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8

9  
10 **UNITED STATES DISTRICT COURT**  
11 **CENTRAL DISTRICT OF CALIFORNIA**  
12 **WESTERN DIVISION**

13 FEDERAL TRADE COMMISSION,

14 Plaintiff,

15 v.

16 JASON CARDIFF, et al.,

17 Defendants.  
18

Case No. 5:18-cv-02104-DMG-PLA

**JOINT VPL OPERATING REPORT  
AS OF MARCH 24, 2021**

Hon. Dolly M. Gee

19  
20 **TO: THE HONORABLE DOLLY M. GEE, JUDGE OF THE UNITED**  
21 **STATES DISTRICT COURT:**

22  
23 In its March 5, 2021, Minute Order (Doc. # 559), the Court directed the  
24 parties to file a joint status report on March 26, 2021. That joint status report on  
25 VPL operations as directed by the Court is attached hereto as Exhibit A. Attached  
26 as Exhibit B is a comment from FTC about the joint status report. Attached as  
27 Exhibit C is a declaration from Elizabeth Sanger, counsel for FTC, about the joint  
28 status report and attachments.

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DATED: March 26, 2021

FRANDZEL ROBINS BLOOM & CSATO, LC

By:           /s/ Michael Gerard Fletcher            
MICHAEL GERARD FLETCHER  
Attorneys for Robb Evans & Associates  
LLC, Acting in its capacity as the duly  
appointed Receiver over VPL

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# EXHIBIT A

**Robb Evans & Associates LLC**  
**Receiver of**  
**Redwood Scientific Technologies, Inc. et al.**  
**and**  
**VPL Medical, Inc.**

**RECEIVER'S JOINT REPORT OF VPL MEDICAL, INC.**  
**UPDATE ON OPERATIONS**  
**Dated as of March 24, 2021**

**Status of Sales Contracts**

As of March 24, 2021, no sales contracts have been executed.

The Receiver has been advised by VPL management that contact has been or is in the process of being initiated with several Federal agencies and that management believes one or more purchase orders will be forthcoming in the near future (Exhibit 1<sup>1</sup>).

As previously reported, VPL management advised the Receiver that VPL has an approved Amazon store and was waiting on approval from Amazon on the items to be sold. Subsequently, VPL was informed the Amazon is no longer accepting personal protective equipment sellers.

**The Number of Masks Manufactured**

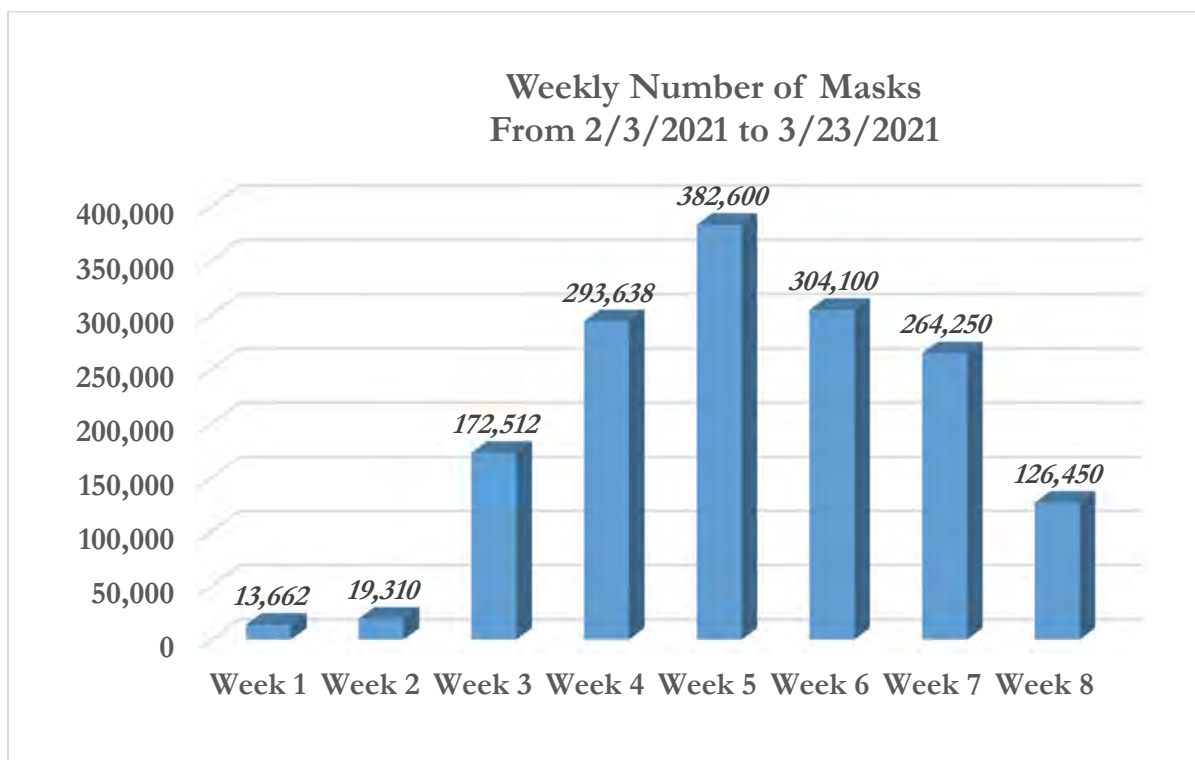
Up to February 2, 2021, 130,800 masks were manufactured. From February 3 through February 24 an additional 370,172 masks were manufactured for a total of 500,972 masks. From February 25 to March 23 an additional 1,206,350 masks were manufactured for a total of 1,707,322 masks produced to date. The weekly production is charted below. As can be seen, the weekly production peaked in late February and early March and then decreased. The reason for the production decrease is that after analysis of a high level of spoiled product when the machines were operating at near full capacity, VPL Management reduced the production speed of the machines, which dramatically decreased product spoilage. This, in turn, reduces the unit cost of the masks because more raw inventory is converted to saleable product.

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<sup>1</sup> On March 19, 2021, Exhibit 1 was emailed to the Receiver with attachments. Those attachments were marked confidential and are not included with this report. At the suggestion of the Receiver, Exhibit 1 was subsequently modified to remove names of individuals and to replace the names with generic descriptions due to the public nature of this report.

The table and graph below set forth the mask production history. Due to the preparation of this report, week 8 is a short week, but it is projected that production for the entire week will be equal to, or greater than, week 7.

<u>Week</u>	<u>Date</u>	<u>Number of Masks</u>
Week 1	2/3/21~2/5/21	13,662
Week 2	2/8/21~2/12/21	19,310
Week 3	2/15/21~2/20/21	172,512
Week 4	2/22/21~2/26/21	293,638
Week 5	3/1/21~3/5/21	382,600
Week 6	3/8/21~3/12/21	304,100
Week 7	3/15/21~3/19/21	264,250
Week 8	3/22/21~3/23/21	126,450
Total		<u>1,576,522</u>



### Employment Issue

VPL is working with Crossroads Nonprofit Organization, which provides newly released qualified female ex-felons that are housed by Crossroads. To date, VPL has hired three employees from the Crossroads program and the experience with the employees has been exceptional.

## Financial Information

The table below sets forth funds collected and expenses incurred from the inception of the Receivership through March 22, 2021. Total VPL disbursements to date are about \$1.2 million.

	Previously Reported and Approved	11/1/20~ 1/31/21	2/1/21~ 2/28/21	3/2/21~ 3/22/21	11/1/20~ 3/22/21	TOTAL
<b>Corporate &amp; Defendant Assets</b>						
BizTank Group LLC	377,648.74	30,000.00	0.00	0.00	30,000.00	407,648.74
VPL Medical Inc.	2,659,975.51	99,500.00	0.00	0.00	99,500.00	2,759,475.51
Jason & Eunjung Cardiff	793.06	0.00	0.00	0.00	0.00	793.06
Advanced Mens Institute	25,238.89	0.00	0.00	0.00	0.00	25,238.89
Carols Place Limited Partnership	213,357.88	0.00	0.00	0.00	0.00	213,357.88
Identify LLC	1,264.48	0.00	0.00	0.00	0.00	1,264.48
Intel Property LLC	68,487.60	0.00	0.00	0.00	0.00	68,487.60
Owl Enterprises LLC	92,898.92	0.00	0.00	0.00	0.00	92,898.92
People United for Christians	29,711.05	0.00	0.00	0.00	0.00	29,711.05
Redwood Scientific Technologies	171,985.78	0.00	0.00	0.00	0.00	171,985.78
Smoke Stop LLC	1,786.82	0.00	0.00	0.00	0.00	1,786.82
Top Hill Shop LTD	4,677.76	0.00	0.00	0.00	0.00	4,677.76
Cash from Defendant	6,715.00	0.00	0.00	0.00	0.00	6,715.00
Petty Cash/Cash on Hand	2,033.00	0.00	0.00	0.00	0.00	2,033.00
Proceeds from auction	24,309.59	0.00	0.00	0.00	0.00	24,309.59
Worker Comp Premium Refund	4,206.25	0.00	0.00	0.00	0.00	4,206.25
<b>Total Corporate &amp; Defendant Assets</b>	<b>3,685,090.33</b>	<b>129,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>129,500.00</b>	<b>3,814,590.33</b>
Jason Cardiff VPL Payroll Held	37,149.00	24,770.00	18,230.00	9,115.00	52,115.00	89,264.00
Funds Turned Over by J. Poujade *	1,205,984.80	0.00	0.00	0.00	0.00	1,205,984.80
VPL Medical Inc. Sales	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	710.93	145.99	49.27	0.00	195.26	906.19
<b>Total Funds Collected</b>	<b>4,928,935.06</b>	<b>154,415.99</b>	<b>18,279.27</b>	<b>9,115.00</b>	<b>181,810.26</b>	<b>5,110,745.32</b>
<b>Expenses</b>						
Court Approved Living Expenses	0.00	36,653.46	7,194.91	12,093.07	55,941.44	55,941.44
<b>Expenses for VPL Medical Inc.</b>						
Boxes	0.00	1,314.81	0.00	3,395.19	4,710.00	4,710.00
Accounting	1,370.00	0.00	0.00	0.00	0.00	1,370.00
Cleaning	1,615.00	6,268.38	0.00	2,163.34	8,431.72	10,046.72
Benjamin L. England -510K	0.00	0.00	30,000.00	0.00	30,000.00	30,000.00
Benjamin L. England & Assoc LLC	0.00	46,745.00	0.00	0.00	46,745.00	46,745.00
The Cochell Law Firm P.C	0.00	14,460.00	0.00	0.00	14,460.00	14,460.00
Equipment	120,200.79	1,669.55	6,352.81	17,626.63	25,648.99	145,849.78
Internet Service	444.73	369.77	0.00	324.36	694.13	1,138.86
Braunwalder Insurance Agency	45,541.45	0.00	0.00	0.00	0.00	45,541.45
Workers' Comp Insurance	953.15	2,132.18	3,806.17	4,782.10	10,720.45	11,673.60
Office Expenses	332.82	2,456.65	3,391.26	824.88	6,672.79	7,005.61
Office Equipment	2,015.72	2,968.60	0.00	0.00	2,968.60	4,984.32

	Previously Reported and Approved	11/1/20~ 1/31/21	2/1/21~ 2/28/21	3/2/21~ 3/22/21	11/1/20~ 3/22/21	TOTAL
Payments to Bobby Bedi	15,000.00	0.00	0.00	0.00	0.00	15,000.00
<b>Payroll</b>						
Bobby Bedi	40,666.67	60,000.00	20,000.00	10,000.00	90,000.00	130,666.67
Jason Cardiff	40,666.67	60,000.00	20,000.00	10,000.00	90,000.00	130,666.67
Faryal Khan	0.00	21,000.00	7,000.00	3,500.00	31,500.00	31,500.00
Christopher White	0.00	18,000.00	6,000.00	3,000.00	27,000.00	27,000.00
Frank Woodson	2,272.73	500.00	0.00	0.00	500.00	2,772.73
<b>Hourly Workers</b>						
J. Ureta Gonzalez	0.00	0.00	0.00	467.55	467.55	467.55
W. Shields	0.00	0.00	0.00	855.08	855.08	855.08
Mel. Osika	0.00	0.00	0.00	840.00	840.00	840.00
N. Inda Ramirez	0.00	0.00	0.00	120.00	120.00	120.00
M. Herrera	0.00	0.00	0.00	450.00	450.00	450.00
L. Barboa	0.00	0.00	0.00	450.00	450.00	450.00
D. Hensley	0.00	0.00	0.00	284.00	284.00	284.00
A. Garcia	0.00	0.00	109.38	10.62	120.00	120.00
A. Leon	0.00	0.00	218.76	21.24	240.00	240.00
M. Buttner	0.00	0.00	232.43	663.82	896.25	896.25
R. Baca	0.00	0.00	470.00	1,660.10	2,130.10	2,130.10
J. Torres	0.00	0.00	1,267.32	0.00	1,267.32	1,267.32
C. Zollinger	0.00	0.00	412.50	655.35	1,067.85	1,067.85
E. Vega	0.00	0.00	630.00	1,592.00	2,222.00	2,222.00
J. Terrazas	0.00	0.00	1,122.72	989.60	2,112.32	2,112.32
M. Tamayo	0.00	0.00	1,562.50	1,979.25	3,541.75	3,541.75
M. Soto	0.00	0.00	345.00	460.05	805.05	805.05
C. Scott	0.00	0.00	457.50	676.35	1,133.85	1,133.85
S. Quezada	0.00	0.00	1,175.00	1,925.00	3,100.00	3,100.00
Bra. Osika	0.00	0.00	232.50	0.00	232.50	232.50
Ber. Osika	0.00	0.00	663.00	957.87	1,620.87	1,620.87
J. Ocegueda	0.00	0.00	1,375.00	1,778.48	3,153.48	3,153.48
R. Morgan	0.00	0.00	487.50	541.35	1,028.85	1,028.85
R. Lopez	0.00	0.00	584.26	23.24	607.50	607.50
R. Knight	0.00	0.00	935.00	1,362.98	2,297.98	2,297.98
K. Keown	0.00	0.00	428.70	470.25	898.95	898.95
C. Jimenez	0.00	0.00	337.50	343.35	680.85	680.85
P. Dual	0.00	0.00	217.50	0.00	217.50	217.50
L. Castaneda	0.00	0.00	232.50	0.00	232.50	232.50
J. Baca	0.00	0.00	1,375.00	1,826.11	3,201.11	3,201.11
Othon Mendez	0.00	6,223.02	2,551.02	1,298.12	10,072.16	10,072.16
Total Hourly Workers	0.00	6,223.02	17,422.59	22,701.76	46,347.37	46,347.37
Employer Tax VPL	7,063.05	14,549.21	6,048.80	4,788.74	25,386.75	32,449.80
Total Payroll	90,669.12	180,272.23	76,471.39	53,990.50	310,734.12	401,403.24

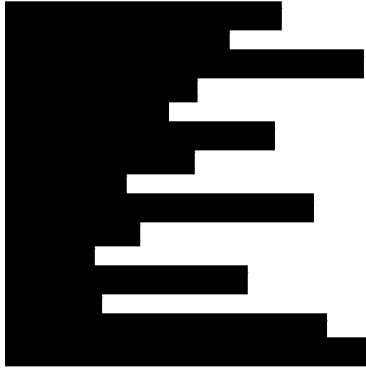
	Previously Reported and Approved	11/1/20~ 1/31/21	2/1/21~ 2/28/21	3/2/21~ 3/22/21	11/1/20~ 3/22/21	TOTAL
Payroll Processing Costs	218.88	719.05	30.00	15.00	764.05	982.93
Raw Material	0.00	0.00	0.00	72,673.13	72,673.13	72,673.13
Rent	32,033.70	28,779.00	9,593.00	9,593.00	47,965.00	79,998.70
Repairs & Maintenance	13,041.83	20,812.25	26,852.17	15,711.05	63,375.47	76,417.30
Set Up Costs	221,204.02	5,426.75	0.00	10,742.80	16,169.55	237,373.57
Shipping	125.70	447.66	72.45	57.35	577.46	703.16
State Tax	0.00	0.00	0.00	800.00	800.00	800.00
Testing Costs	0.00	6,929.00	3,607.75	1,648.00	12,184.75	12,184.75
Utilities	5,657.15	3,340.72	1,015.14	1,671.20	6,027.06	11,684.21
<b>Total Payments for VPL Medical Inc.</b>	<b>550,424.06</b>	<b>325,111.60</b>	<b>161,192.14</b>	<b>196,018.53</b>	<b>682,322.27</b>	<b>1,232,746.33</b>
401K Plan Fees & Costs	11,891.13	0.00	0.00	0.00	0.00	11,891.13
700 W 25th St. Upland, CA	6,766.05	0.00	0.00	0.00	0.00	6,766.05
Corporate Office Rent	2,564.78	0.00	0.00	0.00	0.00	2,564.78
Payroll Expenses	1,946.63	0.00	0.00	0.00	0.00	1,946.63
States Taxes	6,589.00	0.00	3,200.00	0.00	3,200.00	9,789.00
<b>Receiver's Fees &amp; Costs</b>						
Receiver Fees	382,085.16	142,737.75	45,948.15	0.00	188,685.90	570,771.06
Receiver Costs	33,060.18	13,350.46	12,249.73	400.00	26,000.19	59,060.37
Legal Fees	844,279.80	123,506.00	41,598.00	0.00	165,104.00	1,009,383.80
Legal Costs	23,864.67	2,054.70	257.60	0.00	2,312.30	26,176.97
<b>Receiver's Fees &amp; Costs</b>	<b>1,283,289.81</b>	<b>281,648.91</b>	<b>100,053.48</b>	<b>400.00</b>	<b>382,102.39</b>	<b>1,665,392.20</b>
<b>Total Expenses</b>	<b>1,863,471.46</b>	<b>643,413.97</b>	<b>271,640.53</b>	<b>208,511.60</b>	<b>1,123,566.10</b>	<b>2,987,037.56</b>
<b>Fund Balance *</b>	<b>3,065,463.60</b>	<b>2,576,465.62</b>	<b>2,323,104.36</b>	<b>2,123,707.76</b>	<b>2,123,707.76</b>	<b>2,123,707.76</b>

\* The Balance includes \$1,205,984.80 turned over by True Pharmastrip and Jacques Poujade, which is being held pending further order from the Court.



# EXHIBIT 1

**From:** [Jason Cardiff](#)  
**To:** [Brick Kane](#); [Anita Jen](#)  
**Subject:** Fwd: sales report-see attached.  
**Date:** Friday, March 19, 2021 7:39:55 PM  
**Attachments:**



---

Brick,  
Please find the following sales reports for the past 10 day since we last had a status conference in court.  
Let's speak over the weekend on this.

**Jason Cardiff**  
**Here to Help, VPL Medical**  
12182 Santa Margarita  
Rancho Cucamonga Ca 91730  
Cell 646-733-6370  
Office 909-786-0177  
[www.vplmedical.com](http://www.vplmedical.com)

**Made in the USA 3 ply (All raw materials are imported from Abroad )**



----- Forwarded message -----  
**From:** **freedom one** <[ideatank360@gmail.com](mailto:ideatank360@gmail.com)>  
**Date:** Fri, Mar 19, 2021 at 7:00 PM  
**Subject:** Fwd: sales report-see attached.  
**To:** Jason Cardiff <[jc@vplmedical.com](mailto:jc@vplmedical.com)>

----- Forwarded message -----  
**From:** **Stephen Cochell** <[srcochell@gmail.com](mailto:srcochell@gmail.com)>  
**Date:** Fri, Mar 19, 2021 at 3:27 PM  
**Subject:** sales report-see attached.

To: freedom one <[ideatank360@gmail.com](mailto:ideatank360@gmail.com)>

--

Stephen R. Cochell  
The Cochell Law Firm, P.C.  
5850 San Felipe, Ste. 500  
Houston, Texas 77057  
(346)800-3500

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**Jason Cardiff**  
**Here to Help, Idea Tank360 When you need a Tank don't send a Car**  
**Cell 646-733-6370**



VPL-Medical  
03-19-2021  
Sales update

VPL update

- 1) VPL-Medical is speaking to FEMA, directly and working with FEMA as to Children's masks and the level of need in each state Children's Masks. the conversation is ongoing.
- 2) VPL-Medical is speaking with Defense Logistics Agency ("DLA") TROOP support as to ASTM level 3 surgical masks and children's masks. These conversations are also ongoing and continue to take place. We have proposed a 250,000,000-mask rolling delivery of both adult and Children's masks. We were asked by General Sanford to provide an Allocation Proposal (allocating production of our masks) to his department.
- 3) VPL-Medical is speaking to Brigadier General Sanford and his staff regarding stockpile and Children's Masks and the reopening issues of the schools on a national level. VPL has an almost weekly call with General Sanford's office. General Sanford is asking the states to buy from VPL directly as opposed to purchases at the federal level, which is the current administration's first options.
- 4) VPL-Medical has had several meaningful calls with (VPL's Congressperson) and is awaiting a confirmation for a formal visit from office representatives that is due to take place in the first half of April.
- 5) VPL-Medical is awaiting confirmation of a meeting with the Senator of Maryland and his staff to set up meeting with newly appointed Secretary of HHS Xavier Becerra. The issue at hand is Made in the USA masks per the Executive Order to buy made in the USA 3 ply's for the National Stockpile, including Children's masks for the stockpile. At the current time, there are no children's masks in the National Stockpile.
- 6) VPL-Medical is awaiting confirmation of a zoom meeting for first week of April with the office of Senator Debbie Stabenow of Michigan Senator Stabenow is committed to made in the USA ppe and wants to help VPL sell its Made in USA masks to the Government.
- 7) VPL-Medical is working with the office of VPLs California Senator, who has stated she will "make it her mission to get California to buy VPL" preferring Made in the USA/Made in California masks for the State of California. This would include rolling out VPL medicals children's masks.
- 8) VPL-Medical is now working with Ian Sugar as a Washington DC Partner and is awaiting a formal contract for work with Government agencies.
- 9) VPL-Medical is now working with Liberty Partners and is awaiting a formal proposal for work to achieve getting the VPL an HHS contract in place for 250,000,000 masks over a 36-month delivery window.

10) VPL- Medical is awaiting confirmation of meetings with National Education Association and American Federation of Teachers with conversation about made in the USA 3 ply masks for the schools and the masks for Children.

11) VPL-Medical has conversation with Cal-Trans set for Late March to discuss sale of both Adult and Children's masks.

# **EXHIBIT B**

### Federal Trade Commission's Comment

In its comment to the Joint VPL Operating Report prepared on February 24, 2021 (Dkt. 556), the FTC reminded the Court that Jason Cardiff had stated on January 25, 2021 that VPL “is currently talking to HHS and other federal and state agencies and believes that it is very close to landing some major contracts....” Dkt. 544-1, p. 6 (citing Dkt. 544-1). We also noted that:

- As of February 24, VPL still had no such contract, and could only cite “contact[s]” with several federal agencies and a belief that future orders would be forthcoming in the near future. Dkt. 556, p. 6; and
- Although VPL anticipated being able soon to sell its masks on Amazon.com, sales on that platform were not guaranteed, because VPL would be competing against numerous other marketers of 3-ply masks. Dkt. 566, p. 6.

At the March 5<sup>th</sup> hearing, counsel for Jason Cardiff, Eunjung Cardiff, and VPL described to the Court at length many VPL communications with potential buyers both in and out of the government. These extensive descriptions prompted the Court, *sua sponte*, to order counsel to produce to the Receiver and to the FTC the email communications he had just described. Counsel agreed to do so.

The FTC reminded counsel of this obligation four times since the Court ordered production of those communications, but no communications predating the March 5 hearing have been provided to the FTC. Sanger Decl. at pp. 1-2, ¶¶ 4-9. Nor has counsel provided records of any post-March 5 communications, *id.* ¶ 9, including documentation underlying the so-called “Sales update” submitted to the Court as part of Exhibit 1.

Apparently, none of VPL's attempts to obtain contracts for the sale of masks has been sufficient to produce emails, contract proposals, or any other written documents of the kind described by counsel on March 5. Indeed, the only information now being provided to the Commission or the Court is an unsworn email from Jason Cardiff listing conversations and potential meetings that supposedly present opportunities for future sales. This is a far cry from the very detailed discussions with federal agencies and other potential purchasers recounted by counsel at the last hearing.

The Court can correctly conclude from the dearth of serious written exchanges with potential buyers that VPL will not succeed any time soon in obtaining contracts for the sale of masks. To date, VPL has not executed a single sales contract and the hoped-for sales on Amazon.com have fallen through. Simply stated, notwithstanding the urgency to generate sales in order to show the Court it should remain in operation, VPL still has not sold a single mask it has manufactured.

Moreover, setting aside the \$1.2 million that was turned over by Jacques Poujade and True Pharmastrip (which is still in dispute), there is now less than \$1,000,000 in the Receivership Estate; as of the February 24, 2021 status report, there had been \$1,227,385. With no major contracts, the Receivership Estate is being depleted quickly at VPL's current spending of more than \$200,000 per month.

Accordingly, the Commission respectfully requests that the Court order VPL to be shut down, in order to preserve assets for the consumer victims of the Cardiffs' fraud. Alternatively, if the Court allows VPL to continue operating, the Commission requests an order: (1) requiring Defendant Jason Cardiff and VPL to immediately produce to the Commission and the Receiver unredacted copies (including all metadata) of all non-privileged communications since February 1, 2021 relating to VPL's efforts to sell its masks; (2) requiring the closing of VPL if no contracts are obtained in the next 30 days; and (3) requiring VPL, the Receiver, and the FTC to submit another status report in 30 days. Finally, to the extent that future status reports will reflect information from communications VPL has with potential buyers, the Commission respectfully requests that the Court order that those written communications and any related documents be produced to the FTC and Receiver at least five days in advance of the due date of the next status report.



# EXHIBIT C

1 ELIZABETH JONES SANGER (*pro hac vice*)  
2 esanger@ftc.gov; (202) 326-2757  
3 JAMES A. PRUNTY (*pro hac vice*)  
4 jprunty@ftc.gov; (202) 326-2438  
5 EDWIN RODRIGUEZ (*pro hac vice*)  
6 erodriguez@ftc.gov; (202) 326-3147  
7 SHIRA D. MODELL (*pro hac vice*)  
8 smodell@ftc.gov; (202) 326-3116  
9 Federal Trade Commission  
10 600 Pennsylvania Ave., NW  
11 Washington, DC 20580  
12 Fax: (202) 326-3259

13 STACY PROCTER (Local Counsel) (CA 221078)  
14 sprocter@ftc.gov; (310) 824-4300  
15 Federal Trade Commission  
16 10990 Wilshire Blvd., Suite 400  
17 Los Angeles, CA 90024  
18 Fax: (310) 824-4380  
19 ATTORNEYS FOR PLAINTIFF

20 **UNITED STATES DISTRICT COURT**  
21 **CENTRAL DISTRICT OF CALIFORNIA**

22 **Federal Trade Commission,**  
23 Plaintiff,  
24 v.  
25 **Jason Cardiff, et al.,**  
26 Defendants.

27 No. ED 18-CV-02104-DMG (PLAx)

28 DECLARATION OF FTC COUNSEL  
ELIZABETH SANGER

1 Pursuant to 28 U.S.C. § 1746, I, Elizabeth Jones Sanger, declare as follows:

2 1. I am an attorney employed by the U.S. Federal Trade Commission  
3 (“FTC” or “Commission”) in Washington, D.C., in the Bureau of Consumer  
4 Protection’s Division of Advertising Practices. I am assigned to the above-  
5 captioned case.

6 2. The facts set forth herein are based on my personal knowledge or  
7 information made known to me in the course of my official duties, and if called as  
8 a witness I could competently testify thereto.

9 3. On March 5, 2020, I attended a virtual hearing before the Honorable  
10 Judge Dolly M. Gee in the above-captioned case. During that hearing, Stephen  
11 Cochell – counsel for Jason and Eunjung Cardiff and VPL Medical, Inc. (“VPL”) –  
12 described at some length email discussions that VPL had engaged in with various  
13 federal agencies and others concerning potential contracts for the sale of VPL’s  
14 face masks.

15 4. The Court instructed Mr. Cochell to produce those communications to  
16 the FTC and the Receiver. Accordingly, after the hearing, I sent Mr. Cochell an  
17 email asking him when we could expect copies of those communications. A copy  
18 of my March 5, 2021 email is Attachment 1 to this Declaration.

19 5. I did not get a response from Mr. Cochell to my March 5 email. On  
20 March 8, 2021, I emailed him again asking when we could expect the documents.  
21 A copy of my March 8, 2021 email is Attachment 2 to this Declaration.

22 6. Again, I did not get a response from Mr. Cochell, so I wrote to him on  
23 March 9 requesting a response that day and reminding him that he had represented  
24 to the Court that the communications would be provided to us and that we needed  
25 them in time to review them before the March 26 deadline for the next VPL status  
26 report. A copy of my March 9, 2021 email is Attachment 3 to this Declaration.

27 7. Mr. Cochell replied on March 10 that this was “not an emergency,”  
28 that he had projects with deadlines, and that we would have the communications

Sanger Declaration

1 “well before” the March 26 filing deadline. A copy of Mr. Cochell’s March 10,  
2 2021 email is Attachment 4 to this Declaration.

3 8. On March 22, 2021, I emailed Mr. Cochell again, reviewing my  
4 previous requests for the emails, and also noting that Mr. Cochell had assured  
5 counsel for the Receiver that the communications would be provided by March 19  
6 but that, as of close of business on the 22<sup>nd</sup>, the Commission had not received  
7 anything from him. A copy of my March 22, 2021 email is Attachment 5 to this  
8 Declaration.

9 9. As of 8:00 p.m. (Eastern time) on March 25, the Commission still had  
10 not received the emails that Mr. Cochell described to the Court on March 5, 2021,  
11 or any other subsequent communications showing that VPL has secured contracts  
12 for its face masks. Shortly after 8:00 p.m., Mr. Cochell emailed me that “We  
13 submitted the relevant communications to the Receiver,” but he did not include any  
14 of those materials with his email or explain his failure to provide them to the  
15 Commission.

16  
17 I declare under penalty of perjury that the statements in this Declaration are true  
18 and correct.

19  
20 Executed in Washington, D.C. on March 25, 2021.

21 /s/ Elizabeth Jones Sanger  
22 ELIZABETH JONES SANGER  
23 Attorney for Plaintiff  
24 FEDERAL TRADE COMMISSION  
25  
26  
27  
28

**From:** [Sanger, Elizabeth](#)  
**To:** [Stephen Cochell](#)  
**Cc:** [Jim White \(jdw@jamesdwhitelaw.com\)](#); [Jonathan L. Slotter](#); [Michael Fletcher \(mfletcher@franzel.com\)](#); [Hal D. Goldflam](#); [Prunty, James A.](#); [Rodriguez, Edwin](#); [Modell, Shira D.](#)  
**Subject:** communications re contracts  
**Date:** Friday, March 5, 2021 2:05:12 PM

---

Steve,

During the hearing today you said you would send to the Receiver and FTC the communications VPL has been having with various federal agencies and contacts regarding soliciting mask contracts. When can we expect those to be sent over? I will provide you a secure upload link, but need to know the timing, as those links expire after two days.

Liz

Elizabeth J. Sanger, J.D., M.P.H.  
Federal Trade Commission  
Bureau of Consumer Protection  
Division of Advertising Practices  
600 Pennsylvania Ave., NW  
Mail Drop CC-10528  
Washington, DC 20580  
direct: (202) 326-2757  
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**Subject:** RE: communications re contracts  
**Date:** Monday, March 8, 2021 2:18:57 PM  
**Importance:** High

---

Steve,  
When can we expect these documents?  
Liz

---

**From:** Sanger, Elizabeth  
**Sent:** Friday, March 5, 2021 2:05 PM  
**To:** Stephen Cochell <srcochell@gmail.com>  
**Cc:** Jim White (jdw@jamesdwhitelaw.com) <jdw@jamesdwhitelaw.com>; Jonathan L. Slotter <jslotter@cochelllawfirm.com>; Michael Fletcher (mfletcher@frandzel.com) <mfletcher@frandzel.com>; Hal D. Goldflam <hgoldflam@frandzel.com>; James A. Prunty (JPRUNTY@ftc.gov) <JPRUNTY@ftc.gov>; Rodriguez, Edwin <ERODRIGUEZ@ftc.gov>; Shira Modell (smodell@ftc.gov) <smodell@ftc.gov>  
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**To:** [Stephen Cochell](#)  
**Cc:** [Jim White \(jdw@jamesdwhitelaw.com\)](#); [Jonathan L. Slotter](#); [Michael Fletcher \(mfletcher@frandzel.com\)](#); [Hal D. Goldflam](#); [Prunty, James A.](#); [Rodriguez, Edwin](#); [Modell, Shira D.](#)  
**Subject:** RE: communications re contracts  
**Date:** Tuesday, March 9, 2021 2:14:25 PM  
**Importance:** High

---

Steve,

Please provide a response by today close of business. You represented to the Court that these communications would be provided to us, and we need time to review them before the next status report is due.

How many communications are we talking about, what format are they currently in, how do you plan to transmit them – we need to get moving on this.

Liz

---

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**Sent:** Monday, March 8, 2021 2:19 PM  
**To:** 'Stephen Cochell' <srcochell@gmail.com>  
**Cc:** Jim White (jdw@jamesdwhitelaw.com) <jdw@jamesdwhitelaw.com>; 'Jonathan L. Slotter' <jslotter@cochelllawfirm.com>; Michael Fletcher (mfletcher@frandzel.com) <mfletcher@frandzel.com>; 'Hal D. Goldflam' <hgoldflam@frandzel.com>; James A. Prunty (JPRUNTY@ftc.gov) <JPRUNTY@ftc.gov>; Rodriguez, Edwin <ERODRIGUEZ@ftc.gov>; Shira Modell (smodell@ftc.gov) <smodell@ftc.gov>  
**Subject:** RE: communications re contracts  
**Importance:** High

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**From:** [Stephen Cochell](#)  
**To:** [Sanger, Elizabeth](#)  
**Cc:** [Jim White \(jdw@jamesdwhitelaw.com\)](#); [Jonathan L. Slotter](#); [Michael Fletcher \(mfletcher@frandzel.com\)](#); [Hal D. Goldflam](#); [Prunty, James A.](#); [Rodriguez, Edwin](#); [Modell, Shira D.](#)  
**Subject:** Re: communications re contracts  
**Date:** Tuesday, March 9, 2021 9:57:20 PM

---

Liz,

This is not an emergency.

I am working on projects that have deadlines and my key team member is on leave for [personal information redacted].

The next status report is not due until March 26, 2021. You will have the communications well before that deadline.

We are anticipating production of emails that are close to securing a contract or clarifying the remaining process to getting a contract.

On Tue, Mar 9, 2021 at 1:14 PM Sanger, Elizabeth <[esanger@ftc.gov](mailto:esanger@ftc.gov)> wrote:

Steve,

Please provide a response by today close of business. You represented to the Court that these communications would be provided to us, and we need time to review them before the next status report is due.

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**Cc:** Jim White ([jdw@jamesdwhitelaw.com](mailto:jdw@jamesdwhitelaw.com)) <[jdw@jamesdwhitelaw.com](mailto:jdw@jamesdwhitelaw.com)>; Jonathan L. Slotter' <[jslotter@cochelllawfirm.com](mailto:jslotter@cochelllawfirm.com)>; Michael Fletcher ([mfletcher@frandzel.com](mailto:mfletcher@frandzel.com)) <[mfletcher@frandzel.com](mailto:mfletcher@frandzel.com)>; 'Hal D. Goldflam' <[hgoldflam@frandzel.com](mailto:hgoldflam@frandzel.com)>; James A. Prunty ([JPRUNTY@ftc.gov](mailto:JPRUNTY@ftc.gov)) <[JPRUNTY@ftc.gov](mailto:JPRUNTY@ftc.gov)>; Rodriguez, Edwin <[ERODRIGUEZ@ftc.gov](mailto:ERODRIGUEZ@ftc.gov)>; Shira Modell ([smodell@ftc.gov](mailto:smodell@ftc.gov)) <[smodell@ftc.gov](mailto:smodell@ftc.gov)>  
**Subject:** RE: communications re contracts  
**Importance:** High

Steve,

When can we expect these documents?

Liz

---

**From:** Sanger, Elizabeth  
**Sent:** Friday, March 5, 2021 2:05 PM  
**To:** Stephen Cochell <[srcochell@gmail.com](mailto:srcochell@gmail.com)>  
**Cc:** Jim White ([jdw@jamesdwhitelaw.com](mailto:jdw@jamesdwhitelaw.com)) <[jdw@jamesdwhitelaw.com](mailto:jdw@jamesdwhitelaw.com)>; Jonathan L. Slotter <[jslotter@cochelllawfirm.com](mailto:jslotter@cochelllawfirm.com)>; Michael Fletcher ([mfletcher@frandzel.com](mailto:mfletcher@frandzel.com)) <[mfletcher@frandzel.com](mailto:mfletcher@frandzel.com)>; Hal D. Goldflam <[hgoldflam@frandzel.com](mailto:hgoldflam@frandzel.com)>; James A. Prunty ([JPRUNTY@ftc.gov](mailto:JPRUNTY@ftc.gov)) <[JPRUNTY@ftc.gov](mailto:JPRUNTY@ftc.gov)>; Rodriguez, Edwin <[ERODRIGUEZ@ftc.gov](mailto:ERODRIGUEZ@ftc.gov)>; Shira Modell ([smodell@ftc.gov](mailto:smodell@ftc.gov)) <[smodell@ftc.gov](mailto:smodell@ftc.gov)>  
**Subject:** communications re contracts

Steve,

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direct: (202) 326-2757

fax: (202) 326-3259

[esanger@ftc.gov](mailto:esanger@ftc.gov)

--

Stephen R. Cochell  
The Cochell Law Firm, P.C.  
5850 San Felipe, Ste. 500  
Houston, Texas 77057  
(346)800-3500

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**From:** [Sanger, Elizabeth](#)  
**To:** [Michael Fletcher](#); [Stephen Cochell](#)  
**Cc:** [Jim White \(jdw@jamesdwhitelaw.com\)](#); [Jonathan L. Slotter](#); [Hal D. Goldflam](#); [Prunty, James A.](#); [Rodriguez, Edwin](#); [Modell, Shira D.](#); [Brick Kane](#); [Anita Jen](#)  
**Subject:** RE: communications re contracts  
**Date:** Monday, March 22, 2021 5:46:34 PM

---

Steve,

During the March 5 hearing, you represented to the Court that you had, and would provide to the Commission and the Receiver, copies of the emails between VPL and various government agencies concerning potential mask purchases.

As you know, I emailed you on March 5 (asking when you expected to provide those emails, because our SFTP links expired after two days), March 8, and March 9 requesting those emails. You replied on March 9 that "This is not an emergency," that you were expecting additional emails "that are close to securing a contract or clarifying the remaining process to getting a contract," and we would have everything well before the March 26 deadline for the next status report.

On March 17, counsel for the Receiver demanded that all of those communications be delivered by March 19 so that the Receiver could analyze them for purposes of the Court-ordered status report. You agreed that the communications would be provided by the 19<sup>th</sup>.

It is now close of business on March 22 and despite our multiple requests, the Receiver's demand, and your promise, we have yet to receive the communications (and, of course, all associated metadata) from you.

Liz

---

**From:** Michael Fletcher <mletcher@frandzel.com>  
**Sent:** Wednesday, March 17, 2021 4:27 PM  
**To:** Stephen Cochell <srcochell@gmail.com>  
**Cc:** Sanger, Elizabeth <esanger@ftc.gov>; Jim White (jdw@jamesdwhitelaw.com) <jdw@jamesdwhitelaw.com>; Jonathan L. Slotter <jslotter@cochelllawfirm.com>; Hal D. Goldflam <hgldflam@frandzel.com>; Prunty, James A. <JPRUNTY@ftc.gov>; Rodriguez, Edwin <ERODRIGUEZ@ftc.gov>; Modell, Shira D. <SMODELL@ftc.gov>; Brick Kane <bkane@robbevans.com>; Anita Jen <ajen@robbevans.com>  
**Subject:** RE: communications re contracts

Not so, but all that matters is turnover of the materials, timely.

**Michael Fletcher**  
FRANDZEL ROBINS BLOOM & CSATO, L.C.  
1000 Wilshire Boulevard, 19th Floor  
Los Angeles, CA 90017-2427  
Phone: (323) 852-1000

Mobile: (310) 279-6003  
Facsimile: (323) 651-2577  
E-mail: [mfletcher@frandzel.com](mailto:mfletcher@frandzel.com)  
Web: <http://www.frandzel.com>

**FRANDZEL**

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This electronic message contains information which may be confidential and privileged and is intended only for the named addressee. Unless you are the addressee of this message you may not use, copy or disclose the contents of this message to anyone. If you have received this message in error, please delete the message and advise the sender by reply e-mail or by calling (323) 852-1000. Thank you.

To ensure compliance with Internal Revenue Service Circular 230, we inform you that any U.S. Federal Tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (1) avoiding penalties under the Internal Revenue Code or (2) promoting, marketing or recommending to another party any tax-related matter(s) addressed herein.

**From:** Stephen Cochell <[srcochell@gmail.com](mailto:srcochell@gmail.com)>

**Sent:** Wednesday, March 17, 2021 11:55 AM

**To:** Michael Fletcher <[mfletcher@frandzel.com](mailto:mfletcher@frandzel.com)>

**Cc:** Sanger, Elizabeth <[esanger@ftc.gov](mailto:esanger@ftc.gov)>; Jim White ([jdwhite@jamesdwhitelaw.com](mailto:jdwhite@jamesdwhitelaw.com)) <[jdwhite@jamesdwhitelaw.com](mailto:jdwhite@jamesdwhitelaw.com)>; Jonathan L. Slotter <[jslotter@cochelllawfirm.com](mailto:jslotter@cochelllawfirm.com)>; Hal D. Goldflam <[hgoldflam@frandzel.com](mailto:hgoldflam@frandzel.com)>; Prunty, James A. <[JPRUNTY@ftc.gov](mailto:JPRUNTY@ftc.gov)>; Rodriguez, Edwin <[ERODRIGUEZ@ftc.gov](mailto:ERODRIGUEZ@ftc.gov)>; Modell, Shira D. <[SMODELL@ftc.gov](mailto:SMODELL@ftc.gov)>; Brick Kane <[bkane@robbevans.com](mailto:bkane@robbevans.com)>; Anita Jen <[ajen@robbevans.com](mailto:ajen@robbevans.com)>

**Subject:** Re: communications re contracts

Mike,

This is the Receiver's first request for information following up on our offer on March 5, 2021 to the Court to provide greater detail on sales efforts. No one is thinking of waiting until the last minute. In fact, we have timely provided input in the past to the Receiver for status reports. The draft is due the 26th. As requested, we will provide communications about sales efforts by the 19th and your client will have a week to review the documents.

On Wed, Mar 17, 2021 at 1:11 PM Michael Fletcher <[mfletcher@frandzel.com](mailto:mfletcher@frandzel.com)> wrote:

Steve, you and your clients have now had more than enough time to pony up the communications and emails concerning the attempts to land orders for masks, and/or contracts for delivery of the masks. The Receiver wants all such communications to be delivered to the Receiver **by this Friday, 3/19**.

The Receiver is formulating the draft of the next report, due on Friday, 3/26. Contracts imply revenues and you can't withhold that information until the last minute, as the Receiver needs time to evaluate the status of orders and discussions about orders. I doubt that you and your clients want the Receiver to report to the Court that you and they refused to provide meaningful information about such discussions, in a timely manner.

**Michael Fletcher**  
FRANDZEL ROBINS BLOOM & CSATO, L.C.  
1000 Wilshire Boulevard, 19th Floor

Los Angeles, CA 90017-2427  
Phone: (323) 852-1000  
Mobile: (310) 279-6003  
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Web: <http://www.frandzel.com>

**FRANDZEL**

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To ensure compliance with Internal Revenue Service Circular 230, we inform you that any U.S. Federal Tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (1) avoiding penalties under the Internal Revenue Code or (2) promoting, marketing or recommending to another party any tax-related matter(s) addressed herein.

**From:** Stephen Cochell <[srcochell@gmail.com](mailto:srcochell@gmail.com)>

**Sent:** Tuesday, March 9, 2021 6:57 PM

**To:** Sanger, Elizabeth <[esanger@ftc.gov](mailto:esanger@ftc.gov)>

**Cc:** Jim White ([jdwhite@jamesdwhitelaw.com](mailto:jdwhite@jamesdwhitelaw.com)) <[jdwhite@jamesdwhitelaw.com](mailto:jdwhite@jamesdwhitelaw.com)>; Jonathan L. Slotter <[jslotter@cochelllawfirm.com](mailto:jslotter@cochelllawfirm.com)>; Michael Fletcher <[mfletcher@frandzel.com](mailto:mfletcher@frandzel.com)>; Hal D. Goldflam <[hgoldflam@frandzel.com](mailto:hgoldflam@frandzel.com)>; Prunty, James A. <[JPRUNTY@ftc.gov](mailto:JPRUNTY@ftc.gov)>; Rodriguez, Edwin <[ERODRIGUEZ@ftc.gov](mailto:ERODRIGUEZ@ftc.gov)>; Modell, Shira D. <[SMODELL@ftc.gov](mailto:SMODELL@ftc.gov)>

**Subject:** Re: communications re contracts

Liz,

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I am working on projects that have deadlines and my key team member is on leave for [personal information redacted]

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**Subject:** RE: communications re contracts  
**Importance:** High

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When can we expect these documents?  
Liz

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