

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

MOHAMMAD HAMED, by his
authorized agent **WALEED HAMED**,

Plaintiff/Counterclaim Defendant,

vs.

FATHI YUSUF and **UNITED CORPORATION**,

Defendants and Counterclaimants.

vs.

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

Counterclaim Defendants,

Case No.: SX-2012-CV-370

**ACTION FOR DAMAGES,
INJUNCTIVE RELIEF AND
DECLARATORY RELIEF**

JURY TRIAL DEMANDED

MOHAMMAD HAMED,

Plaintiff,

vs.

FATHI YUSUF,

Defendant.

Case No.: SX-2014-CV-278

**ACTION FOR DEBT AND
CONVERSION**

JURY TRIAL DEMANDED

**HAMED'S SUBMISSION OF HIS SUGGESTIONS
AS TO THE FURTHER HANDLING OF THE REMAINING CLAIMS
PER THE MASTER'S DIRECTIONS OF AUGUST, 24, 2017**

On August 24, 2017, the Special Master ordered the parties to make a submission of the status and proposed further handling of the remaining claims, those **that accrued after September 17, 2006**, as follows:

identify or agree on any claim that is ready to be determined. . . I would consider [those] first. . . . As to the other claims, please identify those that require additional pretrial preparation, e.g. discovery, depositions, etc., and we will develop an interim scheduling and discovery order agreeable to all.

Two preliminary comments are in order. First, as directed by Judge Brady, the parties have agreed on an electronic docketing system (*Case Anywhere*), so this filing and all subsequent filings regarding these claims will be submitted and served electronically using that system. Aside from assisting the Master in making this process more orderly, this system will ultimately be incorporated into the Clerk's records. This will allow for the development of a record regarding the resolution of each party's respective claims, which is essential both to this process and any appeals.

Second, once the parties see each other's respective claims, it can be determined which of these claims may not be disputed by the parties. For example, the proposed escrow of funds for current third-party claims against the partnership will probably not be disputed once the Liquidating Partner identifies the proposed amount.

With these comments in mind, a newly numbered list of the 165 outstanding "post-September 17, 2006" claims previously raised by Hamed is attached. **Exhibit A**¹.

¹ Based on the September 30, 2017 filings of the parties, Hamed believes that there are 12 outstanding post-September 17, 2006 Yusuf claims, which are listed below, all of which are disputed and will be addressed after the receipt of the Yusufs' details.

Y's BDO-Table 10A	Wally Hamed attorney and accounting fees for the federal criminal case
Y's BDO-Table 18	Willy Hamed attorney fees for the federal criminal case
Y's Claims - III.B.1	Outstanding debts of the partnership - Unpaid rent for Plaza Extra-East Bay 1
Y's Claims - III.B.2	Outstanding debts of the partnership - Unpaid rent for Plaza Extra-East Bays 5 & 8
Y's Claims - III.B.3	Outstanding debts of the partnership - 9% interest on rent claims for Bay 1 (excludes 6/1/13-3/8/2015 timeframe)
Y's Claims - III.B.3	Outstanding debts of the partnership - 9% interest on rent claims for Bays 5 & 8 (for 5/17/13-9/30/16)
Y's Claims - III.F	Water sales revenue from Plaza Extra-East through 2/28/2015 at an avg. monthly rate of \$5,291.66 (approx. 101 mo., 2/17/06-2/28/15)
Y's Claims - VI	Two parcels of land titled in Mohammad Hamed's name only, Exhibit N
Y's Claims - III.A	Outstanding debts of the partnership - Miscellaneous debts
Y's BDO-Table 1	Gifts to Mufeed and Hisham Hamed from Fathi and Fawzia Yusuf
Y's Claims - VII	Loss of going concern value of Plaza Extra-West
Y's Claims - VIII	Half of the value of the six containers

Hamed has broken his 165 claims into three groups, based on the extent to which the claims are ready for disposition:

(1) *3 claims* that the Court has stated are owed to Hamed now and thus require no discovery or briefing;

(2) *9 claims* that do not require any additional discovery, and can each be made the subject of short, 2-page briefs (described below) that can then be reviewed without further delay once the Special Master approves this process; and

(3) *153 claims* for which Hamed proposes a highly streamlined discovery schedule (described below), to be followed by short briefing when that discovery is completed.

These groups will now be addressed separately to assist the Special Master.

I. Three claims that the Trial Court has already stated are owed to Hamed now

Of his 165 remaining claims, Hamed submits that the following three claims should be paid immediately, as they **do not** require (1) any "additional pretrial preparation, e.g. discovery, depositions, etc." or (2) any further briefing -- because Judge Brady has stated (and Fathi Yusuf has filed papers agreeing) that the amounts are owed to Hamed.

Hamed New Claim Number	Original Hamed Designation	Description of the Claim
1	201	Hamed's \$802,966 Yusuf is holding for the sale of the Dorothea
2	355	\$2.7 million unilateral withdrawal from the Partnership account
3	3006	Partnership funds used for Yusuf's personal, civil legal fees here

A. Hamed Partnership Interest in Sale of the Dorothea property (\$802,966)

This matter has been repeatedly briefed, and was ruled on by the Court.² More importantly, however, in detailing his claims **Yusuf has also now conceded** both at deposition and in filings before this Court that the claim is valid, due **and would be paid when this mutual accounting stage was reached**. See *Yusuf's Accounting Claims And Proposed Distribution Plan* dated September 30, 2017, at page 11:

\$802,966.14 should be allocated to Hamed to equalize the Partnership distribution between the Partners resulting from the sale of the stock of Y&S and R&F. (Emphasis added.)

Thus, this amount which was **collected and held after 9/17/06**, plus full statutory simple interest of 9%, pursuant to 11 V.I.C. § 951(a), should be paid as being due.

B. \$2.7 million unilateral withdrawal from the Partnership account

Similarly, the Court determined,³ and there is no dispute, that Yusuf unilaterally took \$2.7 million from the partnership account (check dated August 15, 2012, **Group Exhibit B**). One-half of this amount plus statutory interest should be paid to Hamed now.

² Order dated April 25, 2013 ("Brady Decision") at page 10, paragraph 33:

33. Waleed Hamed testified that Fathi Yusuf utilized Plaza Extra account funds to purchase and subsequently sell property in Estate Dorothea, St. Thomas, **to which it was agreed that Hamed was entitled to 50% of net proceeds**. Although Yusuf's handwritten accounting of sale proceeds confirms that Hamed, is due \$802,966, representing 50% of net proceeds (Pl. Ex. 18), **that payment has never been made to Hamed** and the disposition of those sale proceeds is not known to Hamed. . . .

³ The Court stated at *id.*, page 10, paragraphs 35 and 36 and footnote 9 at page 19:

On the first hearing day, Mahar Yusuf, President of United. Corporation testified under oath that he used the \$2,784,706.25 withdrawn from the Plaza Extra operating account to buy three properties on St. Croix in the name of United. **On the second hearing day, Mahar Yusuf, contradicted his prior testimony and admitted that those withdrawn funds had actually been used to invest in businesses not owned by United.** . . . (Emphasis added.)

C. Partnership funds used to pay Fathi Yusuf's personal civil legal fees in this case in the amount of \$504,591.03

Finally, as Judge Brady stated in factual finding 38 of his April 25, 2013 Order, Fathi Yusuf paid his personal, civil legal fees in this lawsuit out of partnership funds. These are fees in this case for the period after the complaint here was filed, and do not involve the criminal case fees. **These were fees paid to Attorney DiRuzzo's firm for work in this case.** The matter was fully briefed here, with all attached, post-complaint invoices from Attorney DiRuzzo in the filings before the Court. One-half of this amount plus statutory interest should be paid over to Hamed.

The exhibits for the Dorothea sale, the \$2.7 million check and the DiRuzzo checks are attached here as **Group Exhibit B** for the ease of the Master's reference.

D. Summary of Claims Already Determined by the Court / Yusuf Admission

The totals, plus interest, owed to Hamed are as follows:

1. \$802,966 plus \$258,775 in interest from the date of the April 2, 2014 Fathi Yusuf deposition where he admits he had **recently collected the funds** (post-2006) -- from the sale of Y&S and R&F stock, for Dorothea.
2. \$2,784,706.25 plus \$1,305,988 in interest from August 15, 2012, the date of the Plaza Extra check written to the United Corporation (unilateral Partnership withdrawal).
3. \$504,590 in checks to Fuerst Ittleman David & Joseph, PL in the following amounts plus interest accruing from the date of each check in the amount of \$216,991:
 - \$29,011.50 plus \$13,141 in interest from October 19, 2012
 - \$15,067.26 plus \$ 6,824 in interest from October 19, 2012
 - \$99,254.45 plus \$44,272 in interest from November 16, 2012
 - \$111,660.24 plus \$47,989 in interest from January 21, 2013
 - \$112,383.32 plus \$47,662 in interest from February 13, 2013
 - \$82,274.84 plus \$ 34,467 in interest from March 6, 2013

\$54,938.89 plus \$22,636 in interest from April 3, 2013

Thus, it is uncontested that the Hameds are owed (1) 100% of the Dorothea property amount, plus interest, (2) half of the \$2.7 million, plus interest and (3) half of the checks written to the United Corporation and Fuerst Ittleman David & Joseph, PLC, plus interest. That is \$4,092,262.75 plus \$1,718,754 in interest, for a total of \$5,874,016.75.

II. Claims that Hamed believes do not require additional discovery and should be briefed now

Hamed believes his following nine claims can and should be briefed and determined immediately, because they do not require any additional discovery. **Hamed proposes that he be allowed a two-page memo (exclusive of captions and signatures), with any relevant exhibits attached -- on each of the following 9 claims -- with a two-page opposition and a one-page reply (and Yusuf to be allowed the same for his claims):**

Hamed Claim Number	Original Hamed Desig.	Description
4	356	2012-2013 Real Estate Taxes for Plaza Extra STT
5	272	Tutu Park Mall 2014 taxes & corresponding Partnership withdrawals by Fathi Yusuf
6	244	Reimbursement for Fathi Yusuf withdrawal related to Tutu Park rent payments
7	248	David Jackson, CPA, bill owed for tax work done related to the Partnership's 2014 taxes
8	256	David Jackson, CPA, bill owed for tax work done related to the Partnership's 2013 taxes
9	3005/426	John Gaffney's salary, benefits and bonus
10	297	Retirement bonus paid to Mary Gonzales
11	315	100 shopping carts purchased for Plaza Extra-East
12	312	Replacement of two condensers

A. Reimbursement to Fathi Yusuf for withdrawals related to Tutu Park rent and tax payments

1. 2012-2013 real estate taxes for Plaza Extra STT

On December 4, 2015, the Landlord for the Plaza Tutu Store in St. Thomas sent the real property tax assessment for that store for 2012 and 2013 (totaling \$79,009.87), which are the real property taxes reimbursed to the landlord by the tenant (the Yusuf/Hamed partnership in 2012 and 2013) under the written lease for the STT premises. These tax bills were submitted to the Liquidating Partner, who promptly paid them. However, when this tax payment was reimbursed to the STT landlord by the Partnership, Yusuf then gave himself a larger distribution without any court order, which totaled \$89,443.92, as noted on the January 1, 2015-December 31, 2015 Plaza Extra-West general ledger submitted to the Hameds by John Gaffney on February 1, 2016.

2. 2014 real estate taxes for Plaza Extra STT

Yusuf also apparently repeated this procedure for the 2014 taxes owed for the STT store, paying the STT landlord \$43,069.38 for this tax bill, while then paying United, his corporation, \$46,990.48 for the Plaza East store, as identified on the January 1, 2015-December 31, 2015 Plaza Extra-West general ledger submitted to the Hameds by John Gaffney on February 1, 2016.

3. Rent payments for Plaza Tutu Store from November 1, 2014 through October 31, 2015

The Landlord for the Plaza Tutu Store in St. Thomas sent the annual percentage rent calculation for that store, seeking a total payment of \$41,462.28. Because that store was owned by the partnership for 6 months of this time period and by Hameds' new company, KAC357, Inc. ("KAC"), for the last 6 months of the time period, KAC asked the partnership to pay half of this amount, or \$20,731.14. In the January 1, 2015-

December 31, 2015 Plaza Extra-West general ledger submitted to the Hameds by John Gaffney on February 1, 2016, Yusuf decided to pay the entire amount from the Partnership funds (even though only half was owed by the partnership), and then paid himself an equal amount as a partnership distribution of \$41,462.28.

B. Invoices from David Jackson, CPA, for tax work done for the Partnership

David Jackson, CPA, provided work for the Partnership's Plaza Extra 2013 and 2014 tax returns in an amount totaling \$1,486.00. Those invoices were paid by the Hameds, not the Partnership.

C. John Gaffney's pro-rated salary, benefits and bonus from 2012 through June 2016

John Gaffney testified on January 31, 2013 in the TRO hearing in front of Judge Brady that he was originally hired by the United Corporation. Hearing Tr. Day 2, 65:13-15, 65:21-22. Because of this admission, the Partnership should only be charged 10% of Mr. Gaffney's salary, benefits and bonus from 2012-April 24, 2013. As his work increased for the Partnership, from April 25, 2013 through June 2016 (the latest data available at the time of the Jackson, Vizcaíno Zomerfeld, LLP accounting report), 50% of his salary, benefits and allowances should be allocated to the Partnership in recognition of his work for the Liquidating Partner. The remaining 50% should be paid for by the United Corporation and Plaza Extra - New East, as he was performing more than 50% of his accounting duties for both entities while working for the Partnership.

D. Retirement bonus paid to Mary Gonzales

Mary Gonzales received a bonus paid for by the Partnership. According to the general ledger provided by John Gaffney, the date of the bonus payment was April 1, 2015 and was recorded in the Partnership Plaza Extra East general ledger. The Plaza

Extra East store was transferred to Fathi Yusuf on March 9, 2015, which clearly makes the expense the responsibility of the new Plaza Extra-East, not the Partnership.

E. 100 shopping carts purchased for Plaza Extra-East

Fathi Yusuf ordered 100 shopping carts for use in the new Plaza Extra-East and paid for them with Partnership funds shortly before the stores were transferred. Accordingly, this purchase should be paid for by the new Plaza Extra-East because the purchase did not benefit the Partnership.

F. Replacement of two condensers for Plaza Extra-East

Two condensers were installed at Plaza Extra-East after the value of the store's equipment had been agreed to as part of the evaluation for transferring the stores between the partners. Because these new condensers did not benefit the Partnership, but rather were installed for the benefit of new Plaza Extra-East, the cost should not be assessed to the Partnership.

G. Summary as to Claims Ready for Briefing (No Discovery Needed)

Hamed is ready to file a two-page memo as to each of the above nine items once this Court approves the procedure proposed by Hamed for creating the record to allow these claims to be resolved now. The totals, plus interest, owed to the Hameds are as follows:

1. \$89,444.00 plus \$15,261 in interest from December 8, 2015, the date of the entry on the general ledger (2012-2013 Plaza Extra STT real estate taxes)
2. \$46,990.48 plus \$8,747 in interest from October 6, 2015, the date of the entry on the general ledger (2014 Plaza Extra STT real estate taxes)

3. \$41,462.28 plus \$6,982 in interest from December 17, 2015, the date of the entry on the general ledger (November 1, 2014 through October 31, 2015 Plaza Extra STT rent payments)
4. \$832.50 plus \$224 in interest from October 30, 2014, the date Mr. Mohammad Hamed's check to David Jackson cleared (2014 tax work for the Partnership)
5. \$652.50 plus \$199 in interest from June 10, 2014, the date of David Jackson's invoice (2013 tax work for the Partnership)
6. \$226,231.62 plus \$45,146 in interest⁴ (John Gaffney salary, benefits and bonus)
7. \$29,899.28 plus \$6,952 in interest from April 1, 2015, the date of the bonus payment (Mary Gonzales bonus)
8. \$13,117.00 plus \$3,169 in interest from February 23, 2015, the date of the invoice (100 shopping carts)
9. \$59,867.02 plus \$14,909 in interest from January 24, 2015, the date of the entry on the Plaza Extra-East general ledger (condensers)

The Hameds are owed (1) 100% of the David Jackson invoice amounts, plus interest (\$1,908) and (2) 50% of all the other claims plus interest (\$295,495.84), for a total of \$297,853.84 owed the Hameds for these nine claims.

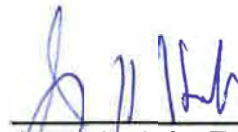
⁴ Because the amount of John Gaffney's work for the Partnership varied, the interest calculations totaling \$45,146, are as follows:

- a. \$3,456.88 plus \$1,406 in interest from October 7, 2012-April 24, 2013, calculated from April 24, 2013
- b. \$41,157.92 plus \$14,197 interest from April 24, 2013-December 31, 2013, calculated from Dec. 31, 2013
- c. \$61,091.25 plus \$15,575 in interest for 2014, calculated from 12/31/2014
- d. \$62,764.53 plus \$ 10,353 in interest for 2015, calculated from 12/31/2015
- e. \$30,106.00 plus \$3,615 in interest from January 1, 2016-June 30, 2016, calculated from June 30, 2016

III. Claims that Hamed believes require additional, but limited, pretrial preparation, e.g. discovery, depositions, etc.

Exhibit A lists the suggested discovery on each of the remaining claims. These would be one or two specific interrogatories with document requests about each specific, detailed accounting item, in some instances followed by a short deposition of Mr. Yusuf or Mr. Gaffney as to the points which remain unclear after the receipt of responses/documents (approximately 10 minutes of deposition questions per item). There are a couple of places where a subpoena of a third party or a deposition of one of Yusuf's sons is requested -- *but these are few*. Hamed can conceive of no other way to get this most basic information on the claims made.

Dated: October 30, 2017



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CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of October, 2017, I served a copy of the foregoing by email (via Case Anywhere ECF), as agreed by the parties, on:

Hon. Edgar Ross
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A handwritten signature in blue ink is positioned above a solid horizontal line. The signature is stylized and appears to be the initials 'JM'.

EXHIBIT A

SUMMARY OF HAMED'S Post-September 17, 2006 CLAIMS (163) following Judge Brady's 7/25/17 Order
With Suggested "Next Steps" for Depos, Discovery, Etc.

(All Pre-2012 Claims were on Exhibit A --- All Post-2010, numbered Claims were on Exhibit B)					
New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
1	201	Reimbursement for sale of the Dorthea condo - uncontested	Nothing - Ready for disposition		\$ 802,966
2	355	\$2.7 million unilateral withdrawal from the Partnership account - uncontested	Nothing - Ready for disposition	\$ 2,784,706	
3	3006	Partnership funds used to pay Fathi Yusuf's personal legal fees - uncontested	Nothing - Ready for disposition	\$ 504,591	
4	356	2012-2013 Real Estate Taxes for Plaza Extra STT	Two page brief and exhibits, two page opposition and one page reply	\$ 89,444	
5	272	Tutu Park Mall 2014 taxes & corresponding Partnership withdrawals by Fathi Yusuf	Two page brief and exhibits, two page opposition and one page reply	\$ 46,990	
6	244	Reimbursement for Fathi Yusuf withdrawal related to Tutu Park rent payments	Two page brief and exhibits, two page opposition and one page reply	\$ 41,462	
7	248	KAC357, Inc. payment of invoices from J. David Jackson PC	Two page brief and exhibits, two page opposition and one page reply		\$ 833
8	256	David Jackson, CPA, bill owed for tax work done related to the Partnership's 2013 taxes	Two page brief and exhibits, two page opposition and one page reply		\$ 653
9	3005/426	John Gaffney's salary, benefits and bonus	Two page brief and exhibits, two page opposition and one page reply	\$ 226,232	
10	297	Retirement bonus paid to Mary Gonzales	Two page brief and exhibits, two page opposition and one page reply	\$ 28,899	
11	315	100 shopping carts purchased for Plaza Extra-East	Two page brief and exhibits, two page opposition and one page reply	\$ 13,117	
12	312	Replacement of four condensers, plus associated costs for shipping, delivery and installation	Two page brief and exhibits, two page opposition and one page reply	\$ 59,867	
13	210	Hamed payment of taxes during criminal case	-Doc request to Liquidating Partner for cancelled checks for United taxpayers -Depo (5-10 minutes) - Fathi Yusuf & John Gaffney regarding payment of taxes		\$ 133,128
14	221	Unsubstantiated checks to NejeH Yusuf	-Doc request to Liquidating Partner for invoices related to checks Subpoena to bank for cancelled checks -Depo (5-10 minutes) - NejeH Yusuf & John Gaffney for business purpose of checks	\$ 14,756	
15	242	NejeH Yusuf's cash withdrawals from safe	-Doc request to Liquidating Partner for invoices/receipts substantiating cash withdrawals -Depo (5-10 minutes) - NejeH Yusuf & John Gaffney regarding business purpose of cash withdrawals	\$ 53,385	
16	253	NejeH Yusuf's use of Partnership resources for his Private Businesses on STT	Subpoenas to trucking companies for invoices -Depo (5-10 minutes) - Personnel involved in the moving of the inventory -Depo (5-10 minutes) - NejeH Yusuf regarding his use of Partnership resources without reimbursement Declaration - Willie Hamed regarding what Partnership resources NejeH Yusuf used	Pending discovery	
17	265	Wally Hamed's personal payment of accounting and attorneys' fees in United States of America v United Corp., et. al., VI D.Ct. 2005-cr-015	Subpoena to criminal attorneys for Joint Defense Agreement, billing records for time period in question -Depo (5-10 minutes) - Attorneys to explain payment under criminal joint defense agreement		\$ 332,900
18	275	KAC357, Inc. payment of invoices from FreedMaxick	-Rog to Liquidating Partner asking whether KAC357, Inc. was reimbursed, and if so, where is it listed on the general ledger -Doc request to Liquidating Partner for underlying Documentation substantiating the reimbursement to KAC357, Inc.		\$ 6,245



SUMMARY OF HAMED'S Post-September 17, 2006 CLAIMS (163) following Judge Brady's 7/25/17 Order
With Suggested "Next Steps" for Depos, Discovery, Etc.

New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
19	278	KAC357, Inc. payment of Partnership WAPA invoices	-Rog to Liquidating Partner asking whether KAC357, Inc. was reimbursed, and if so, where is it listed on the general ledger -Doc request to Liquidating Partner for underlying Documentation substantiating the reimbursement to KAC357, Inc.		\$ 81,714
20	279	KAC357, Inc. payment of Partnership Tropical Shipping invoices	-Rog to Liquidating Partner asking whether KAC357, Inc. was reimbursed, and if so, where is it listed on the general ledger -Doc request to Liquidating Partner for underlying Documentation substantiating the reimbursement to KAC357, Inc.		\$ 23,848
21	281	Payment of NejeH Yusuf credit card bill	Subpoena to bank for NejeH Yusuf credit card records substantiating the balance (will need prior months of credit cards) -Doc request to Liquidating Partner for invoices/receipts substantiating the business purpose for the charges -Depo (5-10 minutes) - NejeH Yusuf to explain business purpose of charges	\$ 49,715	
22	290	NejeH Yusuf removed property belonging to KAC357 Inc.	-Depo (5-10 minutes) - NejeH Yusuf regarding his use of Partnership resources without reimbursement Declaration - Willie Hamed regarding what Partnership resources NejeH Yusuf used	Pending discovery	
23	299	2015 Workers' Compensation payments for Plaza East	Subpoena to bank for 2015 checks -Document request to Liquidating Partner for the cancelled check evidencing payment of the 2015 workers' comp for Plaza Extra East and underlying Documentation substantiating the reimbursement to KAC357, Inc. -Rog to the Liquidating Partner about how payment was made--was it proportioned or paid in full for the year -Following Doc and Rog requests, a 5-10 minute Depo of John Gaffney (and/or accounting staff member) for an explanation of where the credit to KAC357, Inc. is identified on the general ledger	Pending discovery	
24	310	2015 Health permit payments for Plaza East	Subpoena to bank for 2015 checks -Document request to Liquidating Partner for the cancelled check evidencing payment of the 2015 Health Permits for Plaza Extra East and underlying Documentation substantiating the reimbursement to KAC357, Inc. -Rog to the Liquidating Partner about how payment was made--was it proportioned or paid in full for the year -Following Doc and Rog requests, a 5-10 minute Depo of John Gaffney (and/or accounting staff member) for an explanation of where the credit to KAC357, Inc. is identified on the general ledger	\$ 850	
25	314	2015 Business license payment for Plaza East	Subpoena to bank for 2015 checks -Document request to Liquidating Partner for the cancelled check evidencing payment of the 2015 Business License for Plaza Extra East and underlying Documentation substantiating the reimbursement to KAC357, Inc. -Rog to the Liquidating Partner about how payment was made--was it proportioned or paid in full for the year -Following Doc and Rog requests, a 5-10 minute Depo of John Gaffney (and/or accounting staff member) for an explanation of where the credit to KAC357, Inc. is identified on the general ledger	Pending discovery	
26	316	Inventory moved from Plaza West to East after official inventory	-Depo (5-10 minutes) of Mike Yusuf	Pending discovery	
27	319	BJ's Wholesale Club vendor credit	-Doc request for Mike Yusuf's personal credit card statement regarding the vendor credit -Rog to John Gaffney asking where this vendor credit is reflected on the general ledger -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of entry	Pending discovery	

SUMMARY OF HAMED'S Post-September 17, 2006 CLAIMS (163) following Judge Brady's 7/25/17 Order
With Suggested "Next Steps" for Depos, Discovery, Etc.

New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
28	329	2015 Real Estate Tax for Plaza Extra-STT	-Rog to United Corp		\$ 12,652
29	331	2015 Insurance for St. Thomas Plaza Extra car	-Doc request to Liquidating Partner for 2015 car insurance invoice, canceled check for insurance payment & general ledger entry showing credit for the June-December 2015 credit -Rog for the name of the insurance company -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of where the credit is recorded on the general ledger	Pending discovery	
30	333	KAC357, Inc. payment of Partnership AT&T invoices	-Rog to Liquidating Partner asking whether KAC357, Inc. was reimbursed, and if so, where is it listed on the general ledger -Doc request to Liquidating Partner for underlying Documentation substantiating the reimbursement to KAC357, Inc.		\$ 756
31	334	Point of Sale transactions (purchases on account)	-Doc request to Liquidating Partner for Point of Sale (POS) transactions for Fathi, Mike, Nejeah and Yusuf Yusuf -Rog to Liquidating Partner asking where reimbursement to Hameds for POS transactions by Yusuf was credited or balanced out -Depo (5-10 minutes) of Yusufs to explain the POSs and reimbursement of Hameds for them	\$ 926	
32	335	No credit for expired (spoiled) inventory discovered at Plaza Extra West	Declaration from Shawn Hamed	\$ 54,592	
33	338	Merrill Lynch accounts that still existed in 2012 (ML 140-21722, ML 140-07884, and ML 140-07951) financed with Partnership funds	-Depo (5-10 minutes) (5-10 minutes)s of Fathi Yusuf and ML	Pending discovery	
34	340	Rents collected from Triumphant church	Declaration from Willie Hamed -Rog to Liquidating Partner asking where these payments are reflected on the general ledger -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 3,900	
35	343	KAC357, Inc.'s American Express payments deposited to Partnership account	-Rog to Liquidating Partner regarding whether KAC357, Inc. was reimbursed and if so, where is it listed on the general ledger -Doc request to Liquidating Partner for underlying Documentation substantiating the reimbursement to KAC357, Inc. -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries		\$ 12,273
36	345	Unclear UVI payment	-Rog regarding what was the purpose of the payment -Doc request for invoice and cancelled check -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of entry	\$ 293	
37	353	Due to/from Fathi Yusuf	-Rog regarding what the entry references--explanation of what this entry covers -Doc request to Liquidating Partner for underlying Documentation to substantiate the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for an explanation of the entry	\$ 186,819	
38	357	Payment to Dudley, Topper and Feuerzeig, LLP (Fathi Yusuf's personal attorney)	-Rog to Fathi Yusuf	\$ 57,605	
39	358	STT Tutu gift certificates	-Doc request to Liquidating Partner for a review of the originals of the STT Tutu gift certificates--need to see the backs of them and underlying Documentation substantiating the reimbursement to KAC357, Inc. -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation where the credit to KAC357, Inc. is located on the general ledger		\$ 3,790

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New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
40	360	Approximately \$18 million in "purged" (i.e. missing) transactions in 2013	-Rog to Liquidating Partner for explanation of \$18 million in purged transactions that are questionable -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc requests, Depo of John Gaffney (and/or accounting staff member) for an explanation of the entries	Pending discovery	
41	361	Payments to Caribbean Refrigeration & Mechanical LLC	-Rog to Liquidating Partner regarding what was the purpose of the payments -Doc request to Liquidating Partner for the invoices and cancelled checks substantiating the transactions -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for an explanation of the entries	\$ 95,420	
42	363	Transactions with Miadden Plastic	-Rog to Liquidating Partner regarding what was the purpose of the payments -Doc request to Liquidating Partner for the invoices and cancelled checks substantiating the transactions -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for an explanation of the entries	\$ 49,565	
43	364	Unclear General Ledger entry "Collection of Setallment [sic]"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 42,970	
44	365	Unclear General Ledger entries "Foreign taxes paid"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 18,804	
45	366	Unclear General Ledger entries POS charges for Seaside Market	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 11,660	
46	367	Unclear General Ledger entries "change order" and "cash requisition"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 26,510	
47	369	Unclear General Ledger entries "credit card paid"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	
48	370	Unclear General Ledger entries "RDC Frozen Account"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 350,000	
49	371	Scotiabank Telecheck transfers were deposited in Partnership accounts	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 8,500,000	
50	373	Unclear General Ledger entries regarding "return check mutilated"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 83,800	

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New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
51	374	Unclear General Ledger entry regarding "Cash - Transfer Clearing, Banco Proc Error re Xfer"	-Rog to Liquidating Partner regarding what the entry references -Doc request to Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 360,000	
52	375	Unclear General Ledger entry regarding "2013 US Customs Exp Per Schedule"	-Rog to Liquidating Partner regarding what the entry references -Doc request to Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 9,916	
53	376	Unclear General Ledger entries regarding Merrill Lynch	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 4,261,939	
54	377	Unclear General Ledger entries regarding Daas corporate loan	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 327,500	
55	378	Unclear General Ledger entries to "Due from (to) Yusuf"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 693,242	
56	380	Unclear what the reclassification of partnership income in 2013 and 2014 notation on the general ledger means	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	
57	381	Many general ledger entries are missing descriptions	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 1,026,856	
58	383	Unclear general ledger entries regarding "nominal cash reconciliation	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 4,313	
59	384	Unclear general ledger entry "Accrue 2012 rent as directed by legal"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 678,549	
60	385	Partnership may have paid Fathi Yusuf's personal attorney's fees	Subpoena to Offices of K.G. Cameron requesting any Documents evidencing payment from United Corporation d/b/a Plaza Extra for 2012-2013, along with the invoices substantiating those payments -Depo (5-10 minutes)of Fathi Yusuf	\$ 14,995	
61	386	Unclear general ledger entries regarding deposit adjustments	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 1,700,000	
62	388	Unclear general ledger entries regarding due/to Shopping Center	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 900,000	

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New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
63	390	Transactions with Alamnai Co	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 37,629	
64	391	Unclear general ledger entries regarding "Adjust due/to from"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 241,558	
65	392	Improper payments to Carol's newspaper distribution	-Depo (5-10 minutes)of Fathi Yusuf regarding the purpose of continuing payments after Carol's newspaper distribution had been accused of stealing in 2014 Declaration of Shawn Hamed	\$ 1,697	
66	393	Unclear general ledger entries regarding "Cash Reques"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 6,500	
67	394	Unclear general ledger entry regarding "AT&T MOBILITY"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 2,950	
68	396	Transactions with JKC Communication	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 13,389	
69	397	Transactions with House of Printing	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 860	
70	398	Transactions with Foampack	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 1,257	
71	399	Unclear general ledger entries regarding "All Scotia Account Closures"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 615,172	
72	400	Unclear general ledger entries regarding "Fathi Yusuf matching draw"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 1,288,603	
73	401	Unclear general ledger entries regarding United Corporation	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 120,431	
74	405	Numerous unexplained general ledger entries regarding Hamed	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 51,061	

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New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
75	408	Unclear general ledger entry for \$176,353.61 dated 9/30/15	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 176,354	
76	409	Unclear general ledger entries regarding transfers and closed accounts	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 837,554	
77	410	Unclear general ledger entry regarding 50/50 distribution	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 165,000	
78	411	Unclear general ledger entry regarding accrued accounting fees to complete 2015 year-end taxes	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 16,315	
79	412	Unclear general ledger entry regarding accounting error for Tropical Shipping invoices	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 10,242	
80	414	Unclear general ledger entry regarding adjust cash on hand to count on 3/11/15	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 24,934	
81	415	Unclear general ledger entry regarding clearing Banco irregularities	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 8,482	
82	416	Unclear general ledger entry regarding balance sheet balances closed for insurance items to expedite close	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 51,569	
83	417	Unclear general ledger entries regarding clear misc Yusuf/Pship Due to/fr accounts	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	
84	418	Unclear general ledger entry regarding United reimbursement to Hamed of 7/13 overpayment	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 38,668	
85	419	Unclear general ledger entry regarding combined services inv dtd 2/24/15 paid on behalf of East	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 4,935	
86	420	Unclear general ledger entry regarding CRA check 215 to reimburse KAC357 for STT deposit errors	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	Pending discovery	

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New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
87	421	Unclear general ledger entry regarding Daily (United C. CK)	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	Pending discovery	
88	422	Unclear general ledger entry regarding excess cash over \$50k per court order	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 44,400	
89	423	Unclear general ledger entries regarding prepayment of insurance	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 139,231	
90	425	2015 Accounts Payable-Trade to John Gaffney	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 1,544	
91	427	2013 Accounts Payable-Trade to John Gaffney	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 1,214	
92	428	Unclear general ledger entries regarding 2015 Accounts Payable-Trade to Maher Yusuf	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 1,866	
93	430	Unclear Unsubstantiated check to NejeH Yusuf	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 2,032	
94	431	Unclear general ledger entry, Non-cash distribution to Yusuf	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 245,090	
95	432	Unclear general ledger entry, North Western Selectra Inc.	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 4,524	
96	433	Unclear general ledger entry, J Ortiz	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 1,250	
97	434	Unclear general ledger entries regarding St. Thomas petty cash	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 10,339	
98	436	Unclear general ledger entry regarding United Shopping Center payment of accounting fees for the Partnership	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 4,500	

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New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
99	437	Unclear general ledger entry regarding United Shopping Center payment of legal fees for the Partnership	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 4,946	
100	438	Transaction with Source Accounting	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 3,500	
101	439	Unclear general ledger entry regarding St. Thomas 1.5% CR Reduction (FUTA) paid by West to United	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 12,346	
102	440	Unclear general ledger entry regarding temporary adjustment for unreimbursed cash expenses during 2014/15	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 46,725	
103	443	Unclear general ledger entry regarding price gun deposits	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 1,780	
104	444	Unclear general ledger entries regarding 2013 Q3 VIESA deficiency, plus penalty and interest in 2005	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 9,386	
105	445	Unclear general ledger entries regarding United Corporation	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 6,933	
106	446	Unclear general ledger entries regarding United Corporation – FUTA	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 10,047	
107	447	Unclear general ledger entry regarding United Corporation – Gift Certificates	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 2,630	
108	449	Unclear general ledger entries regarding Industrial Video and Luxor Goods	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 9,803	
109	450	Unclear general ledger entry regarding Hector Torres' invoice	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 2,000	
110	451	Unclear general ledger entries for Ramone Reid Felix invoices	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 1,092	

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111	452	Unclear general ledger entries regarding Tasty Alternatives	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 30,721	
112	453	Scotia Invoices	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 11,411	
113	454	Lisette Colon's salary, benefits, bonuses and incidental expenses	-Depo (5-10 minutes) of Lisette Colon to determine how much of her time was devoted to new Plaza Extra East activities versus the Partnership	\$ 6,215	
114	455	Myra Senhouse's salary, benefits, bonuses and incidental expenses	-Depo (5-10 minutes) of Myra Senhouse to determine how much of her time was devoted to new Plaza Extra East activities versus the Partnership	\$ 2,259	
115	456	Humphrey Caswell's salary, benefits, bonuses and travel and entertainment expenses	-Depo (5-10 minutes) of Humphrey Casell to determine how much of his time was devoted to new Plaza Extra East activities versus the Partnership, plus his explanation of T&E -Doc Request to Liquidating Partner for underlying Documentation substantiating T&E reimbursement	\$ 28,666	
116	457	Unclear 2016 general ledger entries regarding the United Corporation in 2016	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 238,829	
117	459	Unclear general ledger entry regarding United Corporation – Worker's Compensation	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 318	
118	460	Unclear general ledger entries regarding FUTA late fee	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 85,697	
119	464	Transaction with Raja Foods	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 410	
120	465	2016 transactions with Caribbean Refrigeration & Mechanical LLC	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 10,902	
121	466	Unclear general ledger entries We Are Wine LLC	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 2,705	
122	467	Unclear general ledger entries regarding US Customs penalty	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 2,250	
123	468	2016 payments to Dudley, Topper and Feuerzeig, LLP (Fathi Yusuf's personal attorney)	-Rog to Fathi Yusuf	\$ 9,680	

**SUMMARY OF HAMED'S Post-September 17, 2006 CLAIMS (163) following Judge Brady's 7/25/17 Order
With Suggested "Next Steps" for Depos, Discovery, Etc.**

New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
124	469	Unclear general ledger entries regarding Inter Ocean refund	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	
125	470	Unclear general ledger entries regarding "Lutheran Family Social Services"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 1,246	
126	471	Unclear general ledger entries regarding KAC357	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 3,640	
127	472	Unclear 2016 general ledger entries for Banco Popular Puerto Rico	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	
128	473	Unclear general ledger entries regarding 2016 V.I. Employment Security contributions and penalties	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 13,048	
129	475	Fathi Yusuf draw from Partnership funds for gift	-Depo (5-10 minutes) of Fathi Yusuf	\$ 4,000,000	
130	476	Wireless Tech Rent	-Doc request to Liquidating Partner for any Documentation evidencing payment of Wireless Tech rent -Depo (5-10 minutes) - Fady Monsour and NejeH Yusuf regarding payment of Wireless Tech rent -Following Doc requests & Depos of Fady Mansour & NejeH Yusuf, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation where the Wireless rent payment is located on the general ledger	\$ 15,000	
131	477	Unclear general ledger entries regarding Hanun loan	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 35,000	
132	478	Unclear general ledger entries regarding distributing cash on hand in 2015	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 19,333	
133	479	Unclear general ledger entry regarding Yusuf distribution of WAPA deposit	-Depo (5-10 minutes) of John Gaffney (and/or accounting staff member) and accounting staff member	\$ 110,842	
134	480	Unclear general ledger entries regarding "Yusuf distribu for trade AR"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 15,701	
135	481	Unclear general ledger entry regarding "xfer fr Yusuf fam BPPR a/c to United BPPR a/c"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 1,449	
136	482	Unclear general ledger entry regarding "Yusuf refund of overpayment"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 77,336	

SUMMARY OF HAMED'S Post-September 17, 2006 CLAIMS (163) following Judge Brady's 7/25/17 Order
With Suggested "Next Steps" for Depos, Discovery, Etc.

New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
137	483	Unclear general ledger entry regarding "CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 247,870	
138	484	Unclear general ledger entries regarding "correct Yusuf/Hamed distrib settle on 9/30 ref ck 251 for \$183,381.91"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 20,484	
139	485	Unclear general ledger entry regarding "clear pship a/c 28600 intraco bal's to equity"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 247,138	
140	487	Unclear general ledger entry "clear misc Hamed/pship due to/fr accounts" in the amount of \$39,788.40.	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 39,788	
141	488	Unclear general ledger entry regarding "due t/fr settlement re stmt at 9/30/15"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 183,382	
142	490	Half acre in Estate Tutu	-Rog to Fathi Yusuf	Sale or split of Property	
143	491	Plaza Extra East land	-Rog to Fathi Yusuf	Sale or split of Property	
144	492	\$900,000 Estimated tax payment for United Corporation shareholders	-Rog to Liquidating Partner regarding what the entry references and a Rog asking if Mohammad, Wally and Willie Hameds' taxes were paid for the same time period, with an explanation of where that is reflected on the general ledger -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 900,000	
145	3003	WAPA deposits paid with Partnership funds	-Depo (5-10 minutes) - John Gaffney to discuss how WAPA Deposits are handled on the general ledger	\$ 272,572	
146	3007	Imbalance in credit card points	-Rog to each Yusuf requesting a list of all credit cards in each of their names Subpoena bank records for all of Hamed and Yusuf credit cards		\$ 421,235
147	3010	Vendor rebates	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	
148	3011	Excessive travel and entertainment expenses	-Doc request to Liquidating Partner for the invoices/receipts substantiating the business purpose of the T&E Subpoena for credit card statements reflecting the T&E expenditures -Depo (5-10 minutes) of each person submitting an expense for an explanation of the charges	\$ 23,745	
149	246, 255, 260, 318	Seaside Market & Deli LLC	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	

**SUMMARY OF HAMED'S Post-September 17, 2006 CLAIMS (163) following Judge Brady's 7/25/17 Order
With Suggested "Next Steps" for Depos, Discovery, Etc.**

New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
150	3002a	United Shopping Center's gross receipt taxes	-Doc request to Liquidating Partner for the United Shopping Center March 2013, June -December 2014, and 2015 monthly gross receipt tax forms and cancelled checks/credit cards statement evidencing payment -Rog to Liquidating Partner regarding the reason the Partnership would pay for the taxes of an entity unrelated to the Partnership -Depo (5-10 minutes) of Fathi Yusuf -Following Doc requests, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation where the payment for the United Shopping Center gross receipt tax is located on the general ledger	\$ 70,193	
151	3004a	Checks written to Fathi Yusuf for personal use	-Depo (5-10 minutes) - Fathi Yusuf regarding purpose of checks	Pending discovery	
152	3008a	United's corporate franchise taxes and annual franchise fees	-Doc request to Liquidating Partner for the United Shopping Center 2006-2015 franchise taxes and fees forms and cancelled checks/credit cards statement evidencing payment -Rog to Liquidating Partner regarding the reason the Partnership would pay for the taxes & fees of an entity unrelated to the Partnership -Depo (5-10 minutes) of Fathi Yusuf -Following Doc requests, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation where the payment for the United Shopping Center gross receipt tax is located on the general ledger	\$ 2,301	
153	3009a	Partnership funds used to pay United Shopping Center's property insurance	Subpoena to insurance company for the evidence of property insurance, invoice and canceled check for the years 2008-2010, 2013 and 2015. -Document request to the Liquidating Partner for the evidence of property insurance, invoice and canceled check for the years 2008-2010, 2013 and 2015.	\$ 59,361	
154	346a	Attorney and accounting's fees paid by the Partnership for the criminal case	-Rog to Fathi Yusuf	\$ 989,627	
155	359/362	Employee Loans	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 33,121	
156	372/379	Unclear General Ledger entries regarding miscellaneous adjustments to employee loans	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 122,905	
157	402/418	Unclear general ledger entry regarding "Fathi Yusuf refund of overpayment"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 77,336	
158	403/413	Unclear general ledger entries for By Order	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 260,491	
159	442/407	Unclear general ledger entries indicating Accounts Payable Trade payments to United Corporation in 2015	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	

SUMMARY OF HAMED'S Post-September 17, 2006 CLAIMS (163) following Judge Brady's 7/25/17 Order
With Suggested "Next Steps" for Depos, Discovery, Etc.

New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
160	Exhibit A - H	United Shopping Center's gross receipt taxes	-Doc request to Liquidating Partner for the United Shopping Center 2007-2011 monthly gross receipt tax forms and cancelled checks/credit cards statement evidencing payment -Following Doc requests, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation where the payment for the United Shopping Center gross receipt tax is located on the general ledger	Pending discovery	
161	Exhibit A - I	Attorney and accounting's fees paid by the Partnership for the criminal case - Pro-rated from September 17, 2006 forward	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$7,728,287	
162	Exhibit A - L	Claims based on monitoring reports/accounting 2007-2012	Subpoena to Andreozzi law firm for monitoring reports Subpoena to monitoring firm for reports	Pending discovery	
163	Exhibit A - M	Loss of assets due to wrongful dissolution - attorney's fees	Identify Hamed invoices for legal services during the relevant time period	Pending discovery	
164		Inventory adjusted downward by \$1,660,000 due to unrecorded inventory transfers to other stores, as per first supplemental Hamed claims dated October 6, 2016	Doc request to Liquidating Partner regarding this entry Following Doc requests, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for an explanation	Pending discovery	
165		In Yusuf's Accounting and Proposed Distribution Plan filing on September 30, 2016, Yusuf stated that "[t]here are Debts totaling \$176,267.97, which must be paid prior to any distribution of the remaining Partnership Assets to the Partners." (Footnote omitted) This is an unclear accounting entry.	Doc request to Liquidating Partner regarding this entry Following Doc requests, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for an explanation	Pending discovery	
		Subtotal		\$ 43,657,787	\$ 1,832,992
		Amount Claimed by Hamed		\$ 21,828,893	\$ 1,832,992
		Grand Total Payable to Hamed	\$	23,661,885	

Group Exhibit B



Original Claim Number: 201

Reimbursement for sale of the Dorothea

Dorothida.
Jordan Fund 75,000 - Dinar

1,500,000.00
105,932.00

Fathi YUSUF
From Jordan " " "
Balance for Fathi YUSUF

1,605,932.00
← 617,000.00 ←
← 105,932.00 ←
80,034.00 -

802,966.00

2

1,605,932.00

802,966.00



Original Claim Number: 355

**\$2.7 Million Unilateral Withdrawal from
Partnership Account to United Corp.**

Original Claim Number: 3006

**Partnership Funds used to Pay
Fathi Yusuf's Personal Legal Fees**

Exhibit 10 – Attorney Fees Paid to Joe DiRuzzo, FUERST ITTLEMAN DAVID & JOSEPH, PL

Exhibit 10 - Payments After 1/1/2012 to Fuerst Ittleman from Plaza Account

Date	Payee	From Account	Amount	Check No.
2012-10-19	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 15,067.26	3979
2012-10-19	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 29,011.50	3977
2012-11-16	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 99,254.45	4195
2013-01-21	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 111,660.24	4642
2013-02-13	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 112,383.82	4819
2013-03-06	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 82,274.87	5055
2013-04-03	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 54,938.89	5193
			\$ 504,591.03	

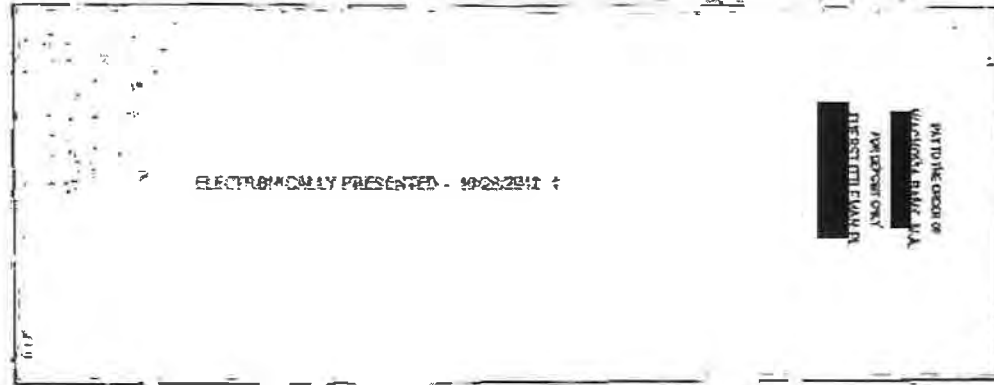
CHECK 3977

Dated: Friday, October 19, 2012

Amount: \$99,254.45

Cleared: Sunday, October 28, 2012

Depository: Fuerst Ittleman PL
Account Wachovia Bank N.A.
[REDACTED]



UNITED CORPORATION DBA PLAZA EXTRA (340) 719-1870 PO BOX 3549 ST CROIX, VI 00851		BANCO POPULAR DE PUERTO RICO 101-687216	3977 3977
		DATE	Oct 19, 2012
		AMOUNT	\$ 29,011.50
PAY TO THE ORDER OF:	Twenty-Nine Thousand Eleven and 50/100 Dollars		
	FUERST ITTLEMAN DAVID & JOSEPH, PL 1001 BRICKELL BAY DRIVE 32ND FLOOR MIAMI, FL 33131		
Memo:	[REDACTED]		
		<i>[Signature]</i> AUTHORIZED SIGNATURE	

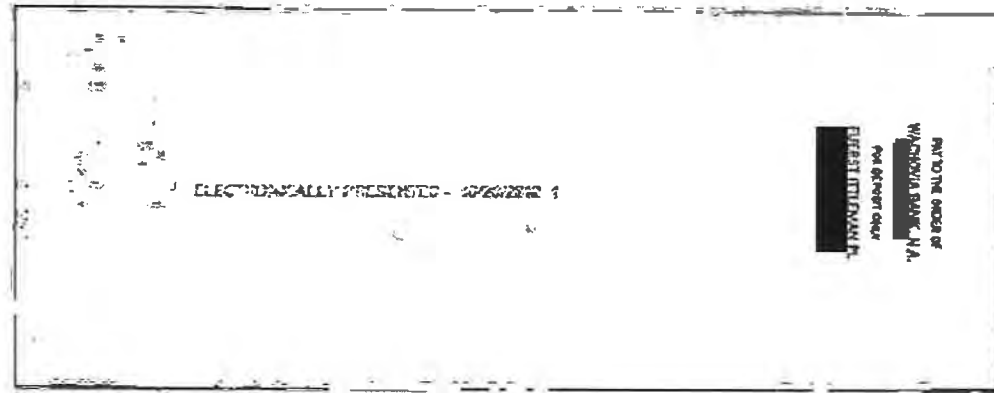
CHECK 3979

Dated: Friday, October 19, 2012

Amount: \$15,067.26

Cleared: Sunday, October 28, 2012

Depository: Fuerst Ittleman PL
Account Wachovia Bank N.A.
[REDACTED]



UNITED CORPORATION DBA PLAZA EXTRA (340) 719-1870 PO BOX 3649 ST CROIX, VI 00851		BANCO POPULAR DE PUERTO RICO 101-997210	3979 CHECK NUMBER
		DATE	Oct 19, 2012
		AMOUNT	\$ 15,067.26
PAY TO THE ORDER OF:	Fifteen Thousand Sixty-Seven and 26/100 Dollars		
	FUERST ITTLEMAN DAVID & JOSEPH, PL 1001 BRICKELL BAY DRIVE 32ND FLOOR MIAMI, FL 33131		
Memo:	[REDACTED]		
		[Handwritten Signature] AUTHORIZED SIGNATURE	

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-887/216

4195
CHECK NUMBER

DATE

Nov 16, 2012

AMOUNT

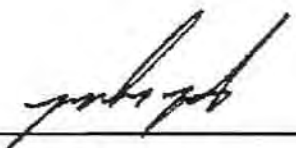


\$ 99,254.45

PAY
TO THE
ORDER
OF:

Ninety-Nine Thousand Two Hundred Fifty-Four and 45/100 Dollars
FUERST ITTLEMAN DAVID & JOSEPH, PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:

HAMD203422



AUTHORIZED SIGNATURE


Notable on Back

Security Features Included

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-867/216

4642
CHECK NUMBER

DATE
Jan 21, 2013

Ph 10
Type ok
Issue Exp. ok
Pay Order ok
Mkt AL
MP ok

AMOUNT
\$ ***\$111,660.24

PAY One Hundred Eleven Thousand Six Hundred Sixty and 24/100 Dollars
TO THE ORDER OF: FURST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

[Signature]

AUTHORIZED SIGNATURE
[Signature]

Memo :



HAMD261896

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Security Features Included

PAY TO THE ORDER OF

WACHOVIA BANK, N.A.

FOR DEPOSIT ONLY

FUERST ITTEMAN PL



946

AMD261897

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO

Pin	ID	101-667216
Type	Open	<i>OK</i>
Issue/Exp.	AD	<i>X</i>
Net	Dep. Only	<i>OK</i>
Hist.	Sig.	<i>OK</i>
	HFF	<i>OK</i>
	Memo	<i>OK</i>

4819
CHECK NUMBER

DATE
Feb 13, 2013

AMOUNT
\$ ***\$112,383.32

PAY TO THE ORDER OF: One Hundred Twelve Thousand Three Hundred Eighty-Three and 32/100 Dollars
FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:



[Handwritten Signature]

AUTHORIZED SIGNATURE

HAMD277362

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WACHOVIA BANK, N.A.


FOR DEPOSIT ONLY

FUERST TTLEMAN PL


101561880

HAMD277363

UNITED CORPORATION
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(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-667/216

5005

CHECK NUMBER

DATE

Mar 6, 2013

AMOUNT

\$ ****\$82,274.87

PAY Eighty-Two Thousand Two Hundred Seventy-Four and 87/100 Dollars

TO THE
ORDER
OF:

FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:

HAMD562193



AUTHORIZED SIGNATURE

Details on Bank

Security Features Included

PAY TO THE ORDER OF
WACHOVIA BANK, N.A.

FOR DEPOSIT ONLY

FUERST ITTLEMAN PL

11/01/2011 11:00 AM

HAMD562194

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-667/216

5193
CHECK NUMBER

DATE
Apr 3, 2013

AMOUNT

\$ ****\$54,938.89

PAY TO THE ORDER OF: Fifty-Four Thousand Nine Hundred Thirty-Eight and 89/100 Dollars

FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:

HAMD562231



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FUERST ITTLEMAN PL



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1000 BANK CENTER DRIVE
CHARLOTTE, NC 28269
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HAMD562232