

1 LEON J. PAGE, COUNTY COUNSEL
2 MARIANNE VAN RIPER, SENIOR ASSISTANT – State Bar No. 136688
3 LAURA D. KNAPP, SUPERVISING DEPUTY – State Bar No. 162800
4 D. KEVIN DUNN, SENIOR DEPUTY – State Bar No. 194604
5 REBECCA S. LEEDS, SENIOR DEPUTY – State Bar No. 221930
6 KAYLA N. WATSON, SENIOR DEPUTY – State Bar No. 286423
7 GOLNAZ ZANDIEH, DEPUTY – State Bar No. 300546
8 400 West Civic Center Drive, Suite 202
9 Post Office Box 1379
10 Santa Ana, California 92702-1379
11 Telephone: (714) 834-3300
12 Facsimile: (714) 834-2359
13 Email: kevin.dunn@coco.ocgov.com

FILED
SUPERIOR COURT OF CALIFORNIA
COUNTY OF ORANGE
CENTRAL JUSTICE CENTER

AUG 15 2024

DAVID H. YAMASAKI, Clerk of the Court

BY: _____ DEPUTY

Attorneys for Plaintiff COUNTY OF ORANGE

Exempt From Filing Fees Pursuant to Gov't Code § 6103

10 **SUPERIOR COURT OF CALIFORNIA**
11 **COUNTY OF ORANGE, CENTRAL JUSTICE CENTER**

30-2024

12
13 COUNTY OF ORANGE, a political
14 subdivision of the State of California,

Case No.: 01418735

VERIFIED COMPLAINT FOR:

15 Plaintiff,

- (1) BREACH OF CONTRACT;
- (2) UNFAIR BUSINESS PRACTICES [Bus. & Prof. Code, § 17200, et seq.];
- (3) VIOLATION OF FALSE CLAIMS ACT;
- (4) INTENTIONAL MISREPRESENTATION;
- (5) BREACH OF CHARITABLE TRUST [Corp. Code, § 5142];
- (6) CONCEALMENT;
- (7) BREACH OF DUTY OF UNDIVIDED LOYALTY;
- (8) CONSTRUCTIVE FRAUD;
- (9) FIDUCIARY NEGLIGENCE;
- (10) CONSPIRACY;
- (11) CONVERSION;
- (12) UNJUST ENRICHMENT;
- (13) DECLARATORY RELIEF;
- (14) INJUNCTIVE RELIEF;
- (15) MONEY HAD AND RECEIVED;
- (16) UNIFORM VOIDABLE TRANSACTIONS ACT; and
- (17) ACCOUNTING

16
17 v.

18 VIET AMERICA SOCIETY, a California
19 nonprofit public benefit corporation, fdba
20 BEHAVIORAL HEALTH SOLUTIONS,
21 INC., fdba WARNER WELLNESS CENTER;
22 ALOHA FINANCIAL INVESTMENT, INC.,
23 a California corporation, dba PERFUME
24 RIVER RESTAURANT & LOUNGE; PETER
25 ANH PHAM aka PETER PHAM, an
26 individual; RHIANNON DO, an individual;
27 DINH MAI, an individual; THU THAO THI
28 VU, an individual; and DOES 1-100, inclusive,

Defendants.

[Deemed Verified Pursuant to CCP § 446]

JURY TRIAL DEMANDED

1 Plaintiff, COUNTY OF ORANGE (“Plaintiff” or “County”), files this Verified
2 Complaint for Monetary Damages and seeks equitable remedies, and complains and alleges as
3 follows:

4 INTRODUCTION

5 1. This action seeks to recover millions of dollars in taxpayer funds from a contractor
6 that the County retained to provide nutritional meal services to elderly and disabled Orange
7 County residents during the COVID-19 pandemic. However, instead of using these funds to
8 assist the County’s most vulnerable populations, Defendant VIET AMERICA SOCIETY
9 (“VAS”), and its officers and associates, brazenly plundered these funds for their own personal
10 gain. Defendants saw the opportunity, and conspired to embezzle pandemic relief funds by
11 executing contracts that they never intended to perform, instead using the funding streams as
12 their own personal banking accounts.

13 2. In 2020, in response to the COVID-19 pandemic, the County initiated programs to
14 assist its vulnerable residents and provide meals for its elderly and disabled. However,
15 unbeknownst to the County and in response to its efforts, multiple co-conspirators formed VAS
16 in June 2020 to apply for County contracts to obtain federal and local funds for their private and
17 personal benefit. The County now seeks to recover its losses and hold Defendants accountable
18 for fraudulently participating in these contracts, which were intended to provide COVID-19
19 related Nutrition Gap Program Services for Orange County’s elderly and disabled residents. Not
20 only did Defendants conspire to defraud the County and its residents based upon the nutritional
21 services Contracts, but Defendants without justification failed to complete a Vietnam War
22 memorial pursuant to contract, and flagrantly, egregiously, and maliciously breached its duties
23 under all Contracts as identified in this Complaint.

24 3. Though VAS received millions of dollars in County contracts during the COVID-
25 19 pandemic designated to benefit the residents of Orange County, VAS cannot account for
26 where the money went, when and where it was spent, and/or whether it was spent on contract
27 purposes. Indeed, rather than spend the money on nutrition services pursuant to the Contracts,
28 Defendants intentionally schemed to take local and federal relief money and to divert the funds

1 for their own personal use.

2 4. Defendants engaged in pervasive self-dealing, pocketing local and federal funds.
3 The County is informed and believes and thereon alleges that Defendants used these funds to
4 finance lavish purchases that included real property and repairs and improvements on such
5 property. Defendants could not provide documentation to account for their expenditures despite
6 months of exhaustive County efforts to obtain such documentation, terminating their own
7 auditors when their auditors could not complete a contractually and federally-required Single
8 Audit¹ due to VAS's woeful and inexcusable lack of required documentation.

9 5. Despite the County's extraordinary efforts to resolve the matter with Defendants
10 directly, Defendants' retrenched intransigence and complete lack of accountability leaves the
11 County no alternative but to bring this action to recover money unlawfully taken, retained and/or
12 spent by Defendants in blatant breach of contractual, fiduciary and legal duties, to the detriment
13 of the County and the public.

14 PARTIES

15 6. The County, is, and was at all times relevant to this Complaint, a political
16 subdivision of the State of California. Orange County Community Resources ("OCCR") is a
17 governmental agency in and for the County of Orange. County Executive Office ("CEO") is
18 also a governmental agency in and for the County of Orange.

19 7. Defendant VIET AMERICA SOCIETY, ("VAS" or "Defendant VAS"), is, and
20 was at all times relevant to this Complaint, a California public benefit corporation based in
21 Huntington Beach, California. VAS is, and was at all relevant times to this Complaint, doing
22

23 ¹ The Single Audit Act of 1984 (31 U.S.C. 7501 *et seq.*) requires an annual audit of non-Federal
24 entities that expend \$750,000 or more of Federal Financial Assistance in a fiscal year. The Single Audit
25 must be performed by an independent auditor and submitted to the Federal Audit Clearinghouse within
26 30 days after the entity receives the audit report or 9 months from the entity's fiscal year end. The
27 Single Audit is a tool to monitor Federal program activities. A Single Audit includes an audit of both
28 the entity's financial statements and compliance with Federal award requirements for those
programs. Through the audit process the auditors determine whether the entity's financial statements
fairly present the entity's financial position and whether they are presented in accordance with Generally
Accepted Accounting Principles (GAAP) or another comprehensive basis of accounting. Both the
financial statement audit and the compliance audit provide information on the internal controls, design
appropriateness and operating effectiveness, which enables program management to identify systematic
weaknesses in a timely manner.

1 business in Orange County with a principal place of business at 8907 Warner Avenue, Suite
2 125, Huntington Beach, California 92647. VAS also does business in Orange County as Warner
3 Wellness Center, with a principal address of 8907 Warner Avenue, Suite 125, Huntington
4 Beach, California 92647. According to VAS's 2022 IRS Form 900, VAS focuses on
5 "Promoting Vietnamese cultures to the youths. Help feeding the elderly and poor. Provide
6 mental health services to all."

7 8. Defendant PETER ANH PHAM aka PETER PHAM, ("Defendant PHAM") is,
8 and was at all times relevant to this Complaint, an individual, residing in County of Orange,
9 California. At all times relevant to this Complaint, Defendant PHAM was the President and
10 Principal Officer of VAS with an address of 14372 Bowen Street, Garden Grove, California
11 92843.

12 9. Defendant DINH MAI ("Defendant MAI") is and was at all times relevant to this
13 Complaint, an individual residing in Orange County, California. At all times relevant to this
14 Complaint, Defendant MAI was VAS's corporate Secretary and participated in VAS directors'
15 meetings in that capacity.

16 10. Defendant RHIANNON DO, ("Defendant DO") is and was at all times relevant to
17 this Complaint, an individual residing in Orange County, California. At all times relevant to this
18 Complaint, Defendant Do acted as an Officer of VAS, either as President or Vice President, and
19 identified herself as the Executive Director of VAS, and also participated in VAS's director's
20 meetings in such capacities.

21 11. Defendant ALOHA FINANCIAL INVESTMENT, INC., ("Defendant ALOHA")
22 is and was at times relevant to this Complaint, a California Corporation, with its principal place
23 of business at 17801 Santa Anita Circle, Fountain Valley, California 92708. At all times
24 relevant to this Complaint, Defendant ALOHA FINANCIAL INVESTMENT, INC. was doing
25 business as PERFUME RIVER RESTAURANT & LOUNGE. On information and belief, Thu
26 Thao Thi Vu is the agent for ALOHA FINANCIAL INVESTMENT, INC.

27 12. Defendant THU THAO THI VU, ("Defendant VU") is and was at all times
28 relevant to this Complaint, an individual residing in County of Orange, California.

1 13. Defendant VAS and Defendant ALOHA are hereinafter referred to collectively as
2 “Entity Defendants.” Defendants PHAM, MAI, DO and VU are hereinafter referred to
3 collectively as “Individual Defendants.”

4 14. The County is ignorant of the true names and capacities of defendants sued herein
5 as Does 1 through 100, inclusive, and therefore sue these defendants by such fictitious names.
6 The County will give notice of this Complaint, and of one or more Does’ true names and
7 capacities, when ascertained. The County is informed and believes, and based thereon alleges
8 that Defendants Does 1 through 100 are responsible in some manner for the damages and
9 injuries complained of herein. When the identity of any Doe Defendant is determined, this
10 pleading will be amended accordingly. Entity Defendants, Individual Defendants and Does 1
11 through 100, inclusive, will be referred to collectively as “Defendants.”

12 15. At all relevant times herein, the Doe Defendants participated in, implemented,
13 supervised, approved, and/or ratified the unconstitutional or illegal acts undertaken on behalf of
14 Defendants.

15 16. The County is informed and believes and thereon alleges that among all
16 Defendants, there exists a unity of interest and ownership that results in no separation or
17 individuality among the Defendants. VAS and the Defendants named here transferred the funds
18 at issue between individuals and entities and dissipated assets, shared addresses, at times paid
19 their own dba counterparts, and generally operated without any corporate guardrails or internal
20 fiscal controls. At all times relevant herein, Defendants commingled the funds of Entity
21 Defendants and Individual Defendants’ personal funds, to the extent that separation or
22 segregation between these entities ceased to exist. The County is informed and believes and on
23 that basis alleges that: (1) Entity Defendants were used as mere shell entities to conduct the
24 wrongful misconduct as alleged herein and that Individual Defendants were in total control and
25 had full domination of Entity Defendants; (2) these entities were inadequately capitalized; (3)
26 Entity Defendants failed to abide by the formalities of corporate existence as required by law;
27 and (4) Individual Defendants used Entity Defendants to shield themselves from liability. As
28 such, Defendants constitute the alter ego of one another, and the corporate veil must be pierced,

1 and their ostensible separate existence disregarded. Piercing the corporate veil is necessary in
2 this matter to avoid injustice to the County and to follow the money to determine full liability.

3 17. VAS is named not only under a theory of direct liability, but also as an entity
4 responsible in respondeat superior for the actions undertaken by its agents, servants, and
5 employees. This respondeat superior liability extends to and encompasses, but is not limited to,
6 the acts of implementing the Contract that is the subject of this Complaint.

7 **JURISDICTION AND VENUE**

8 18. This Court has jurisdiction over this action pursuant to Section 10 of Article VI of
9 the California Constitution and California Code of Civil Procedure section 1060. Venue is
10 proper in the Superior Court of Orange County under California Code of Civil Procedure section
11 395 because Entity Defendants' principal place of business is in Orange County, the subject
12 Contracts were entered into in Orange County, and the allegations in this Complaint occurred in
13 Orange County. Individual Defendants reside in Orange County. Moreover, the Contracts that
14 are the subject of this Complaint contain a clause that, for litigation pursuant to the Contract,
15 "the sole and exclusive venue shall be a court of competent jurisdiction located in Orange
16 County, California."

17 **GENERAL ALLEGATIONS**

18 19. On February 26, 2020, the County Health Officer declared a local health
19 emergency based on an imminent and proximate threat to public health from the introduction of
20 a novel coronavirus ("COVID-19") in Orange County (the "COVID-19 Emergency").

21 20. On March 2, 2020, the Board of Supervisors ("Board") adopted Resolution No.
22 2020-11 ratifying the local health emergency declared by the County's Health Officer.

23 21. On March 4, 2020, the Governor of the State of California declared a State of
24 Emergency to exist in California because of the threat of COVID-19.

25 22. On March 13, 2020, the President of the United States issued a Proclamation on
26 Declaring a National Emergency Concerning the COVID-19 Outbreak.

27 23. Congress passed a stimulus bill called Coronavirus Aid, Relief, and Economic
28 Security Act ("CARES Act"), which was signed into law by the President on March 27, 2020.

1 24. On June 2, 2020, the Board approved its Nutrition Gap Program Services designed
2 to provide meals to seniors, persons with disabilities and other demographics identified by
3 County’s First District, as a supplemental support for most vulnerable populations impacted by
4 COVID-19.

5 25. The American Rescue Plan Act (ARPA) was passed by Congress and signed into
6 law by the President of the United States on March 11, 2021. State and Local Fiscal Recovery
7 Funds (SLFRF) program, enacted as part of (ARPA), resulted in distribution of funds to state,
8 local, territorial, and Tribal governments with the County receiving a total of \$616.8 million in
9 two equal allocations of SLFRF funds.

10 26. On January 6, 2022, United States Department of Treasury released its Final Rule
11 for the SLFRF program, which among other things, authorizes state and local government
12 recipients to use SLFRF funds to replace lost public sector revenue and use such funding to
13 provide government services up to the amount of revenue loss due to the pandemic.

14 27. On September 13, 2022, the Orange County Board of Supervisors authorized the
15 allocation of \$6,900,000 in SLFRF funds to be used for, among other items, non-profit
16 organizations that support meal gap programs in the First Supervisorial District of Orange
17 County.

18 28. Based on information and assurances VAS provided to the County, the County
19 determined that VAS had experience in providing food assistance to the community and,
20 specifically, in the First Supervisorial District in Orange County. Therefore, the County entered
21 into multiple written contracts with VAS, the majority of which required VAS to provide elderly
22 nutrition and meal services to residents within Orange County’s First Supervisorial District.

23 **THE CARES CONTRACT (\$200,000.00)**

24 29. On or about December 31, 2020, the County entered into a written contract with
25 VAS for the provision of Nutrition Gap Program Services (Contract number MA-012-
26 21010980) (“The CARES Contract”). The CARES Contract term was from December 31, 2020,
27 until February 2, 2021. **Exhibit A** attached hereto and incorporated by reference as though fully
28 set forth herein, is a true and correct copy of the CARES Contract. The amount of funding to

1 VAS under the CARES Contract was \$200,000.00 from CARES Act funds.

2 30. The CARES Contract required VAS to, among other things, (i) expend funds
3 under the CARES Contract to provide Nutrition Gap Meal Services to the identified
4 demographic within the County's First Supervisorial District (CARES Contract, Scope of
5 Work); (ii) take necessary steps and precautions to perform the work under the CARES Contract
6 to County's satisfaction (See CARES Contract ¶ N); (iii) establish and maintain a sound and
7 robust financial management system, based upon Generally Accepted Accounting Principles and
8 maintain all records for three years on until audit has occurred, whichever is later; (See CARES
9 Contract ¶ 44) (iv) provide and submit to the County sufficient documentation such as general
10 ledgers, expenses transaction reports, detailed performance reports, statistical information, to
11 name a few, to support the fees claimed (See CARES Contract ¶ 39 and Scope of Work); (v)
12 provide access to County's Auditor Controller or its representative to all books, records,
13 accounts (See CARES Contract ¶ AA); and to complete a Single Audit for Contract and federal
14 law compliance. The CARES Contract required all funds to be spent on the purposes of the
15 CARES Contract and required unspent money to be returned to the County. (CARES Contract,
16 ¶¶ 1, K, and 39.)

17 31. The CARES Contract required VAS, within five (5) days of demand therefore, to
18 repay to the County all funds paid by County to VAS that were not expended in accordance with
19 the Contract.

20 THE ARPA FUNDS CONTRACT (\$3,999,996.00)

21 32. On or about May 3, 2021, VAS and the County entered into a written Contract
22 (Contract number MA-012-21011525 ("The ARPA Contract")). The ARPA Contract was
23 amended three times. **Exhibit B** attached hereto and incorporated by reference as though fully
24 set forth herein, is a true and correct copy of the APRA Contract and its amendments.

25 33. The initial ARPA Contract term was from May 3, 2021 - November 30, 2021, for
26 a total contract amount of \$999,996.00. Amendment No. 1 was executed on May 31, 2021,
27 amending the scope of work with no additional funding. Amendment 2 was executed on June
28 16, 2021, extended original contract term through May 31, 2022, and increased the contract

1 amount by \$1,000,000, for a revised contract total of \$1,999,996. Amendment 3 was executed
2 on May 2, 2022, extended the term of the Contract for an additional 1 year (June 1, 2022 – May
3 31, 2023) and increased the contract amount by \$2,000,000, for a revised Contract Total of
4 \$3,999,996.

5 34. The ARPA Contract required VAS to, among other things: (i) provide Nutrition
6 Gap Program Services within the First Supervisorial District; (ii) submit and provide reports and
7 any other relevant documents necessary to complete the services and requirements set forth in
8 the ARPA Contract (See ARPA Contract, ¶ 21); (iii) establish and maintain a sound financial
9 management system, that would provide fiscal control and accounting pertaining to, among
10 other things, its obligations, unobligated balances, assets, expenditures, and income (See ARPA
11 Contract ¶ 36); (iv) maintain records for possible audit for a minimum of three years after final
12 payment unless a longer period of records retention was stipulated among the parties or required
13 by law. (See ARPA Contract ¶ 44); (v) warrant all work under the ARPA Contract and was
14 required to take all steps necessary to perform the work to the County's satisfaction (See ARPA
15 Contract ¶ N); (vi) arrange for an independent audit to be performed by Certified Public
16 Accountant in accordance with the requirement set forth in the ARPA Contract's scope of work
17 (See ARPA Contract ¶¶ 43—44); (vii) keep grants funds provided to VAS under the ARPA
18 Contract separately and concretely identify State, federal and local grant funding in the
19 Statement of Revenues and Expenditures, (See ARPA Contract ¶ 44); (viii) provide access to
20 County's Auditor Controller and/or its agents/representatives to all books, records, ledgers, and
21 documents, and complete a Single Audit for Contract and federal law compliance. (See ARPA
22 Contract ¶ 44.) All funds under the ARPA Contract were to be spent on the purposes of the
23 ARPA Contract and money not so spent was required to be returned to the County. (See ARPA
24 Contract ¶¶ K, and 39.)

25 35. As for compensation, the ARPA Contract provided that the County would make
26 six payments of \$166,666.00, upon execution of the Contract and monthly for the following five
27 months.

28 //

1 36. The County is informed and believes, and on that basis alleges, that Defendant
2 PHAM has a financial stake in Perfume River Restaurant & Lounge. In addition, Defendant
3 ALOHA was doing business as Perfume River Restaurant & Lounge and submitted multiple
4 invoices to Defendant VAS seeking reimbursement for food preparation and packages without
5 any other identified description. For example, invoices dated April 29, 2021, May 25, 2021,
6 June 26, 2021, July 28, 2021, for food preparation of packages, for \$100,000 were submitted to
7 Defendant VAS with 8907 Warner Ave and an email address related to Defendant VAS's dba,
8 Warner Wellness Center. Perfume River Restaurant & Lounge submitted an additional
9 minimum of 12 invoices, totaling \$108,000.00, that were paid by funds received under the
10 ARPA Contract. The County is informed and believes and thereon alleges that Defendants VAS
11 used County funds to make payments on these invoices; however, the Defendants did not
12 provide goods or services as alleged in these invoices.

13 37. This intentional and egregious self-dealing forms a substantial basis of the
14 allegations in this Complaint.

15 **THE SLFRF CONTRACT (\$2.2 MILLION)**

16 38. On December 20, 2022, the County entered into a Discretionary District
17 Beneficiary Agreement with VAS for VAS to provide meal gap services to residents within the
18 First Supervisorial District ("SLFRF Contract"). The SLFRF Contract began December 20,
19 2022, and terminated on June 30, 2023, or when all the Parties' obligations under the Agreement
20 were fully satisfied, whichever occurs earlier. **Exhibit C** attached hereto and incorporated by
21 reference as though fully set forth herein, is a true and correct copy of the SLFRF Contract and
22 its amendment.

23 39. The amount of the grant to VAS under the initial SLFRF Contract was
24 \$200,000.00. On March 3, 2023, the Parties entered into a First Amendment to the SLFRF
25 Contract. The First Amended SLFRF Contract increased the Grant Amount by \$2,000,000.00
26 for an amended maximum amount of \$2,200,000.00.

27 40. The SLFRF Contract required VAS to expend the Contract funds solely for
28 purposes of providing Nutrition Gap Services and agreed to maintain all records in accordance

1 with County requirements. Further, VAS was required to make available for examination all of
2 its records with respect to all matters covered by the Contract. VAS also agreed to provide any
3 reports requested by the County regarding performance of the Contract. VAS was also
4 mandated to provide supporting documentation to substantiate VAS's expenses on VAS's use or
5 expenditure of funds provided by the County to VAS pursuant to the Contract.

6 41. VAS was further required to expend the Contract funds in accordance with all
7 Federal and State laws, including but not limited to, the American Rescue Plan Act of 2021
8 (ARPA), codified at 42 U.S.C. § 802, et seq., and all applicable regulations and guidelines
9 implementing ARPA, including the regulations issued by the Department of Treasury at 31 CFR
10 Part 35 regarding costs that are payable from SLFRF Funds.

11 42. Under the SLFRF Contact, the County was to issue a one-time funding to VAS
12 within 10 business days of the full execution of the Agreement.

13 **THE SENIOR CONGREGANT MEAL PROGRAM CONTRACT (\$3 MILLION)**

14 43. On June 27, 2023, the Orange County Board of Supervisors authorized the
15 allocation of County discretionary funds under Government Code section 26227 for District
16 Discretionary Projects benefitting Orange County residents.

17 44. Pursuant to this allocation, on August 11, 2023, the County entered into a
18 Discretionary District Beneficiary Agreement in writing with VAS for Senior Congregant Meal
19 Services to provide meals to senior and disabled Orange County residents. The Contract's
20 termination date was June 30, 2024, or when all obligations of the parties were completed,
21 whichever came earlier. **Exhibit D** attached hereto and incorporated by reference as though
22 fully set forth herein, is a true and correct copy of the Senior Congregant Meal Contract.

23 45. The total amount of the Contract was \$3,000,000.00 to be paid in a one-time
24 funding to VAS within 10 business days from execution of the contract.

25 46. Similar to the SLFRF Contract, the Senior Congregant Meal Contract required
26 VAS to utilize contract funds solely for the Senior Congregant Meal Program and immediately
27 return any funds not used for that purpose. In addition, VAS agreed to maintain all records in
28 accordance with requirements prescribed by the County and retain them for period of four years

1 after termination of the contract. VAS was also required to report its expenditures under the
2 Contract to the County with a certification by VAS's president that the expenditures were used
3 solely for the Senior Congregant Meal Program.

4 **WAR MEMORIAL CONTRACT**

5 47. On September 27, 2023, VAS entered a Discretionary District Beneficiary
6 Agreement with the County for the design, construction, and maintenance of the Vietnam War
7 Memorial at Mile Square Park for a one-time payment of \$1,000,000.00. Attached hereto as
8 **Exhibit E** attached hereto and incorporated by reference as though fully set forth herein, is a
9 true and correct copy of the Vietnam War Memorial Contract.

10 48. As with the SLFRF Contract and Senior Congregant Meal Contract, the Vietnam
11 War Memorial Contract required VAS to use the Contract funds solely for the Vietnam War
12 Memorial and immediately return any funds not used for that purpose.

13 49. VAS agreed to maintain all records in accordance with requirements prescribed by
14 the County and was required to retain them for period of four years after termination of the
15 contract. VAS was also required to report its expenditures under the Contract to the County
16 with a certification by VAS's president that the expenditures were used solely for the Vietnam
17 War Memorial Contract.

18 **VAS FAILED TO PERFORM UNDER THE CONTRACTS**

19 50. County is informed and believes and thereon alleges that Defendants never
20 intended to perform pursuant to the Contracts but instead, hatched a scheme to divert the
21 Contract funds to improper and unlawful purposes, such as Individual Defendants' own personal
22 gain, including but not limited to, purchasing numerous million-dollar-plus real properties in
23 Orange County and funding improvements to Defendants' real property.

24 51. Between May 2021 and May 2023, VAS submitted a minimum of 24 invoices to
25 the County pursuant to the ARPA Contract, for a total amount of \$3,999,984.00. **Exhibit F**
26 attached hereto and incorporated by reference as though fully set forth herein, is a true and
27 correct copy of the ARPA Contract Invoices. For each invoice, under description of services, it
28 simply states, "Services for the County of Orange Nutritional Gap program." The invoices fail

1 to include the specificity required under the ARPA Contract, such as number of meals delivered
2 per day, number of deliveries made per delivery day, and total number of meals served. Upon
3 inquiry, VAS provided inflated, facially unrealistic, and fraudulent information to the County.
4 For example, VAS claimed that it had served 20,000 meals per month, which would have been
5 twice that which was required under the Contract, but upon inquiry, spontaneously revised this
6 number to indicate it served 10,000 meals per month, without justification or supporting
7 documentation. VAS and other Defendants provided fabricated, false numbers to the County
8 that in a post-hoc attempt to hide their fraudulent scheme.

9 52. The County is informed and believes and thereon alleges that the 24 invoices
10 submitted to the County pursuant to the ARPA Contract by VAS were false when submitted to
11 the County and did not represent actual work performed pursuant to the ARPA Contract. The
12 County further alleges that Defendants VAS, PHAM, DO, and MAI, either intentionally
13 submitted these false invoices or were aware of their falsity when submitted. The County is
14 informed and believes and thereon alleges that Defendants diverted the ARPA Contract-
15 invoiced funds, totaling \$3,999,984.00, for impermissible purposes outside of the defined ARPA
16 Contract services, including but not limited to, significant, improper personal financial benefit to
17 the officers and directors of VAS. The County is informed and believes and thereon alleges that
18 VAS never intended to perform according to the ARPA Contract at the time it executed the
19 ARPA Contract, and that PHAM, DO and MAI knew VAS did not intend to perform its
20 obligations pursuant to the ARPA Contract when the ARPA Contract was executed.

21 53. Between January 2021 and February 2021, VAS submitted a minimum of 2
22 invoices to the County pursuant to the CARES Contract, for a total amount of \$200,000.00.
23 **Exhibit G**, attached hereto and incorporated by reference as though fully set forth herein, is a
24 true and correct copy of the CARES Contract Invoices. For each invoice, under description of
25 services, it simply states, "Services for the County of Orange Nutritional Gap program." The
26 invoices failed to include the specificity required under the ARPA Contract, such as the number
27 of meals delivered per day, the number of deliveries made per delivery day, and the total number
28 of meals served.

1 54. The County is informed and believes and thereon alleges that the invoices
2 submitted to the County pursuant to the CARES Contract by VAS were false when submitted to
3 the County and did not represent actual work performed pursuant to the CARES Contract and
4 that VAS, PHAM, DO, and MAI were aware that the invoices were false when submitted. The
5 County is informed and believes and thereon alleges that the invoiced funds totaling
6 \$200,000.00 were diverted for purposes outside of the defined CARES Contract services,
7 including but not limited to significant, improper personal financial benefit to the officers and
8 directors of VAS, specifically, PHAM, DO, and MAI. The County is informed and believes and
9 thereon alleges that VAS never intended to perform according to the CARES Contract at the
10 time it executed the CARES Contract, and that PHAM, DO and MAI knew VAS never intended
11 to perform on the CARES Contract when the CARES Contract was executed.

12 55. The County is informed and believes and thereon alleges that VAS commingled
13 ARPA and CARES Contract funds with other funds in violation of the ARPA and CARES
14 contracts and federal law.

15 56. At all times relevant to this Complaint, Defendant MAI served as VAS's
16 bookkeeper as reflected in various VAS documents and Defendants MAI and PHAM were
17 "Designated Signers" on VAS's banking accounts.

18 57. The County made extensive efforts to secure VAS's performance and compliance
19 with the ARPA and CARES Contracts' requirements. On January 31, 2024, the County's
20 performance audit firm issued reports outlining VAS's significant documentary and financial
21 deficiencies and requested information from VAS to determine the extent of VAS's
22 performance. **Exhibit H** attached hereto and incorporated by reference as though fully set forth
23 herein, is a true and correct copy of the January 31, 2024, letters.

24 58. In a final effort to determine where the taxpayer money had gone and whether
25 VAS had, in fact, discharged any of its duties to the County and the public, the County sent
26 letters to VAS demanding VAS's production of information and records as required under the
27 Contracts. **Exhibit I** attached hereto and incorporated by reference as though fully set forth
28 herein, are true and correct copies of the County Letters. The County also demanded VAS hire

1 an independent auditor to complete a Single Audit as required under the Contracts and federal
2 law, including 31 U.S.C. sec. 7501 *et seq.*, 45 CFR §75.501(a) and 45 CFR §75.514.

3 59. VAS ultimately retained The Pun Group LLP (“Pun Group”), ostensibly to gather
4 the required supporting documents and perform the contractually and federally required Single
5 Audit on two of the contracts (ARPA and CARES). Yet, the hiring of the Pun Group was
6 feigned compliance; it was in fact merely another stall tactic to avoid the ultimate disclosure that
7 expenditures pursuant to the Contract were fraudulent and involved significant self-dealing.

8 60. Throughout this process, VAS dragged its feet by repeatedly claiming that it was
9 in the process of providing—or deceitfully stating it had already provided—the necessary
10 information and supporting documentation to the Pun Group for the Single Audit. Despite
11 VAS’s representations, the County learned in July 2024 that the Pun Group was prevented from
12 completing the required single audit because VAS failed to provide the Pun Group with critical
13 information necessary to prepare the Single Audit.

14 61. On July 23, 2024, the County learned that due to VAS’s lack of internal controls
15 and dearth of records and verifiable documentation, the Pun Group audit firm would not be able
16 to complete a Single Audit and would issue adverse findings and scope limitations in its audit
17 report. VAS then immediately fired the Pun Group auditors. On July 24, 2024, the County
18 received notice from the Pun Group that VAS had terminated its audit engagement with the Pun
19 Group. VAS’s decision to terminate its auditor prevents the County from determining the extent
20 of any VAS’s performance and from obtaining the Single Audit report required for the ARPA
21 and CARES Contracts.

22 62. On July 26, 2024, the County issued final performance and fiscal monitoring
23 reports to VAS for the CARES Contract and ARPA Contract. The reports concluded that VAS
24 had not provided sufficient documentation to address the adverse findings and observations
25 made in prior monitoring reports, including VAS’s improper accounting of funds, inadequate
26 recordkeeping and documentation, failure to report performance, or otherwise provide the
27 County with records sufficient to establish performance, questionable, unexplained and
28 unjustifiable expenses, disallowed costs, failure to establish that performance metrics were

1 satisfied, improper use of subcontractors, and other failures to perform the Contracts’
2 requirements. The County demanded repayment of the funds under these Contracts because
3 VAS could not demonstrate in any meaningful way that it had performed as required under the
4 Contracts, and because VAS materially failed to perform multiple contract obligations, all of
5 which are material breaches under the terms of the Contracts. In short, the County concluded
6 that VAS had not, would not and could not establish that it did what it contractually promised to
7 do: use public funds to provide meals and other services to the County’s elderly and disabled
8 populations.

9 63. On or about August 7, 2024, the County issued a demand letter to VAS seeking
10 return of Contract funds under the CARES Contract and ARPA Contract. The County also
11 demanded that VAS produce all records and final reports to the County that related to the
12 SLFRF Contract, Senior Congregant Meal Program Contract, and Vietnam War Memorial
13 Contract (collectively, the “District Discretionary Funds Contracts”) on or before August 26,
14 2024. In addition, the County demanded that VAS return all funds received under the District
15 Discretionary Funds Contract that VAS failed to spend in accordance with each of those
16 Contracts’ terms. **Exhibit J** attached hereto and incorporated by reference as though fully set
17 forth herein, is a true and correct copy of the Demand Letter along with Final Performance and
18 Fiscal Monitoring letters.

19 64. Defendants’ conduct as described herein was done with oppression, fraud, and
20 malice. Defendants intended their conduct to cause injury to the County, and such conduct was
21 despicable and carried on by Defendants with a willful and conscious disregard of the rights of,
22 or harm to, the County. Defendants’ conduct subjected the County to cruel and unjust hardship
23 in conscious disregard of the County’s rights. Defendants’ conduct, as alleged more fully
24 herein, included intentional misrepresentation, deceit, and concealment of material facts known
25 to the Defendants with the intention on the part of the Defendants of depriving the County of its
26 rightful funds.

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ALTER EGO ALLEGATIONS

65. Defendant VAS’s article of incorporations filed on June 10, 2020, state its business address as 17801 Santa Anita Cir., Fountain Valley CA, 92708 (“17801 Santa Anita”).

66. Pursuant to Statements of Information filed with the California Secretary of State, in 2022 and in 2024, Thinh Nguyen was designated as Defendant VAS’s Chief Financial Officer.

67. As of June 6, 2023, Defendant ALOHA’s principal place of business is 17801 Santa Anita and Defendant VU is named as Chief Executive Officer, Secretary and Chief Financial Officer of Defendant ALOHA.

68. On June 18, 2021, Behavioral Health Solutions, Inc., was incorporated with the same address as Defendant VAS—17801 Santa Anita—with Defendant PHAM being named as its agent for service. In 2021, Behavioral Health Solutions, Inc., was doing business as Warner Wellness Center. In October of 2022, Defendant VAS filed a fictitious business name statement indicating that Defendant VAS was doing business as Behavioral Health Solutions, Inc. Later, Behavioral Health Solutions, Inc. abandoned the Warner Wellness Center fictitious business name. Thereafter, in 2022, suddenly Defendant VAS was doing business as Warner Wellness Center. Like Defendant VAS, Behavioral Health Solutions, Inc., filed a change of address with the Secretary of State changing the place of business to 8907 Warner Ave, Ste. 125, Huntington Beach, California, with Defendant PHAM and Defendant DO, designated as Chief Executive Officer and Secretary, respectively. This entity filed a Certificate of Dissolution with the California Secretary of State on January 4, 2023.

69. The County is informed and believes and thereon alleges that Defendant VU currently owns and, at all times relevant herein, owned 17801 Santa Anita, including throughout the duration of the Contracts. Defendants and each of them have used this address for their personal and business use and have sent the recorded deeds of recently purchased real property to this address, creating a unity that results in cessation of any separateness between the Defendants.

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1 70. County is informed and believes and thereon alleges that Defendant PHAM is the
2 owner of, or partial owner of, Perfume River Restaurant & Lounge. In addition, Perfume River
3 Restaurant & Lounge was a dba of Defendant ALOHA. Defendant VU is the officer, and
4 director of Defendant ALOHA.

5 71. At all times relevant herein, Defendants have used the same address and office
6 locations. Entity Defendants were used as a mere shell for the wrongful conduct of the
7 Individual Defendants.

8 72. The County is informed and believes and thereon alleges that Individual
9 Defendants, and each of them, have received funds from the Contract that they were otherwise
10 not entitled to, and illegally transferred Contract funds to themselves for personal gain as part of
11 their illegal and fraudulent scheme by, among other things, a) purchasing real property within
12 the County of Orange, and b) purchasing improvements for their personal properties. These
13 property purchases and improvements occurred subsequent to Defendant VAS entering into the
14 Contracts with the County transferring Contract funds to VAS. Defendants, and each of them,
15 used the funds transferred to them under the Contracts for their own personal benefit instead of
16 for the purposes required by the Contracts.

17 73. At all times relevant hereto, Individual Defendants have controlled the business
18 affairs of Entity Defendants, have commingled funds and assets of the Entity Defendants,
19 diverted those funds for their personal use, such as for the purchase of real properties and real
20 property improvements. These properties were purchased with misappropriated, fraudulently-
21 obtained funds, as part and parcel of Defendants' deception scheme against the County, and as
22 part and parcel of Defendants' embezzlement scheme to personally enrich themselves and to
23 deceitfully conceal assets from the County's reach.

24 74. In a further effort to conceal their fraud and hide assets of which the County would
25 inevitably seek return, VAS transferred substantial portions of its liquid assets to Defendants
26 PHAM, DO, MAI and ALOHA. Defendants PHAM, DO, MAI and ALOHA then converted
27 these funds into real property in a further effort to put their illicit gains beyond the reach of the
28 County.

1 75. On or about August 2, 2021, during the term of the Contracts while County
2 transferred funds pursuant to the Contracts on invoices now known to be fraudulent, a grant
3 deed was recorded in Orange County indicating that Defendant PHAM purchased a property at
4 14372 Bowen Street, Garden Grove, California, APN 099-413-35. **Exhibit K** attached hereto is
5 a true and copy of the Grant Deed for 14372 Bowen Street, Garden Grove, California.

6 76. On May 8, 2023, during the term of the Contracts while contractually transferred
7 funds as payment on invoices now known to be fraudulent, a grant deed was recorded in Orange
8 County, indicating that Defendant PHAM and Ngoc Tran purchased a property as husband and
9 wife located at 8385 Mulberry Avenue, Buena Park, California, APN 070-421-17. **Exhibit L**
10 attached hereto is a true and correct copy of the Grant Deed for 8385 Mulberry Avenue, Buena
11 Park, California.

12 77. The County is informed and believes and thereon alleges that Defendant PHAM
13 also used funds received under the Contracts to pay for repairs and improvements for 8385
14 Mulberry Avenue, Buena Park, California owned by Defendant PHAM and Tran Ngoc. On July
15 18, 2023, during the term of the Contracts while County contractually transferred funds as
16 payment on invoices now known to be fraudulent, Defendant ALOHA purchased a property
17 located at 2410 W. 17th Street, Santa Ana, California, APN 198-133-05, and requested that the
18 recorded document be sent to the 17801 Santa Anita property. **Exhibit M** attached hereto is a
19 true and correct copy of the Grant Deed for 2410 W. 17th Street, Santa Ana, California.

20 78. On or about July 21, 2023, during the term of the Contracts while County
21 contractually transferred funds as payment on invoices now known to be fraudulent, Defendant
22 DO, purchased a property located at 14732 Candeda Place, Tustin, California, APN 401-481-18,
23 with a request that the recorded copy of the deed be sent to her and Defendant VU who is an
24 Officer of Defendant ALOHA. **Exhibit N** attached hereto is a true and correct copy of the Grant
25 Deed for 14732 Candeda Place, Tustin, California.

26 79. On November 30, 2023, during the term of the Contracts while County
27 contractually transferred funds as payment on invoices now known to be fraudulent, Defendant
28 MAI and Leslie Nguyen purchased as husband and wife a property located at 15920 Mount

1 Mitchell Circle, Fountain Valley, California. **Exhibit O** attached hereto is a true and correct
2 copy of the Grant Deed for 15920 Mount Mitchell Circle, Fountain Valley, California.

3 80. On May 22, 2024, while still under one of the Contracts described herein and
4 while County transferred funds pursuant to the Contracts on invoices now known to be
5 fraudulent, a grant deed was recorded in Orange County, indicating that Defendant VU bought a
6 property as her sole and separate property located at 9102 Crocus Avenue, Fountain Valley,
7 California, APN 144-431-18. **Exhibit P** attached hereto is a true and correct copy of the Grant
8 Deed for 9102 Crocus Avenue, Fountain Valley, California.

9 81. The County is informed and believes and thereon alleges that Defendant MAI has
10 at one point used 14372 Bowen Street, Garden Grove, California as his address.

11 82. A woefully inadequate and scattered “General Ledger” eventually provided by
12 Defendant VAS for 2021 and 2022 pertaining to ARPA Contract, demonstrates that among
13 other things, Defendants ALOHA, PHAM, DO, VU and Behavioral Health Solutions have
14 received Contract funds provided by County to Defendant VAS. Additionally, there are
15 voluminous, unaccounted for ATM cash withdrawals. The County is informed and believes and
16 thereon alleges that all or a portion of the funds wrongfully received by Defendants ALOHA,
17 PHAM, DO, VU, were ARPA and CARES Contract funds from VAS, without Defendants
18 ALOHA, PHAM, DO, VU having any right to receive the funds. The County is further
19 informed and believes and thereon alleges that Defendants commingled federal funds received
20 under the Contracts with other funds, in violation of the Contract requirements and federal law.
21 In sum, Defendants used Contract funds as their personal spending accounts in total disregard of
22 Contract performance, to the detriment of the County and the elderly and disabled residents they
23 were duty-bound to serve.

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CAUSES OF ACTION

FIRST CAUSE OF ACTION

(BREACH OF CONTRACT)

(AGAINST DEFENDANT VAS)

83. The County realleges and incorporates by this reference the allegations of paragraphs 1 through 82 above as though fully set forth herein.

84. The County entered into written contracts with VAS, consisting of CARES Contract, ARPA Contract, SLFRF Contract, Senior Congregant Meal Contract and Vietnam War Memorial Contract (collectively referred to hereafter as “Contracts”).

85. The County has performed all of its duties under these Contracts, including but not limited to, timely payments in full.

86. VAS has breached the Contracts described herein by failing to perform material obligations required of it under the Contracts including, but not limited to, the following:

- a. VAS failed to separately account for funds received under the CARES and ARPA Contract from other funds;
- b. VAS failed to provide the County with adequate documentation under the Contracts to establish performance;
- c. VAS failed to complete or to provide the County with the Single Audit for the ARPA Contract and SLFRF Contract as required by the Contracts and federal law;
- d. VAS failed to warrant all work under the Contracts and to take necessary steps and precautions to perform the work to the County’s satisfaction;
- e. VAS failed to ensure the professional quality, technical assurance, timely completion, and coordination of all documentation and other goods/services furnished by VAS under the Contract;
- f. VAS failed to keep true and accurate accounts, records, books and data which correctly reflect the business transacted by VAS in accordance with Generally Accepted Accounting Principles;

1 g. VAS improperly and illegally spent Contract funds and diverted Contract
2 funds to purposes not authorized by the Contracts.

3 87. As a direct and proximate result of VAS's material breaches of the Contracts, the
4 County has sustained monetary damages in an amount of \$10,399,996.00.

5 **SECOND CAUSE OF ACTION**

6 **(UNFAIR BUSINESS PRACTICES—Bus. & Prof. Code, § 17200, et seq.)**

7 **(AGAINST DEFENDANT VAS)**

8 88. The County hereby realleges and incorporates by this reference the allegations of
9 Paragraphs 1 through 87 as though fully set forth here.

10 89. California Business and Professions Code sections 17200, et seq. ("Unfair
11 Competition Law or "UCL") prohibits any unlawful, unfair or fraudulent business practice.
12 Under the UCL, a business practice is "unfair" if it offends an established public policy or is
13 immoral, unethical, oppressive and that fairness is determined by weighing the reasons,
14 justifications, and motives of the practice against the gravity of harm to the victims.

15 90. The County is informed and believes and thereon alleges that Defendant VAS has
16 submitted invoices that are unsupported by any documented actual costs, and that violate an
17 established public policy and are immoral, unethical, oppressive. VAS did not merely refuse to
18 provide supporting documentation or simply fail to perform under the Contracts. Rather, the
19 County is informed and believes and thereon alleges that VAS surreptitiously transferred the
20 funds to the other named Defendants for their collective enrichment. Despite multiple requests
21 by the County, VAS has failed or refused to provide supporting documentation to establish that
22 it performed the work required by the Contracts because the records simply do not exist. Such
23 actions are immoral, unethical, and oppressive, and harm the County and the public it serves.
24 VAS not only failed to perform its contractual obligations for County residents, but instead,
25 diverted Contract funds to the personal gain of its officers, directors and associated businesses
26 and individuals. The County is responsible to the Federal government to account for all funds
27 provided to the County under the ARPA and CARES Contracts.

28 //

1 91. Defendants submitted false and deceptive invoices to the County. These invoices
2 constitute public records likely to deceive the general public into believing that the invoiced
3 costs were legitimate and allowable expenditures, spent in support of the Contract purposes and
4 supported by documentary evidence, such as timesheets and receipts. These unlawful
5 expenditures directly violated Contract requirements for the documentation of costs allowed
6 under the Contracts. The actions of VAS constitute an unlawful and unfair business practice
7 within the meaning of Business and Professions Code section 17200 that harmed the County and
8 the public it serves.

9 92. VAS's actions violated the UCL by: a) billing for costs for which there is no
10 documentation, or for which VAS refused to provide substantiating documentation, and b) in
11 diverting or spending Contract funds on purposes outside the Contracts; and c) repudiating
12 VAS's remaining obligations pursuant to the Contract. In addition, in April 2023 and February
13 2024, VAS was sent warning letters by the California Department of Justice that VAS was not
14 in compliance with the California Registry of Charitable Trusts and would lose its tax-exempt
15 status in sixty days if they failed to remedy the situation. **Exhibit Q** attached hereto is a true
16 and correct copy of the Department of Justice Delinquency Letters.

17 93. Pursuant to the UCL, the County is entitled to preliminary and permanent
18 injunctive relief and an order of disgorgement against VAS, as well as restoration to the County
19 of all revenues associated with VAS's unfair, and illegal activities related to the Contracts, or
20 such portion of those revenues as the Court finds equitable.

21 **THIRD CAUSE OF ACTION**

22 **(VIOLATION OF THE FALSE CLAIMS ACT — Cal. Gov. Code §§ 12651, *et seq.*)**

23 **(AGAINST DEFENDANT VAS)**

24 94. The County hereby realleges and incorporates by reference the allegations of
25 Paragraphs 1 through 93 as though set fully set forth here.

26 95. This is a claim for treble damages and penalties under the California False Claims
27 Act, Cal. Gov't Code, §§ 12651, *et seq.*

28 //

1 96. The County is informed and believes and thereon alleges that, during the Contract
2 periods, in particular the ARPA Contract and CARES Contracts, VAS submitted numerous false
3 claims in the form of invoices specifying the amount of work allegedly performed pursuant to
4 the Contracts. These invoices were for goods or services not actually procured or performed,
5 and for which VAS has not provided documentation, despite numerous requests from the
6 County to do so pursuant to the Contracts.

7 97. The County is informed and believes and thereon alleges that the claimed work
8 under the Contracts was not performed or the invoices grossly overstated the actual amount. At
9 the time these invoices were submitted, VAS knew they contained false information and/or
10 submitted the invoices in reckless disregard or deliberate ignorance of the truth of the invoices.
11 In so doing, VAS made, used, and/or caused to be made or used, false records and/or statements
12 to get false claims approved by the County, to the County's detriment.

13 98. In presenting the invoices containing false information, VAS intended that the
14 invoices would be approved and considered by the County as allowable, performed work under
15 the Contracts.

16 99. The County, unaware of the falsity of the records, statements or claims made or
17 caused to be made, by Defendant, paid the claims, which would not have been paid but for
18 Defendant's illegal conduct.

19 100. As a direct and proximate result of VAS's conduct in violating California
20 Government Code section 12651(a)(1) and (2) as set forth above, the County has suffered losses
21 and/or damages for the expenditure of funds in excess of that to which Defendants were lawfully
22 entitled.

23 **FOURTH CAUSE OF ACTION**
24 **(INTENTIONAL MISREPRESENTATION)**
25 **(AGAINST ALL DEFENDANTS)**

26 101. The County hereby realleges and incorporates by reference the allegations of
27 Paragraphs 1 through 100 as though set fully set forth here.

28 //

1 102. Defendants made numerous false representations that harmed the County by
2 presenting to the County false and unsubstantiated invoices for services allegedly performed, but
3 which were not performed as shown in the invoices.

4 103. Defendants represented to the County that Defendants had performed the work it
5 was obligated to perform pursuant to the Contracts and that the invoices accurately represented
6 the amount for which VAS was entitled for payment under the Contracts and that the invoiced
7 funds were spent on proper purposes pursuant to the Contracts.

8 104. Defendants’ representations were false.

9 105. Defendants knew that the representations were false when made, or Defendants
10 made the representations recklessly and without regard for their truth.

11 106. Defendants intended that the County rely on the representations.

12 107. The County reasonably relied on Defendants’ representations when it paid the
13 invoices.

14 108. The County was harmed because it paid for goods and services that were never
15 provided.

16 109. The County’s reliance on VAS’s representations were a substantial factor in
17 causing the County harm.

18 **FIFTH CAUSE OF ACTION**

19 **(BREACH OF CHARITABLE TRUST – Cal. Corp. Code, § 5142)**

20 **(AGAINST ALL DEFENDANTS)**

21 110. The County hereby realleges and incorporates by reference the allegations of
22 Paragraphs 1 through 109 as though set fully set forth here.

23 111. All of VAS’s assets provided by the County to VAS pursuant to the Contracts are
24 held in a charitable trust by operation of law pursuant to *Pacific Home v. Los Angeles County*
25 (1953) 41 Cal.2d 844, and progeny.

26 112. The terms of this charitable trust are found in VAS’s own statements of its
27 charitable purpose: VAS focuses on “Promoting Vietnamese cultures to the youths. Help
28 feeding the elderly and poor. Provide mental health services to all.” VAS’s Articles of

1 Incorporation filed with the California Secretary of State on June 10, 2020, state that VAS’s
2 purpose is to “provide culture, education & arts for Vietnamese-Americans.”

3 113. Further specifics regarding the charitable trust are found in the provisions of the
4 Contracts themselves. Pursuant to each of the Contracts, VAS was required to spend the funds
5 solely on the charitable purposes delineated in the Contracts, specifically, and as described more
6 fully herein, all funds under the Contracts were required to be spent on the charitable purpose of
7 providing nutrition services to Orange County’s elderly and disabled residents and to build a
8 Vietnam War memorial. Funds not spent on the Contracts’ purposes were required to be
9 returned to the County pursuant to the Contracts’ terms.

10 114. VAS breached the terms of the charitable trust by: a) knowingly presenting false
11 invoices to the County for which work had not been performed pursuant to the Contracts; b)
12 submitting invoices for which there are no substantiating records to establish performance
13 pursuant to the Contract; and/or c) spending the Contract funds for improper purposes, including
14 but not limited to, the personal gain of Defendants PHAM, DO, MAI and VU.

15 115. The County was harmed because it paid for goods and services that were never
16 provided.

17 116. The actions of VAS were the proximate cause of the harm to the County.

18 117. The County has standing to bring an action to obtain damages for this breach
19 because the County has a reversionary, contractual, and property interest in the assets subject to
20 the charitable trust. Specifically, all funds under the Contracts were required to be spent on the
21 charitable purpose of providing nutrition services to Orange County’s elderly and disabled
22 residents and to build a Vietnam War memorial. The Contracts provide that any Contract funds
23 not spent pursuant to the Contracts must be returned to the County.

24 118. Pursuant to Corporation Code section 5142(a), the County has given notice to the
25 Attorney General of this action which has been provided a copy of this Complaint.

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SIXTH CAUSE OF ACTION

(CONCEALMENT)

(AGAINST ALL DEFENDANTS)

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4 119. The County hereby realleges and incorporates by reference the allegations of
5 Paragraphs 1 through 118 as though set fully set forth here.

6 120. The County was harmed because Defendants concealed information by providing
7 false invoices and using funds received under the Contracts for their personal gain.

8 121. Defendants had a clear fiduciary duty to the County. VAS was responsible for the
9 professional quality, technical assurance, timely completion and coordination of all
10 documentation and other goods/services furnished under the Contracts. VAS and the other
11 Defendants were stewards of public funds and duty-bound to keep the funding streams separate,
12 account for every dollar under the Contracts, immediately return all funds not spent in
13 furtherance of the Contract purposes, comply with Generally Accepted Accounting Principles in
14 its reports to the County, and comply with auditing requirements.

15 122. The County contracted with VAS to provide services to the residents of Orange
16 County, and in breach of their duties, Defendants failed to disclose material facts to the County,
17 making the disclosures deceptive. Defendants' concealments include, but are not limited to,
18 failing to inform the County that VAS's Contract invoices were for work that was not performed
19 pursuant to the Contracts and diverting Contract funds to impermissible purposes (including the
20 personal gain of its officers, directors and associated persons and entities) not authorized
21 pursuant to the Contracts.

22 123. The County did not know of the concealed facts.

23 124. Defendants intended to deceive the County by concealing the facts.

24 125. Had the concealed information been disclosed, the County reasonably would have
25 behaved differently, such as immediately terminating the Contracts, demanding return of funds
26 and conducting early performance audits.

27 126. The County was harmed because it paid for goods and services that were never
28 provided.

1 127. VAS's and Individual Defendants' concealment was a substantial factor in causing
2 the County's harm.

3 **SEVENTH CAUSE OF ACTION**

4 **(BREACH OF DUTY OF UNDIVIDED LOYALTY)**

5 **(AGAINST DEFENDANT VAS)**

6 128. The County hereby realleges and incorporates by reference the allegations of
7 Paragraphs 1 through 127 as though set fully set forth here.

8 129. The County alleges that it was harmed by VAS's breach of the fiduciary duty of
9 loyalty. An agent owes his or her principal undivided loyalty and VAS owed a fiduciary duty to
10 the County as alleged in Paragraph 121 above.

11 130. VAS was the County's agent pursuant to the Contracts.

12 131. VAS knowingly and egregiously acted against the County's interests in connection
13 with its duties and obligations pursuant to the Contracts by improperly retaining Contract funds
14 for work that was not performed, not spent in accordance with the Contracts, or by diverting
15 Contract funds to unauthorized purposes, including but not limited to diversion of Contract
16 funds to the personal interests of Defendants PHAM, ALOHA, DO, VU and MAI.

17 132. The County did not give informed consent to VAS's conduct.

18 133. The County was harmed because it paid for goods and services that were never
19 provided.

20 134. VAS's conduct was a substantial factor in causing the County's harm.

21 **EIGHTH CAUSE OF ACTION**

22 **(CONSTRUCTIVE FRAUD – Cal. Civ. Code, §§ 1573)**

23 **(AGAINST ALL DEFENDANTS)**

24 135. The County hereby realleges and incorporates by reference the allegations of
25 Paragraphs 1 through 134 as though set fully set forth here.

26 136. The County alleges that it was harmed because Defendants misled it by failing to
27 provide the County with complete and accurate information.

28 137. VAS was the County's agent pursuant to the Contracts.

1 138. VAS acted on the County’s behalf for purposes of providing nutrition services to
2 the County’s elderly and disabled residents and to build a Vietnam War memorial.

3 139. VAS and Defendants PHAM, DO, MAI and VU knew, or should have known, that
4 the invoices presented to the County were materially false or failed to provide complete and
5 accurate information as to VAS’s performance pursuant to the Contracts.

6 140. VAS and Defendants PHAM, DO, MAI and VU misled the County by failing to
7 provide the County with complete and accurate information in the invoices, as is required by the
8 Contracts, to allow the County to determine whether VAS was performing pursuant to the
9 Contracts. VAS and Defendants PHAM, DO, MAI and VU compounded their wrongful acts by
10 continuing to inform the County that it had adequate supporting records as required by the
11 Contracts to substantiate the invoices to the County, despite the fact that VAS did not maintain
12 or provide adequate documentation as required by the Contracts to substantiate the invoices.

13 141. The County was harmed because it paid for goods and services that were never
14 provided.

15 142. The conduct of VAS and Defendants PHAM, DO, MAI and VU was a substantial
16 factor in causing the County’s harm.

17 **NINTH CAUSE OF ACTION**

18 **(FIDUCIARY NEGLIGENCE – FAILURE TO EXERCISE REASONABLE CARE)**

19 **(AGAINST DEFENDANT VAS)**

20 143. The County hereby realleges and incorporates by reference the allegations of
21 Paragraphs 1 through 142 as though fully set forth here.

22 144. The County alleges that it was harmed by VAS’s breach of the fiduciary duty to
23 use reasonable care.

24 145. VAS was the County’s agent pursuant to the Contracts and VAS owed a fiduciary
25 duty to the County as alleged in Paragraph 121 above.

26 146. VAS acted on the County’s behalf for purposes of providing nutrition services to
27 the County’s elderly and disabled populations and to construct a Vietnam War Memorial.

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1 147. VAS failed to act as a reasonably careful agent and fiduciary would have acted
2 under the same or similar circumstances, including but not limited to not documenting that the
3 funds were spent on their intended purpose, failing to keep adequate documentation to
4 substantiate performance, and by negligently commingling and spending the subject funds on
5 unauthorized purposes.

6 148. The County was harmed because it paid for goods and services that were never
7 provided.

8 149. VAS's conduct was a substantial factor in causing the County's harm.

9 **TENTH CAUSE OF ACTION**

10 **(CONSPIRACY)**

11 **(AGAINST INDIVIDUAL DEFENDANTS**

12 **AND ALOHA FINANCIAL INVESTMENT, INC.)**

13 150. The County hereby realleges and incorporates by reference the allegations of
14 Paragraphs 1 through 149 as though fully set forth here.

15 151. The County alleges that it was harmed by the unfair business practices, false
16 claims, intentional misrepresentations, concealments, breach of the duty of undivided loyalty
17 and fraud of Defendants PHAM, ALOHA, DO, VU, and MAI as alleged in this Complaint.
18 Defendants PHAM, ALOHA, DO, VU and MAI are responsible for the harm because each was
19 part of a conspiracy to commit unfair business practices, false claims, intentional
20 misrepresentations, concealments, breach of the duty of undivided loyalty and fraud, to the
21 County's harm.

22 152. The County alleges that there was an agreement and cooperation between
23 Defendants PHAM, ALOHA, DO, VU and MAI to commit the unfair business practices, false
24 claims, intentional misrepresentations, concealments, breach of the duty of undivided loyalty
25 and fraud as alleged in this Complaint, to the County's harm.

26 153. Defendants PHAM, ALOHA, DO, VU and MAI were each aware that Defendants
27 PHAM, ALOHA, DO, VU and MAI (and DOE Defendants) planned to submit false invoices to
28 the County without substantiating documentation and without the required work having been

1 performed pursuant to the Contract and with Contract funds having been diverted and spent on
2 improper purposes.

3 154. Defendants PHAM, ALOHA, DO, VU and MAI each agreed and cooperated with
4 the other (and DOE Defendants) and intended that the unfair business practices, false claims,
5 intentional misrepresentations, concealments, breach of the duty of undivided loyalty and fraud
6 be committed.

7 155. The County was harmed because it paid for goods and services that were never
8 provided.

9 156. The acts of VAS and Defendants PHAM, DO, MAI and VU were the proximate
10 cause of the County's harm.

11 **ELEVENTH CAUSE OF ACTION**

12 **(CONVERSION)**

13 **(AGAINST ALL DEFENDANTS)**

14 157. The County hereby realleges and incorporates by reference the allegations of
15 Paragraphs 1 through 156 as though fully set forth here.

16 158. The County had legal right to possess the funds that were used to pay VAS under
17 the Contracts in this Complaint. All funds delivered to VAS were to be used solely for the
18 identified purpose in each of the Contracts.

19 159. Defendants substantially interfered with the County's funds by knowingly or
20 intentionally taking possession of the funds they received under the Contracts, without fulfilling
21 their obligations under the Contracts and misappropriating the funds for their own personal use
22 and enjoyment, including but not limited to, purchasing multiple real properties and repairs and
23 improvements on these properties.

24 160. The County did not consent for the Defendants to divert the Contract funds from
25 the Contract purposes, nor did the County consent to the use of Contract funds for Individual
26 Defendants' personal use.

27 161. The County has been harmed and damaged in the amount to be proven at trial as a
28 result of Defendants' action, but in no event less than \$10.4 million dollars.

1 162. Defendants' conduct was a substantial factor in causing the County's damages and
2 harm.

3 **TWELFTH CAUSE OF ACTION**

4 **(UNJUST ENRICHMENT)**

5 **(AGAINST ALL DEFENDANTS)**

6 163. The County hereby realleges and incorporates by reference the allegations of
7 Paragraphs 1 through 162 as though set fully set forth here.

8 164. VAS has invoiced the County for alleged work performed pursuant to the
9 Contracts despite the absence of substantiating records as to the charges, and accordingly, it is
10 impossible to verify that the work was performed, which wrongfully benefitted Defendants and
11 caused them to be unjustly enriched, and which would not have been achieved but for their
12 wrongful conduct. Since VAS cannot substantiate expenditures of Contract funds, it does not
13 have a lawful claim to any funds received under the Contracts. Defendants' actions were done
14 to the detriment of the County and its residents.

15 165. As a direct and proximate result of Defendants' unjust retention of the Contract
16 funds as alleged above, the County has been unable to use these unlawfully retained funds to
17 provide the services under the Contracts, and has been monetarily damaged thereby.

18 **THIRTEENTH CAUSE OF ACTION**

19 **(DECLARATORY RELIEF)**

20 **(AGAINST ALL DEFENDANTS)**

21 166. The County hereby realleges and incorporates by reference the allegations of
22 Paragraphs 1 through 165 as though fully set forth here.

23 167. An actual controversy has arisen and now exists relating to the contractual rights
24 and duties of the Defendants and the County. The controversy concerns the rights and duties
25 related to the Contracts and, specifically, whether Defendants have an immediate duty to return
26 any and all monies that were not properly expended under the terms of the Contract and for
27 which expenses were not properly incurred or documented.

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1 168. A judicial declaration is necessary and appropriate at this time under the
2 circumstances as to whether VAS is in material breach of its obligations pursuant to the Contract
3 and whether Defendants must immediately return all data related to the Contracts to the County,
4 the rightful owner of the data, and for return of all Contract funds not spent specifically for the
5 Contracts' purposes.

6 **FOURTEENTH CAUSE OF ACTION**

7 **(INJUNCTIVE RELIEF)**

8 **(AGAINST ALL DEFENDANTS)**

9 169. The County hereby realleges and incorporates by reference the allegations of
10 Paragraphs 1 through 168 as though fully set forth here.

11 170. The County is informed and believes, and thereon alleges, that VAS and the other
12 Defendants are still in possession of Contract funds that VAS has wrongfully invoiced under the
13 Contracts.

14 171. The County is likely to succeed on the merits of its claims and irreparable harm
15 will result if the Court does not issue a temporary restraining order and a preliminary and
16 permanent injunction restraining Defendants from transferring, converting, secreting, or
17 otherwise disposing of *all work product*, including raw data, produced under the Contract.
18 Irreparable harm will also result to the County if the Court does not immediately issue a
19 preliminary and permanent injunction restraining Defendants from transferring, converting,
20 secreting, or otherwise disposing of *Contract funds* or property purchased with Contract funds.

21 **FIFTEENTH CAUSE OF ACTION**

22 **(COMMON COUNT: MONEY HAD AND RECIEVED)**

23 **(AGAINST ALL DEFENDANTS)**

24 172. The County hereby realleges and incorporates by reference the allegations of
25 Paragraphs 1 through 171 as though fully set forth here.

26 173. VAS and the other Defendants received funds from the County under Contracts
27 that were intended to be used for only for Nutrition Gap Services for disabled and elderly
28 residents and otherwise eligible individuals within the First Supervisorial District, and for

1 construction of a Vietnam War Memorial.

2 174. The County is informed and believes and thereon alleges that the funds were not
3 used for their intended Contractual purposes of Nutrition Gap Services to Orange County elderly
4 and disabled residents and construction of a Vietnam War Memorial.

5 175. Defendants have failed and refused to provide the County with the funds received
6 and not used for the intended Contractual purposes as identified in the Contracts.

7 **SIXTEENTH CAUSE OF ACTION**

8 **(UNIFORM VOIDABLE TRANSACTIONS ACT)**

9 **(AGAINST ALL DEFENDANTS)**

10 176. The County hereby realleges and incorporates by reference the allegations of
11 Paragraphs 1 through 175 as though fully set forth here.

12 177. The County has a claim, as the term is used in Civil Code section 3439.01 (“Claim
13 . . . means a right to payment, whether or not the right is reduced to judgment, liquidated,
14 unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable,
15 secured, or unsecured.”), against VAS.

16 178. Specifically, the County has a right to payment from VAS by virtue of VAS’s
17 obligations to return all money provided pursuant to the Contracts that was not spent by VAS
18 for the purposes required by the Contracts. The County is informed and believes and based
19 thereon alleges that VAS failed to use up to \$10,399,996.00 for the requisite contractual
20 purposes. The County also has a claim, as the term is used in Civil Code section 3439.01,
21 against VAS in the form of the causes of actions asserted in this lawsuit. The County is
22 therefore a creditor of VAS. (Civ. Code, § 3439.01(c).)

23 179. The County is informed and believes and thereon alleges that VAS is “insolvent”
24 as the term is defined by the UVTA. (Civ. Code, § 3429.02.) Specifically, the County is
25 informed and believes that at fair valuation the sum of VAS’ debts to the County is greater than
26 the fair market value of VAS’s current assets (because of the efforts of VAS to dissipate and
27 transfer its assets to insiders and affiliates).

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1 180. The County is informed and believes and based thereon alleges that VAS has and
2 is transferring (and will continue to transfer unless restrained) substantial portions of its assets to
3 insiders and affiliates of VAS, including Defendants PHAM, MAI, DO, ALOHA and VU (the
4 “UVTA Transferees”). These VAS insiders and affiliates have and had no legal right to some or
5 all of these assets, and these transfers are voidable under multiple provisions of the UVTA.

6 181. The County is informed and believes and thereon alleges that VAS made one or
7 more transfers of assets to the UVTA Transferees without receiving a reasonably equivalent
8 value in exchange for the transfer. Without limitation, these transfers include (1) transfers of
9 funds to ALOHA for services that were not actually provided or for services that were worth
10 substantially less than the funds transferred; and (2) transfers to insiders and officers of VAS of
11 assets that the insiders and officers had no legal right to receive.

12 182. The County is informed and believes and thereon alleges that VAS was
13 “insolvent” at the time of the transfers to the UVTA Transferees or became insolvent as a result
14 of one or more of the transfers to the UVTA Transferees. Specifically, at the time of all or most
15 of the transfers to the UVTA Transferees, VAS was required to reimburse the County an amount
16 of money that was in excess of VAS’ available assets. (Civ. Code, § 3429.05.) The County’s
17 Claims arose before these transfers were made.

18 183. The County is informed and believes and thereon alleges that VAS made all or
19 most of the transfers to the UVTA Transferees with the actual intent to hinder, delay, or defraud
20 the County. The County’s belief is informed by the fact that the transfers bear multiple statutory
21 badges of fraud as articulated in Civil Code section 3439.04(b).

22 184. Among other badges and indicia of fraud, many of the transfers were made to
23 insiders of VAS, including VAS president and principal officer Defendant PHAM, VAS
24 corporate secretary Defendant MAI, and VAS vice-president Defendant DO. (Civ. Code, §
25 3439.04(b)(1).)

26 185. The County is informed and believes and based thereon alleges that VAS made
27 efforts to conceal the transfers. For example, it failed to disclose the transfers in any meeting
28 minutes or other document available for inspection by the County or public, failed to disclose

1 the transfers to the source of the funds and the holder of a reversionary interest in the funds – the
2 County – and obfuscated the purpose of the transfers with false or misleading invoices and other
3 false documentation. (Civ. Code, § 3439.04(b)(3).)

4 186. The County is informed and believes and thereon alleges that the improper
5 transfers were made, or began increasing in frequency and value, after VAS’s misconduct began
6 being reported in the media and after the County increased efforts to obtain information and
7 documentation concerning VAS’s compliance with its contractual obligations. In other words,
8 the improper transfers either began or accelerated after VAS became aware that the County or
9 other entities were becoming increasingly likely to institute efforts to recover the illegally
10 obtained and retained funds from VAS. (Civ. Code, § 3439.04(b)(4).)

11 187. As is described above, the County is informed and believes and thereon alleges
12 that the value of the consideration received by VAS was not reasonably equivalent to the value
13 of the asset(s) transferred or the amount of the obligation(s) incurred. (Civ. Code, §
14 3439.04(b)(8).)

15 188. The County is informed and believes and thereon alleges that VAS and Defendant
16 ALOHA, and their respective corporate officers, conspired to obfuscate transfers of assets to
17 VAS insiders (i.e., Defendants PHAM, VU, DO and MAI) by first causing VAS to transfer
18 assets to Defendant ALOHA via one or more of the entities it does business as, which thereafter
19 transferred those assets for little or no consideration to VAS insiders, including at least
20 Defendant DO.

21 189. As is described above, the County is informed and believes and thereon alleges
22 that VAS was insolvent at the time of the transfers or became insolvent after the transfers were
23 made. (Civ. Code, § 3439.04(b)(9).)

24 190. The County is informed and believes and thereon alleges that the UVTA
25 Transferees took further steps to dissipate, conceal, and place beyond the reach of creditors the
26 transferred assets. Among other steps, the UVTA Transferees converted improperly transferred
27 liquid assets into real estate as described in paragraphs 70-80 of this Complaint.

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1 191. Particularized knowledge of the details of the efforts to conceal assets and to
2 conceal the transfers themselves—including details as to the dates, account number, and
3 amounts as to the specific transfers—is, at this time, uniquely in the possession of Defendants,
4 the transferees. The County intends to obtain that information through discovery in this Action.

5 **SEVENTEENTH CAUSE OF ACTION**

6 **(ACCOUNTING)**

7 **(AGAINST ALL DEFENDANTS)**

8 192. The County hereby realleges and incorporates by reference the allegations of
9 Paragraphs 1 through 191 as though fully set forth here.

10 193. The County and Defendant VAS entered into multiple Contracts, thereby having a
11 contractual relationship. In addition, Defendant VAS had a fiduciary duty as alleged in Sixth
12 Cause of Action, above to the County to ensure that the federal and County funds received by
13 Defendants pursuant to the Contracts were used appropriately and as intended by the Contracts.

14 194. As part of these Contracts, Defendants were required to provide an adequate and
15 robust accounting of all Contract funds used to allow the County to verify Defendant VAS's
16 performance under the Contract.

17 195. The accounting and information the County requires pursuant to the Contracts and
18 federal law are within the exclusive control and possession of Defendant VAS. Defendant VAS
19 has failed to provide the County with the critical Single Audit required under the Contracts and
20 federal law, and when informed that an adverse audit finding would be issued by the Pun Group,
21 Defendant VAS fired the Pun Group auditors.

22 196. Without a proper accounting, the County cannot determine whether funds received
23 by Defendants under these Contracts were properly used for the intended purpose of the
24 Contracts.

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PRAYER FOR RELIEF

WHEREFORE the County prays for the following:

1. Compensatory damages in an amount according to proof;
2. Punitive damages in an amount necessary to set an example and by way of punishing the Defendants;
3. A writ of preliminary of attachment against the property of Defendants to serve as security for the satisfaction of any judgment that may be recovered;
4. An order awarding restitution and disgorgement of all profits and unjust enrichment that Defendants obtained as a result of unlawful and unfair business practices described herein;
5. For Violation of the False Claims Act (Cal. Gov. Code, § 12651), in addition to all compensatory damages, treble damages and applicable civil penalties for each violation of the False Claims Act sustained by the County;
6. A declaration setting out the rights and responsibilities of the parties;
7. A Preliminary Injunction restraining/prohibiting Defendants from deleting, destroying or transferring any of the data developed pursuant to the Contract and for an order requiring VAS to immediately provide to the County all data developed pursuant to the Contract;
8. An accounting of all Contract funds described in this Complaint including the disposition of all funds and the amount of any funds not spent or spent on purposes outside of the Contract provisions;
9. For violation of the UVTA, (a) avoidance of all and any transfers from VAS to the UVTA Transferees to the extent necessary to satisfy the County's claims; (b) attachment of all amounts transferred to the UVTA Transferees and any other attachable property held by the UVTA Transferees, including but not limited to the real property described in paragraphs 67-74 of this Complaint; (c) a permanent injunction, temporary injunction, and/or a temporary restraining order preventing further disposition of assets by VAS and the UVTA Transferees, and all other relief this Court finds just and proper under the UVTA;

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10. An order appointing a receiver pursuant to Business and Professions Code section 17203;

11. A Court-ordered Constructive Trust requiring that Defendants maintain any and all Contract funds and real property held in their names as a trustee of a trust created for the benefit of the County and to provide such funds to the County;

12. Prejudgment interest on the County’s damages at the legal rate;

13. For attorneys’ fees and costs of suit incurred herein; and

14. For such other relief as the Court deems just and proper.

JURY DEMAND

The County hereby demands a jury trial, pursuant to Code Civ. Proc., § 631 and California Constitution, Article I, Section 16.

Respectfully submitted,

LEON J. PAGE, COUNTY COUNSEL
MARIANNE VAN RIPER, SR. ASST. DEPUTY
LAURA D. KNAPP, SUPERVISING DEPUTY
D. KEVIN DUNN, SENIOR DEPUTY
REBECCA S. LEEDS, SENIOR DEPUTY
KAYLA N. WATSON, SENIOR DEPUTY
GOLNAZ ZANDIEH, DEPUTY

DATED: August 15, 2024

By:  _____

D. Kevin Dunn, Senior Deputy

Attorneys for Plaintiff COUNTY OF ORANGE