

**IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS  
DIVISION OF ST. THOMAS/ST. JOHN**

**UNITED CORPORATION,**

*Plaintiff,*

v.

**WAHEED HAMED,**  
*(a/k/a Willy or Willie Hamed),*

*Defendant.*

**Case No.: 2013-CV-101**

**ACTION FOR DAMAGES**

**JURY TRIAL DEMANDED**

**PLAINTIFF UNITED CORPORATION'S RESPONSES TO  
DEFENDANT'S FIRST REQUEST FOR THE PRODUCTION OF DOCUMENTS**

**COMES NOW**, Plaintiff **United Corporation**, (hereinafter referred to as "United" or "Plaintiff"), by and through undersigned counsel, The DeWood Law Firm, by Nizar A. DeWood, Esq., and respectfully responds as follows to the Defendant's First Request For The Production Of Documents to Plaintiff United Corporation.

Subject to the objections set forth below, Plaintiff responds as follows to Defendant's First Request For the Production of Documents.

**PRELIMINARY STATEMENT**

These responses and objections are made solely for the purpose of this action. Each response is subject to any and all objections as to competence, relevance, materiality, propriety, and admissibility; and any and all objections and grounds that would require the exclusion of any statement contained in any response, if such request were asked of, or any statement contained therein were made by, a witness present and testifying in court, all of which objections and grounds are hereby reserved and may be interposed at the time of trial.

The following responses are based upon information presently available to Plaintiff and, except for explicit facts admitted herein, no incidental or implied admissions are intended hereby. The fact that Plaintiff has responded or objected to any Request should not be taken as an admission that Plaintiff accepts or admits the existence of any facts set forth or assumed by such Request, or that such response constitutes admissible evidence. The fact that Plaintiff has responded to part or all of any such Request is not intended and shall not be construed to be a waiver by Defendant of all or any part of any objection to any such Request.

#### **GENERAL OBJECTIONS**

Plaintiff makes the following general objections to Defendant's First Request For The Production Of Documents to United. These general objections apply to all or so many of the Requests, for convenience, they are set forth herein and are not necessarily repeated after each Request objected to. The assertion of the same, similar, or additional objections in the individual objections to these Request, or the failure to assert any additional objections to an Request does not waive any of Plaintiff's objections as set forth below:

1. Plaintiff objects to each request that uses the words "any" and "all" as being overbroad, unduly burdensome, immaterial, irrelevant, and not reasonably calculated to lead to the discovery of admissible evidence.
2. Plaintiff objects to each request to the extent it seeks the production of documents or information protected by the attorney-client, work product or other privileges. Only non-privileged documents, or portions thereof, will be produced.

3. Plaintiff objects to each request that uses the term "document," as defined, as overbroad, unduly burdensome, irrelevant, and immaterial to the extent that it calls for material unrelated to this case.

4. Plaintiff objects to each request to the extent that it uses terms or phrases that are vague, ambiguous, or undefined. Plaintiff's answer to each such request is based upon its understanding of the request.

5. Plaintiff objects in part to each request that asks for responses or documents that fall outside the scope of this litigation. To the extent the requests seek production of such documents; the requests impose an undue burden and expense. Further, such documents are irrelevant, immaterial, and not reasonably calculated to lead to the discovery of admissible evidence.

6. Plaintiff objects to each request to the extent it requires information outside of its possession, custody or control.

7. Plaintiff is continuing its efforts to identify non-privileged documents that are responsive to Defendant's First Request For The Production Of Documents. Consequently, information may be supplemented by subsequently discovered documents.

8. Each response the Plaintiff gives is subject to all of the above general objections and all specific objections listed below. Inadvertent production of privileged documents shall not be deemed a waiver.

### **SPECIFIC OBJECTIONS AND RESPONSES**

Subject to and incorporating by reference each of the General Objections set forth above, Plaintiff responds to Defendant's First Request For The Production Of Documents as follows:

#### **REQUESTS**

1. All documents during the Relevant Time Period making reference to any agreement regarding non-competition or mandatory disclosure of other business or financial interests in connection to Hamed's relationship to Fathi Yusuf, Plaza Extra Supermarkets or United. (This shall not include United or Plaza Extra Supermarkets.)

##### **Response to Request No. 1:**

**NONE IN POSSESSION. The Agreement was oral.**

2. All documents making reference to any business being run by Hamed during the Relevant Time Period. (This shall not include United or Plaza Extra Supermarkets.)

##### **Response to Request No. 2:**

**NONE; possible documents regarding the business being run by Hamed may be in the possession of a third party: The United States Attorney's Office.**

3. All documents making reference to any business in which Hamed participated in any manner during the Relevant Time Period. (This shall not include United or Plaza Extra Supermarkets.)

**Response to Request No. 3:**

**NONE IN POSSESSION, other than what was in Waheed Hamed's 1992 Tax Return. Possible documents regarding the business being run by Hamed may be in the possession of a third party: The United States Attorney's Office. As Discovery is ongoing, Plaintiff reserves the right to supplement its answer, pursuant to Fed. R. Civ. P. 26(e).**

4. All statements, witness interviews, photographs, recording or other physical evidence making reference to any business in which Hamed held an ownership interest or participated in any manner during the Relevant Time Period. (This shall not include United or Plaza Extra Supermarkets.)

**Response to Request No. 4:**

**See 1992 Tax Return of Waheed Hamed attached as Bates No. UC 000001-2 WH. Possible documents, photographs, recordings, etc regarding the business in which Hamed held an ownership interest may be in the possession of a third party: The United States Attorney's Office. The documents requested would certainly be in the possession of Defendant Hamed. As Discovery is ongoing, Plaintiff reserves the right to supplement its answer, pursuant to Fed. R. Civ. P. 26(e).**

5. All contemporaneous recordings (written or otherwise) or other physical evidence making reflecting United, its employees, or members of the Yusuf family observed Hamed holding an ownership interest in, or participating in a business in any manner during the Relevant Time Period.

**Response to Request No. 5:**

**NONE IN POSSESSION other than Waheed Hamed's 1992 Tax Records showing ownership interest in "5 Corner's Mini Mart."**

6. All documents which show how *profits* from the Plaza Extra Supermarkets were *distributed* from 1986 to 1993 to members of the Yusuf family.

**Response to Request No. 6:**

**OBJECTION as to Relevance; Notwithstanding, Plaintiff is not in possession of documents showing profit distributions from 1986 to 1993, as no profits were distributed.**

7. All documents which show how *profits* from the three Plaza Extra Supermarkets were *distributed* from 1986 to 1993 to members of the Hamed family.

**Response to Request No. 7:**

**OBJECTION as to Relevance; Notwithstanding, Plaintiff is not in possession of documents showing profit distributions from 1986 to 1993, as no profits were distributed.**

8. The filed tax returns of Plaintiff or its predecessor for the years 1986 to 1993.

**Response to Request No. 8:**

**OBJECTION as to Relevance; Request is harassing and upon information same requested copies are already in the possession of Defendant.**

9. All correspondence between Plaintiff (or counsel for defendant) and the U.S. Attorney's Office, U.S. Marshal's Office or the VI BIR from January 1, 2013 to date.

**Response to Request No. 9:**

**OBJECTION as to Relevance. Incomprehensible, any correspondence from "counsel for defendant" would be in Defendant Waheed Hamed's possession. Any correspondence between Plaintiff and the U.S. Attorney would be subject to the attorney-client or work product privilege, and/or business privilege.**

10. All documents evidencing sale, gift or other transfer of stock of United corporation from Yusuf or his wife from 1979 to 1993.

**Response to Request No. 10:**

**OBJECTION as to Relevance and Scope of Request. Notwithstanding, Plaintiff is not in possession of requested document.**

11. All documents evidencing sale, gift or other transfer of stock of United corporation by any other person than Yusuf or his wife from 1979 to 1993.

**Response to Request No. 11:**

**OBJECTION as to Relevance and Scope of Request. Notwithstanding, Plaintiff is not in possession of requested document.**

12. All documents and other physical evidence supporting United's averment in the Amended Complaint, within paragraph 1, that:

Further, this civil action names John Doe 1-10 [hereinafter referred to as the "Does"] as persons who have worked knowingly, and jointly with Waheed Hamed in the commission of each of the causes of action alleged herein.

**Response to Request No. 12:**

**NONE, pending further discovery. However, under information and belief such persons may include and is not limited to Defendant's Father, Mother, brothers, adult children and all members and shareholders of 5-H Corporation among others.**

13. All documents and other physical evidence regarding United's averment in the Amended Complaint as to the identity or involvement with Defendant, of Does 1-10.

**Response to Request No. 13:**

**NONE, pending Discovery.**

14. All documents and other physical evidence supporting United's averment in the January 8, 2013, United Corporation complaint in the V.I. Superior Court, St. Croix Division, against Waleed Hamed and John Does 1-10, *United Corporation v Waleed Hamed, et. al.*, Civil No. SX-13-CV-3 that:

11. Sometime in 1986, Plaintiff United, through its shareholder and then President, Fathi Yusuf, entered into an oral agreement, whereby Plaintiff United and Defendant Hamed's father, Mohammed Hamed, agreed to operate a grocery store business.

**Response to Request No. 14:**

**OBJECTION as to relevance and scope of request. Specifically, request is being made in an unrelated civil case. Moreover, the request refers to an "oral agreement" and by definition no documents would be associated with such "oral agreement".**

15. All documents and other physical evidence demonstrating that any goods or inventory from Plaza Extra Supermarket(s) was lost or stolen in 1992 or 1993.

**Response to Request No. 15:**

**NONE.**

16. All documents and other physical evidence reflecting that United filed this instant action with the consent or agreement of Mohammad Hamed or his family.

**Response to Request No. 16:**

**NONE.**



17. All documents and other physical evidence supporting United's averment as a fact in the Amended Complaint, within paragraph 16, that:

16. Defendant Waheed Hamed was never permitted to acquire, engage, or manage any business that may compete with the operations of the Plaza Extra Stores.

**Response to Request No. 17:**

**NONE at this point. Agreement was oral with Defendant's Father. As Discovery is ongoing, Plaintiff reserves the right to supplement its answer, pursuant to Fed. R. Civ. P. 26(e).**

18. All documents and other physical evidence regarding the existence or operation of a wholesale grocery business called "5 Corner's Mini Mart" as the same is described in paragraph 16 of the Amended Complaint.

**Response to Request No. 18:**

**NONE IN POSSESSION other than the tax returns of Defendant showing his ownership interest in "5 Corner's Mini Mart"; Relevant documents would appropriately be in the possession of the Defendant, and not the Plaintiff. Discovery is in its infancy, and as additional documents become available this request will be supplemented pursuant to Fed. R. Civ. P. 26(e).**

19. Written legal agreements, contracts, or other documentation wherein either United (or United d/b/a Plaza Extra Supermarkets) is a party and defendant Hamed is a party.

**Response to Request No. 19:**

**NONE IN POSSESSION. As Discovery is ongoing, Plaintiff reserves the right to supplement its answer, pursuant to Fed. R. Civ. P. 26(e).**

20. Written legal agreements, contracts, or other documentation wherein either United (or United d/b/a Plaza Extra Supermarkets) is a party along with any person or entity -- agreement contains a limitation on competition or a requirement not to disclose.

**Response to Request No. 20:**

**NONE.**

21. Any and all contracts, writings, licenses, articles of incorporation or other documents stating or in any manner reflecting that defendant Hamed was operating a separate wholesale grocery business called "5 Corner's Mini Mart."

**Response to Request No. 21:**

**NONE IN POSSESSION, except for the tax returns showing Defendant as the Owner of "5 Corner's Mini Mart". Requested Documents, if any, would be in the possession of Defendant. Discovery is in its infancy, and as additional documents become available this request will be supplemented pursuant to Fed. R. Civ. P. 26(e).**

22. A list of the documents scanned and copied by United's counsel from 2002-present out of the set described in paragraphs 11 and 12 of the Amended Complaint.

During nine years of criminal proceedings, the U.S. Department of Justice and federal law enforcement (collectively the "U.S. Government"), gathered *significant financial documents*, including but not limited to tax returns, financial ledgers, accounting records, and various other documents concerning the parties herein. Prior to the release of the documents in October of 2010 to Plaintiff United, none of the officers of Plaintiff United had any actual or constructive knowledge of Defendant Hamed's conduct, financial affairs, or tax returns.

During a review and inventory of the documents and files delivered and returned by the U.S. Government to Plaintiff United, Plaintiff United reviewed documents comprising tax returns for Waheed Hamed, including but not limited to

Defendant's tax returns for the years. (Referred to as "These Documents" hereinafter.)

**Response to Request No. 22:**

**Objection as to scope and on grounds of Attorney Work-Product. In addition these documents are equally available to the Defendant. Any listing of scanned documents is clearly Attorney Work-Product.**

23. Attorneys billings by United's counsel reflecting the inspection of documents held by the federal government by United's counsel in 2004, to wit,

In a Declaration dated July 8, 2009, Special Agent Thomas L. Petri avers in a document filed in *United States of America v. Fathi Yusuf Mohammed Yusuf et. al.*, Criminal No. 2005-015 (DE 1148-1), that:

8. In 2004, a different set of attorneys presently representing the defendants reviewed the evidence seized in the course of the execution of the search warrants. By my estimation, document review team included up to ten people at any one time. The defense team spent several weeks reviewing the evidence. They had with them at least one copier and one scanner with which they made numerous copies and images of the evidence.

9 During the 2004 review, the defense team was afforded unfettered access to discovery. They were permitted to review any box of documents at any time, including evidence seized during the searches, foreign bank records, documents obtained either consensually or by grand jury subpoena, and FBI Forms 302. The defense team pulled numerous boxes at one time with many different people reviewing different documents from different boxes.

**Response to Request No. 23**

**OBJECTION, Plaintiff cannot produce documents that are based on averments of a third party. Further, said documents, if any, are upon information in the possession of the United States Attorney's Office. Moreover, relevant documents are in the possession of Defendant's Brother, Waleed Hamed and were taken from United Corporation's premises. As Discovery is ongoing, Plaintiff reserves the right to supplement its answer, pursuant to Fed. R. Civ. P. 26(e).**

24. Attorneys billings by United's counsel reflecting the inspection of United's documents by it counsel in years after 2004.

**Response to Request No. 24:**

**OBJECTION, Plaintiff cannot produce documents that are based on averments of a third party. Further, said documents, if any, are upon information in the possession of the United States Attorney's Office. Moreover, these documents are in the possession and custody of Defendant's Brother Waleed Hamed and were taken from United Corporation's premises. As Discovery is ongoing, Plaintiff reserves the right to supplement its answer, pursuant to Fed. R. Civ. P. 26(e).**

25. Letters, correspondence, email and other documents reflecting when United obtained access or the right to access seized documents in the federal government's control.

**Response to Request No. 25:**

**OBJECTION, Plaintiff cannot produce documents that are based on averments of a third party. Further, said documents, if any, are upon information in the possession of the United States Attorney's Office. Moreover, these documents are in the possession and custody of Defendant's Brother Waleed Hamed and they were taken from United Corporation's premises. As Discovery is ongoing, Plaintiff reserves the right to supplement its answer, pursuant to Fed. R. Civ. P. 26(e).**

26. Documents reflecting the fact that on January 4, 2002 the Plaza Extra East Store was burned down in a fire.

**Response to Request No. 26:**

**NONE.**

27. Documents reflecting the fact that after January 4, 2002 when the Plaza Extra East Store was burned down in a fire, it did not re-open until May of 2003.

**Response to Request No. 27:**

**NONE IN POSSESSION.**

28. Documents reflecting the fact that the Plaza Extra Store on St. Thomas did not open until October of 2012.

**Response to Request No. 28:**

**NONE IN POSSESSION.**

29. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made.

8. Defendants John Doe 1 to 10, **upon information**, are employees, family, friends, and agents of Defendant Hamed who have participated and/or assisted defendant Waheed Hamed with the defalcation, conversion, and concealment of substantial assets that are the sole property of Plaintiff United. John Doe 1 to 10 may be both natural persons and/or incorporated or unincorporated associations/entities.

**Response to Request No. 29:**

**No Documents in Possession. Discovery is in its infancy and this request will be supplemented pursuant to Fed. R. Civ. P. 26(e).**

30. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made. (Note "the years" are not stated -- produce all records reviewed for the applicable years.)

12. During a review and inventory of the documents and files delivered and returned by the U.S. Government to Plaintiff United, Plaintiff United reviewed documents comprising tax returns for Waheed Hamed, including but not limited to Defendant's tax returns for the years

**Response to Request No. 30:**

**The records reviewed were made accessible to the Defendant. The Specific Tax Returns referred are produced hereto as Bates Nos. UC 000001-2 WH. Relevant records reviewed will be supplemented. Copy of documents scanned to a hard drive will be provided on a hard drive.**

31. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made which: (1) reflect gifts from other family members, reflect loans from other family members, reflect loans from third parties, reflect gifts from his father, reflect gifts from others, reflect investments provided to him from others.

13. With the exception of his salaried position with United Corporation, Defendant Waheed Hamed never had any other significant source of income from business operations, investments, etc., prior to or during his employment tenure with Plaintiff United.

**Response to Request No. 31:**

**Objection. Requests misstates the allegation(s) in the Complaint.**

32. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made.

14. Defendant Waheed Hamed owed an absolute duty of loyalty and care to United Corporation to act in its best interest and not to usurp any of Plaintiff's assets and business opportunity that would otherwise inure to Plaintiff's benefit.

**Response to Request No. 32:**

**No Responsive documents.**

33. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made.

15. A further review of Defendant Waheed Hamed's tax returns, including Defendant's 1992 Tax Return, obtained from the United States Government also revealed that Defendant Hamed had engaged in a separate and secretive wholesale grocery business called 5 Corner's Mini Mart.

**Response to Request No. 33:**

**See copy of Defendant Hamed's 1992 Tax Return.**

34. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made.

16. Defendant Waheed Hamed was never permitted to acquire, engage, or manage any business that may compete with the operations of the Plaza Extra Stores. Defendant Hamed. . .

**Response to Request No. 34:**

**No responsive documents in possession.**

35. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made.

18. The scale and scope of the wholesale business as indicated in Defendant Hamed's tax returns demonstrates substantial inventory, upon information, belonging to Plaintiff United were misappropriated by Defendant Hamed to operate his wholesale business.

**Response to Request No. 35:**

**See Business Expense Schedules Attached to Defendant Hamed's 1992 Tax**

**Return.**

36. With regard to the averments of the Amended Complaint, produce the documents upon which the averment that Hamed has ever refused a request to explain or account was made other than part of settlement negotiations.

19. To date, Defendant Waheed Hamed **refuses to explain** and account to Plaintiff United for any of the aforementioned funds, inventory, and the business opportunities Defendant Hamed diverted to his personal benefit.

**Response to Request No. 36:**

**None at this time. As Discovery is ongoing, Plaintiff reserves the right to supplement its answer, pursuant to Fed. R. Civ. P. 26(e).**

37. With regard to the averments of the Amended Complaint, produce the documents upon which the averment that Hamed has ever refused a request to explain or account was made in settlement negotiations.

19. To date, Defendant Waheed Hamed **refuses to explain** and account to Plaintiff United for any of the aforementioned funds, inventory, and the business opportunities Defendant Hamed diverted to his personal benefit.

**Response to Request No. 37:**

**None at this time. As Discovery is ongoing, Plaintiff reserves the right to supplement its answer, pursuant to Fed. R. Civ. P. 26(e).**

38. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made that business opportunities were diverted.

19. To date, Defendant Waheed Hamed **refuses to explain** and account to Plaintiff United for any of the aforementioned funds, inventory, and the **business opportunities Defendant Hamed diverted to his personal benefit.**



**Response to Request No. 38:**

**None at this time. As Discovery is ongoing, Plaintiff reserves the right to supplement its answer, pursuant to Fed. R. Civ. P. 26(e).**

39. With regard to the averments of the Amended Complaint, produce the documents upon which the averment that Hamed was an "agent" for United was made.

21. **As an agent and employee of Plaintiff United, a corporate entity, Defendant Waheed Hamed owes fiduciary duties to the entity. Included in the fiduciary duty is the duty of loyalty. Not only is it Defendant Waheed Hamed's duty to properly manage the business affairs of the Plaza Extra Supermarket stores for the benefit of Plaintiff United, he is not permitted to place himself in a position where it would be for his own benefit to violate the duty.**

**Response to Request No. 39:**

**None at this time. Defendant as a manager exercised authority to bind United with Vendors and Employees, and to enter into contracts on behalf of United Corporation. Documents related to this authority are being researched. Furthermore, copies of Lawsuits and respective Settlements where Defendant appeared as an Agent for United d/b/a are within the possession custody and control of the Defendant.**

**As Discovery is ongoing, Plaintiff reserves the right to supplement its Response pursuant to Fed. R. Civ. P. 26(e).**

40. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made.

22. Defendant Waheed Hamed has breached the following duties (the list of duties violated by Defendant Hamed, below is not intended to be an exhaustive or exclusive list):

- a. Duty of Loyalty
- b. Duty of good faith and candor;

- c. Duty to manage the day-to-day operations of Plaintiff United's Plaza Extra supermarket for the benefit of United;
- d. Duty of full disclosure of all matters affecting his employer Plaintiff United;
- e. Duty to refrain from self-dealing, and/or general prohibition against the fiduciary using his relationship to benefit his personal interest; and
- f. Duty to manage any funds, assets, and/or property belonging to Plaintiff United by virtue of its operation of the Plaza Extra Supermarket stores in accordance with applicable laws.

**Response to Request No. 40:**

**None in possession at this time. The above listed duties are imposed by Operation of Law due to Defendant Waheed Hamed's position as a Management Employee of United Corporation d/b/a Plaza Extra. As Discovery is ongoing, Plaintiff reserves the right to supplement pursuant to Fed. R. Civ. P. 26(e).**

41. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made.

28. Defendant Waheed Hamed has knowingly converted substantial funds and assets belonging to Plaintiff United. Plaintiff never consented or agreed to Defendant Hamed's unauthorized use of its funds and assets. As such, Defendant Hamed is liable for conversion.

**Response to Request No. 41:**

**See Attached copy of Defendant Waheed Hamed's 1992 Tax Return. As Discovery is ongoing, Plaintiff reserves the right to supplement pursuant to Fed. R. Civ. P. 26(e).**

42. With regard to the averments of the Amended Complaint, produce the documents upon which the averment was made.

35. Defendant Hamed has breached his employment contractual agreement with Plaintiff United by mismanaging, misappropriating, and converting funds, monies, and other valuables to his personal use. As a result, Plaintiff United has sustained substantial financial damages.

36. As such, Plaintiff United is entitled a full accounting of all monies, funds, and assets unlawfully appropriated by Defendant Hamed.

**Response to Request No. 42:**

**See attached copy of Defendant Waheed Hamed's 1992 Tax Return. As Discovery is ongoing, Plaintiff reserves the right to supplement pursuant to Fed. R. Civ. P. 26(e).**

43. With regard to the Relief requested in the Amended Complaint, produce the documents which show the basis for the relief, the calculations of the amount and type of relief and all analyses performed by plaintiff, its consultants and its experts.

a. Actual damages

(a1) Compensatory damages

b. Punitive damages

c. Any accounting done by United of funds, assets, opportunities, and other valuables converted and or misappropriated by Defendant Hamed.

d. Costs to date of all professional fees for the audit and investigation of this matter.

e. A listing of any documents, including but not limited to electronically stored information, belonging to Plaintiff United in the possession (both actual and constructive) of Defendant Hamed.

f. The factual bases of a Restraining Order precluding Defendant Hamed from:

- i. Physically returning, or attempting to return, to any of the Plaza Extra supermarket stores;
- ii. Accessing, or attempting to access, any bank accounts belonging to United Corporation for any purpose;
- iii. Contacting, or attempting to contact, any employee of Plaintiff United concerning the operations and management of the Plaza Extra Supermarkets;
- iv. Preclude Defendant Waheed Hamed from contacting any business

associates of Plaintiff United;  
v. Preclude Defendant Waheed Hamed from representing to third-parties  
that he is an employee of Plaza Extra;

**Response to Request No. 43:**

**Documents regarding consequential and compensatory damages (punitive damages are to be determined at trial) are based on the amounts disclosed in the Tax Returns. Pending further discovery, Defendant will be provided with all documents supporting any further damages that Plaintiff may be deemed entitled to. As Discovery is ongoing, Plaintiff reserves the right to supplement pursuant to Fed. R. Civ. P. 26(e).**

Dated: October 9, 2013

Respectfully Submitted,  
**THE DEWOOD LAW FIRM**



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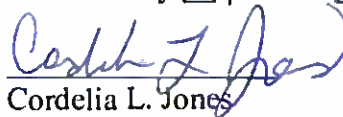
*Co-Counsel for Defendant*

**CERTIFICATE OF SERVICE**

**IT IS HEREBY CERTIFIED THAT** a true and exact copy of the foregoing was served via U.S. Mail, postage prepaid, fax, electronic mail or hand delivery on this the 9<sup>th</sup> day of October 2013 to wit:

**Carl J. Hartmann III, Esq.**  
5000 Estate Coakley Bay  
Unit L-6  
Christiansted, USVI 00820  
Email: carl@carlhartmann.com  
*Co-Counsel for Plaintiff*

via: CM/ECF  | Mail  | Fax  | Hand Delivery  | Email

  
Cordelia L. Jones  
Certified Paralegal

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065.

▶ Attach to Form 1040 or Form 1041. ▶ See instructions for Schedule C (Form 1040).

OMB No. 1545-0046

**1992**

Attachment Sequence No. 09

Department of the Treasury  
Internal Revenue Service

Name of proprietor  
**WAHEED MOHAMMAD**

Social security number (SSN)

A Principal business or profession, including product or service (see page C-1)  
**GROCERY STORE**

B Enter principal business code (from page 2) ▶ **3 | 2 | 1 | 0**

C Business name  
**5 CORNER'S MINI MART**

D Employer ID number (Not SSN)

E Business address (including suite or room no.) ▶ **5 CORNER PRINCESS**  
City, town or post office, state, and ZIP code **C STED. ST. CROIX 00823**

F Accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) ▶

G Method(s) used to value closing inventory: (1)  Cost (2)  Lower of cost or market (3)  Other (attach explanation) (4)  Does not apply (if checked, skip line H)

H Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation

I Did you "materially participate" in the operation of this business during 1992? If "No," see page C-2 for limitations on losses

J Was this business in operation at the end of 1992?

K How many months was this business in operation during 1992? ▶ **3**

L If this is the first Schedule C filed for this business, check here

**Part I Income**

1	Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here	1	37,250
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	37,250
4	Cost of goods sold (from line 40 on page 2)	4	24,212
5	Gross profit. Subtract line 4 from line 3	5	13,038
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)	6	
7	Gross income. Add lines 5 and 6	7	13,038

**Part II Expenses (Caution: Do not enter expenses for business use of your home on lines 8-27. Instead, see line 30.)**

8	Advertising	8		21	Repairs and maintenance	21	
9	Bad debts (from sales or services (see page C-3))	9		22	Supplies (not included in Part III)	22	
10	Car and truck expenses (see page C-3—also attach Form 4562)	10		23	Taxes and licenses	23	
11	Commissions and fees	11		24	Travel, meals, and entertainment:	24	
12	Depletion	12		a	Travel	24a	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13		b	Meals and entertainment		
14	Employee benefit programs (other than on line 15)	14		c	Enter 20% of line 24b subject to limitations (see page C-4)		
15	Insurance (other than health)	15		d	Subtract line 24c from line 24b	24d	
16	Interest:			25	Utilities	25	4,500
a	Mortgage (paid to banks, etc.)	16a		26	Wages (less cbs credit)	26	
b	Other	16b		27a	Other expenses (list type and amount)		
17	Legal and professional services	17					
18	Office expense	18		27b	Total other expenses	27b	
19	Reason and profit-sharing plans	19		28	Total expenses before expenses for business use of home. Add lines 8 through 27b in columns	28	15,300
20	Rent or lease (see page C-4):			29	Tentative profit (loss). Subtract line 28 from line 7	29	-2,262
a	Vehicles, machinery, and equipment	20a		30	Expenses for business use of your home. Attach Form 8920	30	
b	Other business property	20b		31	Net profit or (loss). Subtract line 30 from line 29. If a profit, enter here and on Form 1040, line 12. Also, enter the net profit on Schedule SE, line 2 (statutory employees, see page C-5). If a loss, you MUST go on to line 32 (fiduciaries, see page C-5)	31	-2,262

32a  All investment is at risk.

32b  Some investment is not at risk.

**Part III Cost of Goods Sold (see page C-5)**

33	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	33	
34	Purchases less cost of items withdrawn for personal use	34	49,327.
35	Cost of labor. Do not include salary paid to yourself	35	
36	Materials and supplies	36	
37	Other costs	37	
38	Add lines 33 through 37.	38	49,327.
39	Inventory at end of year.	39	25,115.
40	Cost of goods sold. Subtract line 39 from line 38. Enter the result here and on page 1, line 4	40	24,212.

**Part IV Principal Business or Professional Activity Codes**

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. Enter this 4-digit code on page 1, line B. For example, real estate agent is under the major category of "Real Estate," and the code is "5520." Note: If your principal source of income is from farming activities, you should file Schedule F (Form 1040), Profit or Loss From Farming.

<p><b>Agricultural Services, Forestry, Fishing</b></p> <p>Code</p> <p>1920 Animal services, other than breeding</p> <p>1933 Crop services</p> <p>2113 Farm labor &amp; management services</p> <p>2246 Fishing, commercial</p> <p>2238 Forestry, except logging</p> <p>2212 Horticulture &amp; landscaping</p> <p>2459 Hunting &amp; trapping</p> <p>974 Livestock breeding</p> <p>3436 Logging</p> <p>958 Veterinary services, including pet</p>	<p>1552 Oil &amp; gas</p> <p>1719 Quarrying &amp; nonmetallic mining</p> <p><b>Real Estate</b></p> <p>5538 Operators &amp; lessors of buildings including residential</p> <p>5553 Operators &amp; lessors of other real property</p> <p>5520 Real estate agents &amp; brokers</p> <p>5578 Real estate property managers</p> <p>5710 Subdividers &amp; developers except corporations</p> <p>6155 Title abstract offices</p>	<p>7708 Surveying services</p> <p>8730 Teaching or tutoring</p> <p>7880 Other business services</p> <p>6882 Other personal services</p> <p><b>Hotels &amp; Other Lodging Places</b></p> <p>7237 Camps &amp; camping parks</p> <p>7035 Hotels, motels, &amp; tourist homes</p> <p>7711 Rooming &amp; boarding houses</p> <p><b>Laundry &amp; Cleaning Services</b></p> <p>7450 Carpet &amp; upholstery cleaning</p> <p>7419 Coin-operated laundries &amp; dry cleaning</p> <p>7435 Full-service laundry, dry cleaning, &amp; garment service</p> <p>7476 Janitorial &amp; related services (building, house, &amp; window cleaning)</p>	<p><b>Food &amp; Beverages</b></p> <p>0612 Bakeries selling at retail</p> <p>3086 Catering services</p> <p>3095 Drinking places (bars, taverns, pubs, saloons, etc.)</p> <p>3079 Eating places, meals &amp; snacks</p> <p>3210 Grocery stores (general line)</p> <p>3251 Liquor stores</p> <p>3236 Specialized food stores (meat, produce, dairy, health food, etc.)</p> <p><b>Furniture &amp; General Merchandise</b></p> <p>3588 Computer &amp; software stores</p> <p>3970 Furniture stores</p> <p>4317 Home furnishings stores (chairs, floor coverings, drapes)</p> <p>4110 Household appliance stores</p> <p>4333 Music &amp; record stores</p> <p>3556 TV, audio &amp; electronic stores</p> <p>3715 Variety stores</p> <p>3731 Other general merchandise stores</p> <p><b>Miscellaneous Retail Stores</b></p> <p>4812 Book dealers</p> <p>5017 Book stores, excluding newsstands</p> <p>4853 Camera &amp; photo supply stores</p> <p>3277 Drug stores</p> <p>5058 Fabric &amp; needlework stores</p> <p>3651 Florists</p> <p>5070 Fuel dealers (except gasoline)</p> <p>4630 Gift, novelty, &amp; souvenir shops</p> <p>4838 Hobby, toy, &amp; game shops</p> <p>4671 Jewelry stores</p> <p>4895 Luggage &amp; leather goods stores</p> <p>6074 Mobile home dealers</p> <p>4870 Optical goods stores</p> <p>4697 Sporting goods &amp; bicycle shops</p> <p>6003 Stationery stores</p> <p>4614 Used merchandise &amp; antique stores (except motor vehicle parts)</p> <p>6884 Other retail stores</p>
<p><b>Construction</b></p> <p>0018 Operative builders (for own account)</p> <p><b>Building Trade Contractors, Including Repairs</b></p> <p>0414 Carpentry &amp; flooring</p> <p>3455 Concrete work</p> <p>6273 Electrical work</p> <p>3299 Masonry, dry wall, stone, &amp; tile</p> <p>3572 Painting &amp; paper hanging</p> <p>3232 Plumbing, heating, &amp; air conditioning</p> <p>3430 Roofing, siding &amp; sheet metal</p> <p>3885 Other building trade contractors (excavation, glazing, etc.)</p> <p><b>General Contractors</b></p> <p>0075 Highway &amp; street construction</p> <p>0059 Nonresidential building</p> <p>0034 Residential building</p> <p>3959 Other heavy construction (pipe laying, bridge construction, etc.)</p>	<p><b>Services: Personal, Professional, &amp; Business</b></p> <p><b>Amusement &amp; Recreational Services</b></p> <p>9670 Bowling centers</p> <p>9688 Motion picture &amp; tape distribution &amp; related services</p> <p>9697 Motion picture &amp; video production</p> <p>9639 Motion picture theaters</p> <p>6557 Physical fitness facilities</p> <p>9691 Professional sports &amp; related, including promoters &amp; managers</p> <p>9811 Theatrical performers, musicians, agents, producers &amp; related services</p> <p>9613 Video tape rental</p> <p>9837 Other amusement &amp; recreational services</p> <p><b>Automotive Services</b></p> <p>8813 Automotive rental, or leasing without driver</p> <p>8953 Automotive repair, general &amp; specialized</p> <p>8839 Parking, except valet</p> <p>8896 Other automotive services (wash, towing, etc.)</p> <p><b>Business &amp; Personal Services</b></p> <p>7856 Accounting &amp; bookkeeping</p> <p>7716 Advertising, except direct mail</p> <p>7682 Architectural services</p> <p>8318 Barber shop (or barber)</p> <p>8110 Beauty shop (or beautician)</p> <p>8714 Child day care</p> <p>7372 Computer programming, processing, data preparation &amp; related services</p> <p>7922 Computer repair, maintenance, &amp; leasing</p> <p>7285 Consulting services</p> <p>7799 Consumer credit reporting &amp; collection services</p> <p>8755 Counseling (except health practitioners)</p> <p>7732 Employment agencies &amp; personnel supply</p> <p>7510 Engineering services</p> <p>7773 Equipment rental &amp; leasing (except computer or automation)</p> <p>8532 Funeral services &amp; cremations</p> <p>7833 Income tax preparation</p> <p>7914 Investigative &amp; protective services</p> <p>7617 Legal services (for lawyers)</p> <p>7858 Moving, reproduction, commercial art, photography, &amp; stenographic services</p> <p>7245 Management services</p> <p>8771 Ministers &amp; chaplains</p> <p>8334 Photographic studios</p> <p>7260 Public relations</p> <p>8733 Research services</p>	<p><b>Medical &amp; Health Services</b></p> <p>9274 Chiropractors</p> <p>6233 Dentist's office or clinic</p> <p>6217 Doctor's (M.D.) office or clinic</p> <p>0456 Medical &amp; dental laboratories</p> <p>9472 Nursing &amp; personal care facilities</p> <p>9296 Optometrists</p> <p>9248 Physical therapist &amp; related services</p> <p>9241 Podiatrists</p> <p>0415 Registered &amp; practical nurses</p> <p>0431 Offices &amp; clinics of other health practitioners (dentists, midwives, speech pathologists, etc.)</p> <p>9886 Other health services</p> <p><b>Miscellaneous Repair, Except Computers</b></p> <p>0019 Auto equipment &amp; TV repair</p> <p>0035 Electrical &amp; electronic equipment repair, except auto &amp; TV</p> <p>5050 Furniture repair &amp; upholstery</p> <p>2881 Other equipment repair</p> <p><b>Trade, Retail—Selling Goods to Individuals &amp; Households</b></p> <p>3038 Catalog or mail order</p> <p>3012 Selling goods by telephone or by mail or by other means (except vending machine selling)</p> <p>3053 Vending machine selling</p> <p><b>Selling From Showroom, Store, or Other Fixed Location</b></p> <p><b>Apparel &amp; Accessories</b></p> <p>3021 Accessory &amp; specialty stores &amp; liners for women</p> <p>3030 Clothing, family</p> <p>3772 Clothing, men's &amp; boys'</p> <p>3913 Clothing, women's</p> <p>3756 Shoe stores</p> <p>3054 Other apparel &amp; accessory stores</p> <p><b>Automotive &amp; Service Stations</b></p> <p>3558 Gasoline service stations</p> <p>3318 New car dealers (franchise)</p> <p>3533 Tires, accessories &amp; parts</p> <p>3335 Used car dealers</p> <p>3517 Other automotive dealers (motorcycle, recreational vehicles, etc.)</p> <p><b>Building, Hardware, &amp; Garden Supply</b></p> <p>4416 Building materials dealers</p> <p>4457 Hardware stores</p> <p>4473 Ironmongery &amp; garden supply stores</p> <p>4432 Paint, glass, &amp; wallpaper stores</p>	<p><b>Trade, Wholesale—Selling Goods to Other Businesses, etc.</b></p> <p><b>Durable Goods, Including Machinery Equipment, Wood, Metals, etc.</b></p> <p>2634 Agent or broker for other firms—more than 50% of gross sales on commission</p> <p>2018 Selling for your own account</p> <p><b>Non-durable Goods, Including Food, Fiber, Chemicals, etc.</b></p> <p>2675 Agent or broker for other firms—more than 50% of gross sales on commission</p> <p>2659 Selling for your own account</p> <p><b>Transportation, Communications, Public Utilities, &amp; Related Services</b></p> <p>6619 Air transportation</p> <p>6312 Bus &amp; trolley transportation</p> <p>6676 Communication services</p> <p>6395 Courier or package delivery</p> <p>6361 Highway passenger transportation (except chartered service)</p> <p>6536 Public warehousing</p> <p>6114 Taxicabs</p> <p>6510 Truck collection without own cars</p> <p>6635 Travel agents &amp; tour operators</p> <p>6338 Trucking (except trash collection)</p> <p>6602 Utilities (dumps, snow plowing, road cleaning, etc.)</p> <p>6551 Water transportation</p> <p>6650 Other transportation services</p> <p>6888 Unable to classify</p>
<p><b>Financo, Insurance, &amp; Related Services</b></p> <p>7064 Brokers &amp; dealers of securities</p> <p>7060 Commodity contracts brokers &amp; dealers, security &amp; commodity exchanges</p> <p>4448 Credit institutions &amp; mortgage bankers</p> <p>5702 Insurance agents or brokers</p> <p>5744 Insurance services (appraisal, consulting, etc.)</p> <p>5130 Investment advisors &amp; services</p> <p>5777 Other financial services</p>	<p><b>Manufacturing, Including Printing &amp; Publishing</b></p> <p>0679 Apparel &amp; other text products</p> <p>1115 Electric &amp; electronic equipment</p> <p>1373 Fabricated metal products</p> <p>3638 Food products &amp; beverages</p> <p>2810 Furniture &amp; fixtures</p> <p>3695 Leather footwear, handbags, etc.</p> <p>0336 Lumber &amp; other wood products</p> <p>1099 Machinery &amp; machine shops</p> <p>0377 Paper &amp; allied products</p> <p>1657 Primary metal industries</p> <p>1351 Printing &amp; publishing</p> <p>3312 Stone, clay, &amp; glass products</p> <p>4654 Textile mill products</p> <p>483 Other manufacturing industries</p>	<p><b>Mining &amp; Mineral Extraction</b></p> <p>1037 Coal mining</p> <p>511 Metal mining</p>	