Exhibit H

Affidavit of Ms. J. E. M.-P.

In Re:
Investigación de Elmer Virula
haciendo negocios como Tax Professional Services,
Office Professional Service y
Samaria Professional Services

LA DECLARACION JURADA DE JOSEFA E. MORALES-PLEITES

ESTADO DE TENNESSEE)
CONDADO DE DAVIDSON)

Después de estar debidamente jurada, yo, por este medio, depongo e afirmo lo siguiente:

1. Soy adulta y vivo en el condado de Davidson en el Estado de Tennessee.

2. Yo hago esta declaración jurada por mi conocimiento personal e entiendo que se puede usar en acciones legales.

3. Yo juro que los hechos aqui contenidos son verdaderos y ciertos según mi leal saber y entender.

4. Vine a los Estados Unidos en 2002 de El Salvador. En el 2004, presenté una aplicación para Estatus de Proteccion Temporal ("TPS" por sus siglas en inglés) con la La Oficina de Ciudadanía y Servicios de Inmigración de los Estados Unidos ("USCIS" por sus siglas en inglés). La applicación fue negada.

5. Yo oí acerca del Sr. Elmer Virula atravez de mi esposo porque el Sr. Virula había preparado la declaración de impuestos para mi esposo. Mi esposo me recomendó que habláramos con el Sr. Virula por que él nos podría ayudar con mis problemas de inmigración. En el 2004, mi esposo y yo no estábamos casados.

6. En el 2004, fuimos a la casa del Sr. Virula que está en Billingsgate Road en la ciudad de Antioch, Tennessee. El Sr. Virula usaba el sótano de su casa como su oficina.

7. El Sr.Virula nos dijo que él era abogado (o licenciado) de inmigración en California y que iba a tomar el examen para que pudiera hacerse abogado de inmigración en Tennessee.

8. Yo le expliqué mi situacion al Sr. Virula y me dijo que debo aplicar de nuevo para Estatus de Protección Temporal ("TPS"). Me dijo que él tenía todas las formas que necesitaría y que él podía ayudarme con mi solicitud para TPS. Me dijo que él había ayudado a muchas personas a obtener TPS .

9. Yo le pagué al Sr. Virula para ayudarme con mi solicitud para obtener Estatus de Protección Temporal ("TPS"). No me acuerdo cuánto le pagué, pero me acuerdo que su precio era comparable con los precios de otras oficinas de ayuda a los inmigrantes.

10. El Sr.Virula llenó mi solicitud de TPS y la envió a La oficina de Ciudadanía y Servicios de Inmigración de los Estados Unidos ("USCIS"). Pasaron noventa (90) dias y yo recebí una tarjeta de USCIS que me informó que la oficina había recebido mi solicitud para TPS.

11. En el 2004, mi esposo y yo fuimos a la oficina del Sr.Virula para que él pudiera preparar su declaración de impuestos. El Sr. Viurla nos preguntó si éramos pareja y le dijimos que sí. Nos dijo que el podía casarnos si queríamos. Mi esposo le dijo que teníamos planes para ir a Kentucky o Alabama para casarnos. El Sr. Virula nos dijo que no era necesario ir a Kentucky o Alabama porque él podía casarnos en Nashville según la ley de California. Nos dijo que él podía casarnos como si estuviéramos en California. Le preguntamos si eso era legal y nos dijo que sí.

12. Le dijimos al Sr. Virula que queríamos que él nos casara en un hotel en Murfreesboro, Tennessee. Nos dijo que él prefería casarnos en su casa y que costaría más si nos casaba en el hotel. El Sr. Virula nos cobró trescientos dólares ($300.00) para oficiar nuestra

boda.

13. El 19 de diciembre de 2004, mi esposo y yo nos casamos ante de doscientos (200) de nuestros amigos y familiares. El Sr. Virula ofició la ceremonia.

14. Firmamos algunos documentos en la ceremonia pero estaba nerviosa y no los leí con mucha atención. El Sr.Virula nos dijo que no podíamos guardar los documentos porque él tenía que enviarlos a California. En vez de darnos los documentos, nos dio una pequeña hoja de papel que tenía las palabras "Marriage Copy" imprimido en el fondo a través de la página.

15. Mi esposo y yo le pedimos al Sr. Virula varias veces que nos diera una copia de nuestro certificado de matrimonio. Nos preguntó por qué lo necesitábamos y nos preguntó bromeando si teníamos intenciones de divorciarnos. El Sr.Virula continuamente ignoraba nuestras peticiones para el certificado.

16. Mi esposo fue a la oficina del Sr. Virula de nuevo en septiembre de 2007 y le pidió una copia de nuestro certificado de matrimonio. La hija del Sr. Virula le pidió una copia de nuestro certificado de matrimonio a la oficina en California. Una copia exacta y verdadera está adjunta como Prueba "A".

17. El certificado de matriomonio dice que mi esposo y yo nos casamos en Long Beach, California, el 20 de noviembre 2004. De hecho, nos casamos en Murfreesboro, Tennessee el 19 de diciembre 2004. El certificado de matrimonio está certificado y firmado por el Sr. Virula. Una copia exacta y verdadera del certificado está adjunta como Prueba "B".

18. En el 2004, yo recibí una carta de USCIS que dice que podía aplicar de nuevo para TPS cada año. El Sr.Virula me había dicho que debía traerle cada carta que recibía de USCIS y

por eso, yo fui a su oficina con esta carta.

19. La carta afirmaba ciertos requisitos para TPS y le dije al Sr. Virula que pensaba que yo no cumplía los requisitos. Por ejemplo, llegué a los Estados Unidos desde el 2002 y la carta decía que los inmigrantes ya tenían que estar en los Estados Unidos por 2001 para obtener TPS.

20. El Sr. Virula me dijo que no me debía preocupar. El había ayudado a dos otras mujeres quienes habían llegado de El Salvador en 2002 y que consiguió que sus solicitudes fueron aceptadas. Le dije que si era posibile para obtener TPS, quería aplicar.

21. El Sr. Virula me dio una ofterta especial para el servicio de inmigración y para preparar la declaración de impuestos mia y de mi esposo. Le pagué al Sr. Virula ochocientos dólares ($800.00) por este servicio.

22. Alugnos meses depués, yo recibí una carta de USCIS que decía que mi solicitud para TPS fue negada. Le traje la carta al Sr. Virula y me dijo que no podía apelar esta decisión. Aprendí más tarde, de hecho, que tenía treinta (30) días para apelar la decisión. Puesto que el Sr. Virula me dijo que no podía apelar la decision, el periodo de treinta (30) días ya había expirado.

23. Después de que mi aplicación fue negada, recibí una carta de USCIS con respecto a mi ciudadanía. La carta estaba escrita en inglés y por eso no podía leerla. Aprendí más tarde que la carta decía que me iban a deportar.

24. Llevé la carta a la oficina del Sr. Virula en Thompson Lane para que él la leyera y me dijera lo que debía hacer. La secretaria llevó la carta a la oficina de la hija del Sr. Virula por un momento. Cuando regresó, ella me dijo que la hija del Sr. Virula no podía leerla en ese momento. Me dijo que debía hacer una cita para mañana y entonces, ella la

traduciría. Le dije a ella que no y me fui.

25. Al siguiente día, el Sr. Virula me llamó muchas veces para hacer una cita con él. Nunca me dijo que la carta decía que me iban a deportar.

26. Cuando mi cuñado tradujo la carta, supe que me iban a deportar. Mi esposo y yo fuimos a ver a Linda Rose, una abogada de Nashville para ver si había una forma de evitar la deportación.

27. La Sra. Rose nos preguntó si estábamos casados y le dijimos que sí. Nos preguntó que quien la había hecho. Le dijimos que Elmer Virula. Ella nos dijo que tenía otros clientes que el Sr. Virula había casado y que sus matrimonios no eran válidos. Le mostramos nuestro certificado de matrimonio y nos dijo que no era válido.

28. Yo juro que el antedicho es verdad y exacto según mi leal saber y entender.

Josefa E. Morales

JOSEFA E. MORALES-PLEITES

Jurado antes de mi este día

el 26 de Febrero, 2008.

NOTARY PUBLIC

SEAN LEWIS
STATE OF TENNESSEE NOTARY PUBLIC
COUNTY OF DAVIDSON

Mi comisión expira:

3/21/09

Transaction ID
V99-0431905-1

VitalChek Receipt
VCN Vital Records
Credit Card Authorization Code: 006875

Date/Time Requested
9/4/2007 @ 11:15 am

Certificate Type: MARRIAGE
Groom's Name: [redacted]
Bride's Name: JOSEFA ESMERALDA MORALES
Date of Marriage: 12/19/2004
City of marriage: LONG BEACH

Copies: 1
Carrier: UPS NEXT DAY AIR
Daytime / Delivery Telephone: (615)837-2575 / (615)582-4071
Relationship: HUSBAND
Request Fee this Item: $ 13.00
Other Agency Fees this Item: $ 0.00

VCN Fee	Carrier Fee	Agency Request Fee	Other Agency Fees	Total Fee
$ 6.00	$ 14.40	$ 13.00	$ 0.00	$ 33.40

Ship To: [redacted]

EXHIBIT
A

CERTIFICATION OF VITAL RECORD

COUNTY OF LOS ANGELES • REGISTRAR-RECORDER/COUNTY CLERK

LICENSE AND CERTIFICATE OF CONFIDENTIAL MARRIAGE

5 2004 1 9 023326

STATE FILE NUMBER | LOCAL REGISTRATION NUMBER | LICENSE NUMBER: MNC003790

HUSBAND PERSONAL DATA

1A. NAME OF HUSBAND-First (Given): | 1B. MIDDLE: | 1C. LAST (FAMILY): | 2. DATE OF BIRTH--Month, Day, Year: 06-04-1977

3. STATE OF BIRTH: Mexico | 4. NUMBER OF PREVIOUS MARRIAGES: 0 | 5A. LAST MARRIAGE ENDED BY: ☐ DEATH ☐ DISSOLUTION ☐ ANNULMENT | 5B. DATE--Month, Day, Year:

6A. USUAL OCCUPATION: Chef | 6B. USUAL KIND OF BUSINESS OR INDUSTRY: Pesturant | 7. EDUCATION--Years Completed: 9

8A. FULL NAME OF FATHER: | 8B. STATE OF BIRTH: Mexico | 9A. FULL MAIDEN NAME OF MOTHER: | 9B. STATE OF BIRTH: Mexico

WIFE PERSONAL DATA

10A. NAME OF WIFE--First (Given): Josefa | 10B. MIDDLE: Esmeralda | 10C. CURRENT LAST (FAMILY): Morales | 10D. MAIDEN LAST (FAMILY) IF DIFFERENT THAN 10C: Pleites

11. DATE OF BIRTH--Month, Day, Year: 02-27-1973 | 12. STATE OF BIRTH: El Salvad | 13. NUMBER OF PREVIOUS MARRIAGES: 0 | 14A. LAST MARRIAGE ENDED BY: ☐ DEATH ☐ DISSOLUTION ☐ ANNULMENT | 14B. DATE--Month, Day, Year:

15A. USUAL OCCUPATION: Chef | 15B. USUAL KIND OF BUSINESS OR INDUSTRY: Restaurant | 16. EDUCATION--Years Completed: 6

17A. FULL NAME OF FATHER: Sotero Morales | 17B. STATE OF BIRTH: El Salvador | 18A. FULL MAIDEN NAME OF MOTHER: Vicenta Pleites | 18B. STATE OF BIRTH: El Salvador

RESIDENCE OF HUSBAND AND WIFE

19A. RESIDENCE--Street and Number: | 19B. CITY: | 19C. ZIP CODE: | 19D. COUNTY--Outside California, Enter State:

20A. MAILING ADDRESS--If Different: Same | 20B. CITY: | 20C. ZIP CODE: | 20D. COUNTY--Outside California, Enter State:

AFFIDAVIT

We the undersigned declare that we are an unmarried man and an unmarried woman, not minors, and have been living together as husband and wife and that the foregoing information is true and correct to the best of our knowledge and belief, that no legal objection to the marriage nor to the issuance of a license is known to us, and hereby apply for a License and Certificate of Confidential Marriage.

21. SIGNATURE OF HUSBAND: ▶ | 22. SIGNATURE OF WIFE: ▶ Josefa Esmeralda Morales

I the undersigned, empowered by the laws of the State of California, do hereby certify that the above-named parties to be married have personally appeared before me, provided to me on the basis of satisfactory evidence, have declared or affirmed that they meet all the requirements of the law, and the fees prescribed by law having been paid, do hereby authorize said parties to be married pursuant to Section 4213, Civil Code OR that this license was issued to the person performing the ceremony upon that person's presentation of an affidavit signed by the person and the parties to be married due to the inability of one or both of the parties to be married to physically appear. The affidavit explains the reason for inability to appear in accordance with Section 4213.1, Civil Code.

23A. SIGNATURE AND TITLE OF ISSUING CLERK: ▶ C. MONARREZ DEPUTY | 24A. AFFIX NOTARY SEAL--(If Applicable): MARIA O. PINZON Commission # 1447 Notary Public - California Los Angeles County My Comm. Expires Oct 29, 2006 | 24B. SUBSCRIBED AND SWORN TO BEFORE ME ON: 11-20-2004 (MONTH DAY YEAR) ▶ SIGNATURE OF NOTARY: MARIA O PINZON TYPED NAME OF NOTARY

23B. COUNTY OF ISSUE: LOS ANGELES | 23C. MAILING ADDRESS AND ZIP CODE: P.O. BOX 53120 L.A. CA 90053-0120

23D. ISSUE DATE--Month, Day, Year: 08/26/2004 | 23E. LICENSE EXPIRES AFTER--Month, Day, Year: 11/24/2004

CERTIFICATION OF PERSON SOLEMNIZING MARRIAGE

25. I hereby certify that the above named man and woman were joined by me in marriage in accordance with the laws of the State of California

ON November 20, 2004 (MONTH DAY YEAR)

AT Long Beach, Los Angeles CALIFORNIA (CITY OR TOWN COUNTY)

NOTE: THIS MARRIAGE MUST TAKE PLACE IN THE COUNTY IN WHICH THE LICENSE WAS ISSUED.

26A. SIGNATURE OF PERSON SOLEMNIZING MARRIAGE: ▶ | 26B. RELIGIOUS DENOMINATION (IF CLERGY): Evangelical

26C. NAME OF PERSON SOLEMNIZING MARRIAGE (TYPE OR PRINT): Elmer Virula | 26D. OFFICIAL TITLE: Reverend

26E. MAILING ADDRESS (Include City and State): 4138 Atlantic Ave. Long Beach, CA | 26F. ZIP CODE: 90807

COUNTY CLERK

27A. SIGNATURE OF COUNTY CLERK: ▶ CONNY B. McCORMACK | 27B. SIGNATURE OF DEPUTY CLERK (If Applicable): BY ▶ DEPUTY | 28. DATE ACCEPTED FOR REGISTRATION--: MAR 02 2005

05 36517 MUST BE LEGIBLE/MAKE NO ERASURES, WHITEOUTS OR OTHER ALTERATIONS--SEE REVERSE SIDE FOR FURTHER INSTRUCTIONS VS 12013-311

EXHIBIT B

This is to certify that this document is a true copy of the official record filed with the Registrar-Recorder/County Clerk.

CONNY B. McCORMACK
Registrar-Recorder/County Clerk

SEP 0 5 2007

019575325

This copy not valid unless prepared on engraver's border displaying the Seal and Signature of the Registrar-Recorder/County Clerk.

In Re:
Investigation of Elmer Virula
dba Tax Professional Services,
Office Professional Service and
Samaria Professional Services

AFFIDAVIT OF JOSEFA E. MORALES-PLEITES

STATE OF TENNESSEE)
COUNTY OF DAVIDSON)

After having been duly sworn, I do hereby depose and aver as follows:

1. I am an adult residing in Davidson County, State of Tennessee.

2. I make this affidavit on personal knowledge and understand that it may be used in legal proceedings.

3. I swear that the facts contained herein are true and accurate to the best of my knowledge.

4. I came to the United States in 2002 from El Salvador. In 2004, I filed an application for Temporary Protected Status with the U.S. Citizenship and Immigration Services ("USCIS"). The application was denied.

5. I heard about Mr. Elmer Virula from my husband who had his taxes done by Mr. Virula. My husband recommended we go see Mr. Virula for help with my immigration problems. In 2004, my husband and I were not yet married.

6. In 2004, we went to Mr. Virula's house on Billingsgate Road in Antioch, Tennessee. The basement of Mr. Virula's house was being used as his office.

7. Mr. Virula told us he was an immigration attorney in California and he was going to take the exam in order to become an immigration attorney in Tennessee.

8. I explained my situation to Mr. Virula and he told me I should re-apply for Temporary

Protected Status ("TPS"). He said he had all the forms I would need and could help me with my application. He said he had helped many people obtain TPS.

9. I paid Mr. Virula to help me with my TPS application. I do not remember how much I paid him, but I remember his price was comparable to other immigration office prices.

10. Mr. Virula filled out my TPS application and sent it to USCIS. Ninety (90) days later, I received a card from USCIS that informed me that the office received my application.

11. In 2004, my husband and I went to Mr. Virula's office to have my husband's taxes done. Mr. Virula asked us if we were a couple. We told him yes. He told us that he could marry us if we wanted. My husband told him that we were planning to go to Kentucky or Alabama to get married. Mr. Virula said we should not have to go to Kentucky or Alabama because he could marry us in Nashville under the laws of California. He said he could marry us as if we were in California. We asked him if that was legal and he said it was.

12. We told Mr. Virula we wanted him to marry us in a hotel in Murfreesboro, Tennessee. He told us he would prefer to marry us at his house, and it would cost more if we got married elsewhere. We said we would pay the extra money in order to be married in the hotel. Mr. Virula charged us $300 to perform our marriage.

13. On December 19, 2004, my husband and I were married in front of two hundred (200) of our friends and family members. Mr. Virula performed the ceremony.

14. We signed a few documents at the ceremony, but I was nervous and did not read them closely. Mr. Virula said we could not keep the documents because they had to be sent to California. Instead, he gave us a small piece of paper that had the words "marriage copy"

printed in the background across the page.

15. My husband and I repeatedly asked Mr. Virula for a copy of our marriage certificate. He asked us why we would needed it and jokingly asked us if we were getting a divorce. Mr. Virula continually ignored our requests for the certificate.

16. My husband went to Mr. Virula's office in September of 2007 and asked for a copy of the marriage certificate. Mr. Virula's daughter requested a copy of our marriage certificate from the office in California. A true and exact copy of the reciept for this order is attached as Exhibit A.

17. The marriage certificate states that my husband and I were married in Long Beach, California on November 20, 2004. In actuality, we were married in Murfreesboro, Tennessee on December 19, 2004. The marriage is certified and signed by Mr. Virula. A true and exact copy of this marriage certificate is attached as Exhibit B.

18. In 2004, I received a letter from the USCIS telling me I could reapply for TPS every year. Mr. Virula had told me to bring him every letter I received from USCIS, so I went to his office with this letter.

19. The letter stated certain requirements for TPS and I told Mr. Virula I did not think I met the requirements. For example, I arrived in the United States in 2002 and the letter stated that immigrants must have arrived in the United States by 2001 to obtain TPS.

20. Mr. Virula told me not to worry. He had two other women who arrived from El Salvador in 2002, and he got their applications for TPS approved. I told him that if it was possible to get TPS, I wanted to apply for it.

21. Mr. Virula gave me a package deal for these immigration services and filing a joint tax

return for my husband and I. I paid Mr. Virula eight hundered dollars ($800.00) for this service.

22. A few months later, I received a letter from USCIS stating my TPS application had been denied. I brought the letter to Mr. Virula and he told me I could not appeal this decision. I later learned that, in fact, I had thirty (30) days to appeal the decision. Since Mr. Virula told me I could not appeal the decision, the thirty-day time limit expired.

23. After my TPS application was denied, I received a letter from USCIS regarding my citizenship. It was in English, so I could not read it. I later learned the letter stated I was being deported.

24. I took the letter to Mr. Virula's office on Thompson Lane to have Mr. Virula read it and tell me what I should do. The secretary took the letter into Mr. Virula's daughter's office for a moment. She then came back out to tell me Mr. Virula's daughter could not read it right now. She said I should make an appointment for tomorrow and she would translate it then. I said no and left.

25. The next day, Mr. Virula's office called me numerous times to try and get me to set up an appointment with them. At no point did they tell me the letter stated I was being deported.

26. When my brother-in-law translated the letter, I learned I was being deported. My husband and I went to see Linda Rose, a Nashville attorney, to see if there was a way to avoid deportation.

27. Ms. Rose asked us if we were married and we told her we were. She asked who married us. We told her Elmer Virula. She said she had other clients that Mr. Virula married and

their marriages were not valid. We showed her our marriage certificate and she said it was not valid.

28. I swear that the above is true and accurate to the best of my knowledge.

_____
JOSEFA E. MORALES-PLEITES

Sworn to and subscribed before me
this the ___ day of _____, 2007.

_____
NOTARY PUBLIC
My commission expires:

_____

114982

In Re:
Investigation of Elmer Virula
dba Tax Professional Services,
Office Professional Service and
Samaria Professional Services

TRANSLATOR STATEMENT

STATE OF TENNESSEE)
COUNTY OF DAVIDSON)

After having been duly sworn, I do hereby depose and aver as follows:

1. I am an adult residing in Davidson County, State of Tennessee.

2. I make this affidavit on personal knowledge and understand that it may be used in legal proceedings.

3. I swear that the facts contained herein are true and accurate to the best of my knowledge.

4. I am employed by the Tennessee State Attorney General's office in Nashville, Tennessee. My business phone number is (615)532-5510.

5. I have a Bachelor of Science in Spanish and in Public Administration from Lipscomb University in Nashville. I also have a Masters of Arts in Spanish Literature from the University of Tennessee in Knoxville.

6. I have taught university-level Spanish at the University of Tennessee in Knoxville and have taught two years (2) of high school level Spanish.

7. I am fluent in both English and in Spanish.

8. I have translated the attached affidavit of Josefa E. Morales-Pleites from its original Spanish language version into the English language version.

9. The translation is complete and accurate the best of my knowledge and ability.

10. I swear that the above is true and accurate to the best of my knowledge.

FURTHER AFFIANT SAITH NOT.

Jeremy Harwell

Sworn to and subscribed before me
this the 29 day of January, 2008.

Donna Baldwin
NOTARY PUBLIC
My commission expires:
July 5, 2011

DONNA BALDWIN
STATE OF TENNESSEE NOTARY PUBLIC
DAVIDSON COUNTY, TENN.
My Commission Expires JULY 5, 2011

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