IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. CROIX

WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,

Plaintiff/Counterclaim Defendant,

v.

FATHI YUSUF and **UNITED CORPORATION**,

Defendants/Counterclaimants,

v.

WALEED HAMED, WAHEED HAMED, MUFEED HAMED, HISHAM HAMED, and **PLESSEN ENTERPRISES, INC.**,

Additional Counterclaim Defendants.

CIVIL NO. SX-12-CV-370

ACTION FOR INJUNCTIVE RELIEF, DECLARATORY JUDGMENT, AND PARTNERSHIP DISSOLUTION, WIND UP, AND ACCOUNTING

Consolidated With

WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,

Plaintiff,

v.

UNITED CORPORATION,

Defendant.

CIVIL NO. SX-14-CV-287

ACTION FOR DAMAGES AND DECLARATORY JUDGMENT

WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,

Plaintiff,

v.

FATHI YUSUF,

Defendant.

CIVIL NO. SX-14-CV-278

ACTION FOR DEBT AND CONVERSION

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FATHI YUSUF'S REPLY BRIEF IN SUPPORT OF HIS MOTION FOR RECONSIDERATION OF RULING LIMITING PERIOD OF ACCOUNTING CLAIMS

I. Plaintiff Has No Meaningful Answer to the Court's Violation of Rule 56(f).

In his response to the Motion for Reconsideration, Plaintiff does not even attempt to justify the Court's failure to invite briefs and an opportunity to present evidence before dismissing a twelve year swath of accounting claims representing the bulk of Yusuf's accounting claim on a *sua sponte* basis. Instead, Plaintiff argues that the Court's ruling was not a grant of summary judgment, but was instead an "exercise of this Court's broad powers related to 'the administration of winding up the partnership . . ..'" (Plaintiff's Response at p. 2).

This attempt to get around the fundamental problem with the Court's order –dismissing part of a claim on a ground not raised, and without giving advance notice and an opportunity for briefing and evidence – is unavailing for several reasons. First, it is clear that the Court's Order amounted to a grant of partial summary judgment, even if the Court did not use that terminology to describe its ruling. The Court made findings and a dispositive ruling without the benefit of a full evidentiary hearing, and the relief the Court granted was precisely the same relief sought in Plaintiff's Motion for Partial Summary Judgment Re the Statute of Limitations Defense Barring Defendants' Counterclaim Damages Prior to September 16, 2006, filed on May 13, 2014. Courts recognize that so long as an Order *in effect* granted summary judgment, the requirements of advance notice and an opportunity to brief and present evidence apply and will be strictly enforced. *See, e.g.*, *Equal Employment Opportunity Commission v. Exxon Mobil Corporation*, 344 Fed. Appx. 868, 872 (5th Cir. 2009) (reversing trial court because its ruling went "beyond the scope of its scheduling order" that limited summary judgment motions to a specific issue, and in so doing "effectively granted summary judgment to [defendant] by resolving this issue without giving [the plaintiff] fair notice"); *Texas Brand Bank v. Luna & Luna*, LLP, 2016 WL 3660579, *2-*3 (N.D. Tex. 2016) (granting motion for reconsideration of an order which "effectively granted summary

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judgment" on an issue for which Defendant had not sought summary judgment and for which the Court had not given the required advance notice to both parties, and ruling on reconsideration that the issue was therefore "a matter for trial").

Plaintiff's claim that the Court was not required to give notice to the parties because its ruling cutting off most of Yusuf's accounting claim was "an exercise of this Court's broad powers related to . . . winding up the partnership" is untenable. *See* Plaintiff's Response at 2. Equitable claims for an accounting are governed by the same procedural rules that govern all civil actions, including all of the rules governing summary judgment actions. There is no carve-out in the Federal Rules of Civil Procedure or the Virgin Islands Rules of Civil Procedure for equitable accounting claims that have been asserted in connection with the dissolution of a partnership. A party may seek summary judgment on an equitable claim for an accounting, and the party defending that claim may also seek summary judgment on defenses to a claim for an accounting. If there are genuine issues of material fact precluding judgment or partial judgment on an issue relating to the accounting claim, then it will be resolved by the trial judge after a full hearing with evidence presented on both sides so that the trier of fact may resolve the disputed issues. *See, e.g.*, *Butler v. Ross*, 2017 WL 2963497, *8 (S.D. N.Y. 2017) (granting a motion for summary judgment on a claim for an accounting by ruling that the plaintiff is entitled to an accounting, but denying the motion to the extent it seeks a judgment in the amount of $721,257.53 because there are genuine issues of material fact regarding what is owed, and the availability of laches as a defense, both of which issues will be resolved at trial).

Here, the fact that a judge (the Honorable Douglas A. Brady), rather than a jury, will be the ultimate trier of fact regarding the amounts owed by Hamed to Yusuf (or vice versa), after an initial determination by the Master, hardly means that the generally applicable procedural rules do

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not apply. The rules do not permit a judge to dismiss part or all of an equitable claim, *sua sponte*, on the basis of inadmissible opinion evidence, and without giving the party who would oppose the relief being contemplated the opportunity to present argument and evidence on the issue being raised by the Court. Calling the ruling an exercise of the Court's "broad equitable powers" (Plaintiff's Response at p. 6) hardly eliminates that basic requirement of the judicial process.

The label placed on the Court's dismissal of part of Yusuf's accounting claim is immaterial for another reason. The cases cited in Yusuf's Motion for Reconsideration at page 10 make it clear that laches is an issue that except in the most unusual cases can only be decided only after "a full hearing of testimony on both sides of an issue . . .." Yusuf's Motion for Reconsideration at p. 10 (quoting from *Township of Piscataway* v. *Duke Energy*, 488 F.3d 203, 214 (3d Cir. 2007)). Whatever terminology is used to describe the Court's dispositive ruling, the reality is that it was made without the benefit of a full evidentiary hearing with testimony on both sides.

In addition to the failure to give the required notice, the Schoenbach Letter and testimony were inadmissible. The Court's reliance on them in limiting the accounting claim was improper regardless of the label used to describe the ruling. The only admissible opinion evidence relating to the Court's findings that are part of this record is the declaration of Mr. Fernando Scherrer, an expert in partnership accounting. That evidence contradicts the Court's findings (and the inadmissible Shoenbach Letter and testimony) that are critical to its ruling and supports preserving Yusuf's accounting claim for the entire period from January 1, 1994. At the very least, the Scherrer declaration establishes that there are genuine issues of material fact that require full ventilation in an evidentiary hearing (at which he would testify) in order to resolve.

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Next, Plaintiff tries to argue that the requirements of notice and an opportunity for briefing and presentation of evidence on the laches issue should be excused because the Order "applied to

both parties equally, eliminating claims for Hamed prior to September 17, 2006, as well." Plaintiff's Response at 2. But the fact that the Court's ruling applies equally to both parties hardly means that it is equal in its impact. Plaintiff obviously believes that the dismissal of the 12-year portion of Yusuf's accounting claims is beneficial to him in dollar terms. He sought that same relief in his motion for partial summary judgment on statute of limitations grounds, knowing that it would have to apply to both parties, and he is opposing this motion for reconsideration. Yusuf likewise believes that Plaintiff's withdrawals of partnership money in the excluded period far exceed his own, and that the Court's ruling eviscerates Plaintiff's net liability to Yusuf for that period, and lessens substantially the amount Plaintiff will ultimately be found to owe Yusuf upon completion of the partnership true-up.[1]

II. The Court Plainly Relied on the Opinions Given by Schoenbach in His Testimony and Letter.

Plaintiff does not dispute that Mr. Shoenbach's opinions were in admissible evidence in the absence of him having been qualified as an expert in partnership accounting, and hence that it was improper for the Court to rely on them. *See* Yusuf's Motion for Reconsideration at p. 7.

[1] Plaintiff also claims that the Court based its ruling on other grounds, including the doctrine of unclean hands, and the burdens that resolution of the accounting claim would place on the Court. *See* Plaintiff's Response at 3. Even if the Court's passing reference to unclean hands in a footnote (specifically footnote 33 at page 31 of its Opinion) is elevated into a separate ground for its ruling, it would still be a *sua sponte* ground for which the Court failed to give the required advance notice. Moreover, since the Court ruled that Plaintiff and Yusuf both had unclean hands, how can the Court possibly be doing equity by granting the very relief (albeit on different grounds) sought by one partner against the other? If Yusuf had been given advance notice that the Court was considering dismissing part of his accounting claim on the basis of the doctrine of unclean hands, he would have addressed that issue, and also shown why Plaintiff, and not him, was the party guilty of unclean hands. As for the burdens on the Court factor, Plaintiff fails to respond to Yusuf's assertion that that is an improper ground for dismissing part of a claim. The fact that a court "considers itself too busy to try [a case]" is not a proper basis for dismissing a case, or any part of it. *Ansley v. Healthmarkets, Inc.*, 426 Fed. Appx. 445, 449 (5th Cir. 2011) (citation and internal quotation marks omitted).

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Instead, he argues that the Court's Opinion did not rely on any opinions of Mr. Schoenbach, but "merely took note of the facts of record Schoenbach discussed – the details of the criminal case against Yusuf and others in conducting partnership business – which are not in dispute." *See* Plaintiff's Response at 4. A reading of the Court's Opinion belies Plaintiff's claim. Of course, Plaintiff fails to identify a single **undisputed** fact in the record that Schoenbach discussed and this Court relied upon because the parties have disputed virtually all facts. Certainly, no "details of the criminal case" involved "conducting partnership business" since this Court only declared the existence of the Partnership in its Order of November 7, 2014. Moreover, the criminal case had nothing to do with the "partnership business," since the defense attorneys for the Hameds and Yusufs in the criminal case "did not want us to take any action that supported the existence of a partnership." *See* Declaration of Fathi Yusuf dated August 12, 2014 attached as Exhibit 3 to the Motion For Reconsideration at ¶8. Plaintiff has never disputed this assertion.

The Opinion quotes Mr. Schoenbach' s statement that "[n]o proper accounting can be determined from the Company's financial records because the gross receipts have been intentionally misapplied and documented," and his conclusion that "it is impossible to determine and account for any portion of that amount each partner has or owes to the others." *See* Opinion at 25-6. The Court obviously credited these conclusions, improperly, and compounded that error by not having the benefit of the contrary opinions of Yusuf's accountant, Mr. Scherrer, who, unlike Schoenbach, clearly is an expert in partnership accounting, before rendering its ruling. *See* Scherrer Declaration, ¶¶ 5(b), 7, 8. Mr. Scherrer's declaration states that "[k]nowledge of total gross receipts of the Partnership (reported or unreported) is simply not necessary to quantify what each partner has withdrawn." *Id.* at ¶ 7. He added that "[c]ontrary to Mr. Schoenbach' s opinion, which is not informed by any accounting expertise, BDO was not required under any accounting

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standard to determine gross receipts of the Partnership in order to determine the aggregate amount of each Partner's withdrawals, and his critique of the BDO Report on that basis is mistaken." *Id.* at ¶ 8.

Plaintiff does not challenge in any meaningful way this key opinion expressed in Mr. Scherrer's declaration. Plaintiff's discussion of Mr. Scherrer's declaration consumes all of a single sentence in his response. Plaintiff complains that BDO "has still not found any of the records it admitted were missing" in the discussion of limitations in the report. Plaintiff's Response at p. 5. But he fails to address Mr. Scherrer's expert opinion that "statements of limitation . . . are standard in all accounting analyses, and that "the disclosed gaps in the currently available Partnership records do not render the partnership accounting contained in the BDO Report, which is supported and well-documented, unreliable." Scherrer Declaration, ¶¶ 5(c), 8. Plaintiff also claims falsely that BDO has not explained why it did not review money placed by the partners in foreign bank accounts. *See* Plaintiff's Response at 5. In fact, Mr. Scherrer addressed why gross receipts held "in foreign accounts" were not accounted for in the BDO Report. *See* Scherrer Declaration, ¶ 7.

Instead of taking issue with Mr. Scherrer's opinion, Plaintiff argues that the declaration should be disregarded by the Court because it could have been submitted in response to a separate non-dispositive motion heard on March 6 and 7 – namely his motion to strike the BDO report. *See* Plaintiff's Response at 5. But the fact that Yusuf could have submitted a declaration in response to an evidentiary motion filed by Plaintiff, but chose not to, obviously cannot excuse the Court's failure to give notice and an opportunity to be heard on the *sua sponte* issue of laches. Nor can it justify disregard of that declaration in resolving this Motion for Reconsideration.[2] If the

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[2] Yusuf regarded the motion to strike as a weak one, and determined that no evidentiary submissions were necessary to defend against it. The Court's summary denial of the motion

Court had notified the parties that it was considering whether to rule that the period of the accounting claim should be limited because partnership records were inadequate to perform a reconciliation going back to January 1994, Yusuf surely would have submitted an appropriate declaration for the Court's consideration.

III. Plaintiff's RUPA Arguments Were Necessarily Rejected in the Court's Denial of His Motion for Partial Summary Judgment.

Plaintiff argues that treating the date of partnership dissolution as the date that the statute of limitations begins to run on an accounting claim is a "faulty premise." Plaintiff's Response at 6-7. But this is precisely the proposition that was critical to the Court's analysis when it denied Plaintiff's motion for partial summary judgment on the statute of limitations and denied Yusuf's backup argument about the savings clause in the statute. The Court's Opinion accepts the common law rule briefed by Yusuf that an accounting claim looks back to the inception of the partnership or the date of last reconciliation or true-up. The Opinion asserts that "claims in the nature of an accounting of one partner against another could only be presented upon dissolution of the partnership" and that "all . . . [Yusuf's] monetary claims against Hamed could only be brought on dissolution . . . ." Opinion at 9, n.6. Moreover, in denying Plaintiff's limitations motion, the Court unequivocally rejected the contention that "Yusuf's cause of action for [an] accounting was commenced outside the relevant limitations period . . .." Opinion at 12. The Court's rejection of Plaintiff's statute of limitation argument was predicated on its view that Yusuf's accounting action accrued on dissolution, and that RUPA did not alter that accrual rule.[3] Indeed, because Yusuf's

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confirms Yusuf's determination that the ample grounds for denying that premature motion obviated the need to submit a declaration.

[3] Yusuf cited appellate cases from two RUPA states, Minnesota and Washington, in support of the proposition that RUPA did not change the accrual rule for an accounting claim. *See* Yusuf's March 21, 2017 Brief at 10-13.

accounting claim was brought at or very shortly after dissolution, it was timely under any possible statute of limitation, and the Court ruled that it did not even have to decide definitively which statute of limitations applied to the accounting claim. *See* Court's Opinion at 12.

The Court did suggest in one passage that Yusuf "could have, and under the policy considerations undergirding RUPA, should have, brought his claims concerning individual withdrawals of partnership funds or other transactions, with or without an accompanying action for accounting, as [he] became aware or should have become aware of those transactions . . .." Opinion at 31-32. But if this statement means what Plaintiff says it means, then it flatly contradicts the Court's analysis above.

As explained in Yusuf's Motion for Reconsideration, the Commentary to the RUPA section cited in the Court's Opinion regarding section 75 of the VI RUPA cannot mean that the traditional accrual rules for accounting claims are changed by RUPA, as the plain words of the text of that section foreclose that construction. Assuming *arguendo* that commentary to the revised uniform partnership law that is not adopted by the Virgin Islands legislature has the force of law, or can be used to construe a statute that is unambiguous on its face,[4] what the Commentary must mean is certain kinds of claims that do not involve charges against partnership funds may not be revived for limitations purposes. These would include claims by one partner that another partner damaged partnership property, personal injury claims by one partner against the other, and claims that one partner breached his fiduciary duties by mismanaging the partnership. *See* Yusuf's March 21,

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[4]Yusuf argued in his March 21 post-hearing brief that as a matter of law, official comments to a uniform law that have not been adopted by a legislature when it enacted the uniform law have no role in construing legislation. *See* Yusuf's March 21, 2017 Brief at 9, n.6. This is especially the case where, as here, the text of the legislation is unambiguous and requires no resort to this or any other tool of statutory construction.

2017 Brief at 10. Contrary to charges for partnership withdrawals, which are a relatively straightforward calculation, claims of this kind are unliquidated and whether they have merit or not is often a complicated issue requiring in essence a separate trial.

IV. The Court's Opinion Contravenes *United Corp. v. Hamed*, 64 V.I. 297 (V.I. 2016).

Plaintiff's argument that the Court did not contravene the Virgin Islands Supreme Court decision in *United Corp. v. Hamed*, 64 V.I. 297 (V.I. 2016) is illogical in the extreme. Plaintiff's Response at 7-8. The Supreme Court held in *United* that access to a document, by itself, cannot establish that a party knew or should have known of a claim revealed in that document. Plaintiff claims that this holding is only limited to the summary judgment context, and has no applicability outside that context. What he is necessarily saying is that a judge or jury in a trial setting is permitted to contravene the holding in *United* in making a finding regarding whether a party knew or should have known of a claim. This argument makes no sense and is entitled to no consideration by the Court. Plaintiff attempts to improve the spurious argument by asserting that the rule in *United* need not be followed by a judge deciding an equitable claim, even it would apply to a jury trial of a non-equitable claim. Any attempt to limit *United* by creating an arbitrary exception for cases in which the Judge is the trier of fact is easily rejected.

Plaintiff argues that even if the Court relied on an "access to documents" argument that was foreclosed by *United*, that doesn't matter because the Court relied on other evidence to support its ruling on this point. This is not the case. The Court cited no other evidence that Yusuf should have known that Plaintiff was acting dishonestly, and there is no such evidence in the record.

V. The Court Never Made Proper Findings of Prejudice.

Plaintiff claims that there were numerous "accounting and bank records that BDO did not identify, much less review, as noted in his March 27, 2017, post hearing memorandum on the

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defects in the BDO report . . .." Plaintiff's Response at 9. What Plaintiff is referring to is a list of certain credit card accounts and brokerage accounts that according to his brief were prepared by Kim Japinga, one of the attorneys working for Plaintiff, and attached as Exhibit 1 to his post-hearing brief. This list is plainly not admissible evidence and cannot properly be considered by the Court in rendering a ruling on the accounting claim. But even if the list were admissible evidence, the various items shown in the list were not material to an accounting of partnership withdrawals.

First, of the accounts listed, thirteen of them relate to *foreign* accounts which were not within the scope of the BDO Report. Rather, these foreign accounts were otherwise addressed in Yusuf's Accounting Claims and Proposed Distribution Plan ("Yusuf's Claims") at Section VI. Hence, BDO did not ignore them to skew the results as Plaintiff intimates. Second, four of the investment accounts listed are not in Yusuf's name but in the name of Hamdan Diamond. These are not partnership accounts and, likewise, would be outside the scope of the BDO Report. Third, the United Corporation investment account listed with Prudential involves information prior to the beginning date of BDO's review—January 1, 1994, and, therefore, would not have been included in the BDO Report.[5] Hence, Plaintiff's comments that BDO deliberately ignored financial

[5] At the hearing, this account was offered in an ill-fated attempt to show that the investments listed on Waleed's tax returns for 1992 and 1993 were actually investments of United. Yusuf has already shown this to be incorrect. While the transactions reflected in these accounts are similar, they do not reflect the transactions listed on Waleed's tax returns. *See* Yusuf's Supplemental Brief In Opposition to Plaintiff's Motion to Strike the Report of Defendants' Accounting Expert Fernando Scherrer of BDO, Puerto Rico, P.S.C. ("Yusuf's Supplemental Brief as to BDO"), p. 11-12. Second, although Waleed began contending after this suit was filed that these investments were mistakenly listed on his returns, he previously took advantage of the allegedly mistaken notations by carrying the losses forward for three years. Hence, listing these losses on his tax returns was not the result of a lone or single error—they were reflected on multiple, successive tax returns and Waleed benefitted from the losses for years. Third, throughout this litigation Waleed has sworn in discovery responses that the "mistaken" investments were from a different source, Mohammad Hamdan. *See* Yusuf's Supplemental Brief as to BDO, p. 11. However, Waleed changed his

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information that was available to support their contention that the BDO Report is unreliable is not factually correct. The accounts were not included in the BDO Report because they were outside the defined scope of BDO's review as they were either before the review period, involved foreign accounts which were addressed elsewhere in Yusuf's Claims, or were not in the name of Yusuf or his family members and thus, not part of any allocation.

VI. The Williams Case is Plainly Distinguishable.

Plaintiff's argument that the *Williams* decision is on point (Plaintiff's Response at 9) overlooks distinctions between that case and the instant case discussed in Yusuf's Motion for Reconsideration. One of these relates to the nature of the claims that make up the respective accounting claims in the two cases. Yusuf's accounting claims, as this Court stated, "refer to the numerous alleged debits and withdrawals from partnership funds made by the partners or their family members" since 1994. Opinion at p. 11. In *Williams*, unlike this case, the individual claims that comprised Alan Williams' accounting claim were complex claims of breach of fiduciary duty involving other business transactions, and not simply withdrawals of partnership money. The complexity of those breach of fiduciary duty claims, combined with the passage of time since the

position yet again at the March 6, 2017 hearing. There, for the first time, Waleed claimed the trades to be from United (which Yusuf already has demonstrated to be incorrect as they do not match with United's Prudential statements). Lastly, all investments currently held in the name of United with Merrill Lynch have been presumed to be partnership funds. As of the time of the BDO Report, the investments held at Merrill Lynch were accounted for in Yusuf's Claims as to his proposed division and allocation of current remaining partnership assets. Those assets are a part of John Gaffney's accounting. Hence, United's investments (to the extent that they are partnership assets) were not ignored. The BDO Report "was aimed towards identifying withdrawals which could be construed to be Partnership distributions and to incorporate them into Gaffney's accounting in order to provide an Adjusted Partnership Accounting." *See,* BDO Report, p. 3 attached to Plaintiff's Motion to Strike the Report of Defendants' Accounting Expert, Fernando Scherrer of BDO, Puerto Rico, P.S.C.

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transactions at issue and the resulting need to depend on faded memories of the accountants, was what in the Court's view created prejudice to Stephen Williams in defending the claims.[6]

VI. The Shortening of the Accounting Claim is Unsupported by Any Case Law.

Plaintiff is unable to cite a single case that supports the Court's misapplication of laches to dismiss a large portion of Yusuf's accounting claim. Laches has to do with when a claim was brought in relation to when the claim accrued and whether there was undue delay following the accrual of the claim and prejudice to the other party. Plaintiff does not even address the settled rule that if the statute of limitations does not bar a claim, there is a presumption that laches is inapplicable. The Court here ruled that Yusuf's entire accounting claim was brought within the statute of limitations, and this necessarily created presumption that the entire accounting claim was not barred by laches. The Court cited no evidence of undue delay other than the impermissible "access to documents" evidence, and it did not attempt to make a finding of prejudice to Hamed that overcame that presumption. As such, the Court should have ruled that the doctrine of laches was inapplicable, and that Yusuf's accounting claim could be presented for resolution to the Master.

As for the factors the Court did rely on in finding that laches supported a dismissal of most of Yusuf's accounting claim, Plaintiff does not even try to show that these factors are relevant to

[6]Plaintiff also asserts in his attempt to analogize *Williams* to this case that Yusuf knew "that this was a criminal enterprise whose very nature was to have people take funds in a matter that would avoid detection." Plaintiff's Response at 9. But here Plaintiff is suggesting that concealing gross receipts is the same as concealing distributions as between the partners. While the records of gross receipts may be lacking, the records as to what each partner withdrew from partnership funds are comprehensive, as attested to in the Scherrer declaration. There is no reason to assume that two partners who wish to avoid documenting gross receipts to the taxing authorities will have a similar disposition to not document their respective withdrawals of partnership money. As the Scherrer declaration attests, in this case the partners kept detailed records of withdrawals by each.

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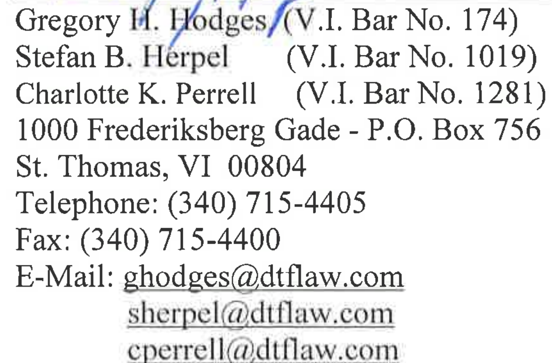
a laches analysis. The principal factors were the Schoenbach opinions regarding both the alleged inadequacies of the BDO report and the supposed impossibility of conducting an accounting of partnership records because of lack of documented evidence of gross receipts. These factors were not only improper from an evidentiary and procedural standpoint, but were also wholly immaterial to any laches analysis. And Plaintiff, like the Court, does not cite a single case that applies the doctrine of laches to dismiss part of an accounting claim.

Respectfully submitted,

DUDLEY, TOPPER AND FEUERZEIG, LLP

DATED: September 5, 2017 By:



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CERTIFICATE OF SERVICE

It is hereby certified that on this 5th day of September, 2017, I served a true and correct copy of the foregoing **FATHI YUSUF'S REPLY BRIEF IN SUPPORT OF MOTION FOR RECONSIDERATION OF RULING LIMITING PERIOD OF ACCOUNTING CLAIMS**, which complies with the page and word limitations set forth in Rule 6-1(e), via e-mail addressed to:

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