



Accrediting Commission of Career Schools and Colleges

2101 Wilson Boulevard, Suite 302  
Arlington, Virginia 22201  
703.247.4212  
703.247.4533 fax  
[www.accsc.org](http://www.accsc.org)

February 28, 2025

**ELECTRONIC DELIVERY**

██████████  
President

Myotherapy Massage College  
3950 South 700 East, Ste. 100  
Millcreek City, Utah 84107

**School #M059788**  
**Withdrawal of Accreditation**

Dear ██████████:

At the February 2025 meeting, the Accrediting Commission of Career Schools and Colleges (“ACCSC” or “the Commission”) considered the previous decision to continue Myotherapy Massage College located in Millcreek City, Utah on Warning in relation to the school’s Application for Renewal of Accreditation, Application for a Change of Location-Parts I & II, and financial statements.

Upon review of the history of these matters, the January 27, 2025 Warning, and the school’s December 11, 2024 response, the Commission found that:

- Myotherapy Massage College failed to demonstrate that the financial structure of the school is sound, with resources sufficient for the proper operation of the school and the discharge of obligations to its students (*Section I (C)(1), Substantive Standards, Standards of Accreditation*) and
- Myotherapy Massage College failed to meet its burden to demonstrate continuous compliance with accrediting standards and has failed to maintain its eligibility for accreditation through the failure to fulfill all process, response, directive and reporting requirements in the manner and within the time frame prescribed (*Section I (G)(2) & (J)(1), Rules of Process and Procedure, Standards of Accreditation*).

Based on the foregoing grounds, the Commission voted to withdraw the accreditation of Myotherapy Massage College and to remove the school from the ACCSC list of accredited institutions. The history of the Commission’s review and grounds for the Commission’s decision to withdraw Myotherapy Massage College’s accreditation are set forth below.<sup>1</sup>

**History of the Commission’s Review:**<sup>2</sup>

**Relevant Accreditation History:**

After a three-year review period starting in 2016 which included multiple deferrals and a Probation, at the August 2019 meeting the Commission granted Myotherapy Massage College, previously known as Myotherapy College of Utah,<sup>3</sup> renewal of accreditation for a period of four years effective from November 2016. This action maintained the school’s accreditation and effectively required the school to begin the renewal of accreditation immediately. The school submitted its Application for Renewal of Accreditation in December 2019 and its Self-Evaluation Report in June 2020. Due to the COVID Pandemic, ACCSC was not conducting on-site in-school evaluations during this timeframe and as such a Virtual Visit to the school was completed on May 4-6, 2021.

<sup>1</sup> The Commission noted that although two item are included as the grounds for withdrawal, the school did not fully resolve the Commission’s compliance concerns in the areas of faculty assessment and student achievement.

<sup>2</sup> The associated materials and Commission actions cited herein are incorporated into the record of this matter by reference.

<sup>3</sup> The school changed its name from Myotherapy College of Utah to Myotherapy Massage College effective October 12, 2021.

### **August 2021**

At the August 2021 meeting, the Commission considered the Application for Renewal of Accreditation and Application for Change of Location-Parts I & II submitted by Myotherapy Massage College. Upon review of the June 6, 2021 On-site Evaluation Report from the Virtual Visit and the school's July 2, 2021 response to that report, the Commission voted to defer final action on Myotherapy Massage College's applications until the completion of the corresponding on-site evaluation. This decision was made to afford the school an additional opportunity to demonstrate compliance with accrediting standards.<sup>4</sup>

### **November 2023**

At the November 2023 meeting, the Commission considered the Application for Renewal of Accreditation, Application for a Change of Location-Parts I & II, and financial statements submitted by Myotherapy Massage College. Upon review of the September 25, 2023 On-site Evaluation Report from the Corresponding On-Site Evaluation and the school's October 25, 2023 response to that report, the Commission voted to defer final action on Myotherapy Massage College's applications until the May 2024 meeting in order to provide the school with an additional opportunity to demonstrate compliance with accrediting standards. The Commission directed Myotherapy Massage College to provide information in the areas of financial soundness, faculty assessment, and student achievement rates.<sup>5</sup>

### **May 2024**

At the May 2024 meeting, the Commission considered the Application for Renewal of Accreditation, Application for a Change of Location-Parts I & II, and financial statements submitted by Myotherapy Massage College as well as the Commission's previous review of these matters. Upon review of the January 12, 2024 Deferral and the school's March 22, 2024 response, the Commission voted again to defer final action on Myotherapy Massage College's applications until the November 2024 meeting in order to provide the school with an additional opportunity to demonstrate compliance with accrediting standards. The Commission directed Myotherapy Massage College to provide information in the areas of financial soundness, faculty assessment, and student achievement rates.<sup>6</sup> Given its concerns regarding the school's financial soundness, the Commission directed the school to submit its fiscal year end June 30, 2024 financial statements no later than October 10, 2024.<sup>7</sup>

### **November 2024**

At the November 2024 meeting, the Commission considered Myotherapy Massage College's October 30, 2024 request for an extension to submit the response to the Commission's June 10, 2024 Deferral.<sup>8</sup> Upon review of the school's October 30, 2024 request, the Commission voted to place the school on Warning and grant the school an extension to December 6, 2024.<sup>9</sup>

The Commission's decision to issue a Warning informed the school that Myotherapy Massage College must comply on a continuous basis with accreditation standards and requirements; fulfill all process, reporting, and substantive change requirements; maintain compliance with all applicable local, state, and

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<sup>4</sup> See the September 15, 2021 letter.

<sup>5</sup> See the January 12, 2024 letter.

<sup>6</sup> See the June 10, 2024 letter.

<sup>7</sup> Pursuant to *Section V (C)(4), Rules of Process and Procedure, Standards of Accreditation*, "[a]t its discretion, the Commission may require an audited financial statement at any time."

<sup>8</sup> The original due date established for the school to respond was October 10, 2024. Upon delinquency of the response, multiple attempts were made to contact the school via email and telephone.

<sup>9</sup> See the November 21, 2024 letter.

federal requirements; and pay all sustaining fees, processing fees (including late fees), and on-site evaluation fees as required on a timely basis (*Section I (G)(2), Rules of Process and Procedure, Standards of Accreditation*). Additionally, given that the school did not submit audited financial statements for June 30, 2024 and 2023 by the October 10, 2024 deadline as required, the Commission reminded the school that financial statements are to be submitted annually for performing accreditation reviews and as otherwise necessary to determine a school's financial stability and compliance with accreditation requirements and that the Commission may require an audited financial statement at any time (*Section V (C)(4), Rules of Process and Procedure, Standards of Accreditation*).

Pursuant to *Section I (H)(5), Rules of Process and Procedure, Standards of Accreditation*, the Commission stated that late fees apply to all reports, applications, and fees that are not submitted on or before a specific deadline and directed the school to submit a respond to the June 10, 2024 Deferral, the audited financial statements for June 30, 2024 and 2023, and a late fee of \$750.<sup>10</sup>

### **December 2024**

At the December 2024 meeting, the Commission considered Myotherapy Massage College's Application for Renewal of Accreditation, Application for a Change of Location-Parts I & II, and financial statements. Upon review of the November 21, 2024 Warning and the school's December 11, 2024 response, the Commission voted to continue Myotherapy Massage College on Warning.

The Commission directed the school's attention to the following areas required by accrediting standards:

1. Myotherapy Massage College must demonstrate that the school's financial structure is sound with resources sufficient for the proper operation of the school and the discharge of obligations to students (*Section I (C)(1), Substantive Standards, Standards of Accreditation*).
2. Myotherapy Massage College must demonstrate that in order to maintain its eligibility for accreditation, the school complies on a continuous basis with accreditation standards and requirements; fulfills all process, reporting, and substantive change requirements; and pays all sustaining fees, processing fees (including late fees), and on-site evaluation fees as required on a timely basis (*Section I (G)(2), Rules of Process and Procedure, Standards of Accreditation*).
3. Myotherapy Massage College must demonstrate that the school's faculty and educational administrators engage in ongoing faculty assessment and that the school documents the implementation of assessment activities for its faculty (*Section III (A)(2), Substantive Standards, Standards of Accreditation*).
4. Myotherapy Massage College must demonstrate successful student achievement by maintaining acceptable rates of student graduation and graduate employment in the career field for which the school provided education and that the school supports student achievement rates through verifiable records and documentation of initial employment of its graduates (*Section VII (B)(2)(b) & (3), Substantive Standards, Standards of Accreditation*).

The Commission considered that as part of the October 30, 2024 extension request, Myotherapy Massage College indicated that the financial audit was being performed by an out-of-state firm and that based on conversations with the auditor, the school expected to be able to submit the financials by December 6, 2024. As Myotherapy Massage College missed the school's internal December 6, 2024 deadline, the Commission then considered the school's indication that the financial statements would be submitted by December 31,

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<sup>10</sup> See the November 21, 2024 Warning.

2024. In the January 27, 2025 Warning, the Commission informed the school that to date the financial statements had still not been submitted and that the Commission could not ignore the school’s continued failure to submit the financial statements as directed and required.

**February 2025 Review & Action**

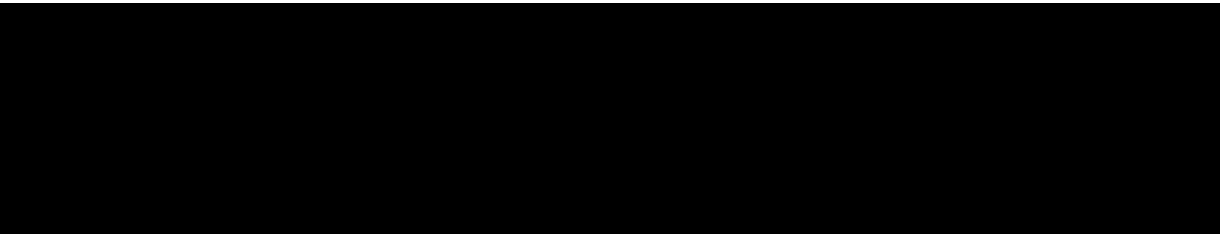
At the February 2025 meeting, the Commission considered Myotherapy Massage College’s response to the Commission’s January 27, 2025 Continued Warning and found that the school failed to meet its burden to demonstrate continuous compliance with the *Standards of Accreditation* in the following areas:

1. Myotherapy Massage College failed to demonstrate that the financial structure of the school is sound, with resources sufficient for the proper operation of the school and the discharge of obligations to its students (*Section I (C)(1), Substantive Standards, Standards of Accreditation*). As outlined above, Myotherapy Massage College has a history replete with findings regarding the school’s financial soundness and persistent failure to submit financial statements in a timely manner. Most recently, on February 3, 2025, Myotherapy Massage College provided audited financial statements in response to the January 27, 2025 Continued Warning letter.

The Commission found that during the term of accreditation for the period of 2021 to 2024, to include the most recently submitted audited financial statements, Myotherapy Massage College recorded a net working capital deficit each year; recorded accumulated deficits/negative retained earnings each year; recorded net losses each year; and recorded cash losses from operations each year.

Specifically, a review of the school’s financial soundness during the term of accreditation from 2021 to 2024 shows the following:

- Myotherapy Massage College recorded a net working capital deficit each year since its last renewal grant of accreditation:



- Myotherapy Massage College has recorded accumulated deficit/negative retained earnings as follows:

- June 30, 2024: [redacted]
- June 30, 2023: [redacted]
- June 30, 2022: [redacted]
- June 30, 2021: [redacted]

- Myotherapy Massage College has recorded net losses as follows:

- June 30, 2024: [redacted]
- June 30, 2023: [redacted]
- June 30, 2022: [redacted]

- June 30, 2021: [REDACTED]
- Myotherapy Massage College recorded net cash used in operating activities (e.g., how much cash the school lost from its operations) as follows:
  - June 30, 2024: [REDACTED]
  - June 30, 2023: [REDACTED]
  - June 30, 2022: [REDACTED]
  - June 30, 2021: [REDACTED]
- Myotherapy Massage College recorded the losses shown above despite contributions from the major stockholder each year from 2021 through 2024.

The Notes to the fiscal year end June 30, 2024 financial statements state the following:<sup>11</sup>

- Note 3 – Liquidity and Operations indicates that the net income of [REDACTED] resulted from an Employee Retention Credit of [REDACTED] and an income tax benefit of [REDACTED]. The Company also received cash advances from its majority stockholder totaling [REDACTED] for operational needs in 2024;
- Note 7 – Financial Standards indicates that the Company’s composite score was [REDACTED]
- Note 9 – Related Party Transactions indicates that the major stockholder contributed [REDACTED] to the company and issued a short-term loan with a balance of [REDACTED] on June 30, 2024. The company has additional short-term loans issued from several employees with total balance of [REDACTED];
- Note 14 –Indicates the audit was prepared on a going concern basis, however, certain conditions indicate the existence of a material uncertainty that may indicate significant doubt on the Company’s ability to continue as a going concern. As of June 30, 2024, the Company incurred a net operating loss of [REDACTED] and limited access to additional financing. Management is actively pursuing investment partners, marketing opportunities and adding additional programming to draw students, as well as cost management and other avenues. If the Company is unable to generate sufficient cash flow or secure additional funding, it may not be able to meet its obligations as they come due, and adjustments to the carrying amounts of assets and liabilities may be required; and
- Report on Internal Control – The auditor noted three material weaknesses of no formal approval or tracking system for procurement (repeat finding from 2023); limited segregation of duties (repeat finding from 2023); and limited retention of expenditure supporting invoices or other documentation.

The Commission noted that in some form or fashion since 2019, the Commission has been reviewing the school’s financial soundness and compliance with *Section I (C)(1), Substantive Standards, Standards of Accreditation*. The Commission found that the above deficits, cash used in operations, net losses, and reliance on shareholder contributions coupled with the auditor’s opinion that the school may not be able to continue as a going concern and three material weaknesses including two repeat findings constitute Myotherapy Massage College’s failure to demonstrate a sound financial structure for the school.

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<sup>11</sup> The Commission noted that the submitted audited financial statements are non-comparative and hence are non-compliant with ACCSC Instructions for the Preparation and Submission of Financial Statements and Related Information.

2. Myotherapy Massage College failed to meet its burden to demonstrate continuous compliance with accrediting standards and has failed to maintain its eligibility for accreditation through the failure to fulfill all process, response, directive and reporting requirements in the manner and within the time frame prescribed (*Section I (G)(2) & (J)(1), Rules of Process and Procedure, Standards of Accreditation*). Participation in the process of accreditation is voluntary on the part of the school. However, schools seeking to maintain accreditation agree to support the accreditation process and to meet or exceed the *Standards of Accreditation* throughout the application and accreditation period. The burden rests with the school to establish that it is meeting its mission, the hallmarks of quality, and the specific *Rules and Standards (Introduction, Standards of Accreditation)*. Overall, the burden rests with the school to show that it is meeting its mission, serving students, and meeting all requirements of the *Standards of Accreditation* in order to maintain ACCSC accreditation.

The rationale for the Commission’s finding is rooted in the fact that within the current review period of the school’s renewal of accreditation application originally submitted in December 2019, Myotherapy Massage College has been reviewed by the Commission on five (5) occasions and has yet to be in a position to demonstrate compliance with accreditation standards such that the school can receive a grant of renewal of accreditation. In May 2024, after a virtual visit and a corresponding on-site evaluation, the Commission attempted to give the school an additional opportunity to demonstrate its compliance with accrediting standards and directed the school to attend an Accreditation Workshop, to submit a new self-evaluation report, and to undergo another on-site evaluation. Despite being given this extraordinary opportunity, the school has failed to submit the self-evaluation in January 2025 as required by *Section II (B)(3), Rules of Process and Procedure, Standards of Accreditation* and again has not met its burden to demonstrate compliance with standards. Because the burden rests with the school to establish that it is meeting accrediting standards, a school must supply the Commission with complete information and documentation showing the school’s compliance with all accrediting standards if the school is to maintain accreditation. Despite being given multiple opportunities, the Commission determined that Myotherapy Massage College has not met this burden.

In addition, the Commission initially directed the school to submit its June 30, 2024 audited financial statements by October 10, 2024 due to concerns related to the school’s financial soundness. The school missed that deadline and indicated that the financial statements would be submitted by December 6, 2024.<sup>12</sup> The school missed that deadline. The school then indicated that the financial statements would be submitted by December 31, 2024, another deadline that the school missed. The school ultimately submitted its audited financial statements to ACCSC on February 3, 2025,<sup>13</sup> nearly four months beyond the date originally set by the Commission.

The Commission determined that it simply cannot continue in a review process where the school fails to submit materials<sup>14</sup> and to comply with accrediting standards and requirements within prescribed timeframes. Taking the school’s history and the multiple reviews which have already been given, the Commission determined it is untenable to continue the school’s accreditation based on Myotherapy Massage College’s ongoing and persistent failure to meet its burden in the accreditation process.

Based on the foregoing, the Commission voted to withdraw the accreditation of Myotherapy Massage College and to remove the school from the ACCSC list of accredited institutions.

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<sup>12</sup> See the October 30, 2024 extension request from the school.

<sup>13</sup> See the January 27, 2025 letter.

<sup>14</sup> Myotherapy Massage College additionally is delinquent in submitting a \$750 Late Fee for the Response to the June 10, 2024 Deferral and a \$500 Warning Fee with the November 21, 2024 Warning both of which were due to ACCSC on February 4, 2025.

### **Notification To Students:**

Within **seven days** of receipt of this letter, the school must:

- a. Inform all currently enrolled and prospective students of the withdrawal decision and indicate where the action can be obtained from the Commission's website;
- b. If the school chooses to appeal a withdrawal of accreditation decision, then the school must inform current and prospective students of the appeal and that the school is on Probation during the appeal process; and
- c. Once a decision to withdraw accreditation is final, the school must within seven days inform current and prospective students that the withdrawal of accreditation action is final. A school must delete all references to and claims of ACCSC accreditation from the school's website, catalog, enrollment agreement, advertising, and promotional materials immediately after withdrawal of accreditation.

### **Teach-Out Plan and Teach-Out Agreement**

The Commission directs the school to provide an [Institutional Teach-Out Agreement Approval Form and Teach-Out Agreement Approval Form](#), which must be submitted as part of the response for the items listed above (*Section IV (F)(2)(b) Rules of Process and Procedure, Standards of Accreditation*). The school must demonstrate how it will ensure the opportunity for students to complete their program of study either by the school or through an agreement with another accredited institution(s) approved to offer a program comparative to the school's. The teach-out plan/agreement must contemplate the loss of accreditation and concordant loss of state or federal funding. The school's [Institutional Teach-Out Agreement Approval Form and Teach-Out Agreement Approval Form](#) should be submitted **on or before March 10, 2025**.

### **Appeal and Reapplication Process and Procedure**

Myotherapy Massage College may opt to appeal the Commission's decision to withdraw accreditation or may elect to reapply for accreditation. Details regarding the reapplication and appeal procedures are outlined in the *ACCSC Rules of Process and Procedures, Standards of Accreditation*.

- If Myotherapy Massage College elects to appeal this decision, the school must sign and return the enclosed Letter of Intent to Appeal a Commission Decision, along with the Appeal Expense Fee of \$8,000.00, **on or before 10 days from letter date March 10, 2025**.
- If Myotherapy Massage College elects to appeal this decision, the school's Application for Appeal of a Commission Decision and Grounds for Appeal must be submitted **on or before 30 days from date of this letter March 30, 2025**.
- If Myotherapy Massage College elects not to appeal this decision, the Commission's decision will become effective **March 10, 2025**. The school may submit comments **on or before March 10, 2025** in accordance with the enclosed Public Comment Disclosure Form. Comments submitted by the school will accompany any public disclosure of a final Commission action pursuant to *Section X (D)(4), Rules of Process and Procedure, Standards of Accreditation*.
- In accordance with *Section VII (N)(3) Rules of Process and Procedure, Standards of Accreditation*, the school may reapply no sooner than nine months from the date on which the withdrawal of accreditation becomes effective.

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For additional information regarding the Commission's decision, please contact me directly at

[REDACTED]

Sincerely,

[REDACTED]

Executive Director

Encls: Letter of Intent to Appeal a Commission Decision  
ACCSC Standing Appeals Commission Members  
Public Comment Disclosure Form





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**LETTER OF INTENT TO APPEAL A COMMISSION DECISION**

**To Be Submitted No Later Than March 10, 2025**

Michale S. McComis, Ed.D.  
Executive Director  
ACCSC  
2101 Wilson Boulevard, Suite #302  
Arlington, Virginia 22201

Dear Dr. McComis:

This letter serves to provide notice that Myotherapy Massage College located in Millcreek City, Utah, intends to appeal the recent decision of the Commission to withdraw the school’s accreditation and remove the schools from the list of ACCSC-accredited institutions. Attached is a check in the amount of \$8,000 as required by accreditation procedures. I understand that this fee is non-refundable.

I understand that an ACCSC Sitting Appeals Panel will meet to consider the appeal of the school and that I will receive final confirmation of the hearing at a later date. I have reviewed *Section VIII, Rules of Process and Procedure* of the *Standards of Accreditation* pertaining to appeals and noted that I am entitled to a transcript of the proceedings and to have representatives, including legal counsel, present with advance notification to ACCSC.

I understand that it is the right of a school to appeal an adverse accreditation decision taken by the Commission on the grounds that the decision was arbitrary, capricious, or otherwise in disregard of the criteria or procedures of the Commission, or not supported by substantial evidence in the record on which the Commission took the action (*Section VIII (B), Rules of Process and Procedures, Standards of Accreditation*). I understand that because the appeal must be based on evidence in the record at the time that the Commission took the adverse action, no new evidence may be submitted during the appeal process, except as allowed for under *Section VIII (C)(2)(c), Rules of Process and Procedure, Standards of Accreditation*.

I understand that it is the right of a school intending to appeal a Commission decision to indicate whether there is good cause as to why any member of the Commission’s Standing Appeal Panel should not hear the appeal. I have reviewed the list of Standing Appeal Panel members and have included with this notice any objections to any member of the Standing Appeal Panel with the reasons and cause why I believe that member should not hear the school’s appeal. I understand the absence of a submission with this notice indicates my approval to allow any member of the Standing Appeal Panel to sit for the school’s appeal.

I understand that the Application for Appeal of Commission Decision along with the school’s Grounds for Appeal are due to ACCSC **on or before March 30, 2025**, and I agree to submit that material on or before that date. I understand that failure to submit these required documents by the due date could prevent consideration of the school’s appeal.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name/Title



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## Standing Appeals Panel Members

Panel Member	Affiliation	Term Ending
[Redacted Content]		
[Redacted Content]		



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# **PUBLIC COMMENT DISCLOSURE FORM**

**To Be Submitted No Later Than March 10, 2025**

Michale S. McComis, Ed.D.  
Executive Director  
ACCSC  
2101 Wilson Boulevard, Suite #302  
Arlington, Virginia 22201

RE: **Myotherapy Massage College  
3950 South 700 East, Ste. 100  
Millcreek City, Utah 84107**

I understand and agree that the Commission, pursuant to *Section X (C)(4) &(D)(4), Rules of Process and Procedure, Standards of Accreditation*, will make public the reasons for the decision together with any comments submitted by the school. I further understand that the summary will be accompanied by the attached comments.

I understand and agree that the attached comments constitute School's public comments on the adverse accreditation action that are to be disseminated with the public notice of the Commission's adverse accreditation decision including, but not limited to, dissemination to appropriate federal, state and other accrediting agencies and posting to the ACCSC website (*Section X (C)(4)&(D)(4), Rules of Process and Procedure, Standards of Accreditation*).

I understand and agree that the school is not obligated to submit public comments and acknowledge that the attached comments are provided voluntarily.

I understand and agree that the school's public comments must be in summary format, professional in tone, and free of profanity and calumnious statements and limited to two type written pages. I acknowledge that any comments which do not meet these requirements will not be disseminated or posted along with the summary of the reasons for the adverse accreditation decision.

I understand and agree that the Commission will release the adverse accreditation decision to the public pursuant to *Section X (D)(3), Rules of Process and Procedure, Standards of Accreditation* and that the school's written comments will not be added to this disclosure if this form and the comments are not submitted in the required format **on or before March 10, 2025**.

I understand and agree that the Commission has no responsibility for how the school's comments may be used once put into the public domain.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name/Title