sentence Date	Maximum Term			Minimum Term			Life	Life w/o	Min. Expires
				Y	M	D	Y	M	D			
15-1-0488 ct. 1, 2, 3	Theft in the First Degree	1	10/17/2017	10	0	0	5	1	0			11/13/2022
15-1-0488 ct. 10-13	Forgery in the Second Degree	1	10/17/2017	5	0	0	3	1	0			11/13/2020
15-1-0488 ct. 4	Theft in the Second Degree	1	10/17/2017	5	0	0	3	1	0			11/13/2020
15-1-0488 ct. 5, 6, 7	Money Laundering	1	10/17/2017	10	0	0	5	1	0			11/13/2022
15-1-0488 ct. 8, 9	Use of a Computer in the Commission of a Separate Crime	1	10/17/2017	20	0	0	10	1	0			11/12/2027

BOARD RECOMMENDATIONS: That you participate in all RAD recommended programs, including completion of the appropriate level of substance abuse treatment as determined by the Department of Public Safety, work furlough, pay court-ordered restitution, and etc.

Class "C" Felony Conviction(s) - (5 Years Maximum)

Level of Punishment: Level III.

Significant factors identified in determining the level of punishment:

(1) Nature of Offense.

Class "B" Felony Conviction(s) - (10 Years Maximum)

Level of Punishment: Level III.

Significant factors identified in determining the level of punishment:

(1) Nature of Offense.

Class "A" Felony Conviction(s) - (20 Years Maximum)

Level of Punishment: Level III.

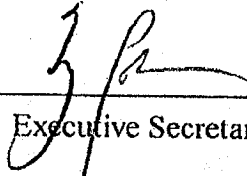
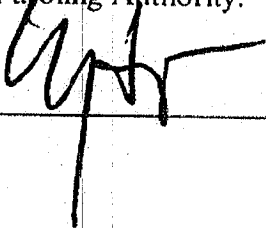
Significant factors identified in determining the level of punishment:

(1) Nature of Offense.

DATED: Honolulu, Hawaii, State of Hawaii Monday, February 05, 2018

Hawaii Paroling Authority:

I do hereby certify that the following is a full true and correct copy of the original



Chair

Executive Secretary

I certify that a true and correct copy of this document was served to the prisoner on FEB 09 2018 by Mail Personal Service

/s/ J. MACADAMIA

Secretary

HAWAII PAROLING AUTHORITY

INITIAL PRESCRIPTIVE PLAN

FACE SHEET

RECEIVED
HAWAII PAROLING AUTHORITY

2018 JAN 25 PM 12:45

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54

Date: 11/15/2017

Completed By: Wooten W.

Name: OKI, Patrick

DOB: [REDACTED]

SID: A6081451

SSN: [REDACTED]

Date of Commitment: 10/17/2017

RAD Admission Date [REDACTED]

OFFENSE: CTs. 1-3: Theft 1st

<u>Court</u>	<u>Criminal Number</u>	<u>Judge</u>	<u>Restitution</u>	<u>Max Term</u>
1 st	1PC151000488	Rom A. Trader	CVCF \$105.00 (Per Count)	10 y

OFFENSE: CT. 4 Theft 2nd

<u>Court</u>	<u>Criminal Number</u>	<u>Judge</u>	<u>Restitution</u>	<u>Max Term</u>
1 st	1PC151000488	Rom A. Trader	CVCF \$105.00	5 y

- For 1PC151000488- \$500 or the actual cost of the DNA analysis, whichever is less to the DNA registry special fund.
- Restitution is Reserved

Refer to attached page for additional Counts.

Notifiers: XX No If Yes, describe:

Maximum Sentence (Longest) 240 months

Mandatory Minimum Length 0 months

Pre-Confinement Credits TBD

Initial Custody Designation

Medical Code

Mental Health Code

Education Code

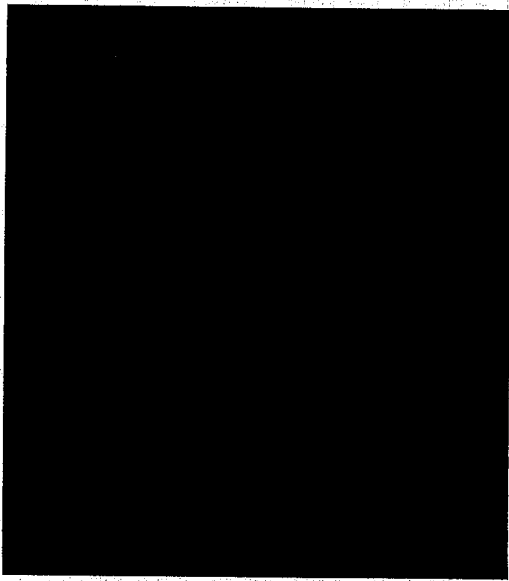
Sex Offender Code

Security Code

Skill Level Code

Substance Abuse

Trade Type



Name: OKI, Patick

Date: 11/15/17

OFFENSE: CTs. 5-7: Money Laundering

<u>Court</u>	<u>Criminal Number</u>	<u>Judge</u>	<u>Restitution</u>	<u>Max Term</u>
1st	IPC151000488	Rom A. Trader	CVCF \$105.00 (Per count)	10 y

OFFENSE: CTs 8-9: Use of a Computer In The Commission of a Separate Crime

<u>Court</u>	<u>Criminal Number</u>	<u>Judge</u>	<u>Restitution</u>	<u>Max Term</u>
1st	IPC151000488	Rom A. Trader	CVCF \$105.00 (Per count)	20 y

OFFENSE: CTs. 10-13: Forgery 2nd

<u>Court</u>	<u>Criminal Number</u>	<u>Judge</u>	<u>Restitution</u>	<u>Max Term</u>
1st	IPC151000488	Rom A. Trader	CVCF \$105.00 (Per count)	5y

Initial Prescriptive Plan

Name: OKI, Patrick

Date: 11/15/17

Summary of Current Offense(s):

subject stole money from PKF Pacific Hawaii, now known as Spire Hawaii, over the course of three years from 2011 to 2014. Patrick Oki created false companies, contracts, employees, invoices and other documents to collect hundreds of thousands of false reimbursements from his own company. The firm's other partners turned Oki in because they became suspicious about the reimbursements. Subject had stolen around \$506,471 from the company.

Criminal History:

Adult:

Refer to attached State of Hawaii CJIS printout.

I. ASSESSMENT RESULTS

A. Medical:

[REDACTED]

B. Any physical disabilities?

[REDACTED]

C. Mental Health:

[REDACTED]

D. Educational:

[REDACTED]

Initial CASAS Assessment Results:

Reading _____
Math _____
Total _____

Name: OKI, Patrick

Date: 11/15/17

E. Sex Offender: [REDACTED]

F. Family/Community Ties: [REDACTED]

G. Institutional Behavior/Summary (include misconducts): [REDACTED]

H. Additional Comments:

The subject is a 48-year old male serving thirteen counts of Theft, Money Laundering, Forgery and The Use of a Computer in The Commission of a Separate Crime. Oki has a maximum sentence of 20 years for the computer crimes. All counts are running concurrently.

Completed By: Wayne Wood

RAD Case Manager

Date: 11/15/17

Name: OKI, Patrick

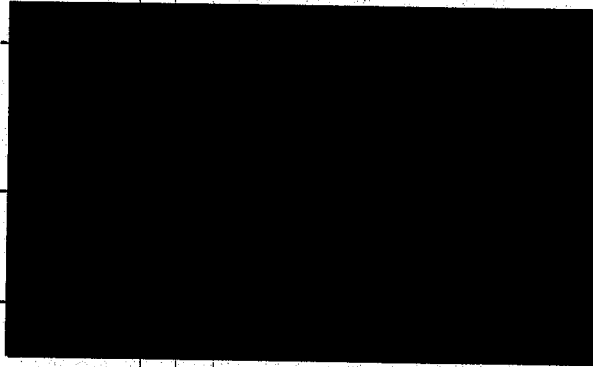
Date: 11/15/17

II. INITIAL TREATMENT PLAN (attach additional sheet if necessary)

A. Problem:
Goals:

B. Problem:
Goals:

C. Problem:
Goals:



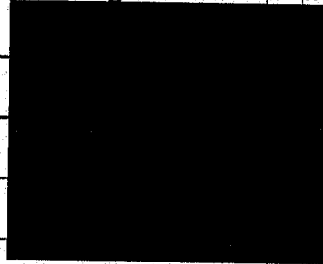
III. Immediate Program/Intervention Priorities:

A.

B.

C.

D.



I have read my Initial Treatment Plan and have received a copy.

Patrick OKI

INMATE

11/15/2017

DATE

Wayne Wood

CASE MANAGER

11/15/17

DATE

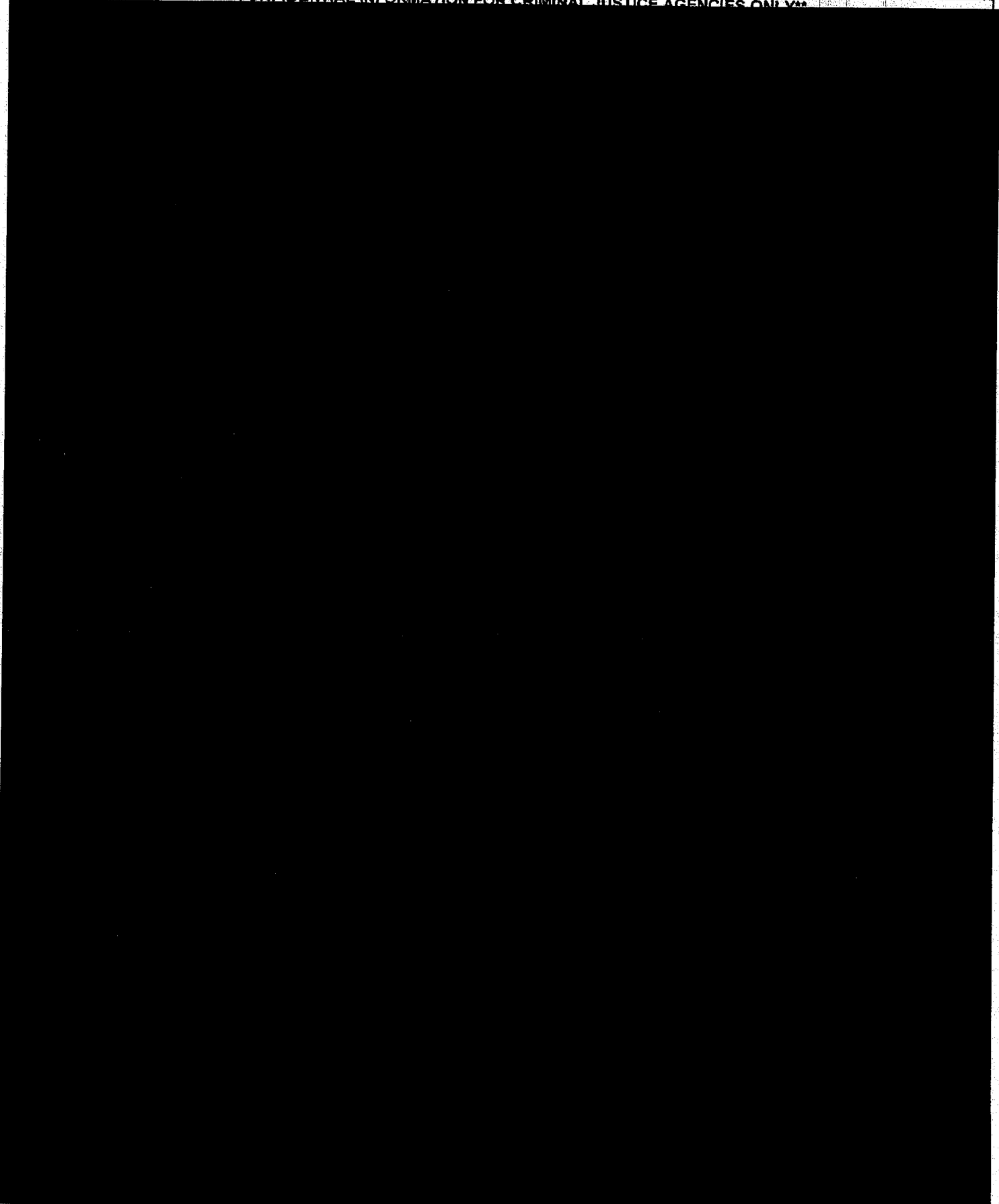
CJIS-Hawaii CRIMINAL JUSTICE INQUIRY- FULL RAP SHEET
OKI,PATRICK H

SID: A6081451

Soc Sec No: [REDACTED]

FBI No: [REDACTED]

CONFIDENTIAL INFORMATION FOR CRIMINAL JUSTICE AGENCIES ONLY



2/5
54



**Hawaii Paroling Authority
Fact Sheet**

OFFENDER: OHI, PATRICK H

SID: A6081451

DOB: [REDACTED]

Crime Number	Conviction Date	Sentence Date	Credits	Court Max			Court Min			HPA Min			Orig. Max	Sentence Expiration			Life	Life w/o
				Y	M	D	Y	M	D	Y	M	D		Adj Max	Crt Min	HPA Min		
EPISODE: 20307				START : 10/17/2017						END :								
Offense : 708-0831		Theft in the Second Degree																
Circuit: 1		Judge: Rom A Trader																
PR:		CONSEC. WITH:																
15-1-0488 ct.1, 2, 3	7/20/2017	10/17/2017	1	10	0	0	0	0	0	0	0	0	10/13/2027	10/13/2027				
Offense : 708-0852		Forgery in the Second Degree																
Circuit: 1		Judge: Rom A Trader																
PR:		CONSEC. WITH:																
15-1-0488 ct.10, 11, 13	7/20/2017	10/17/2017	1	5	0	0	0	0	0	0	0	0	10/14/2022	10/14/2022				
Offense : 708-0831		Theft in the Second Degree																
Circuit: 1		Judge: Rom A Trader																
PR:		CONSEC. WITH:																
15-1-0488 ct.4	7/20/2017	10/17/2017	1	5	0	0	0	0	0	0	0	0	10/14/2022	10/14/2022				
Offense : 708A-0003		Money Laundering																
Circuit: 1		Judge: Rom A Trader																
PR:		CONSEC. WITH:																
15-1-0488 ct.4, 6, 7	7/20/2017	10/17/2017	1	10	0	0	0	0	0	0	0	0	10/13/2027	10/13/2027				
Offense : 708-0893		Use of a Computer in the Commission of a Separate Crime																
Circuit: 1		Judge: Rom A Trader																
PR:		CONSEC. WITH:																
15-1-0488 ct.8, 9	7/20/2017	10/17/2017	1	20	0	0	0	0	0	0	0	0	10/10/2037	10/10/2037				

NAME : OKI, PATRICK H

A6081451

Previous Board Actions

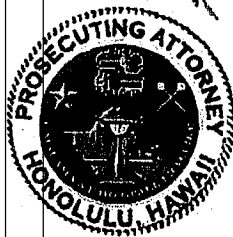
10/17/17 Admitted under Cr. No. 15-1-0488, Cts. 1--13.

All Terms to run concurrently with each other. Defendant to pay Crime Victim Compensation fee of \$105 in ea ct., total of \$1,365. Must also pay the DNA Registry Special fund the amount of \$500 or the actual cost of the DNA analysis, whichever is less. Restitution: Reserved.

PSI reports received. (jmi 10/20/17)

DEPARTMENT OF THE PROSECUTING ATTORNEY
CITY AND COUNTY OF HONOLULU

ALI'I PLACE
1060 RICHARDS STREET • HONOLULU, HAWAII 96813
PHONE (808) 768-7400 • FAX (808) 768-7515



KEITH M. KANESHIRO
PROSECUTING ATTORNEY

CHRISTOPHER D.W. YOUNG
FIRST DEPUTY PROSECUTING ATTORNEY

November 7, 2017

RECEIVED

NOV 09 2017

HAWAII PAROLING AUTHORITY

Mr. Edmund Hyun
Chairman
Hawaii Paroling Authority
1177 Alakea Street, First Floor
Honolulu, Hawaii'i 96813

Re: Information and Comments for Use at Minimum/Parole Hearing,
Including Participation in Work Furlough Program

Prisoner: Patrick Hisao OKI Case No(s). 1PC151000488
Charge(s): Counts 1--3:
Theft in the First Degree
Count 4:
Theft in the Second Degree
Counts 5--7:
Money Laundering
Counts 8 & 9:
Use of a Computer in the Commission of a Separate Crime
Counts 10--13:
Forgery in the Second Degree

Date sentenced: October 17, 2017 Judge: Rom A. Trader

Date Presentence Report: September 26, 2017

Probation Officer: Sean I. Chang

PROSECUTOR'S RECOMMENDATION: Number of Years 12 - 15

Level I Level II Level III Minimum Setting

THE REASON(S) FOR THIS RECOMMENDATION:

1. The evidence that was introduced during the course of the trial proved beyond a reasonable doubt that Patrick H. Oki (herein after "Defendant") perpetrated four fraudulent reimbursement schemes against PKF Pacific Hawaii LLP (hereinafter "PKF").

2. **Fraud Scheme No. 1 – Kaimana/Kamakura Corporation.** The first fraud scheme was a fraudulent reimbursement scheme that involved an entity called Kamakura

Mr. Edmund Hyun
Chairman
Page 2 of 25
November 1, 2017

Corporation (hereinafter "Kamakura") and an entity called Kaimana Consulting (hereinafter "Kaimana").

3. Defendant told his fellow Partners that Kaimana was providing services to Kamakura as part of an alleged arrangement with the Central Intelligence Agency (CIA).

4. But, according to Defendant, Defendant himself was paying Kaimana out of his own pocket for the services that Kaimana was providing to Kamakura. In other words, Defendant claimed that he was paying Kamakura's bill.

5. In a normal business relationship, the entity that receives the services (in this case, Kamakura) would pay the entity that was providing the services (in this case, Kaimana).

6. However, in this scheme, according to Defendant, he was paying Kaimana for the services that they were providing to Kamakura.

7. Consequently, Defendant told the Partners that PKF needed to reimburse him for "fronting" the expenses for Kamakura.

8. Then, according to Defendant, PKF was to bill Kamakura and Kamakura would reimburse PKF.

9. In short, Defendant told the Partners that PKF would have to reimburse him and Kamakura would reimburse PKF.

10. PKF and the Partners trusted Defendant, who was the Managing Partner of the firm at that time.

11. As a result, PKF reimbursed Defendant. However, as discussed herein below, PKF was never reimbursed by Kamakura.

12. Defendant was reimbursed by PKF in four ways.

13. First, PKF reimbursed Defendant by writing PKF-issued checks payable to Defendant, which Defendant then deposited into his American Savings Bank (ASB) account and his First Hawaiian Bank (FHB) account.

14. Second, PKF reimbursed Defendant by making electronic "automated clearinghouse" (ACH) direct deposits into Defendant's bank account.

15. Third, on three occasions, PKF applied the amount of the alleged reimbursement to the balance of the loan that PKF had previously provided to Defendant. In other words, PKF reduced the balance on Defendant's loan by a corresponding amount of money that he allegedly "fronted" on behalf of Kamakura.

16. Fourth, on eight occasions, Defendant used his PKF-issued credit card to fund his personal Paypal account. Then, he told the Partners that the credit card expenses were part of the money that he was "fronting" Kamakura as payment for the services that Kaimana was providing to Kamakura. Again, PKF trusted Defendant, and therefore, PKF paid off those eight credit card charges.

17. These four reimbursements methods occurred during the period from January 23, 2011, through and including July 18, 2013.

18. The total amount of "reimbursements" that Defendant received was **\$345,122.74**.

19. A subsequent inquiry conducted by the Partners, as well as the investigation that was conducted by law enforcement, demonstrated that Defendant's claim about having incurred personal expenses in connected with an alleged arrangement between Kaimana, Kamakura, and

Mr. Edmund Hyun
Chairman
Page 4 of 25
November 1, 2017

the CIA was, in fact, false. At no time did PKF have an arrangement that involved the Kaimana, Kamakura and the CIA. At no time did Defendant incur any personal out-of-pocket expenses in connection with an arrangement that involved the Kaimana, Kamakura, and the CIA.

20. The investigation revealed that, in fact, Defendant created false documents and used a fictitious e-mail address to deceive the Partners.

21. For example, when he submitted claims for reimbursement, Defendant submitted "Reimbursable Expense Reports", which provided information about the nature of the alleged work including the name of the alleged client and the amount of money that he was seeking as reimbursement. The Reimbursable Expense Reports were accompanied by invoices, which purported to be coming from Kaimana and which purported to be a bill to Defendant. As proof that he himself was incurring the expense, Defendant attached copies of personal checks drawn on his USAA Federal Savings Bank (USAA) account. But, Defendant only provided the Partners with a copy of the front of the check, and there was no indication on the check that it had actually been negotiated and money withdrawn from his USAA account.

22. In short, Defendant gave the Partners copies of checks made payable to Kaimana, trying to create the impression in the minds of the Partners that the amounts reflected on the checks were amounts he was paying out of his personal USAA account, and therefore, were amounts and expenses that he was personally incurring as part of the Kaimana/Kamakura arrangement with the CIA.

23. The Partners had no way of accessing Defendant's USAA bank records or verifying whether what he told them was true.

24. However, as part of the law enforcement investigation, the police used a search warrant to obtain Defendant's USAA bank records.

25. When the police reviewed those records, they discovered that none of the USAA checks that Defendant submitted to PKF as proof of having incurred a personal expense were ever negotiated, meaning that none of the amounts reflected on the USAA checks were ever deducted from Defendant's USAA account.

26. In fact, according to Defendant's USAA records, there was no evidence of any amounts even close to the amounts reflected in the checks ever being deducted from his USAA account.

27. Further, there was no evidence that Defendant used the USAA account to make any payments whatsoever to Kaimana or Kamakura.

28. In short, the police found that the documents that Defendant submitted as "proof" that he incurred a personal expense were fictitious. The impression that Defendant created by using the Reimbursable Expense Reports, invoices, and USAA checks, namely, that he incurred personal expenses and was therefore entitled to be reimbursed, was false and deceptive.

29. If Defendant's supporting documents were valid, the police would have expected to see that the USAA checks that Defendant gave to the Partners were actually negotiated and money deducted from his USAA account in corresponding amounts. But, there was no such evidence.

30. In addition to submitting copies of USAA checks, Defendant also gave the Partners copies of his ASB and FHB records as "proof" that he incurred expenses in connection

Mr. Edmund Hyun
Chairman
Page 6 of 25
November 1, 2017

with the Kaimana/Kamakura arrangement with the CIA.

31. The Partners came to suspect that the bank records that Defendant provided were fictitious. But, because they didn't have access to Defendant's actual bank records, they had no way of knowing for certain.

32. The police, however, used a search warrant to obtain copies of Defendant's ASB and FHB records.

33. When the police reviewed those records, they were looking for verification that, in fact, showed corresponding deductions from Defendant's ASB and FHB accounts. Such evidence, if it existed, would have supported Defendant's claim of having incurred personal expenses. After all, the records that Defendant gave to the Partners seem to indicate that he was paying money out of his personal bank accounts to "front" Kamakura's expenses.

34. In fact, however, when the police reviewed Defendant's ASB and FHB records, there was no evidence that any money was deducted from his accounts that corresponded to the dates and amounts reflected in the alleged "supporting documents" that he gave to the Partners.

35. In short, the police discovered that the "proof" that Defendant submitted, specifically, copies of his ASB and FHB records together with the invoices and Reimbursable Expense Reports, and the impression that he created by submitting those records to PKF, namely, that he had in fact incurred personal expenses, was false and deceptive. The "supporting documents" were fictitious.

36. Indeed, the ASB and FHB "bank records" that Defendant submitted to his Partners as "proof" of payment were "doctored" and fake.

Mr. Edmund Hyun
Chairman
Page 7 of 25
November 1, 2017

37. In addition to submitting fictitious copies of USAA checks, and ASB and FHB records, Defendant also gave the Partners "Paypal receipts" as alleged "proof" that he was incurring expenses in connection with the Kaimana/Kamakura arrangement with the CIA.

38. The Paypal receipts related to Defendant's use of his PKF-issued credit card.

39. Like all PKF-issued credit cards, Defendant's PKF-issued credit card was to be used for work-related purposes only. Defendant was aware of that basic policy.

40. Each month, PKF paid off the balance on all PKF-issued credit cards, including Defendant's card.

41. Regarding the Paypal records that Defendant gave to the Partners as "proof" that he had incurred personal expenses, those records created the impression that Oki had used his PKF-issued credit card to pay Kaimana for work that they (Kaimana) performed for Kamakura, and that said payments were made to Kaimana via Defendant's personal Paypal account.

42. In other words, for the credit card payments that were being made via Paypal, Defendant created the impression that he used his PKF-issued credit card to pay Kaimana for services that Kaimana was providing to Kamakura, and since, according to Defendant, those credit card payments were a legitimate use of his company credit card, PKF would be responsible for paying off the credit card bill.

43. The Partners had no way of verifying the legitimacy of Defendant's Paypal records because they didn't have access to those records.

44. The police, however, used a search warrant to obtain copies of Defendant's Paypal records.

45. Upon reviewing those records, the police discovered that Defendant was using his PKF-issued credit card and personal Paypal account to fund his personal ASB account, which was being used for personal expenditures, as opposed to anything work-related.

46. Specifically, the police discovered that Defendant used a computer to access the Internet. Then, he navigated his way to the Paypal website. ¹

47. Then, using his PKF-issued credit card, Defendant made deposits to his Paypal account by charging corresponding amounts of money to his PKF-issued credit card. It was like taking a cash advance on a credit card, except that, instead of receiving cash, the money was applied to, and deposited into, Defendant's Paypal account and credited to his Paypal balance.

48. The credit card charges would then show up on Defendant's PKF-issued credit card bill as "Kaimana Advisors". ² PKF paid off the credit card charges because they believed Defendant that the charges were work-related, namely, funds that he had paid to Kaimana on behalf of Kamakura.

49. To justify the credit card charges, Defendant gave the Partners copies of his Paypal records and told them they were "proof" of him having incurred personal expenses by paying Kaimana for the work that they were doing for Kamakura.

50. However, when the police reviewed Defendant's Paypal and ASB records, they discovered that Defendant was using his PKF-issued credit card to deposit money into his Paypal

1. Paypal is an online payment system that allows users to send and receive money, make and receive online payments, and transfer money between the user's Paypal account and their personal linked-bank account.

2. "Kaimana Advisors" is a fake company that Defendant created. It sounds similar to the legitimate company - "Kaimana Consulting". Defendant created "Kaimana Advisors" as part of his scheme to deceive the Partners.

account and then, sometimes that day or a day or so later, he would transfer that money out of his Paypal account and deposit it into his personal ASB account – all electronically via computer.

51. Once the money was in his ASB account, Defendant treated the money, and spent the money, as though it was his own personal property.

52. In short, the police learned that the Paypal records that Defendant submitted as “proof” of having incurred personal expenses were fictitious and false.

53. Instead of money going to Kaimana, Kamakura, or any other work-related entity, the money was being transferred into Defendant’s personal ASB account and spent on personal expenditures that in no way benefited PKF.

54. In order to facilitate his scheme, Defendant created a fictitious e-mail account. When the police reviewed Defendant’s Paypal records, they discovered that Defendant had created and used the following e-mail account: kaimanaadvisors@gmail.com, which was slightly different from the legitimate company called Kaimana Consulting.

55. The police used a search warrant to obtain records from that e-mail account. Upon reviewing those records, the police discovered that Defendant was, in effect, sending e-mail messages to himself. He sent e-mails from his work e-mail account: patrick.oki@pkfhi.com to his fictitious kaimanaadvisors@gmail.com account, and vice versa, trying to create a “paper trail” that would make the Partners think that he really did pay money to Kaimana when, in fact, he was stealing from PKF by using his company credit card to fund his personal ASB account, via his Paypal account.

56. To reiterate, as a result of the Kaimana/Kamakura scheme, Defendant falsely

Mr. Edmund Hyun
Chairman
Page 10 of 25
November 1, 2017

obtained and exerted control over \$345,122.74, by deception, with the intent to deprive PKF and the Partners of the money.

57. In Count 1, PKF and the Partners sustained losses of \$345,122.74.

58. **Fraud Scheme No. 2 – AMC Associates.** Defendant told the Partners that an entity named AMC Associates was providing services to a company called Sumitomo-Japan.

59. Like the Kamakura scheme, in the AMC Associates scheme, Defendant told the Partners that he was “fronting” the expenses for Sumitomo. Specifically, he told the Partners that he was paying AMC Associates for the services that AMC Associates were providing to Sumitomo. According to Defendant, he was paying AMC Associates by using his PKF-issued credit card.

60. According to Defendant, because the credit card charges were work-related, PKF would be responsible for paying them once they appeared on the firm’s monthly credit card statement.

61. Again, PKF and the Partners trusted Defendant and paid off the charges.

62. The investigation revealed that Defendant’s claim about “fronting” the expenses for a supposed arrangement between AMC Associates and Sumitomo was false.

63. The credit card charges relating to AMC Associates were appearing on Defendant’s PKF-issued credit card monthly statements as “SQ AMC Associates”.

64. “SQ” stands for Square. Like Paypal, Square is an online payment system that allows users to send and receive money, make and receive online payments, and transfer money between the user’s Square account and their personal linked-bank account.

65. Defendant provided the Partners with copies of Square receipts as alleged "proof" that he was using his PKF-issued credit card to "front" Sumitomo's expenses.

66. The Partners did not have access to Defendant's personal Square account or records pertaining to that account.

67. The police, however, used a search warrant to obtain Defendant's Square records.

68. Upon reviewing the Square records, the police discovered that Defendant was using his PKF-issued credit card to fund his personal ASB account, via his Square account. In other words, Defendant used a computer to access the Internet. Then, he navigated to the Square website and logged-in to his Square account. After which, Defendant used his PKF-issued credit card to deposit money into his Square account. Defendant's company credit card was charged, and money transferred electronically via computer from Defendant's PKF-issued credit card and deposited into Defendant's personal Square account. Then, usually that day or the next day, Defendant transferred the money into his personal ASB account. Defendant then treated the money, and spent the money, as though it was his own personal property.

69. The police were unable to find any evidence that Defendant used his PKF-issued credit card to "front" expenses on behalf of Sumitomo via his Square account or bank accounts. Indeed, the investigation confirmed that Defendant was literally stealing from the company by using his company credit card to pay his personal bills and fund his personal lifestyle.

70. In all, the police found eight unauthorized transactions causing a loss to PKF and the Partners of \$49,250.96. Those eight transactions occurred during the period from August 3, 2013, through and including October 8, 2013.

Mr. Edmund Hyun
Chairman
Page 12 of 25
November 1, 2017

71. In addition, the police discovered that the alleged supporting documents that Defendant submitted to the Partners as “proof” of having incurred personal expenses were fictitious.

72. For example, when the Partners started getting suspicious of Defendant’s reimbursement claims, they asked him to provide supporting documents. Defendant gave the Partners what purported to be a contract between AMC Associates and PKF. The alleged contract was signed by a “Hide Tanaka”.

73. In addition, in order to create the impression that there really was a “Hide Tanaka”, Defendant started forwarding messages from hide.tanaka@amcassoc.com to the Partners. The messages were forwarded to the Partners in an attempt to convince the Partners that there really was a “Hide Tanaka” and that AMC Associates really did have an arrangement with Sumitomo and PKF.

74. The Partners had no way of knowing whether what they were being told was true.

75. The police, however, used a search warrant to obtain records from “Go Daddy”, the web hosting company that hosted the domain name “amcassoc.com” and the e-mail address hide.tanaka@amcassoc.com.

76. Upon review those records, the police discovered that Defendant himself created the domain name “amcassoc.com” and the e-mail address hide.tanaka@amcassoc.com, via his Go Daddy account. Upon creating the domain and e-mail address, Defendant started sending e-mails to himself – to and from his work e-mail account (patrick.oki@pkfhi.com) and to and from hide.tanaka@amcassoc.com – and even sent the fictitious AMC Associates contract to himself

Mr. Edmund Hyun
Chairman
Page 11 of 25
November 1, 2017

from hide.tanaka@amcassoc.com, and then forwarded it to the Partners, again, in an effort to create the impression that there really was an arrangement with AMC Associates and that he really was incurring personal expenses as part of the arrangement between AMC Associates and Sumitomo.

77. There was more. When the Partners asked for the tax documents for AMC Associates, Defendant sent the Partners fictitious tax documents, again, for the same reason – to mislead the Partners.

78. The AMC Associates “contract” listed a Bridgeport Connecticut address. But, when the Bridgeport Police went to that address, there was no such business there.

79. Further, there was no evidence that AMC Associates was a legitimate company. The police found no evidence that it even existed. There was no such business listed with the Department of Commerce and Consumer Affairs, and there was no evidence found anywhere on the Internet of any such business existing anywhere in the world. Lastly, the Partners found no evidence of any such company, and despite repeated requests from the Partners, Defendant never provided any legitimate documentation proving that the company actually existed. And “Hide Tanaka” was a name that Defendant just made up as part of his scheme to defraud. There is no evidence of any such person existing anywhere.

80. To reiterate, in the AMC Associates scheme, PKF and the Partners sustained losses of \$49,250.96.

81. **Fraud Scheme No. 3 – Asia Market.** The Asia Market scheme was similar to the AMC Associates scheme.

Mr. Edmund Hyun
Chairman
Page 4 of 25
November 1, 2017

82. Recall, in the AMC Associates scheme, Defendant used his PKF-issued company credit card to fund his personal ASB account, via his *Square* account.

83. In the Asia Market scheme, Defendant used his PKF-issued company credit card to fund his personal ASB account, via his *Paypal* account.

84. Like the AMC Associates scheme, the Asia Market scheme involved a fictitious company, a fictitious contract and tax documents, a fictitious website and e-mail address, and a fictitious person.

85. Like the AMC Associates scheme, in the Asia Market scheme, Defendant told the Partners that Asia Market was providing services to Sumitomo, but that he was "fronting" the expenses for Sumitomo. Specifically, he told the Partners that he was using his PKF-issued credit card to pay Asia Market for the services that they were providing to Sumitomo, and therefore, since they were work-related charges, PKF would be responsible for paying off the charges on his company credit card.

86. The credit card charges were showing up on Defendant's company-issued credit card monthly statement as "Paypal Asia Market".

87. To further the scheme, Defendant gave the Partners: (a) copies of his Paypal records reflecting what appeared to be payments to Asia Market, (b) an alleged contract with Asia Market, (c) tax documents allegedly from Asia Market, and (d) e-mails from a kenjiabe@asiamarketcorp.com.

88. The Partners had no way of knowing whether any of these documents were, in fact, legitimate or whether the "Paypal Asia Market" charges were, in fact, work-related.

Without such proof, PKF paid the credit card charges.

89. Like the AMC Associates scheme, in the Asia Market scheme, law enforcement was able to use search warrants to obtain records, which, upon review, revealed that the Asia Market scheme was just that – a scheme to defraud PKF and the Partners.

90. Regarding the theft of funds, Defendant's Paypal and ASB records revealed that Defendant used a computer to access the Internet. After which, Defendant navigated to the Paypal website. He then logged-in to his Paypal account. Defendant used his PKF-issued company credit card to transfer money from his credit card to his Paypal account. Again, it was like taking a cash advance on a credit card, except that the money went from Defendant's company-issued credit card and was deposited, and credited to, the balance on his Paypal account. Then, either that day, or a day or so later, Defendant transferred the money from his Paypal account into his personal ASB account where he then used it to pay personal bills and expenses. Defendant was literally funding his personal ASB account, via Paypal, by conducting fraudulent transactions on his company credit card.

91. There were eight fraudulent transactions that occurred during the period from July 29, 2011, through November 18, 2013, resulting in a loss to PKF and the Partners of \$35,483.75.

92. Regarding the supporting documents that Defendant gave to the Partners as alleged "proof" that the credit card charges were, in fact, work related, upon reviewing records obtained via search warrants, law enforcement discovered that Defendant's "supporting documents" were, in fact, fictitious and false.

93. First, Defendant gave the Partners what purported to be a contract involving Asia

Mr. Edmund Hyun
Chairman
Page 16 of 25
November 1, 2017

Market. But, the only evidence of any such company was a grocery store in New York called Asia Market. Officers from the NYPD went to the Asia Market grocery store, but Asia Market officials had never heard of PKF or Sumitomo, and had never seen the alleged contract before. In addition, when law enforcement went to the address listed on the alleged Asia Market tax documents that were provided by Defendant, they found an empty warehouse. In addition, despite repeated requests from the Partners, Defendant was never able to provide any proof that an entity named Asia Market actually existed or that it had any business ties with PKF or Sumitomo.

94. In addition, there was no evidence that an entity named Asia Market was registered to do business with the Department of Commerce and Consumer Affairs, or any government regulatory agency for that matter – federal, state or local. Further, a Google search revealed no evidence of any entity named Asia Market, other than the Asia Market grocery store referred to herein above.

95. Second, Defendant also gave the Partners several e-mails purportedly sent by kenjiabe@asiamarketcorp.com, as well as alleged tax documents purportedly sent by “Kenji Abe” and Asia Market.

96. However, upon reviewing records from Defendant’s Go Daddy account, which, again, were obtained via search warrant, law enforcement discovered that Defendant himself created the domain name “asiamarketcorp.com” and the e-mail address

Mr. Edmund Hyun
Chairman
Page 17 of 25
November 1, 2017

kenji.abe@asiamarketcorp.com using his personal Go Daddy account. 3

97. Hence, like the AMC Associates scheme where Defendant used his Go Daddy account to create the domain name amcassoc.com and the e-mail address hide.tanaka@amcassoc.com, in the Asia Market scheme, Defendant created the domain name asiamarketcorp.com and the e-mail address kenji.abe@asiamarketcorp.com. Defendant created these fictitious domain names and e-mail addresses in response to the Partners pressing him for verification about the use of his company credit card to allegedly “front” the expenses for Sumitomo.

98. Third, after creating the fictitious domain name asiamarketcorp.com and the fictitious e-mail address kenji.abe@asiamarketcorp.com, Defendant started sending e-mails to himself – from his kenji.abe@asiamarketcorp.com e-mail account to his patrick.oki@pkfhi.com work e-mail account – and back-and-forth between these e-mail accounts, all with the intent to create a “paper trail”, which he later gave to the Partners to create the impression that there really was a company called Asia Market and that he really was paying Asia Market for the alleged work that they were doing for Sumitomo.

99. To be clear, these e-mails were created and sent to deceive the Partners so they would authorize PKF to pay the charges on Defendant’s company-issued credit card. The Partners would have never authorized the use of PKF money to pay off the charges had they known that the charges were not work-related and that Defendant was using his company-issued

3 . The Partners were unaware that Defendant had a personal Go Daddy account or was using it to deceive them.

Mr. Edmund Hyun
Chairman
Page 18 of 25
November 1, 2017

credit card to fund his personal ASB account, and thereafter paying personal bills and funding his personal lifestyle.

100. Fourth, among the documents that Defendant attached to an e-mail that he sent from his kenji.abe@asiamarketcorp.com account to his patrick.oki@pkfhi.com account was a tax document, specifically a W-9. Like the Asia Market alleged contract, the W-9 was a fictitious document, with a fictitious address and forged signature.

101. Thus, just like the AMC Associates scheme where Defendant created and sent a fictitious "contract" and W-9 tax document, in the Asia Market scheme Defendant also created and sent a fictitious "contract" and W-9 tax document to the Partners with the intent to deceive them.

102. In the Asia Market scheme, PKF and the Partners sustained losses of \$35,483.75.

103. **Fraud Scheme No. 4 – Sumitomo.** The fourth fraud scheme revealed even more deception.

104. In the Sumitomo scheme, Defendant claimed that PKF had a legitimate business relationship with Sumitomo-Japan and, as part of that relationship, Defendant was personally paying for the travel and entertainment expenses for Sumitomo-Japan officials, including a Sumitomo-Japan official named Kishi Sato.

105. Defendant told the Partners that he was using his assigned company credit card to pay for said expenses.

106. Again, at first, the Partners trusted Defendant, and therefore, authorized PKF to pay off the charges on Defendant's company credit card.

107. By October 2013, the Partners started getting suspicious about Defendant's claims and the charges that he was making with his company credit card.

108. The Partners confronted Defendant and ask him to provide documents supporting his claim that the charges to his company credit card were work-related and connected with services that were being provided to Sumitomo-Japan. At that meeting, Defendant told the Partners, "There's something about the job that I can't tell you. The Sumitomo arrangement involves the CIA [Central Intelligence Agency], but the CIA's involvement is small".

109. When the Partners asked Defendant to provide the name of his contact with Sumitomo-Japan, he provided the name "Kishi Sato".

110. The Partners were aware that the name "Kishi Sato" had appeared on several credit card invoices generated in connection with Defendant's use of his company credit card. For example, the Partners were aware that the name "Kishi Sato" appeared in connection with a 12 night stay at the Trump hotel in Waikiki in July 2013, a credit card charge for a hotel stay in Singapore in August 2013, and a 6 night stay at the Trump hotel in Waikiki in October 2013.

111. In addition, the Partners were aware that the name "Kishi Sato" appeared on an alleged contract between PKF and Sumitomo. Further, they saw the name "Kishi Sato" on an alleged Form G61 tax document that Defendant provided to them in response to their demands for supporting documents. Indeed, the name "Kishi Sato" appeared on the signature line of the Form G61. The G61 even listed Sumitomo-Japan's genuine address as reflected on their Japan website.

112. By January of 2014, Partner Nomura asked Defendant to "copy" Partner Chew on

Mr. Edmund Hyun
Chairman
Page 20 of 25
November 1, 2017

any correspondence that Defendant had with "Kishi Sato".

113. As part of the law enforcement investigation in this case, the Partners provided copies of the alleged contract bearing "Kishi Sato's" name, the G61 bearing "Kishi Sato's" name, e-mail purportedly sent by "Kishi Sato", as well as other documents. The police wanted to know whether any of these documents were legitimate.

114. First, upon reviewing the records from Defendant's Go Daddy account, the police discovered that Defendant used his Go Daddy account to create the domain name called sumitomo-america.com. That domain name was very similar to the real domain name of the real Sumitomo-Japan company. After creating the domain name sumitomo-america.com, Defendant used his Go Daddy account to create a "re-direct". Anyone, including the Partners, who used the Internet to go to the sumitomo-america.com website would automatically be re-directed to the legitimate Sumitomo website. Yet, another act of deception by Defendant.

115. Second, the police discovered that Defendant used his Go Daddy account to create a new e-mail address – kishi-sato@sumitomo-america.com.

116. Defendant's Go Daddy account records reflect that Defendant created the domain sumitomo-america.com and the e-mail address kishi-sato@sumitomo-america.com on January 23, 2014 – in direct response to questions raised by the Partners.

117. That very same day, Defendant used his work e-mail – patrick.oki@pkfhi.com – to send an e-mail to his newly created kishi-sato@sumitomo-america.com e-mail account. Then, he replied to himself by sending an e-mail from kishi-sato@sumitomo-america.com to patrick.oki@pkfhi.com.

18. Then, in response to more questions from the Partners, Defendant sent an e-mail from kishi-sato@sumitomo-america.com to Patrick.oki@pkfhi.com which included an attachment – the Form G61 tax document that the Partners had been asking for. Defendant then forwarded the e-mail, and the attachment, to the Partners, again, with the intent to create the impression in their minds that Defendant really did have a legitimate business relationship with Sumitomo and that the expenses that he was charging to his company credit card were work-related.

19. In fact, the impression was false and deceptive.

20. The Go Daddy records, as well as the e-mails, demonstrated that Defendant used a fictitious domain name, a fictitious e-mail address, a fictitious contract and tax document, and a non-existing, fictitious person to perpetrate a fraud scheme against PKF and the Partners.

21. Defendant has never provided any proof that a “Kishi Sato” actually exists, despite repeated requests from the Partners. In fact, the Partners called Sumitomo and Sumitomo officials informed the Partners that there was no such person employed by their company.

22. In addition to establishing the fraudulent nature of the “Kishi Sato” component of the Sumitomo scheme, the Partners were also suspicious of the legitimacy of a number of specific charges that Defendant placed on his company credit card. The police later confirmed that many of the transactions were indeed fraudulent.

23. First, regarding charges relating to the Trump hotel in Waikiki, the police reviewed records, obtained via search warrant, and discovered that on October 25, 2013, Defendant made a reservation to stay at the Trump Waikiki. “Kishi Sato” was listed as a guest.

Defendant used his company credit card to pay the costs of the hotel stay, which was \$3,646.78.

124. According to the Trump records, however, the person who actually stayed with Defendant at the Trump was not "Kishi Sato", but rather Defendant's girlfriend Eunae Lee, aka Eunae Harrison. Note: at the time, Defendant was married. His wife Lori divorced him in April 2014.

125. Defendant's girlfriend Eunae Lee, aka Eunael Harrison, was not employed by or affiliated in any way with Sumitomo.

126. Moreover, Defendant's use of his company credit card to pay for the Trump stay was a purely personal expenditure, as opposed to any work-related or Sumitomo-related expense.

127. Second, the records revealed that Defendant used his company-issued credit card to charge a second stay at the Trump Waikiki. He made the reservation on September 18, 2013. "Kishi Sato" was listed at the guest on the reservation. Defendant charged the cost of the stay - \$1,823.39 - to his company credit card.

128. The Trump records, however, revealed that the guest who actually stayed with Defendant for that stay was, again, his girlfriend Eunae Lee, aka Eunael Harrison.

129. In short, although the paperwork that Defendant gave to the Partners indicated that the hotel room was for "Kishi Sato", an alleged employee of Sumitomo, who had a contract with PKF, in reality, the guests that used the hotel rooms were Defendant and his girlfriend, and their stays had nothing whatsoever to do with any legitimate PKF-related business.

130. Third, Defendant told the Partners that he had to take a business-related trip to New York City. Defendant used his assigned company-issued credit card to charge \$6,846.00

Mr. Edmund Hyun
Chairman
Page 23 of 25
November 1, 2017

for a hotel stay at the Crowne Plaza in New York City; he used his company-issued credit card to charge \$1,658.00 for a United Airlines charge, which appeared to be a first-class upgrade; and he used his assigned company-issued credit card to charge \$2,193.59 in additional trip-related charges.

131. When the police reviewed Defendant's e-mail, which they obtained via search warrant, they found that Defendant used his assigned company credit card to pay for airline tickets for himself and his girlfriend, Eunae Lee, aka, Eunael Harrison, through United Airlines.

132. At one point, the Partners questioned Defendant about an Expedia receipt that showed he was in Chicago when charges were being made on his company-issued credit card in New York City. Defendant claimed that he was in Chicago for four nights and New York for five nights. But, the records contradicted Defendant, and he was never able to give the Partners a satisfactory explanation for the charges. He gave a lot of contradictory answers, and even admitted to deceiving his Partners about who he was actually with while in New York.

133. In short, the investigation confirmed that the New York trip and the related credit card charges were made for personal reasons, namely, a vacation that Defendant took with his girlfriend, as opposed to any legitimate work-related purpose.

134. Fourth, the Partners went through Defendant's monthly credit card statements and identified numerous unauthorized charges on his company-issued credit card, including thousands of dollars in charges relating to restaurant and dining expenses, hotel and lodging expenses, airfare and car rental expenses, and general travel-related expenses in destinations across Asia such as Tokyo, Osaka, Kyoto, Hong Kong, Singapore, and South Korea.

Mr. Edmund Hyun
Chairman
Page 24 of 25
November 1, 2017

135. The charges, and the hotel and trip charges, resulted in losses to PKF and the Partners of \$9,883.35.

136. Neither PKF nor the Partners authorized Defendant to perpetrate fraud schemes against PKF and the Partners.

137. As a result of Defendant's schemes, PKF and the Partners sustained losses in the amount of \$440,178.54.

Recommendation:

Based on the foregoing facts, Defendant was found guilty of the following felonies:

- Count 1: Theft in the First Degree;
- Count 2: Theft in the First Degree;
- Count 3: Theft in the First Degree;
- Count 4: Theft in the Second Degree;
- Count 5: Money Laundering;
- Count 6: Money Laundering;
- Count 7: Money Laundering;
- Count 8: Use of a Computer in the Commission of a Separate Crime;
- Count 9: Use of a Computer in the Commission of a Separate Crime;
- Count 10: Forgery in the Second Degree;
- Count 11: Forgery in the Second Degree;
- Count 12: Forgery in the Second Degree;
- Count 13: Forgery in the Second Degree.

Counts 8 and 9 are class "A" felonies, and required that the Court sentence Defendant to indeterminate terms of incarceration of twenty years, and as a result, the Court was also required to sentence Defendant to ten and five years terms of incarceration in Count 1 - 7 and Counts 10 - 13.

The nature and circumstances surrounding Defendant's offenses, as set forth above, weigh heavily in favor of a lengthy parole minimum. Defendant was employed as a certified public accountant and he held the title of "managing partner". In addition, Defendant was a certified fraud examiner. Defendant had a history of serving in positions of trust. Despite that history, Defendant breached the trust that was placed in him by his fellow partners, employees, clients, and indeed, the entire accounting profession and community. Defendant has shown no remorse for crimes. Instead, Defendant has displayed an attitude of arrogance, denial, and selfishness.

Mr. Edmund Hyun
Chairman
Page 23 of 25
November 1, 2017

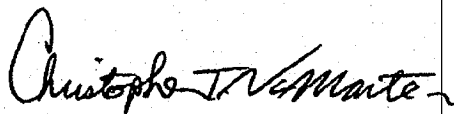
Defendant has refused to accept that the law deems his actions as **criminal**, which makes any effort toward rehabilitation futile. In Defendant's mind, there is nothing to rehabilitate because what he did wasn't illegal! Unless and until Defendant acknowledges that he committed crimes against PKF and the equity partners, any efforts toward rehabilitation, or counseling, or classes, will have no meaningful impact. Defendant's refusal to accept **criminal responsibility** for his actions weigh heavily in favor of a lengthy parole minimum.

A lengthy parole minimum will also provide greater deterrence, not only to Defendant after he is released, but also to other high-ranking officials who may contemplate similar fraudulent schemes. Further, a lengthy parole minimum will promote respect for the law and thereby protect the public from similar crimes. Lastly, a lengthy parole minimum will adequately reflect the seriousness of the crimes. As set forth in the four Victim Impact Statements, the impact of Defendant's crimes was far-reaching and felt well beyond his former equity partners. Defendant's criminal actions single-handedly destroyed the fourth largest CPA firm in the State, resulted in severe financial losses to the four former equity partners, resulted in employees losing their jobs, and put a stain on the accounting profession in general.

Finally, it should be emphasized that Defendant has refused to pay any restitution. He decided to fight the charges rather than pay restitution, even though the evidence against him was overwhelming. Defendant has even engaged in several business and financial "maneuvers" that were designed to avoid paying restitution. Unless and until Defendant pays full restitution, the Parole Board should not show Defendant any leniency for his serious crimes.

Based on the foregoing, the Department of the Prosecuting Attorney is requesting that the Parole Board set Defendant's parole minimum at between 12 and 15 years.

CONSIDERATION FOR FURLOUGH: It is the recommendation of the Department of the Prosecuting Attorney that the inmate not be considered for furlough or parole until the minimum sentence imposed has been served.


CHRISTOPHER T. VAN MARTER
Deputy Prosecuting Attorney
City and County of Honolulu

cc: Nolan Espinda, Director
Department of Public Safety
Josie Limos via Facsimile, [REDACTED]

M - Feb, 2018

November 3, 2017

In regards to: Patrick Oki, ID#A-5081451
Halawa Correctional Facility
99-902 Moanalua Road
Aiea, HI 96701

Honorable Members of the Parole Board
1177 Alakea Street, Ground Floor
Honolulu, HI 96813

Dear Honorable Members of the Parole Board:

My name is Carolyn Oki-Idouchi and I am the sister of Patrick Oki, who is an inmate at the Halawa Correctional Facility. Patrick was sentenced on October 17, 2017 to 20 years in prison for theft and fraud. He does not know I am writing to you but I am humbly asking that you please consider my request for the sake of our family and especially for his [REDACTED]

Patrick, with his former wife [REDACTED], have [REDACTED]

[REDACTED] The children were living with their mother [REDACTED]. On October 23, 2017, [REDACTED] passed away unexpectedly. [REDACTED] sudden death is shocking and devastating to the children and to our families. [REDACTED] are in unbearable grief as within a period of one week, they have lost both father and mother. [REDACTED] mother is not able to care for the children and so my parents, [REDACTED] are caring for them. Both [REDACTED] family and our family are doing our best to be present and supportive to the children during this extremely difficult time.

My parents, [REDACTED] have been loving and supportive parents to me and my brothers. My dad has always been a hard working and honest person. He worked hard for over [REDACTED] years as a [REDACTED]. He provided well for our family and managed to save for a comfortable retirement. Now, he and my mother will be raising their [REDACTED] grandchildren. This will be a financial struggle for them, as well physically and emotionally challenging. My dad is [REDACTED] years old and my mother is [REDACTED]. They should be enjoying their retirement years without the responsibility of raising children for another 10-15 years.

Given these extraordinary circumstances that have recently happened, I am asking you, the members of the Parole Board, to give serious and thoughtful consideration to releasing my brother on parole. The children need a parent, their father, to be the one to take care of them in every way that a parent is responsible for. Please allow Patrick to get back into the community so he can work and support his children financially and take care of them. He is not a danger to society but on the contrary, can be a positive contributor to the comm [REDACTED] e is no doubt he will have a hard time

finding jobs, but I believe he will do his best to be a responsible worker. I have confidence in him that he will learn from past mistakes and be a better person.

His children are young and need him during this very confusing and scary time. Family members are all pitching in to help the children, but in time, the main responsibility will fall on the shoulders of my parents. It will be a lot for them, especially at their age. Sometimes, it's the everyday things that can be wearing: like taking them to school, picking them up, doing homework with them, taking them to extracurricular activities, the doctor, etc. But parenting is more than that: it's also providing guidance, discipline, discussing things together, playing and having fun together - that should be my brother's responsibility, rather than my parents.

I know if Patrick is granted parole, he will be a good parent and citizen. He is already very close to his children and his children miss and love him deeply. Patrick will be able to live at my parent's house where his children are currently residing and he will have all our support to help him get back into society and into the work force. We will continue to support my brother Patrick through his future.

Please take this letter and my request into great consideration for the sake and future of [REDACTED] as well as for my parents and family. The children need their father so that they can grow up feeling more secure and normal and feel worthy as individuals. I cannot begin to imagine what they are thinking, what they are feeling in their loss of both parents. I worry how their lives will be affected by such horrific trauma; how will these wounds and scars affect them now and their future as adults? Will they view life with a positive attitude, or not? They have a greater chance to become wholesome and responsible individuals if they have their father with them to take care of them.

Thank you for your time and consideration.

Sincerely,

[REDACTED]

Carolyn Oki-Idouchi

[REDACTED]

**STATE OF HAWAII
CIRCUIT COURT
OF THE FIRST CIRCUIT**

**JUDGMENT
OF CONVICTION AND SENTENCE
NOTICE OF ENTRY**

CASE NUMBER

1PC151000488

REPORT NUMBER(S)

- CT. 1: 14-088031
- CT. 2: 15-037395
- CT. 3: 15-037396
- CT. 4: 15-037397
- CT. 5: 15-037398
- CT. 6: 15-037399
- CT. 7: 15-037400
- CT. 8: 15-089033
- CT. 9: 15-089034
- CT. 10: 15-099035
- CT. 11: 15-099036
- CT. 12: 15-099037
- CT. 13: 15-099038

Electronically Filed
FIRST CIRCUIT
1PC151000488
17-OCT-2017
02:42 PM

STATE OF HAWAII vs. (DEFENDANT)

PATRICK H. OKI

576-88-2633
Social Security Number: XXX-XX-2633
SID: A-6011451
DOB: XX-XX-1969 *8/27/1969*

OCT 19 2017

HAWAII PAROLE AND PROBATION AUTHORITY

DEFENSE COUNSEL:

HOWARD LUKE and RICHARD SING (PRIVATE COUNSEL)

DATE OF HEARING:
October 17, 2017

DEFENDANT'S PLEA:

NOT GUILTY

JURY WAIVED TRIAL

ORIGINAL CHARGE(S):

- CTS. 1-4: THEFT IN THE FIRST DEGREE (\$708-830.5, 708-830(2) H.R.S.)
- CTS. 5-7: MONEY LAUNDERING (\$708A-3(1)(a)(ii)(A), H.R.S.)
- CTS. 8-9: USE OF A COMPUTER IN THE COMMISSION OF A SEPARATE CRIME (\$708-893)(1)(a) H.R.S.)
- CTS. 10-13: FORGERY IN THE SECOND DEGREE (\$708-852, H.R.S.)

CHARGE(S) TO WHICH DEFENDANT PLED:

DEFENDANT IS CONVICTED AND FOUND GUILTY OF:

- CTS. 1-3: THEFT IN THE FIRST DEGREE (\$708-830.5, 708-830(2) H.R.S.) *10 ea*
- CT. 4: THEFT IN THE SECOND DEGREE (\$708-831(1)(b) and 708-830(2), H.R.S.) *5*
- CTS. 5-7: MONEY LAUNDERING (\$708A-3(1)(a)(ii)(A), H.R.S.) *10 ea*
- CTS. 8-9: USE OF A COMPUTER IN THE COMMISSION OF A SEPARATE CRIME (\$708-893)(1)(a), H.R.S.) *20*
- CTS. 10-13: FORGERY IN THE SECOND DEGREE (\$708-852, H.R.S.) *5 yrs each*

FINAL JUDGMENT AND SENTENCE OF THE COURT:

INCARCERATION: Counts 1-3: **TEN (10) YEARS** in each count.
Counts 4: **FIVE (5) YEARS.**
Counts 5-7: **TEN (10) YEARS** in each count.
Counts 8-9: **TWENTY (20) YEARS** in each count.
Counts 10-13: **FIVE (5) YEARS** in each count.
Defendant given credit for time served. **Mittimus FORTHWITH.**
To run concurrently in each count and any other term being served.

RESTITUTION: Reserved.

CRIME VICTIM COMPENSATION FEE: \$105.00 each in Counts 1-13.

Defendant shall pay \$500.00 or the actual cost of DNA analysis, whichever is less, as required by Section 706-603, H.R.S.
Defendant shall provide specimen samples and prints/impressions as required by H.R.S. Chap. 844D

DATE
October 17, 2017

JUDGE
ROM A. TRADER

SIGNATURE
R. Trader

NOTICE OF ENTRY

THIS JUDGMENT HAS BEEN ENTERED AND COPIES MAILED OR DELIVERED TO ALL PARTIES

DATE
October 17, 2017

CLERK
P. MUNIZ

SIGNATURE
P. Muniz

HAWAII PAROLING AUTHORITY

STATE OF HAWAII

HONOLULU, HAWAII

ORDER OF PAROLE

FOR: OKI, PATRICK H

SID: A6081451

The Hawaii Paroling Authority after carefully reviewing all available information concerning the above named prisoner whose minimum sentence will be served on February 25, 2025 and Term of Parole expires:

15-1-0488	ct.8, 9	10/10/2037
15-1-0488	ct.5, 6, 7	10/13/2027
15-1-0488	ct.1, 2, 3	10/13/2027

believes that there is a reasonable probability that the prisoner, if released on parole, will live and remain at liberty without violation of law and the terms and conditions of parole and his/her release is compatible with the welfare and safety of society and himself/herself.

It is ordered, therefore, that the prisoner, subject to the continuing maintenance of good prisoner conduct, be released on parole on February 26, 2025 or as soon thereafter as he accepts the terms and conditions stated on the reverse hereof and fulfills all pre-release requirements listed as follows:

While on parole and until expiration of his/her maximum parole term or granted a final discharge, he/she shall continue to be in the legal custody and control of the Hawaii Paroling Authority. Should he/she at any time violate any of the terms or conditions of his/her parole, he/she shall be subject to summary return to imprisonment. The prisoner may be required to serve the remainder of his/her term. Should the prisoner violate any of terms and conditions of his/her parole, the Warrant of Arrest issued by the Authority's Administrative Secretary or his/her designee shall constitute certification that the Hawaii Paroling Authority has ordered the recommitment of the prisoner in compliance with statute. Should the prisoner fail to keep the Authority informed as to his/her whereabouts or leaves the State without permission, his/her parole may be suspended by the Authority pending knowledge of his/her whereabouts and return. After such suspension he/she shall be deemed a parole violator and no part of the time during which his/her parole was suspended shall be credited towards his/her parole term.

DATED AT HONOLULU, HAWAII, THIS 24th day of February, 2025.

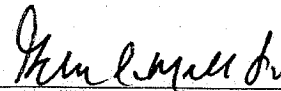
ATTEST:



Paroling Authority Administrator

HAWAII PAROLING AUTHORITY

By



Chairperson

HAWAII PAROLE AUTHORITY

PATRICK H. OKI

A6081451

SPECIAL CONDITIONS:

1. (A1) You shall submit to drug/alcohol testing as directed by the parole officer/parole supervisor with the provision that a positive finding and/or failure to provide a specimen within three hours of instruction shall be considered prima facie evidence of parole violation.
2. (A2) You shall disclose to the parole officer/parole supervisor the names of all drugs which have been prescribed for you by a licensed physician and the name of the physician prescribing the drugs. You shall allow the physician to consult with and or release information to the parole officer/parole supervisor concerning the prescription of the drugs and your treatment.
3. (B3) At the direction of the parole officer/parole supervisor, you shall obtain and participate in out-patient substance abuse treatment until clinically discharged with the concurrence of the parole officer/parole supervisor. Failure to participate in your treatment and abide by the rules of the program may be considered evidence that you are refusing to participate in the program.
4. (B4) At the direction of the parole officer/parole supervisor, you shall obtain and maintain outpatient substance abuse treatment aftercare until clinically discharged.
5. (D8) You shall allow your therapist or medical provider to consult, advise and release to the parole officer/parole supervisor information relating to your treatment and your participation in treatment.
6. (F16) You shall pay restitution as arranged with the parole officer/parole supervisor.
7. (G18) You shall not purchase, possess or consume food or beverages containing alcohol.
8. (H21) You shall not initiate, establish or maintain contact with Lawrence Chew, Deneen Nakashima, Trisha Nomura, Dwayne Takeno or the immediate family of the person without prior written permission of the parole officer/parole supervisor.
9. (J25) You shall obtain and maintain full-time, salaried employment within 45 days of your release from prison.
10. (K27) At the direction of your parole officer/parole supervisor, you shall participate in a vocational training or counseling program.
11. (L29) At the direction of your parole officer/parole supervisor, you shall abide by any direction of home detention. You may only be away from your reported home for the purposes of employment, educational and/or vocational training, treatment, or counseling, and direct travel to and from and in the case of a bona fide medical emergency.
12. (M31) In the course of your employment, you shall not handle cash or negotiable instruments, have access to financial records or accounts for bookkeeping, accounting purposes, or tax preparation without the prior approval of a parole officer/parole supervisor.
13. (P34) You shall not act as an undercover agent or informant for any law enforcement agency without prior notice to and special written permission of the Board.
14. (R36) You shall promptly and truthfully answer all inquiries directed to you by your parole officer/parole supervisor and allow your parole officer/parole supervisor to visit you in your home, employment site or elsewhere, and carry out all instructions he/she gives.
15. You shall obtain a sponsor and attend and participate in AA/NA meetings at the direction of your parole officer/parole supervisor.
16. You shall not obtain a medical marijuana registration certificate or prescription without the approval of your parole officer/parole supervisor.

SPECIAL CONDITIONS: (continued)

ACCEPTANCE BY PRISONER:

I have read or had read and explained to me, the foregoing terms and conditions of parole including any special conditions. I fully understand all of the terms and conditions and I knowingly and willfully agree to abide by and follow them. I further understand that if I violate or fail to comply with any of these terms and conditions, including special conditions, I may be reimprisoned. I further accept and acknowledge receipt of a copy of this document for my personal use and continued reference.

[Handwritten Signature]
Witness's Signature - Title - Date

[Handwritten Signature] 2/25/25
Prisoner's Signature Date



STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAI'I
HAWAII PAROLING AUTHORITY
Ka 'Ākena Palola o Hawai'i
1177 Alakea Street, First Floor
Honolulu, Hawaii 96813

No. _____

Name: OKI, PATRICK H

SID#: A6081451

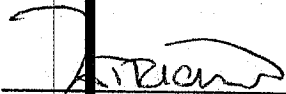
Released on Parole: February 26, 2025

Case No(s): 15-1-0488

**WAIVER OF IN-PERSON
PAROLE VIOLATION HEARING**

I waive my right to appear in person at my parole violation hearing as provided for in HAR 23-700-44 (e). I made this decision of my own free will. I hereby agree to participate in said hearing via videoconferencing and/or telephone.

At the time the parole violation hearing is conducted, I may still choose to exercise my right to an in-person hearing to contest the allegations against me.


Parolee Signature

2/25/25
Date


Parole Officer's Signature

02/25/25
Date

U.S. Department of Justice
United States Attorney
District of Hawaii

PJJK Federal Building
300 Ala Moana Blvd., Room 6-100
Honolulu, Hawaii 96830

(208) 541-2850
FAX (208) 541-2958

LAWS REGARDING POSSESSION
OF FIREARMS BY PROHIBITED INDIVIDUALS

The State of Hawaii participates in the federal Project Safe Neighborhoods program. The following information is being provided to parolees, probationers, and individuals being released from the state correctional system to inform them of the laws prohibiting their possession of firearms and ammunition:

Federal and state laws prohibit anyone in the following groups from receiving, transferring, possessing, obtaining, or carrying any kind of firearm or ammunition:

1. Anyone convicted of a felony (either at the federal or state level);
2. Fugitives from justice;
3. Current drug users or addicts, or anyone convicted of use or possession of illegal drugs within the past year;
4. Aliens in the U.S. illegally or on temporary status;
5. Persons deemed by a court of law to be mentally defective;
6. Persons subject to a court-issued protective order, or a temporary restraining order;
7. Persons with a prior misdemeanor or felony conviction for domestic violence;
8. Persons dishonorably discharged from the military;

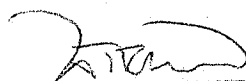
If you are in one of the groups listed above and you are caught with a firearm or ammunition, you could face federal prosecution that could lead to a sentence of 5 to 15 years in federal prison with no possibility of parole.

The following crimes also carry strong federal penalties: possession of a firearm (even if you are not carrying the gun at the time) during or in relation to a drug-trafficking crime or a federal crime of violence; stealing a firearm or receiving stolen firearms or ammunition; possessing or discharging a firearm in a school zone; and, giving or selling a handgun or handgun ammunition to a minor. If convicted of one of these crimes you could receive a sentence of between 5 years and Life in federal prison with no possibility of parole.

Within the past year: 1) there has been over a 90% conviction rate for federal firearms and ammunition cases in Hawaii; 2) there have been over 100 federal firearms and ammunition prosecutions; and 3) approximately 95% of the convicted federal defendants were sentenced to prison.

Mary Anne PO 02/25/25

Witness' Signature - Title - Date



Prisoner's Signature - Date

2/25/25



STATE OF HAWAII
HAWAII PAROLING AUTHORITY

PRISONER NAME: OKI, PATRICK H

DATE OF PAROLE: February 26, 2025

STATE ID NO. A6081451

Case No: 15-1-0488

A Parolee under the jurisdiction of the Hawai'i Paroling Authority

WAIVER OF EXTRADITION

I, the undersigned, in consideration of being granted parole by the State of Hawai'i and having been fully informed of my rights and privileges under the laws of the State of Hawai'i, more specifically of my right to counsel and to the issuance of a warrant of extradition and of my right to obtain a writ of habeas corpus as provided for in Section 832-10, Hawai'i Revised Statutes, do hereby freely and voluntarily waive the issuance and service of the Governor's Warrant provided for in Sections 832-7 and 832-8, Hawai'i Revised Statutes, and all other procedures incidental to extradition proceedings, and also freely and voluntarily consent to return to the State of Hawai'i for any proceedings regarding my parole.

Patrick H. Oki 2/25/25

Prisoner's Signature/Date

CERTIFICATE OF PAROLE OFFICER

I hereby certify that the parolee voluntarily consented to sign the Waiver of Extradition and acknowledge that he/she did so as his/her free act and deed.

Mary Soares 02/25/25

Parole Officer Signature/Date

Mary Soares

Parole Officer Name

APPROVED:

Gene DeMello Jr.

Gene DeMello Jr.

Interim Chairman, Hawai'i Paroling Authority

2/28/25

Date

HPA PRE-PAROLE
REPORT NO.

PO ASSIGNED: Mary Soares

DATE: 01/21/25

Page 1 of 1

NAME (ALIAS) OKI, Patrick H. I SID: A6081451 DOB: [REDACTED] FACILITY: WCF

1. LIVING ARRANGEMENTS:

Name: [REDACTED] Relationship: [REDACTED]
Street Address: [REDACTED] Phone: [REDACTED] Residence verified: Yes.

Comments: [REDACTED] Residence is confirmed via Residence Verification Letter and Landlord Approval Letter both dated 01/15/25.

2. EMPLOYMENT/VOCATIONAL:

Secured Employment with: [REDACTED] Position: [REDACTED]
Pay rate: \$0 per hour. Contact person: [REDACTED]
Phone: [REDACTED] Employment verified: No.

Comments: The inmate will complete his medical treatment then seek an employment position in accounting/finance.

3. TREATMENT: Inmate completed; per PRI dated 07/23/24, PPU dated 10/07/24 & Education Report dated 01/16/25.

Programs	Completion Date	Facility
Life Skills Alcohol/Substance Abuse	07/17/24	WCF
Other Program	Completion Date	Facility
HSD	06/01/87	Mid Pacific Institute
Transformations/Cognitive Skills	02/26/18	HCF
Fatheread/Parenting	07/10/18	HCF

Programs inmate is willing to participate on parole: None per Parole Plan. The inmate wants to complete his Cancer Treatment.

3. FINANCIAL: As of 01/15/25, Inmate has \$18.78 Spendable, \$268.67 Restricted, and 01/06/25 \$330,000 Personal account(s).

Restitution: \$440,158.54.
CVC Fees: \$1365.
Per CVCC, the Total Outstanding Balance is \$435,550.15. Gate Money: NO.

5. OTHER: P/Charge(s): N Warrants: N Detainer: N U.S. Citizen: Y Act 184: N
Comments: The inmate is at WCF. Min. Sent. Exp. 02/10/25. Max. Sent. Exp. 10/10/37.

6. ASSESSMENT: Inmate's parole plan is Acceptable as residence is verified.
Comments: The inmate has a serious medical condition which requires several months of treatment.

7. INSTITUTIONAL: Inmate's classification is MIN.
Reclassification Date: 07/23/24.
Next Scheduled Reclass.: 01/19/25.

Misconducts: 04/11/22 & 10/22/20 Unauthorized item.

8. PRIOR PAROLE/PROBATION ADJUSTMENT:
No. of adult parole revocations: 0.
Juvenile probation/parole experience: No.
Adult probation/parole experience: No.

PO: Mary Soares DATE: 01/21/25
Revised: 12/2017

PSV: [Signature] DATE: 01/24/25

**STATE OF HAWAII
DEPARTMENT OF PUBLIC SAFETY
PRESCRIPTIVE PLAN UPDATE # 1**

WAIAWA CORRECTIONAL FACILITY
94-560 KAMEHAMEHA HWY, WAIPAHU, HI 96797

Last Name: OKI
SID #: A608 451
Facility: WCF

First Name: PATRICK
Parole Eligibility Date: 09/30/2027
Custody Level: MINIMUM

MI:
Purpose: Parole

PREVIOUS PRESCRIPTIVE PLAN FOLLOW UP:

1. Cognitive Skills: completed at HCF on 02/26/2018
2. HSD: Mid Pacific Institute on 06/01/1987
3. Workline: assigned to Support Services on 06/26/2024
4. Support Groups: AA, NA, etc.

ADDITIONAL GOALS IDENTIFIED:

	Type of Intervention	Responsible Program	Target Date when eligible
1.	Work Furlough	OCCC	
2.	Support Groups	AA, NA, etc.	N/A
3.	N/A	N/A	N/A
4.	N/A	N/A	N/A

Custody Level Designation: MINIMUM

Next Classification Review Date: 01/19/2025

CLASSIFICATION COMMITTEE MEMBERS:

1. [REDACTED]
2. [REDACTED]
3. N/A

I have been informed of my Prescriptive Plan Update/Custody Level Designation and have received a copy.

Plan completed by:

[Signature]

10/7/24

[Signature]

OCT 07 2024

Inmate

Date

Case Manager

Date



Oki, Patrick

A6081451

WCF



5



Hide empty tables

Education

Signed Education Contract

No

High School

Search Schools

Search Schools

High grade completed

If other

College

If other

HS diploma or HSE

Diploma or HSE number

Diploma

Diploma or HSE number

HS grad or HSE date

If HSE, where from

If HSE, where from

Last high school attended

Last high school's location

HONOLULU

HS info verified

Diploma / HSE verified

No

Yes

DD214 on file

Transcript on file

No

No

While at

While at

Comment

Transcript received.

Transcript received.

Rec'd verification c/o Jennifer (MidPac registrar) on 07/17/24

Staff

Date

07/17/2024

07/17/2024

07/17/2024

Colleges

College

Location

Major

Degree

Grad Year

Verified

Honolulu

Accounting

Bachelor in Business Administration

Learning Issues

In special ed classes

Has LEP (Limited English Proficiency) learning difficulty

Learning disability

No

No

No

No

Year diagnosed

By whom

**STATE OF HAWAII
DEPARTMENT OF PUBLIC SAFETY
PRESCRIPTIVE PLAN UPDATE # 1**

WAIAWA CORRECTIONAL FACILITY
94-560 KAMEHAMEHA HWY, WAIPAHU, HI 96797

Last Name: OKI
SID #: A6081451
Facility: WCF

First Name: PATRICK
Parole Eligibility Date: 09/30/2027
Custody Level: MINIMUM

MI:
Purpose: Parole

OFFENSE #	Court	Criminal Number	Min Term	Exp Date	Max Term	Exp Date
OFFENSE #1: PC 708-0830.5 THEFT 1	1st <input type="checkbox"/>	1PC151000488	5Y 1M	11/13/2022	10Y	10/13/2027
OFFENSE #2: PC 708-0830.5 THEFT 1	1st <input type="checkbox"/>	1PC151000488	5Y 1M	11/13/2022	10Y	10/13/2027
OFFENSE #3: PC 708-0830.5 THEFT 1	1st <input type="checkbox"/>	1PC151000488	5Y 1M	11/13/2022	10Y	10/13/2027
OFFENSE #5: PC 708A-0003 MONEY LAUNDERING; CRIMINAL PENALTY	1st <input type="checkbox"/>	1PC151000488	5Y 1M	11/13/2022	10Y	10/13/2027
OFFENSE #6: PC 708A-0003 MONEY LAUNDERING; CRIMINAL PENALTY	1st <input type="checkbox"/>	1PC151000488	5Y 1M	11/13/2022	10Y	10/13/2027
OFFENSE #7: PC 708A-0003 MONEY LAUNDERING; CRIMINAL PENALTY	1st <input type="checkbox"/>	1PC151000488	5Y 1M	11/13/2022	10Y	10/13/2027
OFFENSE #8: PC 708-0893 USE OF A COMPUTER IN THE COMMISSION OF A SEPARATE CRIME	1st <input type="checkbox"/>	1PC151000488	10Y 1M	10/12/2027	20Y	10/10/2037
OFFENSE #9: PC 708-0893 USE OF A COMPUTER IN THE COMMISSION OF A SEPARATE CRIME	1st <input type="checkbox"/>	1PC151000488	10Y 1M	10/12/2027	20Y	10/10/2037

FINANCIAL STATUS:

Restricted Account Balance:	\$	244.93	Restitution Amount Owed:	\$	436295.10
Spendable Account Balance:	\$		Restitution Amount Paid:	\$	0.00
Total:	\$	424.78	Outstanding Balance:		

MISCONDUCTS (Guilty):

Date	Category / Description
11/12/2020	4A.8(10) - (MMV) - POSSESSION OF ANYTHING NOT AUTHORIZED FOR RETENTION OR RECEIPT BY THE INMATE/DETAINEE AND NOT ISSUED TO THE INMATE/DETAINEE THROUGH REGULAR INSTITUTIONAL CHANNELS
04/20/2022	4A.8(10) - (MMV) - POSSESSION OF ANYTHING NOT AUTHORIZED FOR RETENTION OR RECEIPT BY THE INMATE/DETAINEE AND NOT ISSUED TO THE INMATE/DETAINEE THROUGH REGULAR INSTITUTIONAL CHANNELS

INMATE HAS A DISABILITY:

Yes No Explain any issue that may inhibit their ability to participate in recommended programming or any disabilities that require accommodations (Example: Inmate is deaf or hard of hearing and requires a sign language interpreter, inmate has low vision and requires large print, inmate has mobility disability that prevents him from performing manual labor, etc.):
N/A

INSTITUTIONAL BEHAVIOR/ADJUSTMENTS:

Transferred from AZSC to WCF on 01/24/2024 and was admitted to Cognitive Skills waitlist on 01/24/2024. He was assigned to Support Service workline on 06/26/2024. He is compliant with facility rules and regulations and is not considered a security concern at this time.

PAROLE PLAN:

Mr. Oki has residence upon certified public accountant with 25 years of experience and prior owner of CPA, in Hawaii. He is He has his birth certificate in his institutional file for safekeeping and his state ID and social security card are at home.

COMMENTS/SUMMARY:

Mr. Oki is a 54-year-old male, committed by First Circuit Court on 10/17/2017. He is currently serving maximum 20-years sentence for two counts of use of Computer in the Commission of a Separate Crime and maximum 10-year sentence for three counts for Theft in the First Degree and three counts of Money Laundering. He has priors for Theft in the Second Degree (10/14/22) and four counts of Forgery in the Second Degree (10/14/22).

It should be noted that Mr. Oki was recommended Cognitive Skills to address misconduct 8(11) at HCF dated 04/11/2022. When Mr. Oki arrived to WCF, he was still recommended to complete Cognitive Skills and was placed on the waitlist. On February 16, 2024, I received a call and a follow up email from Mr. Scott Jimbo of Mainland Branch to confirm that Mr. Oki does not need to complete that Cognitive Skills program as his misconduct was only a moderate misconduct and not a high. Due to his last program completion in February 2018, I recommended that he still complete Cognitive Skills as a refresher program. Mr. Oki agreed to remain on the waitlist to complete the program.

PREVIOUS PRESCRIPTIVE PLAN FOLLOW UP:

1. Cognitive Skills: completed at HCF on 02/26/2018
2. HSD: Mid Pacific Institute on 06/01/1987
3. Workline: assigned to Support Services on 06/26/2024
4. Support Groups: AA, NA, etc.

ADDITIONAL GOALS IDENTIFIED:

	Type of Intervention	Responsible Program	Target Date when eligible
1.	Work Furlough	OCCC	
2.	Support Groups	AA, NA, etc.	N/A
3.	N/A	N/A	N/A
4.	N/A	N/A	N/A

Custody Level Designation: MINIMUM

Next Classification Review Date: 01/19/2025

CLASSIFICATION COMMITTEE MEMBERS:

1. [REDACTED]
2. [REDACTED]
3. N/A

I have been informed of my Prescriptive Plan Update/Custody Level Designation and have received a copy.

Plan completed by:

PATRICK OKI
Inmate

10/07/24 12:57
Date

[Signature]
[REDACTED]
Case Manager

10/07/24 12:57
Date