



ACCREDITING COUNCIL FOR CONTINUING EDUCATION & TRAINING
1722 N. Street, N.W., Washington, D.C. 20036
Telephone : 202-955-1113 Fax: 202-955-1118
<http://www.accet.org>

April 29, 2019

VIA EMAIL
(aoi@aoicollege.edu)

Mr. Charles Kim
Chief Operations Officer
AOI College of Languages
4040 Barranca Parkway, #290, 270
Irvine, CA 92604

***Re: Interim Report Accepted;
Institutional Show Cause Vacated***

ACCET ID #1454

Dear Mr. Kim,

At its April 2019 meeting, the Accrediting Commission of the Accrediting Council for Continuing Education & Training (ACCET) reviewed the institution's interim report submitted in response to the December 19, 2018 Commission Action letter, as a result of the institution's 2017 annual financial reporting. The Commission's December 2018 action issued an Institution Show Cause directive based on financial stability concerns and the institution's inability to provide accurate financial statements including a balanced balance sheet. That action directed the institution to submit an interim report to include the following four items: 1) Internally-generated financial statements for the period of January 1 through December 31, 2018, to include a balance sheet, income statement, and a cash-flow statement; 2) Signed statement from the CEO or CFO attesting to the truth and accuracy of the financial statements; 3) A financial recovery plan to include specific steps that have been taken, are in progress, and are planned to improve the institution's financial position and ensure adequate reserves. Steps were to include expected outcomes and timeframes for results; and 4) A Teach-Out Plan in accordance with ACCET Document 32 – Teach-out Closure Policies, to demonstrate preparation of an organized teach-out procedure in the event the institution is forced to close.

Upon its review, the Commission voted to accept the institution's interim report dated February 28, 2019. Therefore, the Commission voted to vacate the Institutional Show Cause directive, as the institution's response addressed all areas of concern regarding financial stability and balance sheets.

Thank you for your responsiveness with respect to the Commission's interim reporting directive. Your continued commitment in support of the institution's accredited status is both noteworthy and appreciated. Should you have any questions or need further assistance regarding this letter, please

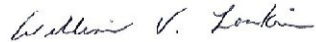
AOI College of Languages

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contact the ACCET office at your earliest opportunity.

Sincerely,



William V. Larkin, Ed.D.

Executive Director

WVL/lao

CC: Mr. Herman Bounds, Chief, Accreditation Division, US ED (aslrecordsmanager@ed.gov)
Ms. Rachel Canty, Director of External Operations, SEVP (rachel.e.canty@ice.dhs.gov)
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