



1 Procedure Act ("APA"), shall instead and in place thereof be  
2 submitted solely on the basis of the provisions of this  
3 Stipulation and Agreement.

4           2. Respondent has received, read and understands the  
5 Statement to Respondent, the Discovery Provisions of the APA and  
6 the Accusation filed by the Department of Real Estate  
7 ("Department"), in this proceeding.

8           3. On July 11, 2011, Respondent filed a Notice of  
9 Defense pursuant to Section 11506 of the Government Code for the  
10 purpose of requesting a hearing on the allegations in the  
11 Accusation. Respondent hereby freely and voluntarily withdraws  
12 said Notice of Defense. Respondent acknowledges that he  
13 understands that by withdrawing said Notice of Defense he will  
14 thereby waive his right to require the Commissioner to prove the  
15 allegations in the Accusation at a contested hearing held in  
16 accordance with the provisions of the APA and that he will waive  
17 other rights afforded to him in connection with the hearing such  
18 as the right to present evidence in defense of the allegations in  
19 the Accusation and the right to cross-examine witnesses.

20           4. This Stipulation is based on the factual  
21 allegations contained in the Accusation filed in this proceeding.  
22 In the interest of expedience and economy, Respondent chooses not  
23 to contest these factual allegations, but to remain silent and  
24 understands that, as a result thereof, these factual statements,  
25 will serve as a prima facie basis for the disciplinary action  
26 stipulated to herein. The Real Estate Commissioner shall not be  
27

1 required to provide further evidence to prove such allegations.

2           5. This Stipulation and Respondent's decision not to  
3 contest the Accusation are made for the purpose of reaching an  
4 agreed disposition of this proceeding and are expressly limited  
5 to this proceeding and any other proceeding or case in which the  
6 Department or another licensing agency of this state, another  
7 state or if the federal government is involved and otherwise  
8 shall not be admissible in any other criminal or civil  
9 proceedings.

10           6. It is understood by the parties that the Real  
11 Estate Commissioner may adopt the Stipulation as her decision in  
12 this matter thereby imposing the penalty and sanctions on  
13 Respondent's real estate license and license rights as set forth  
14 in the below "Order". In the event that the Commissioner in her  
15 discretion does not adopt the Stipulation, the Stipulation shall  
16 be void and of no effect, and Respondent shall retain the right  
17 to a hearing on the Accusation under all the provisions of the  
18 APA and shall not be bound by any stipulation or waiver made  
19 herein.

20           7. The Order or any subsequent Order of the Real  
21 Estate Commissioner made pursuant to this Stipulation shall not  
22 constitute an estoppel, merger or bar to any further  
23 administrative or civil proceedings by the Department with  
24 respect to any conduct which was not specifically alleged to be  
25 causes for accusation in this proceeding.

26

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1           8. Respondent understands that by agreeing to this  
2 Stipulation, he agrees to pay pursuant to Business and  
3 Professions Code Section 10148, the cost of audits which led to  
4 this disciplinary action. The amount of said cost for the audits  
5 is \$8,456.00.

6           9. Respondent understands that by agreeing to this  
7 Stipulation, the findings set forth below in the Determination of  
8 Issues become final, and the Commissioner may charge Respondent  
9 for the cost of any subsequent audit conducted pursuant to  
10 Business and Professions Code Section 10148 to determine if the  
11 violations have been corrected. The maximum cost of the  
12 subsequent audit will not exceed \$8,456.00.

13  
14                                   DETERMINATION OF ISSUES

15           By reason of the foregoing stipulation and waiver and  
16 solely for the purpose of settlement of the pending Accusation  
17 without a hearing, it is stipulated and agreed that the following  
18 determination of issues shall be made:

19           The conduct, acts and/or omissions of Respondent  
20 HENDRIK JAN BARTO, as set forth in the Accusation, constitute  
21 cause for the suspension or revocation of all the real estate  
22 licenses and license rights of Respondent HENDRIK JAN BARTO under  
23 the provisions of Sections 10177(d), 10177(g) and 10177(h) of the  
24 Business and Professions Code ("Code") for violations of sections  
25 the Business and Professions Code and Title 10, Chapter 6,  
26 California Code of Regulations as set forth below.

27

1                    Audit LA 100063

2                    1. On November 29, 2010, the Department completed an  
3 audit examination of the books and records of Respondent BARTO's  
4 dbas Leisure Living Resales and Senior Living 55+ Real Estate  
5 Properties pertaining to the real estate activities which require  
6 a real estate license. The audit examination covered a period of  
7 time beginning on September 7, 2007 to August 31, 2010. The  
8 audit examination revealed violations of the Code and the  
9 Regulations as set forth in the following paragraphs, and more  
10 fully discussed in Audit Report LA 100063 and the exhibits and  
11 work papers attached to said Audit Report.

12                    Violations

13                    2. In the course of activities described in Paragraph  
14 1, above, and during the examination period described in  
15 Paragraph 1, above, Respondent BARTO acted in violation of the  
16 Code and the Regulations as follows:

17                    (A) Failed to maintain a control record in the form of  
18 a columnar record in chronological order of all trust funds  
19 including advance fees received, deposited and disbursed, in  
20 violation of Code Section 10145 and Regulation 2831.

21                    (B) BARTO held some earnest money deposits beyond  
22 three (3) business days following the acceptance of the offer  
23 without first obtaining a written authorization from the  
24 principal, in violation of Code Section 10145 and Regulation  
25 2832.

1 (C) Failed to include the broker or salesperson  
2 license identification number of the buyer's agent on some  
3 purchase agreement and deposit receipts, in violation of Code  
4 Section 10140.6(b).

5 (D) BARTO conducted real estate activities using the  
6 fictitious business names "Leisure Living Resales, Inc.", "LLR"  
7 and "Mr. Hank and Associates" without first obtaining a license  
8 from the Department bearing such fictitious business names, in  
9 violation of Code Section 10159.5 and Regulation 2731.

10 (E) BARTO used an exclusive authorization to sell form  
11 while doing business as Leisure Living Resales that did not  
12 include a real estate commission notice requirement statement  
13 which noted: "The amount or rate of real estate commissions is  
14 not fixed by law. They are set by each broker individually and  
15 may be negotiable between the seller and broker" immediately  
16 preceding any provision of such agreement relating to  
17 compensation of the licensee, in violation of Code Section  
18 10147.5(a).

19 (F) Failed to notify the Department regarding the  
20 employment status of salesperson Hector Salvador Esquer in a  
21 timely manner, in violation of Code Section 10161.8 and  
22 Regulation 2752.

23 Audit LA 100093

24 3. On January 31, 2011, the Department completed an  
25 audit examination of the books and records of Respondent BARTO's  
26 dbas Leisure Living Resales and Senior Living 55+ Real Estate  
27

1 Properties pertaining to the real estate activities, which  
2 require a real estate license. The audit examination covered a  
3 period of time beginning on January 8, 2009 to August 31, 2010.  
4 The audit examination revealed violations of the Code and the  
5 Regulations as set forth in the following paragraphs, and more  
6 fully discussed in Audit Report LA 100093 and the exhibits and  
7 work papers attached to said Audit Report.

8 TRUST ACCOUNT

9 4. At all times mentioned, in connection with the  
10 activities described in Paragraph 3, above, BARTO accepted or  
11 received funds including funds in trust ("trust funds") from or  
12 on behalf of actual or prospective parties to transactions  
13 including buyers, sellers, lenders and borrowers handled by BARTO  
14 and thereafter made deposits and or disbursements of such funds.  
15 From time to time herein mentioned during the audit period, said  
16 trust funds were deposited and/or maintained by BARTO in the bank  
17 account as follows:

18 "Mr. Hank Leisure World Resales Inc. dba Leisure World Resales  
19 Escrow Bank Account ("escrow trust account") XXXX9713"  
20 Pacific Premier Bank  
21 Seal Beach, California

22 Violations

23 5. In the course of activities described in Paragraphs  
24 3 and 4, above, and during the examination period described in  
25 Paragraph 3, Respondent BARTO acted in violation of the Code and  
26 the Regulations as follows:  
27

1 (A) Permitted, allowed or caused the disbursement of  
2 trust funds from the escrow trust account, where the disbursement  
3 of funds reduced the total of aggregate funds in the escrow trust  
4 account, to an amount which, on August 31, 2010, was \$2,607.21,  
5 less than the existing aggregate trust fund liability of BARTO to  
6 every principal who was an owner of said funds, without first  
7 obtaining the prior written consent of the owners of said funds,  
8 as required by Code Section 10145 and Regulations 2832.1 and  
9 2951. The shortage was caused by a negative balance totaling  
10 \$1,539.93, bank charges totaling \$809.79 and unidentified  
11 shortage of \$257.49.

12 (B) Failed to maintain a control record in the form of  
13 a columnar record in chronological order of all trust funds  
14 including advance fees received, deposited and disbursed, in  
15 violation of Code Section 10145 and Regulations 2831 and 2951.

16 (C) Failed to maintain a separate record for each  
17 beneficiary or transaction, thereby failing to account for all  
18 advance fees collected, in violation of Code Section 10145 and  
19 Regulations 2831.1 and 2951.

20 (D) Failed to establish and maintain a trust account  
21 at a bank or other recognized financial institution in the name  
22 of the broker for deposit of escrow trust funds collected by  
23 Respondent BARTO, in violation of Code Section 10145 and  
24 Regulations 2832(e) and 2951.

25 (E) Failed to maintain a written monthly  
26 reconciliation of the receipts and disbursements record and the  
27



1 total balance of separate beneficiary records for trust account,  
2 in violation of Code Section 10145 and Regulations 2831.2 and  
3 2951.

4 (F) BARTO authorized Marianne Foss, an unlicensed  
5 person, to sign and make withdrawals from BARTO's trust account  
6 without fidelity bond coverage, in violation of Code Section  
7 10145 and Regulations 2834 and 2951.

8 (G) BARTO conducted escrow activities using the  
9 fictitious business names "Leisure Living Resales, Inc." and "Mr.  
10 Hank Leisure World Resales, Inc." without first obtaining a  
11 license from the Department bearing such fictitious business  
12 names, in violation of Code Section 10159.5 and Regulation 2731.

13 (H) BARTO provided borrowers with escrow instructions  
14 under the unlicensed fictitious business name "Leisure Living  
15 Resales, Inc." that failed to contain a statement which included  
16 the name of the department or agency issuing the license or  
17 authority under which BARTO was operating, in violation of  
18 Financial Code Section 17403.4.

19 (I) BARTO failed to exercise reasonable control and  
20 supervision over the activities conducted on behalf of Leisure  
21 Living Resales and its licensees and employees as necessary to  
22 secure full compliance with the Real Estate Law, in violation of  
23 Code Section 10177(h) and Regulation 2725.

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1  
2 ORDER

3 WHEREFORE, THE FOLLOWING ORDER is hereby made:

4 1. All licenses and licensing rights of Respondent  
5 HENDRIK JAN BARTO under the Real Estate Law are suspended for a  
6 period of thirty (30) days from the effective date of this  
7 Decision; provided, however, that thirty (30) days of said  
8 suspension shall be stayed for two (2) years upon the following  
9 terms and conditions:

10 2. Respondent shall obey all laws, rules and  
11 regulations governing the rights, duties and responsibilities of  
12 a real estate licensee in the State of California.

13 3. The Commissioner may, if a final subsequent  
14 determination is made, after hearing or upon stipulation, that  
15 cause for disciplinary action occurred during the term of the  
16 suspension provided for in condition "1", vacate and set aside  
17 the stay order including any further stay imposed pursuant to  
18 Section 10175.2. Should no order vacating the stay be made  
19 pursuant to this condition or condition "4" below, the stay  
20 imposed herein shall become permanent.

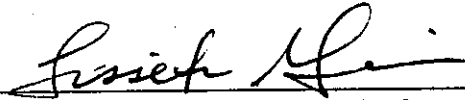
21 4. Pursuant to Section 10148 of the Business and  
22 Professions Code, Respondent shall pay the Commissioner's  
23 reasonable cost for: a) the audits which led to this disciplinary  
24 action and b) a subsequent audit to determine if Respondent has  
25 corrected the trust fund violations found in paragraphs 2 and 5  
26 of the Determination of Issues. The cost of the audits which led  
27

1 to this disciplinary action is \$8,456.00. In calculating the  
2 amount of the Commissioner's reasonable cost, the Commissioner  
3 may use the estimated average hourly salary for all persons  
4 performing audits of real estate brokers, and shall include an  
5 allocation for travel costs, including mileage, time to and from  
6 the auditor's place of work and per diem. Said amount for the  
7 prior and subsequent audits shall not exceed \$8,456.00 each.  
8 Respondent shall pay such cost within 60 days of receiving an  
9 invoice from the Commissioner detailing the activities performed  
10 during the audit and the amount of time spent performing the  
11 activities. The Commissioner may, in her discretion, vacate and  
12 set aside the stay order, if payment is not timely made as  
13 provided for herein, or as provided for in a subsequent agreement  
14 between the Respondent and the Commissioner. The vacation and  
15 the set aside of the stay shall remain in effect until payment is  
16 made in full, or until Respondent enters into an agreement  
17 satisfactory to the Commissioner to provide for payment. Should  
18 no order vacating the stay be issued, either in accordance with  
19 this condition or condition "3", the stay imposed herein shall  
20 become permanent.

21 5. All licenses and licensing rights of Respondent  
22 HENDRIK JAN BARTO are indefinitely suspended unless or until  
23 Respondent provides proof satisfactory to the Commissioner, of  
24 having taken and successfully completed the continuing education  
25 course on trust fund accounting and handling specified in  
26 paragraph (3) of subdivision (a) Section 10170.5 of the Business  
27

1 and Professions Code. Proof of satisfaction of this requirement  
2 includes evidence that Respondent has successfully completed the  
3 trust fund account and handling continuing education course  
4 within 120 days prior to the effective date of the Decision in  
5 this matter.

6 DATED: 10-25-11

7   
LISSETE GARCIA Counsel for Complainant

8 \* \* \*

9  
10 I have read the Stipulation and Agreement, have  
11 discussed it with my counsel, and its terms are understood by me  
12 and are agreeable and acceptable to me. I understand that I am  
13 waiving rights given to me by the California Administrative  
14 Procedure Act (including but not limited to Sections 11506,  
15 11508, 11509 and 11513 of the Government Code), and I willingly,  
16 intelligently and voluntarily waive those rights, including the  
17 right of requiring the Commissioner to prove the allegations in  
18 the Accusation at a hearing at which I would have the right to  
19 cross-examine witnesses against me and to present evidence in  
20 defense and mitigation of the charges.

21  
22 Respondent can signify acceptance and approval of the  
23 terms and conditions of this Stipulation and Agreement by faxing  
24 a copy of the signature page, as actually signed by Respondent,  
25 to the Department at fax number (213) 576-6917. Respondent  
26 agrees, acknowledges and understands that by electronically  
27


1 sending to the Department a fax copy of his actual signature as  
2 it appears on the Stipulation and Agreement, that receipt of the  
3 faxed copy by the Department shall be as binding on Respondent as  
4 if the Department had received the original signed Stipulation  
5 and Agreement.

6 DATED: 10-07-2011

  
HENDRIK JAN BARTO, Respondent

7  
8 I have reviewed the Stipulation and Agreement as to  
9 form and content and have advised my client accordingly.

10 DATED: 10/7/11

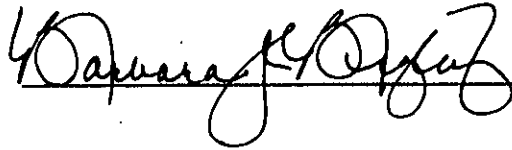
  
KELLY A. NEAVEL  
Attorney for Respondent

11  
12 \* \* \*

13 The foregoing Stipulation and Agreement is hereby  
14 adopted as my Decision in this matter and shall become effective  
15 at 12 o'clock noon on January 20, 2012.

16  
17 IT IS SO ORDERED 11/19/11

18 BARBARA J. BIGBY  
19 Acting Real Estate Commissioner

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1 LISSETE GARCIA, SBN 211522  
2 Department of Real Estate  
3 320 West 4th Street, Ste. 350  
4 Los Angeles, California 90013-1105

5 Telephone: (213) 576-6914 (direct)  
6 -or- (213) 576-6982 (office)

**FILED**  
JUN 27 2011  
DEPARTMENT OF REAL ESTATE

By CA

8 BEFORE THE DEPARTMENT OF REAL ESTATE

9 STATE OF CALIFORNIA

10 \* \* \*

11 In the Matter of the Accusation of )

No. H-37360 LA

12 HENDRIK JAN BARTO, )

A C C U S A T I O N

13 Respondent. )  
14

15  
16 The Complainant, Maria Suarez, a Deputy Real Estate  
17 Commissioner of the State of California, for cause of Accusation  
18 against HENDRIK JAN BARTO, alleges as follows:

19 1.

20 The Complainant, Maria Suarez, acting in her official  
21 capacity as a Deputy Real Estate Commissioner of the State of  
22 California, makes this Accusation against HENDRIK JAN BARTO.

23 2.

24 All references to the "Code" are to the California  
25 Business and Professions Code and all references to  
26 "Regulations" are to Title 10, Chapter 6, California Code of  
27 Regulations.

1 3.

2 From April 14, 1998 through the present, Respondent  
3 HENDRIK JAN BARTO ("BARTO") has been licensed by the Department  
4 of Real Estate ("Department") as a real estate broker. At all  
5 times relevant herein, Respondent BARTO was licensed to do  
6 business as Leisure Living Resales, Leisure World Resales of  
7 Seal Beach, Leisure World-Rossmoor Resales Co., Leisure World  
8 Sales Office of Seal Beach and Senior Living 55+ Real Estate.

9 4.

10 At all times mentioned, in the State of California,  
11 Respondent BARTO engaged in the business of a real estate broker  
12 conducting licensed activities within the meaning of:

13 A. Code Section 10131(a). BARTO operated a  
14 residential resale brokerage.

15 B. Code Section 10131(d). BARTO operated a mortgage  
16 and loan brokerage; and

17 C. In addition, BARTO conducted broker-controlled  
18 escrows through its escrow division, under the exemption set  
19 forth in California Financial Code Section 17006(a)(4) for real  
20 estate brokers performing escrows incidental to a real estate  
21 transaction where the broker was a party and where the broker  
22 was performing acts for which a real estate license is required.

23 Audit LA 100063

24 5.

25 On November 29, 2010, the Department completed an  
26 audit examination of the books and records of Respondent BARTO's  
27 dbas Leisure Living Resales and Senior Living 55+ Real Estate

1 Properties pertaining to the real estate activities described in  
2 Paragraph 4, which require a real estate license. The audit  
3 examination covered a period of time beginning on September 7,  
4 2007 to August 31, 2010. The audit examination revealed  
5 violations of the Code and the Regulations as set forth in the  
6 following paragraphs, and more fully discussed in Audit Report  
7 LA 100063 and the exhibits and work papers attached to said  
8 Audit Report.

9 6.

10 Violations

11 In the course of activities described in Paragraph 4,  
12 above, and during the examination period described in  
13 Paragraph 5, Respondent BARTO acted in violation of the Code and  
14 the Regulations as follows:

15 (A) Failed to maintain a control record in the form  
16 of a columnar record in chronological order of all trust funds  
17 including advance fees received, deposited and disbursed, in  
18 violation of Code Section 10145 and Regulation 2831.

19 (B) BARTO held some earnest money deposits beyond  
20 three (3) business days following the acceptance of the offer  
21 without first obtaining a written authorization from the  
22 principal, in violation of Code Section 10145 and Regulation  
23 2832.

24 (C) Failed to include the broker or salesperson  
25 license identification number of the buyer's agent on some  
26 purchase agreement and deposit receipts, in violation of Code  
27 Section 10140.6(b).



1 (D) BARTO conducted real estate activities using the  
2 fictitious business names "Leisure Living Resales, Inc.", "LLR"  
3 and "Mr. Hank and Associates" without first obtaining a license  
4 from the Department bearing such fictitious business names, in  
5 violation of Code Section 10159.5 and Regulation 2731.

6 (E) BARTO used an exclusive authorization to sell  
7 form while doing business as Leisure Living Resales that did not  
8 include a real estate commission notice requirement statement  
9 which noted: "The amount or rate of real estate commissions is  
10 not fixed by law. They are set by each broker individually and  
11 may be negotiable between the seller and broker" immediately  
12 preceding any provision of such agreement relating to  
13 compensation of the licensee, in violation of Code Section  
14 10147.5(a).

15 (F) Failed to notify the Department regarding the  
16 employment status of salesperson Hector Salvador Esquer in a  
17 timely manner, in violation of Code Section 10161.8 and  
18 Regulation 2752.

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1 examination covered a period of time beginning on January 8,  
2 2009 to August 31, 2010. The audit examination revealed  
3 violations of the Code and the Regulations as set forth in the  
4 following paragraphs, and more fully discussed in Audit Report  
5 LA 100093 and the exhibits and work papers attached to said  
6 Audit Report.

7 TRUST ACCOUNT

8 9.

9 At all times mentioned, in connection with the activities  
10 described in Paragraph 8, above, BARTO accepted or received  
11 funds including funds in trust (hereinafter "trust funds") from  
12 or on behalf of actual or prospective parties to transactions  
13 including buyers, sellers, lenders and borrowers handled by  
14 BARTO and thereafter made deposits and or disbursements of such  
15 funds. From time to time herein mentioned during the audit  
16 period, said trust funds were deposited and/or maintained by  
17 BARTO in the bank account as follows:

18 "Mr. Hank Leisure World Resales Inc. dba Leisure World Resales  
19 Escrow Bank Account ("escrow trust account") XXXX9713"

20 Pacific Premier Bank  
21 Seal Beach, California

22 10.

23 Violations

24 In the course of activities described in Paragraphs 4  
25 and 9, above, and during the examination period described in  
26 Paragraph 8, Respondent BARTO acted in violation of the Code and  
27 the Regulations as follows:

1 (A) Permitted, allowed or caused the disbursement of  
2 trust funds from the escrow trust account, where the  
3 disbursement of funds reduced the total of aggregate funds in  
4 the escrow trust account, to an amount which, on August 31,  
5 2010, was \$2,607.21, less than the existing aggregate trust fund  
6 liability of BARTO to every principal who was an owner of said  
7 funds, without first obtaining the prior written consent of the  
8 owners of said funds, as required by Code Section 10145 and  
9 Regulations 2832.1 and 2951. The shortage was caused by a  
10 negative balance totaling \$1,539.93, bank charges totaling  
11 \$809.79 and unidentified shortage of \$257.49.

12 (B) Failed to maintain a control record in the form  
13 of a columnar record in chronological order of all trust funds  
14 including advance fees received, deposited and disbursed, in  
15 violation of Code Section 10145 and Regulations 2831 and 2951.

16 (C) Failed to maintain a separate record for each  
17 beneficiary or transaction, thereby failing to account for all  
18 advance fees collected, in violation of Code Section 10145 and  
19 Regulations 2831.1 and 2951.

20 (D) Failed to establish and maintain a trust account  
21 at a bank or other recognized financial institution in the name  
22 of the broker for deposit of escrow trust funds collected by  
23 Respondent BARTO, in violation of Code Section 10145 and  
24 Regulations 2832(e) and 2951.

25 (E) Failed to maintain a written monthly  
26 reconciliation of the receipts and disbursements record and the  
27 total balance of separate beneficiary records for trust account,

1 in violation of Code Section 10145 and Regulations 2831.2 and  
2 2951.

3 (F) BARTO authorized Marianne Foss, an unlicensed  
4 person, to sign and make withdrawals from BARTO's trust account  
5 without fidelity bond coverage, in violation of Code Section  
6 10145 and Regulations 2834 and 2951.

7 (G) BARTO conducted escrow activities using the  
8 fictitious business names "Leisure Living Resales, Inc." and  
9 "Mr. Hank Leisure World Resales, Inc." without first obtaining a  
10 license from the Department bearing such fictitious business  
11 names, in violation of Code Section 10159.5 and Regulation 2731.

12 (H) BARTO provided borrowers with escrow instructions  
13 under the unlicensed fictitious business name "Leisure Living  
14 Resales, Inc." that failed to contain a statement which included  
15 the name of the department or agency issuing the license or  
16 authority under which BARTO was operating, in violation of  
17 Financial Code Section 17403.4.

18 (I) BARTO failed to exercise reasonable control and  
19 supervision over the activities conducted on behalf of Leisure  
20 Living Resales and its licensees and employees as necessary to  
21 secure full compliance with the Real Estate Law, in violation of  
22 Code Section 10177(h) and Regulation 2725.

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1 10177(g) for negligence.

2 WHEREFORE, Complainant prays that a hearing be  
3 conducted on the allegations of this Accusation and that upon  
4 proof thereof, a decision be rendered imposing disciplinary  
5 action against all licenses and/or license rights of Respondent  
6 HENDRIK JAN BARTO, under the Real Estate Law (Part 1 of Division  
7 4 of the Business and Professions Code) and for such other and  
8 further relief as may be proper under other applicable  
9 provisions of law.

10 Dated at Los Angeles, California

11 this 3rd day of June, 2011.

12  
13   
14 MARIA SUAREZ  
15 Deputy Real Estate Commissioner  
16  
17  
18  
19  
20  
21  
22  
23

24 cc: Hendrik Jan Barto  
25 Maria Suarez  
26 Sacto  
27 Audits - Chona T. Soriano