

**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**

**MOTION FOR A HEARING BEFORE SPECIAL MASTER**

The Special Master ordered the parties to re-submit claims that accrued after September 17, 2006, which both parties filed on October 30, 2017. A hearing is needed:

- To address any housekeeping matters needed to go forward;
- To rule on the claims that are ready to resolve now;
- To establish the procedure for resolving claims that need briefing but no discovery;
- To establish the discovery process for claims that need discovery.

### I. The Remaining Claims

As noted in Hamed's revised filing, he has submitted 165 claims, two of which can be heard and decided now, several that require only a very short briefing before a hearing, and additional claims that more require discovery before briefing and hearing. Yusuf's submission contained 14 claims with a similar breakdown.

As a preliminary housekeeping matter, while Hamed numbered his revised claims, Yusuf did not. To simplify this process, Hamed has assigned a number to each of Yusuf's re-submitted claims, as Y1 to Y14, on the chart below, with a brief summary of each.<sup>1</sup>

| <b>Description of Yusuf's Revised (Post-9/17/2006) Claims in his 10/30/2017 Filing</b> | <b>Original Amount of This Claim</b> | <b>Date of Activities that Led to the Revised Claim</b>      | <b>Amount of Claim Remaining After Revision to Only Post-9/17/2006 Claims<sup>2</sup></b> |
|--|--------------------------------------|--|---|
| <b>Y1.</b> Additional Rent for Bay 1 (\$200,000 & \$250,000 per month)                 | \$6,974,063.10                       | 1/1/12-3/31/12<br>&<br>4/1/12-3/08/15                        | \$6,974,063.10  |
| <b>Y2.</b> Rent for Bays 5 & 8   | \$793,984.34                         | 5/1/94-7/31/01<br>&<br>5/1/94-9/30/02<br>&<br>4/1/08-5/30/13 | \$198,593.75  |
| <b>Y3.</b> Interest on Bay 1 Rent Already Awarded by the Court on 4/27/2015            | \$881,955.08                         | 1/01/94-5/4/04 &<br>1/1/12-9/30/13                           | \$167,927.51  |

<sup>1</sup> Yusuf starts his October 30, 2017 claims submission with a list of funds to be held in reserve for anticipated debts of the Partnership, including 'reserves' for expenses to complete this process. These are not "claims," but can each be addressed at the hearing as part of the housekeeping issues, as Hamed has just a few comments and suggestions.

<sup>2</sup> As will be discussed, many of Yusuf's claims are time-barred by Judge Brady's July 17, 2017, Order, as noted in the chart. The "Remaining" column represents that part of the claim that was not barred by Judge Brady.

|   |                                |   |                |
|---|--------------------------------|---|----------------|
| <b>Y4. Interest on Bays 5 &amp; 8</b>               | \$241,005.18                   | <b>5/17/13-9/30/16</b>  | \$60,328.97    |
| <b>Y5. Reimburse United for Gross Receipt Taxes</b> | \$60,586.96                    | 1993-2001   | None           |
| <b>Y6. Black Book Balance Owed United</b>           | \$49,997.00                    | 1990s   | None           |
| <b>Y7. Ledger Balances Owed United</b>              | \$199,760.00                   | 1994-95 and 1998  | None           |
| <b>Y8. Water Revenue Owed United</b>                | \$693,207.46                   | 4/1/04-9/16/06<br>&<br><b>9/17/06-2/28/15</b>   | \$537,103.49   |
| <b>Y9. Unreimbursed Transfers from United</b>       | \$188,132.00                   | 1996  | None           |
| <b>Y10. Past Pship Withdrawals - Receipts</b>       | \$7,657,418.00                 | 1999- <b>12/31/12</b>   | \$5,879,315.00 |
| <b>Y11. Lifestyle Analysis</b>                      | \$1,966,617.56                 | <b>9/16/06-12/31/12</b>   | \$1,966,617.56 |
| <b>Y12. Foreign Accts and Jordanian Properties</b>  | TBD, but at least \$434,921.37 | No dates given for the original purchase of the parcels of land. The alleged conveyance of parcel occurred in <b>2011</b> | NA             |
| <b>Y13. Loss of Going Concern Value of PE-West</b>  | \$4,385,000.00                 | <b>3/9/15</b>   | \$4,385,000.00 |
| <b>Y14. Half of Value of Six Containers</b>         | \$210,000.00                   | <b>After May 1, 2015</b>  | \$210,000.00   |

## II. Going Forward

Hamed respectfully requests a hearing. In addition to the claims ready for hearing, the Special Master and the parties can also discuss any needed housekeeping matters, such as the reserves for any remaining expenses.

*First*, Hamed respectfully submits that this Court can decide certain claims which are ready for disposition without discovery or briefing at this first hearing, based on:

- Orders already entered in this case; or
- Judicial admissions of the parties.

A list of the "ready for hearing/disposition" claims is attached as **Exhibit 1**. A ruling on these claims will greatly limit the need for further discovery.

*Second*, there are also claims that cannot be immediately decided as a matter of law, *but do not need any discovery*. The list of these claims as submitted by both parties is attached as **Exhibit 2**. It is respectfully submitted that these claims can be decided at a later hearing, after very limited briefing -- with any relevant evidence attached. For this process, Hamed suggests that the Special Master set up a briefing schedule, directing that the party who submitted the claim to first file a summary of each claim that is five pages or less (exclusive of captions and signatures), with any supporting evidence attached. Thereafter, the opposing party should be directed to file a five-page opposition, with any evidence attached. A two-page reply should then be permitted. After these submissions, these claims will then be ready for hearing and the Master's decision.

*Third*, and finally, as for the remaining claims that do need discovery,<sup>3</sup> Hamed proposes a divided, two track discovery process for the Master to consider, as follows:

**1. Discovery for Claims Related to Accounting Entries**

- 1-2 Interrogatories per unclear or questionable accounting entry (similar to the specific, very short, very detailed requests sent to John Gaffney previously)
- Document requests for the underlying documents substantiating payment of Partnership debts
- Limited subpoenas for the few instances where the Partnership does not have the underlying documents
- Following receipt of documents and interrogatory responses, a 5-10 minute deposition per remaining unclear or questionable accounting entry

**2. Discovery Process for all Other (Non-Accounting Entries) Hamed and Yusuf Claims**

- The traditional discovery process should be allowed (document requests, interrogatories and depositions), with the Special Master setting forth any needed limits.
- Once discovery is completed, each side will submit a five-page memo (exclusive of captions and signatures), with any relevant exhibits attached to each of its claims. Each side will be allowed a five-page opposition and a two-page reply.

After the discovery and briefings are completed for each claim, these remaining claims will be ready for a hearing and the Master's decision.

Thus, for the reasons set forth herein, it is requested that this Court enter an order for a hearing to address any needed housekeeping items, resolve the claims set forth in Exhibit 1, set a briefing schedule for the claims lists on Exhibit 2, and establish a discovery schedule for the claims on Exhibit 3.

---

<sup>3</sup> **Exhibit 3** is an itemized chart listing all of Hamed's claims. For each of the items requiring additional discovery, there is a brief notation of what Hamed believes will be required. Yusuf should be required to do the same for any claims for which he believes discovery is needed.

**Dated:** November 16, 2017



---

**Joel H. Holt, Esq.**  
*Counsel for Plaintiff*  
Law Offices of Joel H. Holt  
2132 Company Street,  
Christiansted, VI 00820  
Email: [holtvi@aol.com](mailto:holtvi@aol.com)  
Tele: (340) 773-8709  
Fax: (340) 773-867

**Carl J. Hartmann III, Esq.**  
5000 Estate Coakley Bay, L6  
Christiansted, VI 00820  
Email: [carl@carlhartmann.com](mailto:carl@carlhartmann.com)  
Tele: (340) 719-8941

**CERTIFICATE OF SERVICE**

I hereby certify that on this 16th day of November, 2017, I served a copy of the foregoing by email (via Case Anywhere ECF) as well as regular email, as agreed by the parties, on:

**Hon. Edgar Ross**  
Special Master  
% [edgarrossjudge@hotmail.com](mailto:edgarrossjudge@hotmail.com)

**Gregory H. Hodges**  
**Stefan Herpel**  
**Charlotte Perrell**  
Law House, 10000 Frederiksberg Gade  
P.O. Box 756  
St. Thomas, VI 00802  
[ghodges@dtflaw.com](mailto:ghodges@dtflaw.com)

**Mark W. Eckard**  
Hamm, Eckard, LLP  
5030 Anchor Way  
Christiansted, VI 00820  
[mark@markeckard.com](mailto:mark@markeckard.com)

**Jeffrey B. C. Moorhead**  
CRT Brow Building  
1132 King Street, Suite 3  
Christiansted, VI 00820  
[jeffreymlaw@yahoo.com](mailto:jeffreymlaw@yahoo.com)



**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**

**EXHIBIT 1  
CLAIMS READY FOR HEARING NOW**

Hamed submits that the following twelve Yusuf and two Hamed claims are ready for hearing/resolution now, as described below.

**I. Yusuf's 12 Claims that are Ready for Hearing/Resolution Now**

Hamed respectfully submits that there are 12 Yusuf claims that can be rejected now, in whole or in part. If these claims are rejected, *discovery will be drastically*

*reduced*. If these claims are not rejected, discovery will be needed on all but one, as noted below.

**A. Yusuf Claim Y-2—Rent for Bays 5 & 8**

Yusuf is requesting rent from the Partnership for Bays 5 and 8 at the Plaza East location, based on a declaration he submitted with his claims. See ¶¶ 21-25 of **Exhibit**

**A.** Yusuf makes it clear that this claim is divided into three distinct time periods.

1. Rent for Bay 5 from **May 1, 1994 through July 31, 2001**, 3,125 square feet at \$12.00 per month for 7.25 years. The total due for Bay 5 rent is \$271,875.00.
2. Rent for Bay 8 from **May 1, 1994 through September 30, 2002**, 6,250 square feet at \$6.15 for 8 years, 5 months. The total due for Bay 8 rent is \$323,515.63.
3. Rent for Bay 8 from April 1, 2008 through May 30, 2013, 6,250 square feet at \$6.15 for 5 years, 2 months. The total due for Bay 8 rent for this time period is \$198,593.75.

The first two periods can be resolved now, pursuant to Judge Brady's July 21<sup>st</sup> Order, as both time periods are prior to September 17, 2006 and are time-barred. The Court determined only claims that occurred on or after September 17, 2006 could be considered (see excerpt attached as **Exhibit B**):

ORDERED that the accounting in this matter, to which each partner is entitled under 26 V.I.C § 177(b), conducted pursuant to the Final Wind Up Plan adopted by the Court, shall be limited in scope to consider only those claimed credits and charges to partner accounts, within the meaning of 26 V.I.C § 71(a), based upon transactions that occurred on or after September 17, 2006.

*Hamed v. Yusuf*, No. SX-12-CV-370, 2017 WL 3168458, at \*29 (V.I. Super. July 21, 2017). Discovery is needed for the last time period, rent for Bay 8 from April 1, 2008 through May 30, 2013, as it is not time-barred.<sup>1</sup>

---

<sup>1</sup> The rent claims that are not time barred require discovery because (1) there was no written agreement by the Partnership to pay rent to United for Bay 8; (2) unlike Bay 1, there is no evidence the partnership occupied or ever paid for these bays, **nor did it**; (3)



### **B. Yusuf Claim Y-3—Interest on the Previously Determined Bay 1 Rent**

This claim can also be resolved as a matter of law, as the facts and the Court's prior Rent Order are not in dispute. The rent was paid on Bay 1 pursuant to the Court's Order dated April 27, 2015. However, although interest was adamantly sought by Yusuf,<sup>2</sup> none was awarded, nor should interest be awarded under the circumstances set out in that original briefing and order. The Court stated (see **Exhibit C**):

ORDERED that Defendant United Corporation's Motion to Withdraw Rent is GRANTED, and the Liquidating Partner, under the supervision of the Master, is authorized and directed to pay from the Partnership joint account for past rents due to United the total amount of \$5,234,298.71, plus additional rents that have come due from October 1, 2013 at the rate of \$58,791.38 per month, until the date that Yusuf assumed full possession and control of Plaza Extra - East.

*Hamed v Yusuf*, SX-12-CV-370, April 27, 2015 at pp. 11-12. Thus, the law of the case has been entered after full briefing and argument, and it refused interest on the back rent for Bay 1. Defendants are really trying to finesse a **motion to reconsider the April**

---

there is no documentation that \$6.15 per square foot was agreed to as the amount per square foot or how that amount was derived; and (4) there was no verbal "acknowledgement" by Hamed that the Partnership owed rent to United for Bay 8 (as the Court found with regard to Bay 1). Also, there are additional affirmative defenses.

<sup>2</sup> Yusuf already argued this interest position **extensively**--and lost. See Yusuf's original August 12, 2014 Rent Motion at pages 28-29 (See excerpt attached as **Exhibit D**):

III. United Is Entitled To Recover Prejudgment Interest On The Unpaid Rent.

Although United did not charge any interest on the past due rent over the decade it accrued and while it could not be paid because of the criminal injunction and the absence of the "black book," it is entitled to recover prejudgment interest at 9% per annum, as provided by V.I. Code Ann. tit. 11, § 951(a)(4), from the date it demanded payment - May 17, 2013. See Exhibit 3B.

**27, 2015 rent order**, not make a 'claim'. As the time for a motion to reconsider has passed pursuant to V.I. R. Civ. P. 6-4 (a), this claim must be denied.<sup>3</sup>

#### **C. Yusuf Claim Y-4—Interest on Bays 5 & 8**

This claim, which is divided into several time periods as noted in *Section A* above, can be resolved pursuant to Judge Brady's July 21<sup>st</sup> Order. In this regard, just like the base rent claim is time barred, the claim for interest on rent allegedly due for (1) Bay 5 from May 1, 1994 through July 31, 2001 and (2) Bay 8 from May 1, 1994 through September 30, 2002 should be denied as well because it is also outside of the September 17, 2006 time frame for considering claims (as discussed in *Section A* above).<sup>4</sup>

#### **D. Yusuf Claim Y-5—Reimburse United for Gross Receipt Taxes**

This entire claim can be resolved pursuant to Judge Brady's July 21<sup>st</sup> Order. Yusuf contends that the Partnership owes United reimbursement for ***United's separate, unrelated gross receipt taxes*** for the time period of 1993-2001, referencing Exhibit F to his initial claims filing. These are not the supermarket gross receipts--only United's other businesses. A copy is attached hereto as **Exhibit F** to assist the Court. As can be seen from this exhibit, his claim must be denied because it is outside of the September 17, 2006 time frame for considering claims, as discussed in *Section A* above.<sup>5</sup>

---

<sup>3</sup> At the time the Order in question was entered, the applicable rule for filing motions for reconsideration was District Court Rule 7.3, applicable to the Superior Court pursuant its Rule 7. The time period for filing a motion for reconsideration is the same under both the old and new rule.

<sup>4</sup> The determination of interest on Bay 8 from April 1, 2008 through May 30, 2013, is premature, as there has not yet been any determination that rent is even owed for this Bay.

<sup>5</sup> If this claim is not time barred, then discovery is needed to determine why this belated claim for such taxes paid by the Landlord on the rents it collected from all shopping

### **E. Yusuf Claim Y-6—Black Book Balance Owed United**

This entire claim can be resolved pursuant to Judge Brady's July 21<sup>st</sup> Order. Yusuf claims he is owed certain sums based on the "black book," referencing Exhibit G to his initial claims filing. A copy is attached hereto as **Exhibit G** to assist the Court. As can be seen from this exhibit, none of the entries are dated after September 17, 2006. This is the exact situation that the Court sought to avoid in its opinion:

[t]he stated policy of RUPA clearly prevents both Hamed and Yusuf from imposing upon the Court the great burden of sorting through the ramshackle patchwork of evidence supporting their § 71(a) claims, to reconstruct decades' worth of partnership accounts, when the partners, who deliberately determined not to keep accurate records in the first place, were themselves content to carry on conducting partnership business despite having full knowledge of the pattern of conduct of which they now, belatedly, complain.

*Hamed v. Yusuf*, 2017 WL 3168458, at \*28. The Court strenuously reiterated this position in its denial of the motion for reconsideration dated November 15, 2017.

Again, this claim must also be denied because it is outside of the September 17, 2006 time frame for considering claims, as discussed in *Section A* above.<sup>6</sup>

### **F. Yusuf Claim Y-7—Ledger Balances Owed United**

This entire claim can be resolved pursuant to Judge Brady's July 21<sup>st</sup> Order. Yusuf is requesting ledger balances from 1994, 1995 and 1998 owed to United for various Partnership expenses, referencing Exhibit H to his initial claims filing. A copy is attached hereto as **Exhibit H** to assist the Court. As can be seen from this Exhibit, this

---

center tenants would be owed by the Partnership. Indeed, under V.I. law, a taxpayer cannot pass its gross receipt obligations on to its customers (here, its tenant).

<sup>6</sup> If this claim is not time barred, then discovery is needed to determine why this sum is allegedly still owed, as it is a disputed claim.

claim also must be denied because it is outside of the September 17, 2006 time frame for considering claims, as discussed in *Section A* above.<sup>7</sup>

#### **G. Yusuf Claim Y-8—Water Revenue Owed United**

A portion of this claim can be resolved pursuant to Judge Brady's July 21<sup>st</sup> Order. Here, Yusuf is claiming that the Partnership sold water from wells belonging to United, seeking compensation for sales from **April 1, 2004** through February 28, 2015, as noted in page 12 of his revised claims submission.

While Hamed denies this claim is owed (as this was jointly owned property), the amount for water sales United claims from **April 1, 2004 through September 15, 2006**, totaling \$156,103.97, must be denied because it is outside of the September 17, 2006 time frame for considering claims, as discussed in *Section A* above.<sup>8</sup>

#### **H. Yusuf Claim Y-9—Unreimbursed Transfers from United**

This entire claim can be resolved pursuant to Judge Brady's July 21<sup>st</sup> Order. Yusuf alleges that the Partnership owes United \$188,132 for its unreimbursed transfers from its Tenant account to the Partnership, referencing Exhibit I to his initial claims filing. A copy is attached hereto as **Exhibit I** to assist the Court. As can be seen from this Exhibit, the dates of these transfers are all in 1996. This claim must be denied because it is occurred prior to the September 17, 2006, as discussed in *Section A* above.<sup>9</sup>

---

<sup>7</sup> If this claim is not time barred, then discovery is needed to determine why these sums are allegedly still owed, as it is a disputed claim.

<sup>8</sup> Discovery is needed on any portion of this claim that is not time barred, as Hamed has multiple defenses to this claim, including the ownership of the wells which is still an open issue, the calculation for the sales as computed by Yusuf and several other defenses.

<sup>9</sup> Discovery is needed on any portion of this claim that is not time barred, as these alleged transfers are disputed.

## I. Yusuf Claim Y-11—Lifestyle Analysis

This entire claim can be resolved pursuant to Judge Brady's July 21<sup>st</sup> Order, but for different reasons than being time barred. The lifestyle analysis claim of \$1,966,617.56 is the result of the Yusuf accounting firm, BDO, identifying all of the deposits to bank and brokerage accounts and payments to credit cards made on or after September 17, 2006 by the Hameds, without any regard to any other sources of income the Hameds may have had. This *bizarre* BDO analysis was *soundly* rejected by the Court:

As part of the accounting and distribution phase of the Wind Up, Yusuf submitted to the Master the report of accountant Fernando Scherrer of the accounting firm BDO, Puerto Rico, P.S.C. (BDO Report). Yusuf contends that this report constitutes "a comprehensive accounting of the historical partner withdrawals and reconciliation for the time period 1994–2012." See Opposition to Motion to Strike BDO Report, filed October 20, 2016. However, the BDO report, by its own terms, appears to be anything but comprehensive. Most tellingly, the body of the BDO Report itself contains a section detailing its own substantial "limitations," resulting from the absence or inadequacy of records for each of the grocery stores covering various periods during the life of the partnership.<sup>25</sup> See Plaintiff's Motion to Strike BDO Report, Exhibit 1, at 22. **Additionally, the analysis presented in the report rests on the unsupported assumption that any monies identified in excess of "known sources of income" constitute distributions from partnership funds to the partners' § 71(a) accounts.**

*Hamed v. Yusuf*, 2017 WL 3168458, at \*24 (emphasis added, footnote omitted).<sup>10</sup>

Thus, this lifestyle claim must be summarily denied pursuant to the law of the case, as

---

<sup>10</sup> Judge Brady re-emphasized this point and also amplified his statement that **NO pre-2006 claims can be brought back to life** by crafty arguments designed to circumvent the intent of his order -- in his November 15, 2017 denial of Yusuf's motion for reconsideration on this exact point, at pp. 5-6.

The Court referred to Mr. Shoenbach's letter in its Opinion, not in reliance upon his expertise in accounting, but in order to illustrate the general proposition that where, as here, business partners have schemed to deliberately omit large sums of money from their accounting, have intentionally destroyed existing records of cash withdrawals, and have, even at their best, engaged only in loose, informal accounting practices,

being founded on a baseless theory backed by incomplete records and "unsupported assumptions."<sup>11</sup>

#### **J. Yusuf Claim Y-12—Foreign Accounts and Jordanian Properties**

A portion of this claim can be resolved pursuant to Judge Brady's July 21<sup>st</sup> Order. In this regard, Yusuf is making multiple claims here, five of which are itemized on pages 16-17 of Yusuf's revised claims submission. At the end of subsection (e), Yusuf agreed that subsections (c) through (e) are time barred. Thus, these claims should be stricken now.

As for subsection (b), there is a claim for \$150,000 involving a charitable donation of half a batch plant to a town in Jordan, which then references Exhibit L of his original claim, attached hereto as **Exhibit L** to assist the Court. Fathi Yusuf's deposition pegs the date of this transaction to the year 2000, before the FBI raid and well before September 17, 2006. See **Exhibit K** (Deposition of Fathi Yusuf, April 2, 2014, *Hamed v Yusuf*, SX-12-CV-370, p. 120). Thus, this portion of this claim is time barred as well.<sup>12</sup>

#### **K. Yusuf Claim Y-13—Loss of Going Concern Value of PE-West**

This claim can be rejected based on Yusuf's judicial admissions in this case. Yusuf is claiming he is owed damages based on the "on-going" value of the Plaza West store when it was liquidated. To support this claim, Yusuf submitted as Exhibit P to his original claim, a business valuation expert report from a real estate appraiser, Integra, attached hereto as **Exhibit P**.

---

***any* attempt to accurately reconstruct partnership records will necessarily involve some element of unreliability**, as that is the very point of such a scheme. (Emphasis added.)

<sup>11</sup> If this claim is not stricken, then discovery is needed on it.

<sup>12</sup> Discovery is needed on the portion of this claim that is not time barred.

However, the Integra report contains an evaluation of the Plaza West store *that states on its face that it is contingent on one pivotal assumption that is false—that the partnership had a lease on the Plaza West store* when it was closed (see Exhibit P, at page 2 of the cover letter):

Extraordinary Assumptions and Hypothetical Conditions

The value conclusions are subject to the following extraordinary assumptions that may affect the assignment results. **An extraordinary assumption is uncertain information accepted as fact. . . .**

3. It is our understanding that the real estate was owned by a related entity as of the date of valuation. *For the purposes of valuing the business entity separately from the value of the real estate (which was separately appraised), we have assumed that the entity operating business [the Hamed/Yusuf partnership] leases the property from a separate entity at market rent.*

However, there never was a lease for the Plaza West store, as Yusuf acknowledged in his own April 7, 2014 filing in this Court when he submitted his own dissolution plan (See **Exhibit N**), conceding on page 6 of his Proposed Wind-Up Plan:

**The Plaza Extra Stores cannot be sold as a going concern because of the absence of commercial leases for Plaza Extra - East and Plaza Extra - West** and the existence of only a short term (less than 5 years) remaining on the lease between United and Tutu Parle Mall, Ltd. for Plaza Extra - Tutu Park. Hence, liquidation of the Plaza Extra Stores is warranted. (Emphasis added).

Thus, once Integra's "assumption" that there was a lease for the Plaza West store is removed *based on Yusuf's judicial admission*, the Plaza West store has no "ongoing value," as there was no lease to support any valuation. **Indeed, the Court has already divided the "assets" related to that store as part of the Wind-Up process**, which the Special Master administered.

In short, Yusuf admitted when he filed his proposed plan that the Plaza West store could not be sold as a going concern. How can he now try to seek damages as if

the store had a lease and was a going concern? Thus, this claim can be summarily rejected.<sup>13</sup>

Indeed, if the partners could create leases where none exist, **Hamed would have the EXACT same claim on the Plaza East store.**

#### **L. Yusuf Claim Y-14—Half of Value of Six Containers**

Yusuf claims that six containers of inventory with a value between \$180,000 and \$210,000 were not included in the auction for the Plaza Extra-Tutu store. Yusuf discussed this claim with the Master and admits in a court filing that this claim was rejected by the Special Master. See the relevant admission in the *Liquidating Partner's Sixth Bimonthly Report*, **Exhibit O**, footnote 4, page 3. Hamed adopts the Master's position.<sup>14</sup>

## **II. Hamed's 2 Claims that are Ready for Hearing/Resolution Now**

Hamed has two claims that can be decided now as well, as the facts are not in dispute and the amounts have already been noted as being due by the Court.<sup>15</sup>

### **A. \$2.7 million unilateral withdrawal from the Partnership account**

This litigation began when Fathi Yusuf and Mike Yusuf unilaterally took \$2.7 million from a partnership account and transferred it to an account to which the Hameds did not have access. A copy of the check is attached as **Exhibit M**. This was a central issue during the early portion of this case, which was a critical issue during the initial TRO hearings on January 25th and 31st, 2013. Three months later, the Court ruled on the matter. (See the Court's *critical* Memorandum of April 25, 2013. *Hamed v. Yusuf*, 58

---

<sup>13</sup> Discovery is needed on this claim if it is not rejected now.

<sup>14</sup> Discovery is needed on this claim if it is not rejected now.

<sup>15</sup> Hamed did have a third claim which Yusuf had conceded, but Yusuf has now reversed his position on that claim—it will be deferred until the next round of claims.



V.I. 117, 2013 WL 1846506 (V.I. Super. April 25, 2013). The Court stated at paragraphs 35 and 36:

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.)

*Id.* at \*10. And, further, at footnote 9, at \*19:

With regard to the **August 2012 diversion of more than \$2.7 million by Mahar Yusuf, president of United, to accounts inaccessible to Plaintiff**, a real concern exists that continuing diversions will not be traceable as the Plaza Extra store have had no system of internal controls in existence and, to date accounting for the businesses is not completed beyond June 2012. . . . (Emphasis added.)

Yusuf has held off having the Partnership pay the same \$2.7 million pending this claims process. There is no doubt that the Yusufs took the money and (as Judge Brady's memorandum makes clear), so that \$2.7 million plus interest at 9% is due to Hamed.

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

As Judge Brady also 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. *Id.* at 11, para. 38 ("Funds from supermarket accounts have also been utilized unilaterally by Yusuf, without agreement of Hamed, to pay legal fees of defendants relative to this action. . . .") The \$504,591.03 was paid for Yusuf's personal defense of this case *after* the complaint here was filed. **These were fees paid to Attorney DiRuzzo's firm for work in this case**, which have been submitted to the Court on several occasions and are attached here as **Group Exhibit J** for the ease of the Master's reference.

Thus, this same amount plus statutory interest should be paid to Hamed to even out this distribution.

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

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

1. \$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).
2. \$504,591.03 in checks to Fuerst Ittleman David & Joseph, PL in the following amounts plus \$216,991 interest accruing from the date of each check.

\$15,067.26 plus \$ 6,824 in interest from October 19, 2012  
\$29,011.50 plus \$13,141 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

# Exhibit A

**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/Counterclaimants, )  
 )  
vs. )  
 )  
**WALEED HAMED, WAHEED HAMED,** )  
**MUFEED HAMED, HISHAM HAMED, and** )  
**PLESSEN ENTERPRISES,** )  
 )  
Additional Counterclaim Defendants. )  
 )  
\_\_\_\_\_ )

CIVIL NO. SX-12-CV-370

ACTION FOR DAMAGES,  
INJUNCTIVE RELIEF  
AND DECLARATORY RELIEF

**JURY TRIAL DEMANDED**

**DECLARATION OF FATHI YUSUF**

I, Fathi Yusuf, pursuant to 28 U.S.C. §1746 and Super. Ct. R. 18, declare under the penalty of perjury, that:

~~1. Mohammad Hamed ("Hamed") and I agreed to carry on a supermarket business (the "Plaza Extra Stores") that eventually grew into three locations, including the first of three stores, Plaza Extra-East, which opened in April 1986. Plaza Extra-East was and is located in United Plaza Shopping Center owned by United Corporation ("United"), of which I am the principal shareholder. Under the business agreement between Hamed and me that I now describe as a partnership, profits would be divided 50-50 after deduction for rent owed to United, among other expenses. Under our business agreement, we also agreed that rent would accrue until such time as I decided that our business accounts should be reconciled. The reconciliation of business accounts would not only involve payment of accrued rent, but also advances that each of us had taken by withdrawing money from the store safe(s). Under our agreement, I was the person~~

**HAMD606083**

**EXHIBIT  
A**


~~DEFENDANT'S  
EXHIBIT  
3~~

~~formula used at Plaza Extra – Tutu Park. See Exhibit F, which are the rent calculations that I prepared. See Exhibit F.~~

18. For 2012, the undisputed rent due is \$702,908. See Exhibit F, p.1.

19. For 2013, the undisputed rent due is \$654,190.09. See Exhibit F, p. 2.

20. For the period from January 1, 2014 through August 30, 2014, the undisputed rent due is \$452,366.03. This amount was calculated by adding the rent for 2012 and 2013 and dividing that sum by 24 months in order to determine an average monthly rent, which is then multiplied by 8, representing the eight months from January through August 30, 2014 ( $\$702,908 + 654,190.09 = \$1,357,098.09 \div 24 = \$56,545.75 \times 8 = \$452,366.03$ ). The total undisputed Current Rent is the sum of \$702,908, \$654,190.09 and \$452,366.03, which is \$1,809,464.12.



21. At periodic points in time, additional space was used by Plaza Extra-East for extra storage and staging of inventory. United has made demand for the rent covering the additional space actually occupied by Plaza Extra-East, but no payment has been received to date.

22. For the period from May 1, 1994 through July 31, 2001, Plaza Extra-East has occupied and owes rent for Bay 5 (“Bay 5 Rent”). The Bay 5 Rent is calculated by multiplying the square feet actually occupied (3,125) by \$12.00 for 7.25 years. The total due for Bay 5 Rent is \$271,875.00.

23. For the period from May 1, 1994 through September 30, 2002, Plaza Extra-East has occupied and owes rent for Bay 8 (“First Bay 8 Rent”). The First Bay 8 Rent is calculated by multiplying the square feet actually occupied (6,250) by \$6.15 for 8 years, 5 months. The total due for First Bay 8 Rent is \$323,515.63.

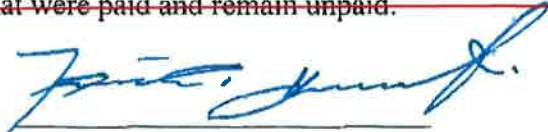
24. For the period from April 1, 2008 through May 30, 2013, Plaza Extra-East has occupied and owes rent for Bay 8 (“Second Bay 8 Rent”). The Second Bay 8 Rent is calculated by

multiplying the square feet actually occupied (6,250) by \$6.15 for 5 years, 2 months. The total due for Second Bay 8 Rent is \$198,593.75.

25. The total amount due for Bay 5 Rent, First Bay 8 Rent, and Second Bay 8 Rent is \$793,984.38.

~~26. The total outstanding, unpaid rent for all the space used by Plaza Extra East from January 1, 1994 through August 30, 2014 is \$6,603,122.23, excluding the "disputed" increased rent from January 1, 2012 through the present. Exhibit G is a Chronology of Rents, which accurately reflects the history of the rents that were paid and remain unpaid.~~

Dated: August 12, 2014



Fathi Yusuf

# **Exhibit B**

2017 WL 3168458 (V.I.Super.)  
Only the Westlaw citation is currently available.  
Superior Court of the Virgin Islands,  
Division of St. Croix.

Waleed HAMED, as Executor of the Estate of  
Mohammed Hamed, Plaintiff/Counterclaim Defendant,

v.

Fathi YUSUF and United Corporation, Defendants/Counterclaimants,  
Waleed Hamed, Waheed Hamed, Mufeed Hamed, Hisham  
Hamed, and Plessen Enterprises, Inc., Counterclaim Defendants.

Waleed Hamed, as Executor of the Estate of Mohammed Hamed, Plaintiff

v.

United Corporation, Defendant.

Waleed Hamed, as Executor of the Estate of Mohammed Hamed, Plaintiff

v.

Fathi Yusuf, Defendant.

Civil No. SX-12-CV-370, Civil No. SX-14-CV-287, Civil No. SX-14-CV-278

|  
July 21, 2017

ACTION FOR INJUNCTIVE RELIEF, DECLARATORY JUDGMENT, and  
PARTNERSHIP DISSOLUTION, WIND UP, and ACCOUNTING  
ACTION FOR DAMAGES and DECLARATORY JUDGMENT  
ACTION FOR DEBT and CONVERSION

**MEMORANDUM OPINION AND ORDER  
GRANTING MOTION TO STRIKE JURY DEMAND**


DOUGLAS A. BRADY, Judge of the Superior Court

\*1 This matter came on for hearing on March 6 and 7, 2017 on various matters including Defendants' Motion to Strike Jury Demand, filed September 14, 2014; Plaintiff's Response Re: Jury Issues, filed September 27, 2016; Defendants' Motion and Memorandum in Support of Motion to Strike Plaintiff's Response and Reply Memorandum in Further Support of Motion to Strike Jury Demand, both filed October 14, 2016; and Plaintiff's Opposition to Motion to Strike Response, filed October 18, 2016. For the reasons that follow, the Court will

**EXHIBIT**

**B**





ORDERED that the accounting in this matter, to which each partner is entitled under 26 V.I.C § 177(b), conducted pursuant to the Final Wind Up Plan adopted by the Court, shall be limited in scope to consider only those claimed credits and charges to partner accounts, within the meaning of 26 V.I.C § 71(a), based upon transactions that occurred on or after September 17, 2006.

### All Citations

2017 WL 3168458

# Exhibit C

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

MOHAMMED HAMED by his authorized agent )  
WALEED HAMED, )  
Plaintiff/Counterclaim Defendant, )  
v. )  
FATHI YUSUF and UNITED CORPORATON, )  
Defendants/Counterclaimants )  
v. )  
WALEED HAMED, WAHEED HAMED, )  
MUFEED HAMED, HISHAM HAMED, and )  
PLESSEN ENTERPRISES, INC. )  
Counterclaim Defendants. )

---

CIVIL NO. SX-12-CV-370  
ACTION FOR DAMAGES, etc.

**MEMORANDUM OPINION AND ORDER**

THIS MATTER is before the Court on Defendant United Corporation's Motion to Withdraw Rent and Memorandum of Law in Support of United's Motion ("Motion"), filed September 9, 2013; Plaintiff's Response, filed September 16, 2013; United's Reply, filed September 27, 2013; Plaintiff's Motion for Partial Summary Judgment re the Statute of Limitations Defense Barring Defendants' Counterclaim Damages Prior to September 16, 2006 (Plaintiff's "Summary Judgment Motion"), filed May 13, 2014; and Defendant's Brief in Opposition ("Opposition"), filed June 6, 2014. For the reasons that follow, United's Motion will be granted and Plaintiff's Summary Judgment Motion will be denied, in part.

|                            |
|----------------------------|
| <b>EXHIBIT</b><br><b>C</b> |
|----------------------------|

**3. Defendant United is also entitled to rent from 2012 to 2013 in the amount of \$58,791.38 per month.**

Plaintiff does not argue that the Partnership is exempt from paying rent to United. “[I]t is undisputed that United is the landlord and Plaza Extra is the tenant at the Sion Farm location, for which rent is due since January of 2012.” Response, 1. Rather, Plaintiff claims that United itself has created a dispute regarding rents from January 2012 by issuing rent notices seeking increased rent in the amount of \$250,000.00 per month, rather than the \$58,791.38 per month set out in Yusuf’s affidavit. Response, 4. The proof before the Court is clear as to United’s claim that rent is due for Bay No. 1 at the rate of \$58,791.38 per month from January 1, 2012 to September 30, 2013, when United’s Motion was filed.<sup>4</sup>

As the fee simple owner and landlord of Bay No. 1 United Shopping Plaza, United is entitled to rents from the Partnership for its continued use of Bay No. 1 for the operations of Plaza Extra - East. Therefore, the Court will order the Partnership to pay United the sum of \$1,234,618.98 for rent from January 1, 2012 through September 30, 2013, Plus rent due from October 1, 2013 at the same rate of \$58,791.38 per month until the date that Yusuf assumed sole possession and control of Plaza extra – East.

On the basis of the foregoing, it is hereby

**ORDERED** that Defendant United Corporation’s Motion to Withdraw Rent is **GRANTED**, and the Liquidating Partner, under the supervision of the Master, is authorized and directed to pay

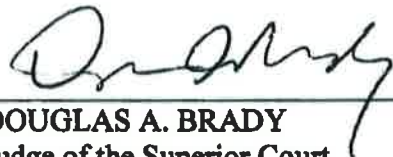
---

<sup>4</sup> It is acknowledged that United delivered notices to the Partnership following the April 2013 Preliminary Injunction, seeking to collect an increased rent sum of \$250,000.00. United presents in its Motion and proofs no numerical or factual justification for such claims, which are not considered in this Order.

from the Partnership joint account for past rents due to United the total amount of \$5,234,298.71, plus additional rents that have come due from October 1, 2013 at the rate of \$58,791.38 per month, until the date that Yusuf assumed full possession and control of Plaza Extra – East. It is further

~~ORDERED that Plaintiff's Motion for Partial Summary Judgment is DENIED, in part, as to Plaintiff's claims that the statute of limitations precludes Defendant United's claims for past due rent.~~

Dated: April 27, 2015

  
\_\_\_\_\_  
DOUGLAS A. BRADY  
Judge of the Superior Court

ATTEST:

ESTRELLA GEORGE  
Acting Clerk of the Court

By:   
\_\_\_\_\_  
Court Clerk Supervisor  
4/27/15

CERTIFIED TO BE A TRUE COPY  
This 27<sup>th</sup> day of April 2015

CLERK OF THE COURT

By:   
\_\_\_\_\_  
Court Clerk II

# Exhibit D

**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/Counterclaimants,

vs.

**WALEED HAMED, WAHEED HAMED,  
MUFEEED HAMED, HISHAM HAMED, and  
PLESSEN ENTERPRISES,**

Additional Counterclaim Defendants.)

CIVIL NO. SX-12-CV-370

ACTION FOR DAMAGES,  
INJUNCTIVE RELIEF  
AND DECLARATORY RELIEF

JURY TRIAL DEMANDED

**DEFENDANTS' MOTION FOR PARTIAL SUMMARY JUDGMENT  
ON COUNTS IV, XI, AND XII REGARDING RENT**

Defendants/counterclaimants Fathi Yusuf ("Yusuf") and United Corporation ("United") (collectively, the "Defendants"), through their undersigned attorneys, respectfully move this Court, pursuant to Fed. R. Civ. P. 56 and LRCi 56.1, made applicable to this Court by Super. Ct. R. 7, to enter partial summary judgment on Counts IV, XI, and XII of their counterclaim regarding rent. In support of this motion, Defendants respectfully refer this Court to the accompanying Brief, Statement of Undisputed Material Facts, and proposed Order. Defendants request oral argument, pursuant to LRCi 7.1(f).

DUDLEY, TOPPER  
AND FEUERZEIG, LLP  
1000 Frederiksborg Gade

P.O. Box 756

St. Thomas, U.S. VI. 00804-0756

(340) 774-4422

**EXHIBIT  
D**

collection impossible. The fact that the black book was seized and not returned until years later also made it impossible for either Hamed or Yusuf or United to know the amount of the rent payment. These extraordinary circumstances created by the bringing of the federal criminal case further demonstrate that any limitations period for assertion of the rent claim for 1994-2004 would be tolled at least until 2011. As such, there could be no time bar to assertion of United's counterclaim for rent for that period.

### III. United Is Entitled To Recover Prejudgment Interest On The Unpaid Rent.

Although United did not charge any interest on the past due rent over the decade it accrued and while it could not be paid because of the criminal injunction and the absence of the "black book," it is entitled to recover prejudgment interest at 9% per annum, as provided by V.I. Code Ann. tit. 11, § 951(a)(4), from the date it demanded payment – May 17, 2013. See Exhibit 3B. "As a general rule, prejudgment interest is to be awarded when the amount of the underlying liability is reasonably capable of ascertainment and the relief granted would otherwise fall short of making the claimant whole because he or she has been denied the use of money which is legally due. Awarding judgment interest is intended to serve as least two purposes: to compensate prevailing parties for the true costs of money damages incurred, and, where liability and the amount of damages are fairly certain, to promote settlement and deter attempts to benefit from the inherent delays of litigation. Thus prejudgment interest should ordinarily be granted unless exceptional or unusual circumstances exist making the award of interest inequitable." Skretvedt v. E.I. Dupont de Nemours, 372 F.3d 193, 208 (3d Cir. 2004) (quotation marks and citation omitted); see also, Booker v. Taylor Milk Co., 64 F.3d 860, 868 (3d Cir. 1995) ("To fulfill this make-whole purpose, prejudgment interest should be given in response to considerations of fairness and denied when its



exaction would be inequitable.”) (internal quotation marks and citation omitted); Elbrecht v. Carambola Partners, LLC, 2010 U.S. Dist. LEXIS 72158, \* 19 (D.V.I. July 16, 2010) (same).

Here, there are no exceptional or unusual circumstances that would make it unfair for United to recover prejudgment interest. To the contrary, it would be entirely unfair to United if the partnership is allowed to have the uncompensated use of United’s money after it made a demand for payment more than a year ago. It is certainly not inequitable for the partnership to be required to pay interest at the legal rate (9%) on the \$3,999,679.73 from May 17, 2013 until entry of judgment. Likewise, it is only fair to require the partnership to pay prejudgment interest on the Bay 5 Rent, First Bay 8 Rent, and Second Bay 8 Rent from May 17, 2013.

Since Hamed conceded almost one year ago that the current rent is due and owing, see note 7, supra, it would be particularly unfair for United not to recover prejudgment interest on this unpaid rent. United submits that the interest should begin to accrue on the first day of the month following the month that the rent was not paid. In other words, the rent for January 2012 would begin to accrue interest on February 1, 2012 and continue accruing interest until entry of judgment.


#### **CONCLUSION AND RELIEF REQUESTED**

United respectfully submits that partial summary judgment should be entered in its favor on its breach of contract counts in its counterclaim (Counts XI and XII) for the undisputed portion of the unpaid rent in the amount of \$6,603,122.23. Yusuf also asks this Court for partial summary judgment on his accounting claim (Count IV), by declaring that in making the final reconciliation of partnership accounts and determining what must be distributed to each partner, \$6,603,122.23 should be deducted from partnership profits. Hamed and Yusuf should be ordered to pay those amounts from partnership accounts in accordance with the procedures set forth in the April 25, 2013 preliminary injunction.

Respectfully submitted,

**DUDLEY, TOPPER AND FEUERZEIG, LLP**

Dated: August 12, 2014

By:   
\_\_\_\_\_  
Gregory H. Hodges (V.I. Bar No. 174)  
1000 Frederiksberg Gade - P.O. Box 756  
St. Thomas, VI 00804  
Telephone: (340) 715-4405  
Telefax: (340) 715-4400  
E-mail: [ghodges@dtflaw.com](mailto:ghodges@dtflaw.com)

and

Nizar A. DeWood, Esq. (V.I. Bar No. 1177)  
The DeWood Law Firm  
2006 Eastern Suburbs, Suite 101  
Christiansted, VI 00830  
Telephone: (340) 773-3444  
Telefax: (888) 398-8428  
Email: [info@dewood-law.com](mailto:info@dewood-law.com)

Attorneys for Fathi Yusuf and United Corporation

**CERTIFICATE OF SERVICE**

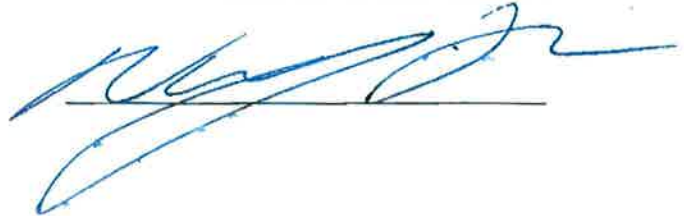
I hereby certify that on this 12<sup>th</sup> day of August, 2014, I caused the foregoing **United Corporation, Inc.'s Brief in Support of Motion For Summary Judgment On Its Claims For Rent** to be served upon the following via e-mail:

Joel H. Holt, Esq.  
**LAW OFFICES OF JOEL H. HOLT**  
2132 Company Street  
Christiansted, V.I. 00820  
Email: [holtvi@aol.com](mailto:holtvi@aol.com)

Carl Hartmann, III, Esq.  
5000 Estate Coakley Bay, #L-6  
Christiansted, VI 00820  
Email: [carl@carlhartmann.com](mailto:carl@carlhartmann.com)

Mark W. Eckard, Esq.  
Eckard, P.C.  
P.O. Box 24849  
Christiansted, VI 00824  
Email: [mark@markeckard.com](mailto:mark@markeckard.com)

Jeffrey B.C. Moorhead, Esq.  
C.R.T. Building  
1132 King Street  
Christiansted, VI 00820  
Email: [jeffreymlaw@yahoo.com](mailto:jeffreymlaw@yahoo.com)



# **Exhibit E**

**Intentionally Omitted**

# **Exhibit F**

**Gross Receipts Paid by United Tenant Account - Owed By Partnership to United**

| <b>Year</b> | <b>Month</b> | <b>Amount</b> |
|-------------|--------------|---------------|
| 1993        | 29-Mar       | 1226.29       |
| 1994        | 28-Feb       | 647.39        |
| 1994        | 29-Mar       | 974.49        |
| 1994        | 28-Apr       | 978.29        |
| 1994        | 31-May       | 602           |
| 1994        | 30-Jun       | 1582.57       |
| 1994        | 31-Aug       | 1015.04       |
| 1994        | 30-Sep       | 1303.75       |
| 1994        | 31-Oct       | 1242.37       |
| 1994        | 30-Nov       | 1079.4        |
| 1994        | 30-Dec       | 1485.41       |
| 1994        |              | 1360.66       |
| 1995        | 31-Jan       | 1789.58       |
| 1995        | 1-Dec        | 1557.14       |
| 1996        | 1-Feb        | 1598.27       |
| 1996        | 1-Mar        | 1069.07       |
| 1996        | 1-Apr        | 1366.72       |
| 1996        | 1-May        | 1184.04       |
| 1996        | 1-Jun        | 1288.54       |
| 1996        | 1-Jul        | 1231.24       |
| 1996        | 1-Aug        | 1199.02       |
| 1996        | 1-Sep        | 1271.85       |
| 1996        | 1-Oct        | 1052.23       |
| 1996        | 1-Dec        | 1215.26       |
| 1999        | 30-May       | 1,161.38      |
| 1999        | 29-Jun       | 1285.42       |
| 1999        | 30-Jul       | 1395.83       |
| 1999        | 27-Aug       | 1605.26       |
| 1999        | 30-Sep       | 1470.76       |
| 1999        | 29-Dec       | 1224.04       |
| 2000        | 1-Jan        | 1569.18       |
| 2000        | 31-Jan       | 1637.16       |
| 2000        | 28-Feb       | 1,322.54      |
| 2000        | 28-Apr       | 1298.78       |
| 2000        | 30-Jun       | 970.58        |
| 2000        | 28-Jul       | 1344.36       |
| 2000        | 29-Aug       | 816.79        |
| 2000        | 30-Sep       | 1628.66       |
| 2000        | 30-Oct       | 1097.58       |
| 2000        | 29-Nov       | 1620.79       |
| 2000        | 26-Dec       | 1777.5        |
| 2001        | 30-Jan       | 1333.53       |
| 2001        | 28-Feb       | 815.04        |
| 2001        | 29-Mar       | 1370.89       |

**EXHIBIT**

**F**

YUSF237728

|      |        |                 |
|------|--------|-----------------|
| 2001 | 26-Apr | 1968.46         |
| 2001 | 30-May | 925.85          |
| 2001 | 29-Jun | 1402.45         |
| 2001 | 20-Aug | 223.51          |
|      |        | <b>60586.96</b> |

# **Exhibit G**



G  
EXHIBIT

|    |  |           |  |  |                                       |        |
|----|--|-----------|--|--|---------------------------------------|--------|
| 32 |  |           |  |  | Print Maker, LLC                      | 303.32 |
| 31 |  | 530.00    |  |  | King's Market                         | 500.00 |
| 30 |  |           |  |  | King's Market                         | 297.50 |
| 29 |  |           |  |  | Standard Papers Corp                  | 296.29 |
| 28 |  | 194.58    |  |  | Rent                                  | 28     |
| 27 |  | 2,058.52  |  |  | Banks                                 | 295.21 |
| 26 |  | 50.00     |  |  | Banks                                 | 294.20 |
| 25 |  |           |  |  | Printing & Reproduction Services      | 293.23 |
| 24 |  | 20.74     |  |  | 2 wine for Arroyo                     | 24     |
| 23 |  | 400.00    |  |  | F.Z. Rental                           | 22     |
| 22 |  | 50.00     |  |  | Call Backhoe operator                 | 22     |
| 21 |  | 700.00    |  |  | Hardware                              | 289.49 |
| 20 |  | 200.00    |  |  | F.Z. Rental                           | 287.20 |
| 19 |  | 1,220.00  |  |  | Hardware & Supplies                   | 286.96 |
| 18 |  | 500.00    |  |  | F. Arroyo                             | 284.44 |
| 17 |  | 2,125.00  |  |  | Attorney fees                         | 280.00 |
| 16 |  | 56.86     |  |  | AT and T                              | 279.10 |
| 15 |  | 50.00     |  |  | Rent hardware                         | 279.10 |
| 14 |  | 500.00    |  |  | Litiana Belardo                       | 279.10 |
| 13 |  | 255.00    |  |  | Western Food Reasoning                | 279.10 |
| 12 |  | 1,000.00  |  |  | F. Arroyo                             | 279.10 |
| 11 |  | 16,500.00 |  |  | Land                                  | 258.11 |
| 10 |  | 15,000.00 |  |  | Zenon Const.                          | 251.10 |
| 9  |  | 6,848.77  |  |  | Xerox Corp.                           | 250.97 |
| 8  |  | 5,955.00  |  |  | Xerox Corp.                           | 228.81 |
| 7  |  | 781.05    |  |  | Return fee                            | 216.67 |
| 6  |  | 1,000.00  |  |  | Committee to Elect Kofelt             | 216.67 |
| 5  |  | 4,000.00  |  |  | Banque Arroyo                         | 211.56 |
| 4  |  | 21,379.00 |  |  | Admas Rakhel                          | 200.46 |
| 3  |  |           |  |  |                                       | 200    |
| 2  |  |           |  |  |                                       | 2      |
| 1  |  |           |  |  | Unpaid Camp. paid out by Plaza E. Co. | 216.67 |

①







W 9 2 1

|    |         |                          |      |       |  |               |   |      |  |
|----|---------|--------------------------|------|-------|--|---------------|---|------|--|
| 1  |         |                          |      |       |  |               |   |      |  |
| 2  |         |                          |      |       |  |               |   |      |  |
| 3  |         |                          |      |       |  |               |   |      |  |
| 4  |         |                          |      |       |  |               |   |      |  |
| 5  |         |                          |      |       |  |               |   |      |  |
| 6  | 3-29-93 | check #                  | 425  |       |  | 15,000        | - |      |  |
| 7  | 4-20    |                          | 446  |       |  | 5,000         | - |      |  |
| 8  | 5-14    |                          | 460  |       |  | 5,000         | - |      |  |
| 9  | 6-1     |                          | 1039 | #1040 |  | 1,500         | - |      |  |
| 10 | 7-8     |                          | 1215 |       |  | 2,500         | - |      |  |
| 11 | 8-9     |                          | 1381 |       |  | 2,500         | - |      |  |
| 12 | 9-9     |                          | 1550 |       |  | 2,500         | - |      |  |
| 13 | 9-30    |                          | 557  |       |  | 5,000         | - |      |  |
| 14 | 11-4    |                          | 1799 |       |  | 5,000         | - |      |  |
| 15 | 12-21   |                          | 619  |       |  | 6,550         | - |      |  |
| 16 | 12-46   |                          | 1927 |       |  | 1,500         | - | 1/2  |  |
| 17 | 12-15   | 10,000 + 5,000 - 2,000   |      |       |  | 1,500         | - |      |  |
| 18 | 5-14-94 | cash check # 99158       |      |       |  | 5,000         | - | 0.50 |  |
| 19 | 6-29-94 | # 124                    |      |       |  | 15,000        | - |      |  |
| 20 | 6-30-94 | FIVE (cash) with         |      |       |  | 5,000         | - | cash |  |
| 21 | 7-12-94 | FIVE (cash) with         |      |       |  | 2,500         | - | cash |  |
| 22 | 7-11-94 | NOTE REC                 |      |       |  | 43710         | - | cash |  |
| 23 |         |                          |      |       |  |               |   |      |  |
| 24 |         |                          |      |       |  |               |   |      |  |
| 25 |         |                          |      |       |  |               |   |      |  |
| 26 |         | united owes plaza as a R |      |       |  |               |   |      |  |
| 27 |         |                          |      |       |  |               |   |      |  |
| 28 |         | 12-31-1993               |      |       |  | \$ 399,295.00 |   |      |  |
| 29 |         | paid                     |      |       |  | 399,295.00    |   |      |  |
| 30 |         |                          |      |       |  |               |   |      |  |
| 31 |         |                          |      |       |  |               |   |      |  |
| 32 |         |                          |      |       |  |               |   |      |  |





united paid out

(3)

|    |    |    |                                 |  |            |          |    |
|----|----|----|---------------------------------|--|------------|----------|----|
| 1  |    |    |                                 |  |            |          | 1  |
| 2  |    |    |                                 |  | 137,591.87 |          | 2  |
| 10 | 3  | 17 | Paint to St. Thomas             |  | 2,243.26   | # 577    | 3  |
| 10 | 4  | 17 | monarch Heavy Equipment         |  | 752. -     | 579      | 4  |
|    | 5  |    | transferred money               |  | 20,000.00  |          | 5  |
| 12 | 8  | 21 | Frank Medina                    |  | \$,000.00  | # 618    | 6  |
| 12 | 7  | 30 | Caribe Do-it Center             |  | 36.84      | # 623    | 7  |
| 12 | 8  | 27 | Tropical shipping               |  | 1,831.28   | # 629    | 8  |
| 12 | 9  | 27 | U.I. Bureau of Internal Revenue |  | 731.82     | # 630    | 9  |
| 12 | 10 | 28 | Anthony Tavernier floor tile    |  | 2,000.00   | # 631    | 10 |
|    |    |    | Tropical shipping               |  | 1,927.75   | # 625    | 11 |
| 12 |    |    | U.I. Bureau of Internal Revenue |  | 281.43     | # 626    | 12 |
| 1  | 10 | 4  | Anthony Tavernier floor tile    |  | 1,000.00   | # 628    | 13 |
| 2  | 14 | 4  | American Express                |  | 1,826.26   | # 656    | 14 |
|    | 15 |    |                                 |  |            |          | 15 |
|    | 16 |    |                                 |  | 175,234.75 |          | 16 |
|    | 17 |    | Less for Gross R. tax           |  | 1,032.09   | # 2071   | 17 |
|    | 18 |    |                                 |  |            |          | 18 |
|    | 19 |    |                                 |  | 174,202.66 |          | 19 |
| 3  | 20 | 5  | Mark 21 Industries              |  | 20,000.00  | 668      | 20 |
| 3  | 21 | 5  | Ray APRA                        |  | 2,200.00   | 669      | 21 |
| 3  | 22 | 5  | Edwards White & Associates      |  | 218.75     | 673      | 22 |
| 3  | 23 | 7  | Christian Environmental         |  | 381.73     | 674      | 23 |
| 3  | 24 | 7  | Superior Block                  |  | 832.30     | 675      | 24 |
|    | 25 |    |                                 |  | 197,234.66 |          | 25 |
|    | 26 |    | meta checks                     |  | 100.00     | 2147/214 | 26 |
| 2  | 27 | 22 |                                 |  | 197,234.66 |          | 27 |
| 3  | 28 | 14 |                                 |  | 10,000.00  | # 676    | 28 |
|    | 29 |    |                                 |  |            |          | 29 |
| 3  | 30 | 20 |                                 |  | 207,234.66 |          | 30 |
|    |    |    |                                 |  | 860.99     | # 678    | 30 |
|    | 31 |    |                                 |  | 208,095.65 |          | 31 |
|    | 32 |    | less cash flow                  |  | 13,800.00  |          | 32 |
|    |    |    |                                 |  | 194,295.65 |          |    |



|    |  |            |  |                  |  |
|----|--|------------|--|------------------|--|
| 32 |  |            |  |                  |  |
| 31 |  |            |  |                  |  |
| 30 |  |            |  |                  |  |
| 29 |  | 49,997.00  |  | owed to YUSF     |  |
| 28 |  |            |  |                  |  |
| 27 |  | 300,000.00 |  | Scotia Bank      |  |
| 26 |  | 349,997.00 |  |                  |  |
| 25 |  |            |  |                  |  |
| 24 |  | 399,295.00 |  |                  |  |
| 23 |  | 744,292.00 |  |                  |  |
| 22 |  |            |  |                  |  |
| 21 |  | 98,192.91  |  |                  |  |
| 20 |  | 418,000.00 |  | 2 1/2 month rent |  |
| 19 |  |            |  |                  |  |
| 18 |  |            |  |                  |  |
| 17 |  | 72,192.91  |  |                  |  |
| 16 |  |            |  |                  |  |
| 15 |  | 100,000.00 |  |                  |  |
| 14 |  | 198,792.91 |  |                  |  |
| 13 |  |            |  |                  |  |
| 12 |  | 692.50     |  |                  |  |
| 11 |  | 199,584.71 |  |                  |  |
| 10 |  |            |  |                  |  |
| 9  |  | 334.25     |  |                  |  |
| 8  |  | 199,615.96 |  |                  |  |
| 7  |  |            |  |                  |  |
| 6  |  | 247,676.69 |  | Property Tax     |  |
| 5  |  |            |  |                  |  |
| 4  |  |            |  |                  |  |
| 3  |  |            |  |                  |  |
| 2  |  | 197,295.65 |  |                  |  |
| 1  |  |            |  |                  |  |

United paid out

(4)

# Exhibit H

Unit - d pa out for Plaza

|         |          |                   |           |
|---------|----------|-------------------|-----------|
| 5/23/94 | Steve    | Nesky             | 400.00    |
| 5/24    | Pendin   | Paul Baker        | 30,000.00 |
| 6/23    | Core Sp  | into preby        | 75,010.00 |
| 5       | Refining | for X 7           | 1,000.00  |
| 3       | Bed      | Branch            | 350.00    |
| 2/14/95 | Preby    | for United        | 20,000.00 |
| 5/5     | Peters   | Loan Investigator | 60,000.00 |
| 8/3     | Preby    | for United        | 50,000.00 |
| 5/21/98 | Bed room | sat for Alton     | 3,000.00  |

|    |  |  |  |
|----|--|--|--|
| 1  |  |  |  |
| 2  |  |  |  |
| 3  |  |  |  |
| 4  |  |  |  |
| 5  |  |  |  |
| 6  |  |  |  |
| 7  |  |  |  |
| 8  |  |  |  |
| 9  |  |  |  |
| 10 |  |  |  |
| 11 |  |  |  |
| 12 |  |  |  |
| 13 |  |  |  |
| 14 |  |  |  |
| 15 |  |  |  |
| 16 |  |  |  |
| 17 |  |  |  |
| 18 |  |  |  |
| 19 |  |  |  |
| 20 |  |  |  |
| 21 |  |  |  |
| 22 |  |  |  |
| 23 |  |  |  |
| 24 |  |  |  |
| 25 |  |  |  |
| 26 |  |  |  |
| 27 |  |  |  |



# **Exhibit I**



**Funds Transferred from United's Tenant Account to Plaza Extra - Owed to United**

| <b>Year</b> | <b>Month</b> | <b>Amount</b>  |
|-------------|--------------|----------------|
| 1996        | Jan          | 15,900         |
| 1996        | Jan          | 30,300         |
| 1996        | Mar          | 3,000          |
| 1996        | Apr          | 6,000          |
| 1996        | Apr          | 5,000          |
| 1996        | Apr          | 8,000          |
| 1996        | May          | 4,000          |
| 1996        | May          | 13,000         |
| 1996        | May          | 1,500          |
| 1996        | May          | 3,500          |
| 1996        | May          | 5,500          |
| 1996        | June         | 5,000          |
| 1996        | June         | 3,500          |
| 1996        | June         | 10,000         |
| 1996        | June         | 6,000          |
| 1996        | June         | 2,000          |
| 1996        | July         | 1,000          |
| 1996        | July         | 4,182          |
| 1996        | July         | 17,000         |
| 1996        | Aug.         | 10,000         |
| 1996        | Aug          | 3,500          |
| 1996        | Aug          | 4,300          |
| 1996        | Aug          | 12,000         |
| 1996        | Sept         | 950            |
| 1996        | Oct          | 12,000         |
| 1996        | Dec          | 1,000          |
|             |              | <b>188,132</b> |

# Exhibit J

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

| <b>Date</b> | <b>Payee</b>    | <b>From Account</b>         | <b>Amount</b>        | <b>Check No.</b> |
|-------------|-----------------|-----------------------------|----------------------|------------------|
| 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             |
|             |                 |                             | <b>\$ 504,591.03</b> |                  |

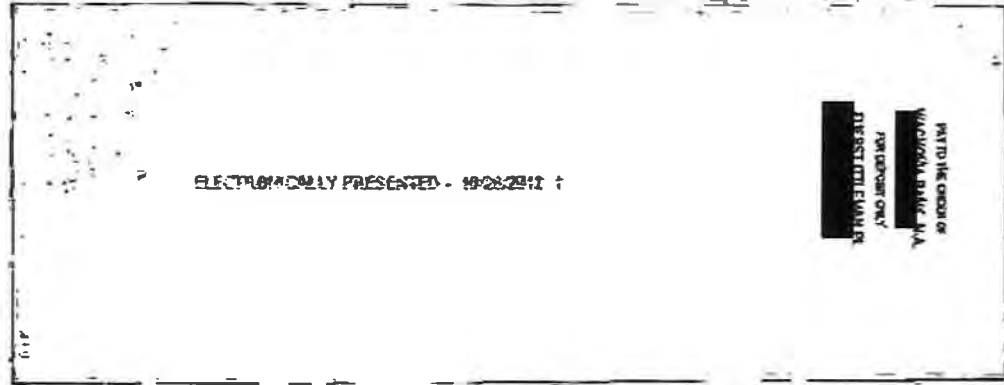
# CHECK 3977

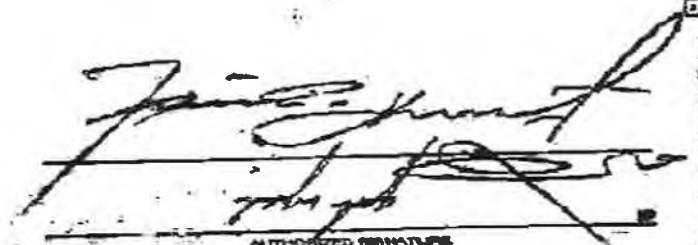
Dated: Friday, October 19, 2012

Amount: \$99,254.45

Cleared: Sunday, October 28, 2012

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



|   |  |   |                                    |
|---|--|---|------------------------------------|
| <b>UNITED CORPORATION</b><br>DBA PLAZA EXTRA<br>(340) 719-1870<br>PO BOX 3649<br>ST CROIX, VI 00851 |  | <b>BANCO POPULAR DE PUERTO RICO</b><br>101-6872216                                    | <b>3977</b><br><del>82254488</del> |
|   |  | DATE  | Oct 19, 2012                       |
|   |  | AMOUNT  | \$ 329,011.50                      |
| PAY TO THE ORDER OF:  | Twenty-Nine Thousand Eleven and 50/100 Dollars   |   |                                    |
|   | FUERST ITTLEMAN DAVID & JOSEPH, PL<br>1001 BRICKELL BAY DRIVE<br>32ND FLOOR<br>MIAMI, FL 33131 |   |                                    |
| Memo:   | [REDACTED]   |   |                                    |
|   |  |  | AUTHORIZED SIGNATURE               |

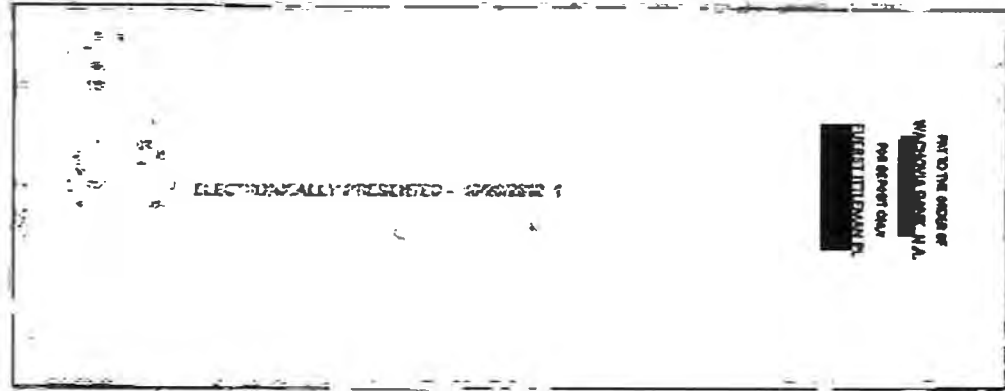
# CHECK 3979

Dated: Friday, October 19, 2012

Amount: \$15,067.26

Cleared: Sunday, October 28, 2012

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



|   |  |   |                         |
|---|--|---|-------------------------|
| <b>UNITED CORPORATION</b><br>DBA PLAZA EXTRA<br>(340) 718-1870<br>PO BOX 3619<br>ST CROIX, VI 00851 |  | <b>BANCO POPULAR DE PUERTO RICO</b><br>701-997210 | <b>3979</b><br>BRICKELL |
|   |  | 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<br>1001 BRICKELL BAY DRIVE<br>32ND FLOOR<br>MIAMI, FL 33131 |   |                         |
| Memo:   | [REDACTED]   |   |                         |
|   |  | [Handwritten Signature]<br>AUTHORIZED SIGNATURE   |                         |

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

**BANCO POPULAR DE PUERTO RICO**  
101-667/216

**4195**  
CHECK NUMBER

DATE

Nov 16, 2012

AMOUNT


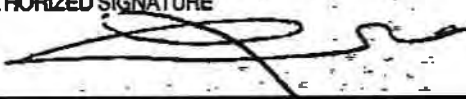
\$ \$99,254.45

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  


Patalla an Bant  
Continuo Fastines Includat



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

BANCO POPULAR DE PUERTO RICO  
101-867/216

4642  
BANK OF AMERICA

DATE  
Jan 21, 2013

AMOUNT  
\$ \*\*\*\$111,660.24

Pin \_\_\_\_\_  
Type \_\_\_\_\_  
Issued \_\_\_\_\_  
No. \_\_\_\_\_  
Date \_\_\_\_\_  
Mkt \_\_\_\_\_

PAY One Hundred Eleven Thousand Six Hundred Sixty and 24/100 Dollars

TO THE ORDER OF:  
FUERST ITTLEMAN DAVID & JOSEPH PL  
1001 BRICKELL BAY DRIVE  
32ND FLOOR  
MIAMI, FL 33131

  
\_\_\_\_\_  
  
\_\_\_\_\_  
AUTHORIZED SIGNATURE  


Memo:



HAMD261896

Details on Back.



Security Features Included



PAY TO THE ORDER OF

WACHOVIA BANK, N.A.

FOR DEPOSIT ONLY

FUERST TITLEMANN PL

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100  
101  
102  
103  
104  
105  
106  
107  
108  
109  
110  
111  
112  
113  
114  
115  
116  
117  
118  
119  
120  
121  
122  
123  
124  
125  
126  
127  
128  
129  
130  
131  
132  
133  
134  
135  
136  
137  
138  
139  
140  
141  
142  
143  
144  
145  
146  
147  
148  
149  
150  
151  
152  
153  
154  
155  
156  
157  
158  
159  
160  
161  
162  
163  
164  
165  
166  
167  
168  
169  
170  
171  
172  
173  
174  
175  
176  
177  
178  
179  
180  
181  
182  
183  
184  
185  
186  
187  
188  
189  
190  
191  
192  
193  
194  
195  
196  
197  
198  
199  
200  
201  
202  
203  
204  
205  
206  
207  
208  
209  
210  
211  
212  
213  
214  
215  
216  
217  
218  
219  
220  
221  
222  
223  
224  
225  
226  
227  
228  
229  
230  
231  
232  
233  
234  
235  
236  
237  
238  
239  
240  
241  
242  
243  
244  
245  
246  
247  
248  
249  
250  
251  
252  
253  
254  
255  
256  
257  
258  
259  
260  
261  
262  
263  
264  
265  
266  
267  
268  
269  
270  
271  
272  
273  
274  
275  
276  
277  
278  
279  
280  
281  
282  
283  
284  
285  
286  
287  
288  
289  
290  
291  
292  
293  
294  
295  
296  
297  
298  
299  
300  
301  
302  
303  
304  
305  
306  
307  
308  
309  
310  
311  
312  
313  
314  
315  
316  
317  
318  
319  
320  
321  
322  
323  
324  
325  
326  
327  
328  
329  
330  
331  
332  
333  
334  
335  
336  
337  
338  
339  
340  
341  
342  
343  
344  
345  
346  
347  
348  
349  
350  
351  
352  
353  
354  
355  
356  
357  
358  
359  
360  
361  
362  
363  
364  
365  
366  
367  
368  
369  
370  
371  
372  
373  
374  
375  
376  
377  
378  
379  
380  
381  
382  
383  
384  
385  
386  
387  
388  
389  
390  
391  
392  
393  
394  
395  
396  
397  
398  
399  
400  
401  
402  
403  
404  
405  
406  
407  
408  
409  
410  
411  
412  
413  
414  
415  
416  
417  
418  
419  
420  
421  
422  
423  
424  
425  
426  
427  
428  
429  
430  
431  
432  
433  
434  
435  
436  
437  
438  
439  
440  
441  
442  
443  
444  
445  
446  
447  
448  
449  
450  
451  
452  
453  
454  
455  
456  
457  
458  
459  
460  
461  
462  
463  
464  
465  
466  
467  
468  
469  
470  
471  
472  
473  
474  
475  
476  
477  
478  
479  
480  
481  
482  
483  
484  
485  
486  
487  
488  
489  
490  
491  
492  
493  
494  
495  
496  
497  
498  
499  
500  
501  
502  
503  
504  
505  
506  
507  
508  
509  
510  
511  
512  
513  
514  
515  
516  
517  
518  
519  
520  
521  
522  
523  
524  
525  
526  
527  
528  
529  
530  
531  
532  
533  
534  
535  
536  
537  
538  
539  
540  
541  
542  
543  
544  
545  
546  
547  
548  
549  
550  
551  
552  
553  
554  
555  
556  
557  
558  
559  
560  
561  
562  
563  
564  
565  
566  
567  
568  
569  
570  
571  
572  
573  
574  
575  
576  
577  
578  
579  
580  
581  
582  
583  
584  
585  
586  
587  
588  
589  
590  
591  
592  
593  
594  
595  
596  
597  
598  
599  
600  
601  
602  
603  
604  
605  
606  
607  
608  
609  
610  
611  
612  
613  
614  
615  
616  
617  
618  
619  
620  
621  
622  
623  
624  
625  
626  
627  
628  
629  
630  
631  
632  
633  
634  
635  
636  
637  
638  
639  
640  
641  
642  
643  
644  
645  
646  
647  
648  
649  
650  
651  
652  
653  
654  
655  
656  
657  
658  
659  
660  
661  
662  
663  
664  
665  
666  
667  
668  
669  
670  
671  
672  
673  
674  
675  
676  
677  
678  
679  
680  
681  
682  
683  
684  
685  
686  
687  
688  
689  
690  
691  
692  
693  
694  
695  
696  
697  
698  
699  
700  
701  
702  
703  
704  
705  
706  
707  
708  
709  
710  
711  
712  
713  
714  
715  
716  
717  
718  
719  
720  
721  
722  
723  
724  
725  
726  
727  
728  
729  
730  
731  
732  
733  
734  
735  
736  
737  
738  
739  
740  
741  
742  
743  
744  
745  
746  
747  
748  
749  
750  
751  
752  
753  
754  
755  
756  
757  
758  
759  
760  
761  
762  
763  
764  
765  
766  
767  
768  
769  
770  
771  
772  
773  
774  
775  
776  
777  
778  
779  
780  
781  
782  
783  
784  
785  
786  
787  
788  
789  
790  
791  
792  
793  
794  
795  
796  
797  
798  
799  
800  
801  
802  
803  
804  
805  
806  
807  
808  
809  
810  
811  
812  
813  
814  
815  
816  
817  
818  
819  
820  
821  
822  
823  
824  
825  
826  
827  
828  
829  
830  
831  
832  
833  
834  
835  
836  
837  
838  
839  
840  
841  
842  
843  
844  
845  
846  
847  
848  
849  
850  
851  
852  
853  
854  
855  
856  
857  
858  
859  
860  
861  
862  
863  
864  
865  
866  
867  
868  
869  
870  
871  
872  
873  
874  
875  
876  
877  
878  
879  
880  
881  
882  
883  
884  
885  
886  
887  
888  
889  
890  
891  
892  
893  
894  
895  
896  
897  
898  
899  
900  
901  
902  
903  
904  
905  
906  
907  
908  
909  
910  
911  
912  
913  
914  
915  
916  
917  
918  
919  
920  
921  
922  
923  
924  
925  
926  
927  
928  
929  
930  
931  
932  
933  
934  
935  
936  
937  
938  
939  
940  
941  
942  
943  
944  
945  
946  
947  
948  
949  
950  
951  
952  
953  
954  
955  
956  
957  
958  
959  
960  
961  
962  
963  
964  
965  
966  
967  
968  
969  
970  
971  
972  
973  
974  
975  
976  
977  
978  
979  
980  
981  
982  
983  
984  
985  
986  
987  
988  
989  
990  
991  
992  
993  
994  
995  
996  
997  
998  
999  
1000

AMD261897

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

**BANCO POPULAR DE PUERTO RICO**

|            |                     |
|------------|---------------------|
| Pin        | 101-667216          |
| Type       | Open <i>OK</i>      |
| Issue/Exp. | AD <i>X</i>         |
| Ret.       | Dep. Only <i>OK</i> |
| Hlet.      | <i>OK</i>           |
|            | Sig. <i>OK</i>      |
|            | HFF <i>OK</i>       |
|            | Memo <i>OK</i>      |

4819  
@RISK FREE

DATE  
Feb 13, 2013

AMOUNT  
\$ \*\*\*\$112,383.32

PAY One Hundred Twelve Thousand Three Hundred Eighty-Three and 32/100 Dollars

TO THE ORDER OF:  
FUERST ITTLEMAN DAVID & JOSEPH PL  
1001 BRICKELL BAY DRIVE  
32ND FLOOR  
MIAMI, FL 33131

Memo:



*David Fuerst*  
\_\_\_\_\_  
*Fuurst*  
\_\_\_\_\_  
AUTHORIZED SIGNATURE

HAMD277362

Details on Back.



Security Features Included

light  
100  
100

100  
100  
100

100  
100  
100

100  
100  
100

100  
100  
100

100  
100  
100

100  
100  
100

100  
100  
100

100  
100  
100

100  
100  
100

100  
100  
100

100  
100  
100

100  
100  
100

PAY TO THE ORDER OF  
WACHOVIA BANK, N.A.  
FOR DEPOSIT ONLY  
FUERST ITLEMAN PL

2007 196 198

HAMD277363

**UNITED CORPORATION**  
DBA PLAZA EXTRA  
(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

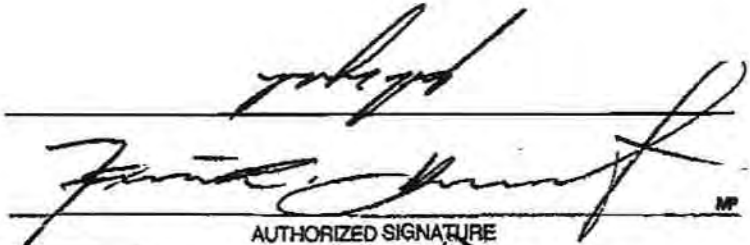
\$ \*\*\*\*\*\$82,274.87

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:



  
\_\_\_\_\_  
AUTHORIZED SIGNATURE

HAMD562193

Details on Back

Security Features Included

PAY TO THE ORDER OF  
WACHOVIA BANK, N.A.  
[REDACTED]  
FOR DEPOSIT ONLY  
FUERST ITTEMAN PL  
[REDACTED]

ELECTRONICALLY PRESENTED - 04/22/12

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 Fifty-Four Thousand Nine Hundred Thirty-Eight and 89/100 Dollars

TO THE ORDER OF: FUERST ITTLEMAN DAVID & JOSEPH PL  
1001 BRICKELL BAY DRIVE  
32ND FLOOR  
MIAMI, FL 33131

  
\_\_\_\_\_  
AUTHORIZED SIGNATURE

Memo:

HAMD562231

Detalle en Back



Constituye Evidencia Inalterada

PAY TO THE ORDER OF

WACHOVIA BANK, N.A.

FOR DEPOSIT ONLY

FUERST ITLEMAN PL

ELECTRONICALLY PRESENTED - 4/8/2013 2

HAMD562232

# **Exhibit K**



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

MOHAMMED HAMED by His Authorized )  
Agent WALEED HAMED, )

Plaintiff/Counterclaim Defendant, )

vs. )

Case No. SX-12-CV-370

FATHI YUSUF and UNITED CORPORATION, )

Defendants/Counterclaimants, )

vs. )

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

Additional Counterclaim Defendants.)

**THE VIDEOTAPED ORAL DEPOSITION OF FATHI YUSUF**

was taken on the 2nd day of April, 2014, at the Law Offices  
of Adam Hoover, 2006 Eastern Suburb, Christiansted,  
St. Croix, U.S. Virgin Islands, between the hours of  
9:17 a.m. and 4:16 p.m., pursuant to Notice and Federal  
Rules of Civil Procedure.

Reported by:

Cheryl L. Haase  
Registered Professional Reporter  
Caribbean Scribes, Inc.  
2132 Company Street, Suite 3  
Christiansted, St. Croix U.S.V.I.  
(340) 773-8161

## FATHI YUSUF -- DIRECT

1 Q. Now, I want to see if I understand the math. You  
2 agreed that you all would do something for a batch plant  
3 in --

4 A. Yes.

5 Q. -- in your home --

6 A. Yes.

7 MR. HARTMANN: In the year 2000.

8 Q. (Mr. Holt) -- in the year 2000?

9 And you sent what you thought was a million  
10 dollars over to do that, correct?

11 A. That's what I told Wally, to send a million there.

12 Q. ~~And now you're telling me that only 700,000 got~~  
13 ~~sent?~~

14 A. According to what Mr. Hamed told me.

15 Q. Okay.

16 A. Finally.

17 Q. All right. So it was decided that another  
18 \$300,000 should be donated, is that correct?

19 A. Right.

20 Q. Is that correct?

21 A. And I explained to you what it is.

22 Q. 150 for the -- for the pump, concrete pump, and  
23 then 75 to whomever he wanted to give something to, and 75  
24 to who you would like to give it to, is that correct?

25 A. ~~Uh-huh.~~

Cheryl L. Haase  
(340) 773-8161

HAMD601417

# Exhibit L

Wael H. Abu Hazeema

NOV. 16, 2011

From: Iyad F. Al-Madhoun  
Sent: 23 July, 2015 09:02  
To: Wael H. Abu Hazeema

----- Instance Type and Transmission -----

Original received from SWIFT  
Priority : Normal  
Message Output Reference : 1726 111107PALSPS22AXXX1978883961  
Correspondent Input Reference : 1026 111107BOFAUS3NAXXX8600067040

----- Message Header -----

Swift Output : FIN 103  
Sender : BOFAUS3NXXX  
BANK OF AMERICA, N.A.  
NEW YORK, NY 10001  
NEW YORK, NY  
UNITED STATES US  
Receiver : PALSPS22XXX  
BANK OF PALESTINE PLC  
RAMALLAH  
RAMALLAH  
PALESTINIAN TERRITORY, OCCUPIED PS  
MUR : 1111040259558-07

----- Message Text -----

:20:2011110400259558  
:23B:CRED  
:32A:111107USD150000,  
:33B:USD150000,  
:50K:/898046509528  
MADHAT R SALEM  
ITF MAGEE R SALEM  
8826 PHILLIPS BAY DR  
ORLANDO FL 32836-5001  
:52A:BOFAUS3N  
:54A:CHASUS33  
:59:/352325  
MESSERS SILAT EL DAHER  
JENIN PALESTINE  
:70:/RFB/01111104007730NN  
:71A:SHA  
:72:/ACC/FOR DEVELOPMENT CO ME AMAR  
//CONCRETE FACTORY

----- Message Trailer -----

{CHK:C7623EAD8ED6}

EXHIBIT

L

FY 014956

YUSF237886

# Exhibit M

UNITED CORPORATION D/B/A  
PLAZA EXTRA

349-778-4240  
PO BOX 763

CHRISTIANSTED, USVI 00821-0763

1154

101-606/216



Date 8/15<sup>th</sup>/2012.

To The Order Of

United Corporation.

\$ 2,784,700.25

Two million Seven Hundred Eighty-Four Thousand Seven Hundred Six Dollars & <sup>25</sup>/<sub>100</sub> Dollars

Scotiabank   
THE BANK OF NOVA SCOTIA  
ST. JOHN'S, VIRGIN ISLANDS

*[Handwritten signature]*

FROM  
TRICIA ERIK  
POST  
TO: TOWN ACCT

EXHIBIT  
M

# **Exhibit N**

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

|   |   |  |
|---|---|--|
| <b>MOHAMMAD HAMED</b> , by his<br>authorized agent <b>WALEED HAMED</b> ,                              | ) | CIVIL NO. SX-12-CV-370   |
|   | ) |  |
| Plaintiff/Counterclaim Defendant,   | ) | ACTION FOR DAMAGES,<br>INJUNCTIVE RELIEF<br>AND DECLARATORY RELIEF |
| vs.   | ) |  |
|   | ) | <b>JURY TRIAL DEMANDED</b>   |
| <b>FATHI YUSUF and UNITED CORPORATION</b> ,   | ) |  |
|   | ) |  |
| Defendants/Counterclaimants,  | ) |  |
| vs.   | ) |  |
| <b>WALEED HAMED, WAHEED HAMED,<br/>MUFEED HAMED, HISHAM HAMED, and<br/>PLESSEN ENTERPRISES, INC.,</b> | ) |  |
|   | ) |  |
| Additional Counterclaim Defendants  | ) |  |
| <hr style="border: 0.5px solid black;"/>  |   |  |

**MEMORANDUM IN SUPPORT OF  
MOTION TO APPOINT MASTER FOR JUDICIAL SUPERVISION  
OF PARTNERSHIP WINDING UP OR,  
IN THE ALTERNATIVE, TO APPOINT RECEIVER TO WIND UP PARTNERSHIP**

~~Defendants/counterclaimants Fathi Yusuf ("Yusuf") and United Corporation ("United")~~  
(collectively, the "Defendants"), respectfully submit this Memorandum in Support of their Motion To Appoint Master For Judicial Supervision Of Partnership Winding Up Or, In the Alternative, To Appoint Receiver To Wind Up Partnership (the "Motion").

**FACTUAL AND PROCEDURAL BACKGROUND**

1. On September 17, 2012, plaintiff/counterclaim defendant Mohammed Hamed ("Hamed" or "Plaintiff") filed his complaint in this matter. Hamed filed his first amended complaint ("FAC") on October 19, 2012. The FAC alleges, among other things, that Hamed and Yusuf formed a partnership to own and operate a supermarket business comprised of three ~~supermarket stores located in Sion Farm, St. Croix, Estate Plessen, St. Croix, and Tutu Park, St.~~



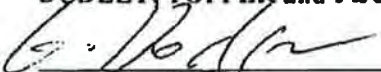
Hamed v. Yusuf, et al.  
Civil No. STX-12-cv-370  
Page 11 of 12

~~the partnership pursuant to the Plan or appointing a Receiver to effect the wind up and requiring the parties to promptly submit proposed Receiver candidates for the Court to consider along with a brief addressing the Receiver's proposed powers and compensation, and providing such further relief as is just and proper under the circumstances.~~

**DUDLEY, TOPPER and FEUERZEIG, LLP**

Dated: April 7, 2014

By:



Gregory H. Hodges (V.I. Bar No. 174)  
Law House  
1000 Frederiksberg Gade - P.O. Box 756  
St. Thomas, VI 00804  
Telephone: (340) 715-4405  
Telefax: (340) 715-4400  
E-mail: [ghodges@dtflaw.com](mailto:ghodges@dtflaw.com)

and

Nizar A. DeWood, Esq. (V.I. Bar No. 1177)  
The DeWood Law Firm  
2006 Eastern Suburbs, Suite 101  
Christiansted, VI 00830  
Telephone: (340) 773-3444  
Telefax: (888) 398-8428  
Email: [info@dewood-law.com](mailto:info@dewood-law.com)

Attorneys for Fathi Yusuf and United Corporation

HAMD599754

Hamed v. Yusuf, et al.  
Civil No. STX-12-cv-370  
Page 12 of 12

**CERTIFICATE OF SERVICE**

I hereby certify that on this 7<sup>th</sup> day of April, 2014, I caused the foregoing **MEMORANDUM IN SUPPORT OF MOTION TO APPOINT MASTER FOR JUDICIAL SUPERVISION OF PARTNERSHIP WINDING UP OR, IN THE ALTERNATIVE, TO APPOINT RECEIVER TO WIND UP PARTNERSHIP** to be served upon the following via e-mail:

Joel H. Holt, Esq.  
**LAW OFFICES OF JOEL H. HOLT**  
2132 Company Street  
Christiansted, V.I. 00820  
Email: [holtvi@aol.com](mailto:holtvi@aol.com)

Carl Hartmann, III, Esq.  
5000 Estate Coakley Bay, #L-6  
Christiansted, VI 00820  
Email: [carl@carlhartmann.com](mailto:carl@carlhartmann.com)

Mark W. Eckard, Esq.  
Eckard, P.C.  
P.O. Box 24849  
Christiansted, VI 00824  
Email: [mark@markeckard.com](mailto:mark@markeckard.com)

A handwritten signature in black ink, appearing to be 'Mark W. Eckard', is written over a horizontal line. The signature is fluid and cursive.

**PLAZA EXTRA SUPERMARKETS  
PLAN FOR  
WINDING UP PARTNERSHIP**

~~This Plan provides for the winding up of the Partnership, as defined below. This is a liquidating plan and does not contemplate the continuation of the Partnership's business except as may be required for the orderly winding up of the Partnership.~~

**Section 1. DEFINITIONS**

1.1 "Act" means the Uniform Partnership Act, V. I. Code Ann. Tit. 26, §§ 1-274.

1.2 "Available Cash" means the aggregate amount of all unencumbered cash and securities held by the Partnership including cash realized from any Litigation Recovery or any Liquidation Proceeds.

1.3 "Case" means Civil No. SX-12-CV-370 pending in the Court.

1.4 "Claim" means

(a) any right to payment from the Partnership whether or not such right is reduced to judgment, liquidated, unliquidated, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured; or

(b) any right to an equitable remedy for breach of performance if such breach gives rise to a right of payment from the Partnership whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured.

1.5 "Claimant" means the holder of a Claim.

1.6 "Claims Reserve Account" means one or more interest-bearing bank account(s), money market or securities account(s) to be established and held in trust by the Master for the purpose of holding the Available Cash until distributed in accordance with the Plan and any interest, dividends or other income earned upon the investment of such Claims Reserve Account. The Claims Reserve Account will be further funded from time to time by the Liquidating Partner with:

- (i) any Liquidation Proceeds realized, plus
- (ii) any Litigation Recovery realized, minus
- (iii) any amounts necessary to pay Wind Up Expenses.

~~The Encumbered Cash shall be deposited into the Claims Reserve Account immediately after it is no longer encumbered by the restraining order entered in the Criminal Case and, thereafter, held for distribution in accordance with this Plan.~~

## **Section 8. PLAN OF LIQUIDATION AND WINDING UP**

### **A. Sale of Plaza Extra Stores as Going Concern vs. Liquidation.**

The Plaza Extra Stores cannot be sold as a going concern because of the absence of commercial leases for Plaza Extra – East and Plaza Extra – West and the existence of only a short term (less than 5 years) remaining on the lease between United and Tutu Park Mall, Ltd. for Plaza Extra – Tutu Park. Hence, liquidation of the Plaza Extra Stores is warranted.

### **B. Liquidation Process**

The liquidation process will include the sale of all non-liquid Partnership Assets, payment of outstanding Debts, and deposit of all net Liquidation Proceeds into the Claims Reserve Account under the control of the Master.

#### **1. Current Financial Profile of Partnership.**

The Partnership Assets and Debts are reflected on the balance sheet for the Plaza Extra Stores attached as Exhibit B.

#### **2. Estimated Time for Liquidation**

The liquidation process is estimated to take six months to complete.

#### **3. Steps to Be Taken for the Orderly Liquidation of the Partnership**

##### **STEP 1: Budget for Wind Up Efforts**

The Liquidating Partner proposes the Wind Up Budget, attached as Exhibit A for the Wind Up Expenses. Such expenses include, but are not limited to, those incurred in the liquidation process, costs for continued operations of the Plaza Extra Stores during the wind up, costs for the professional services of the Master, costs relating to pending litigation in which United d/b/a Plaza Extra Store is named as a party, and the rent to be paid to the landlord of Plaza Extra – East and Plaza Extra – Tutu Park.

##### **STEP 2: Setting Aside Reserves**

The sum of Ten Million Five Hundred Thousand Dollars (\$10,500,000) - to cover the Wind Up Expenses as set out in the Wind Up Budget with a small surplus to cover any miscellaneous or extraordinary Wind Up Expenses that may occur at the conclusion of the liquidation process - shall be deposited in the Liquidating Expenses Account to be held in trust by the Liquidating Partner under the supervision of the Master. ~~The Liquidating Partner shall~~

# Exhibit O

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

|   |   |                               |
|---|---|-------------------------------|
| <b>MOHAMMAD HAMED</b> , by his              | ) | CIVIL NO. SX-12-CV-370        |
| authorized agent <b>WALEED HAMED</b> ,      | ) |                               |
|   | ) | <b>ACTION FOR DAMAGES,</b>    |
| Plaintiff/Counterclaim Defendant,           | ) | <b>INJUNCTIVE RELIEF</b>      |
|   | ) | <b>AND DECLARATORY RELIEF</b> |
| vs.   | ) |                               |
|   | ) | <b>JURY TRIAL DEMANDED</b>    |
| <b>FATHI YUSUF and UNITED CORPORATION</b> , | ) |                               |
|   | ) |                               |
| Defendants/Counterclaimants,                | ) |                               |
|   | ) |                               |
| vs.   | ) |                               |
|   | ) |                               |
| <b>WALEED HAMED, WAHEED HAMED,</b>          | ) |                               |
| <b>MUFEED HAMED, HISHAM HAMED, and</b>      | ) |                               |
| <b>PLESSEN ENTERPRISES, INC.,</b>           | ) |                               |
|   | ) |                               |
| Additional Counterclaim Defendants.         | ) |                               |
|   | ) |                               |

**LIQUIDATING PARTNER'S SIXTH BI-MONTHLY REPORT**

~~Pursuant to this Court's "Final Wind Up Plan Of The Plaza Extra Partnership" entered on January 9, 2015 (the "Plan"), defendant/counterclaimant Fathi Yusuf ("Yusuf"), as the Liquidating Partner<sup>1</sup>, respectfully submits this sixth bi-monthly report of the status of wind up efforts, as required by § 5 of the Plan.~~

Pursuant to the Court's "Order Adopting Final Wind Up Plan" dated January 7, 2015 and entered on January 9, 2015 (the "Wind Up Order"), the Court adopted the Plan. An Order entered on January 27, 2015 approving a stipulation of the parties provided, among other things, that the effective date of the Plan "shall be changed from ten (10) days following the date of the ... [Wind Up] Order to January 30, 2015."

On February 25, 2015, the Claims Reserve Account ("CRA") and the Liquidating Expense Account ("LEA") were established at Banco Popular de Puerto Rico. No disbursements have been made from the CRA or LEA without the approval of the Master. The

~~<sup>1</sup>Capitalized terms not otherwise defined in this report shall have the meaning provided for in the Plan.~~

DUDLEY, TOPPER  
AND FEUERZEIG, LLP  
1000 Frederiksberg Gade  
P.O. Box 758  
St. Thomas, U.S. V.I. 00804-0758  
(340) 774-4422

**YUSF230180**

|                |
|----------------|
| <b>EXHIBIT</b> |
| <b>O</b>       |



~~the price of \$4,050,000 plus \$220,000 in fees attributable to the Tutu Park Litigation (collectively, the "Tutu Park Purchase Price"), which has been paid.<sup>3</sup>~~

Pursuant to the express provisions of the Wind Up Order (p.5), § 8(2) of the Plan, and the April 30 Master's Order (p.2), Hamed was obligated to obtain releases of the Partnership and Yusuf from any further leasehold obligations to Tutu Park, Ltd. when he assumed sole ownership and control of the Tutu Park store as of May 1, 2015. Despite repeated demands, Hamed has failed to provide the required releases that are a precondition to the valid transfer of the Tutu Park store. In the absence of the prompt delivery of such releases, the Tutu Park store will require the further attention of the Liquidating Partner and the Court for separation.<sup>4</sup> Given the passage of more than nine (9) months since the releases should have been delivered, the Liquidating Partner is requesting the Court's intervention regarding the final disposition of the Tutu Park store.

The Liquidating Partner is also working to resolve issues involving recent claims presented by Tutu Park, Ltd. concerning property taxes for the years 2012, 2013, and 2014 and percentage rents claimed due for the period November 1, 2014 through October 31, 2015. The Liquidating Partner and Master authorized the payment of the entire, allocable taxes for 2012 and 2013 in the amount of \$79,009.87 and a check for that amount has been delivered to Tutu Park, Ltd. ~~The property taxes for 2014 and 2015 have not yet been billed, but reserves will be~~

<sup>3</sup> ~~Because the Tutu Park Purchase Price was paid to Yusuf using Partnership funds, Yusuf was in fact paid an equal amount from the CRA representing a matching distribution to him of the funds used by Hamed to purchase Plaza Extra Tutu Park.~~

<sup>4</sup> At the closed auction for the Tutu Park store, the Partners agreed before the Master that the inventory to be included in the auction consisted of the inventory located under the roof of the store facilities. After the auction, Yusuf learned that Hamed or his designee, KAC357, Inc., took possession of 6 trailers of inventory located outside of the covered premises. Since the inventory contained in these 6 trailers was indisputably Partnership property, the Liquidating Partner needs to determine what was contained in these trailers and the value of such content. Although Yusuf has claimed he is entitled to ½ of the value, the Master has rejected that claim.



Hamed v. Yusuf, et al.  
Civil No. SX-12-CV-370  
Page 7

~~Liquidating Partner's duties, pursuant to § 4 of the Plan. The Liquidating Partner and the Master have authorized the payment of those fees.~~

Pursuant to a "Further Stipulation Regarding Motion to Clarify Order of Liquidation" filed with the Court on October 5, 2015 and "So Ordered" on November 13, 2015, the Partners stipulated that the Liquidating Partner will provide the Master and Hamed with the Partnership accounting required by § 5 of the Plan on November 16, 2015, which was done, and the Partners will submit their proposed accounting and distribution plans contemplated by § 9, Step 6, of the Plan to each other and the Master by March 3, 2016.

~~Respectfully submitted this 1<sup>st</sup> day of February, 2016.~~

**DUDLEY, TOPPER and FEUERZEIG, LLP**

By: 

Gregory H. Hodges (V.I. Bar No. 174)  
1000 Frederiksberg Gade - P.O. Box 756  
St. Thomas, VI 00804  
Telephone: (340) 715-4405  
Telefax: (340) 715-4400  
E-mail: [ghodges@dtflaw.com](mailto:ghodges@dtflaw.com)

Attorneys for the Liquidating Partner

**DUDLEY, TOPPER  
AND FEUERZEIG, LLP**  
1000 Frederiksberg Gade  
P.O. Box 756  
St. Thomas, U.S. V.I. 00804-0756  
(340) 774-4422

YUSF230186



Hamed v. Yusuf, et al.  
Civil No. SX-12-CV-370  
Page 8

**CERTIFICATE OF SERVICE**

I hereby certify that on this 1st day of February, 2016, I caused the foregoing **Liquidating Partner's Sixth Bi-Monthly Report** to be served upon the following via e-mail:

Joel H. Holt, Esq.  
**LAW OFFICES OF JOEL H. HOLT**  
2132 Company Street  
Christiansted, V.I. 00820  
Email: [holtvi@aol.com](mailto:holtvi@aol.com)

Carl Hartmann, III, Esq.  
5000 Estate Coakley Bay, #L-6  
Christiansted, VI 00820  
Email: [carl@carlhartmann.com](mailto:carl@carlhartmann.com)

Mark W. Eckard, Esq.  
Eckard, P.C.  
P.O. Box 24849  
Christiansted, VI 00824  
Email: [mark@markeckard.com](mailto:mark@markeckard.com)

Jeffrey B.C. Moorhead, Esq.  
C.R.T. Building  
1132 King Street  
Christiansted, VI 00820  
Email: [jeffreylaw@yahoo.com](mailto:jeffreylaw@yahoo.com)

The Honorable Edgar A. Ross  
Email: [edgarrossjudge@hotmail.com](mailto:edgarrossjudge@hotmail.com)

  
\_\_\_\_\_

R:\DOCS\6254\10004\DRFTPLDG\16D3302.DOC

**DUDLEY, TOPPER  
AND FEUERZEIG, LLP**  
1000 Frederikeberg Gade  
P.O. Box 756  
St. Thomas, U.S. V.I. 00804-0756  
(340) 774-4422

**YUSF230187**

# Exhibit P

**Integra Realty Resources** Caribbean

**Business Valuation**

**Hamed/Yusuf Partnership d/b/a Plaza Extra West**

Doing Business at  
Plot 14 (portion)  
Estate Plessen, St. Croix  
U.S. Virgin Islands

**Prepared For:**

Dudley Topper and Feuerzeig, LLP  
Mr. Gregory Hodges, Esq.

**Valuation Date:**

April 30, 2014

**IRR - Caribbean**

File Number: 172-2015-0081



**EXHIBIT  
P**

Integra Realty Resources  
Caribbean

6500 Red Hook Plaza Suite 206  
St. Thomas, VI 00802  
US Virgin Islands

T 340-714-7325  
T 844-952-7304  
Caribbean@Irr.com  
www.Irr.com



September 26, 2016

Mr. Gregory Hodges, Esq.  
Dudley Topper and Feuerzeig, LLP  
Law House, 1000 Frederiksborg Gade  
St. Thomas, VI 00802

**SUBJECT: Conclusion of Value  
Hamed/Yusuf Partnership d/b/a Plaza Extra West  
Integra Caribbean File No. 172-2015-0081**

Dear Mr. Hodges:

IRR – Caribbean is pleased to submit the accompanying valuation of the referenced business. The purpose of the valuation is to develop an opinion of the fair market value of a 100% interest in the subject company, *excluding the value of the real estate*, under the going concern premise, as of April 30, 2014. The client for the assignment is Dudley Topper and Feuerzeig, LLP, and the intended use is for litigation purposes.

The valuation (appraisal) is intended to conform with the Principles of Appraisal Practice and Code of Ethics of the American Society of Appraisers, the Business Valuation Standards of the American Society of Appraisers, the Professional Standards of the National Association of Certified Valuators and Analysts (NACVA), the Code of Professional Ethics and Standards of Professional Practice of the Appraisal Institute, the RICS Valuation Professional Standards, and the Uniform Standards of Professional Appraisal Practice. The type of valuation service provided is a Conclusion of Value and this report is considered a Summary Report as defined by USPAP.

The subject of the valuation is the grocery store business known as Plaza Extra West, operating in St. Croix, U.S. Virgin Islands. The grocery store business has been operating since 2000 as a part of a small independent chain of stores in the U.S.V.I. The valuation is of a whole ownership, 100%; marketable interest in the business, which is assumed to be a partnership entity having the right to operate the business using the Plaza Extra name.

Based on the valuation analysis in the accompanying report, and subject to the definitions, assumptions, and limiting conditions expressed in the report, our opinion of value is as follows:

| Final Value Conclusion     |   |
|----------------------------|---|
| Standard of Value          | Value Conclusion as of April 30, 2014                       |
| Fair Market Value - Equity | \$8,770,000   |
| Going Concern Premise      | <i>Eight Million Seven Hundred Seventy Thousand Dollars</i> |

Note: Unless otherwise noted, all financial figures are expressed in United States Dollars

Note: Unless otherwise stated, all financial figures in this report are expressed in United States Dollars.

#### Extraordinary Assumptions and Hypothetical Conditions

The value conclusions are subject to the following extraordinary assumptions that may affect the assignment results. An extraordinary assumption is uncertain information accepted as fact. If the assumption is found to be false as of the valuation date, we reserve the right to modify our value conclusions.

1. In our valuation, we relied on the representations of company's accountant. The financial information provided to us was compiled by the company's accountant and has not been audited. To the extent that such information may, at a later date, be found to have been inaccurate or misrepresented, we accept no liability for the consequences such inaccuracy or misrepresentation may have on our value determination expressed in this report nor any responsibility to update the valuation conclusion to reflect the impact that more accurate and complete data may or may not have on the opinions expressed herein.
2. For the purposes of the valuation, it is assumed that the partnership owning the Plaza Extra West business is a separate legal entity; the ownership of which was divided evenly between the partners as of the date of valuation. We have valued the entity on a control basis rather than a specific fractional interest which would require adjustments for lack of control and/or marketability.
3. It is our understanding that the real estate was owned by a related entity as of the date of valuation. For the purposes of valuing the business entity separately from the value of the real estate (which was separately appraised), we have assumed that the entity operating the business leases the property from a separate entity at market rent. We have made adjustments accordingly in the process of normalizing the financial statements as described in this report.
4. The partnership holds marketable securities on its books, which have been removed (along with related income) from the financial statements in the process of making normalization adjustments as described in this report. These securities have not been added back to the value of the company as non-operating assets; rather, have been assumed to have been dealt with separately.

The value conclusions are based on the following hypothetical conditions that may affect the assignment results. A hypothetical condition is a condition contrary to known fact on the effective date of the appraisal but is supposed for the purpose of analysis.

1. None

**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,  
MUFEEED 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**

**EXHIBIT 2-CLAIMS READY FOR RESOLUTION NOW  
AFTER BRIEFING WITH NO DISCOVERY NEEDED**

The following claims are ready for resolution once the parties submit short briefs (of no more than 5 pages) explaining the claim with supporting back-up documentation:

**A. Yusuf Claim Y-1—Additional Rent for Bay 1 (\$200,000 & \$250,000 per month)**

United Corporation owns the shopping center where the Plaza Extra store operated by the Yusuf-Hamed Partnership was located. For the last few years just prior

to 2012, the Hamed-Yusuf Partnership paid Yusuf's United Corporation monthly rent of \$58,791.38. *That amount has been paid in full.*

However, after Yusuf and Hamed began the partnership dispute in 2012 that ultimately lead to this litigation, Yusuf tried to force the Partnership out of the store by demanding that the Partnership immediately vacate the premises, giving notice that the rent for the store would be increased to *almost five times the original rent amount* – first raising it to \$200,000 and then to \$250,000—until the store was vacated. This does not require further discovery, but does require briefing before disposition/hearing.

#### **B. Yusuf Claim Y-10—Past Partnership Withdrawals – Receipts**

Yusuf claims that the Hameds withdrew \$7,657,418.00 from the Partnership via tickets or receipts left in the store safes. The \$7,657,418.00 amount contains a number of sub-claims, three of which do not require further discovery, but do need additional briefing as follows:

- First, one portion of the receipts that does not need discovery concerns \$3 million Fathi Yusuf withdrew for gifts. Hamed claims that the entire \$3 million was taken by Yusuf and has filed his own claim seeking an equal payment to him (Hamed Claim H-129). Yusuf does not deny receiving the funds, which he and his wife then gifted to children of both families getting married to each other. However, Yusuf is now attempting to "un-gift" part of it retroactively and claim it was really a withdrawal by Hamed.
- Second, there is an item claimed for \$1,600,000 that is based on an alleged reconciliation that took place prior to the FBI raid in 2001.<sup>1</sup>

---

<sup>1</sup> Indeed, this is exactly what Judge Brady sought to avoid--flimsy accounting based on little hard data. Mike Yusuf testified that Plaza Extra-East receipts were tallied between the Hameds and the Yusufs, showing that Hameds had taken out approximately \$1.6 million more than the Yusufs prior to the 2001 FBI raid. However, Mike Yusuf also testified that the reconciliation did not include St. Thomas and it did not include all of the Plaza Extra-East receipts. See, 30(b)(6) Deposition of United Corporation through its representative, Mike Yusuf, *Hamed v Yusuf*, SX-12-CV-370, April 3, 2014, pp. 64-68. Thus, the reconciliation was not complete because documents were destroyed, making a complete reconciliation impossible, and receipts for all three stores were not reconciled obviating any acknowledgement that there was a reconciliation during that time period. Thus, discovery is needed on this portion of the claim if it is not time barred, which it should be, as noted.

- Finally, Yusuf is claiming \$4,121,651.43 in reimbursement for attorneys' fees in the criminal case filed by the United States of America in the District Court of the Virgin Islands (St. Thomas Division), Docket No, 1:05-cr-00015 -- against, among others, the United Corporation, Fathi Yusuf, Mike Yusuf, Wally Hamed and Willie Hamed.

These three items do not need discovery, just briefing.

**C. Hamed Claim H-1—Hamed Partnership Interest in Sale of the Dorothea Property**

This claim involves the sale of certain property in St. Thomas in which the parties had jointly invested. Yusuf has repeatedly acknowledged this \$802,000 debt, along with an additional \$600,000 Yusuf admitted he kept for himself from this investment. Yusuf conceded the debt in his original claims filing. However, in Yusuf's re-submitted claim filing, he now claims this debt is time barred. As these funds were collected and the property transferred long after 9/17/2006, this claim requires briefing, but no discovery, before it can be resolved.

**D. Hamed Claim H-4—Reimbursement to Fathi Yusuf for withdrawals related to Tutu Park rent and tax payments-2012-2014 real estate taxes for Plaza Extra STT**

The Landlord for the Plaza Tutu Store in St. Thomas sent the real property tax assessment for that store for 2012, 2013 and 2014 (totaling \$122,079.25), which are the real property taxes reimbursed to the landlord by the tenant 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 \$136,434.40, which Hamed contests. This claim can be addressed in short order after briefing without the need for discovery.

Additionally, 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. 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. Again, these claims can be addressed in short order after briefing without the need for discovery.

**E. Hamed Claim H-5—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 Hamed, not the Partnership. This claim can be addressed after briefing without the need for discovery.

**F. Hamed Claim H-6—John Gaffney's pro-rated salary, benefits and bonus from 2012 through June 2016**

John Gaffney has been paid 100% of his salary, benefits and bonuses by the Partnership from 2012 until June 2016, even though he testified that he worked for the United Corporation and also did accounting for its unrelated businesses. This amount needs to be adjusted. This claim can be addressed after briefing without the need for discovery.

**G. Hamed Claim H-5—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. Again, this claim can be addressed in short order after briefing without the need for discovery.

**H. Hamed Claim H-6—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. Again, this claim can be addressed in short order after briefing without the need for discovery.

**I. Hamed Claim H-7—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. This claim can be addressed after briefing without the need for discovery.

**J. Hamed Claim H-17—Wally Hamed's payment of accounting and attorneys' fees in *United States of America v United Corp., et. al.*, VI D.Ct. 2005-cr-015**

There is no dispute that Wally Hamed paid \$332,900 in attorney and accounting fees that were due from the Partnership and covered the aggregated defendants during the period of the Court's Order regarding payment of those fees. Yusuf raises no dispute other than suggesting (without any substantiation or basis) that those were incurred by the Hameds. However, it was a joint defense, these were joint defense fees, and they should have been paid from the Partnership account. This is another claim that can be addressed after briefing without the need for discovery.

**K. Hamed Claims H-38 and H-123—Payments to Dudley Law Firm**

The Dudley Firm has been paid amounts clearly for the benefit of Fathi Yusuf in his interactions with the Partnership. H-123 is for \$9,680 and there appears to be no partnership value. The same is true for H-38 for \$57,605. Again, this claim can be addressed in short order after briefing without the need for discovery.

**L. Hamed Claim H-154—Attorney and accounting's fees paid by the Partnership for the criminal case**

As Fathi Yusuf has repeatedly stated, he was the financial and decision-making nexus of the Partnership at the time after Mohammad Hamed gave the power of attorney to Waleed Hamed, he was obviously the person who "directed" the criminal enterprise which caused the Partnership to incur the costs of defending a criminal action. While Hamed does not seek the penalties and criminal amounts levied, he does seek the \$989,627 incurred because of Yusuf's directions and activities. Only the amounts after September 17, 2006 are sought.

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,  
MUFEEED 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

**EXHIBIT 3  
HAMED CLAIMS REQUIRING DISCOVERY**

Attached are the remaining Hamed claims requiring 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.**

**Exhibit 3**

| <b>New Claim Number</b> | <b>Item No. in Original 8/30/16 Claim Filing</b> | <b>Description</b>   | <b>Next Steps or What is needed from discovery</b>  | <b>Amount Due to Partnership from Yusuf</b> | <b>Amount Due to Hamed Directly from Yusuf</b> | <b>Amount Due to Hamed from Partnership</b> |
|-------------------------|--|--|---|---|--|---|
| 1                       | 201  | Reimbursement for sale of the Dorthea condo  | five page brief and exhibits, five page opposition and two page reply   |   | \$ 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  | five page brief and exhibits, five page opposition and two page reply   | \$ 89,444                                   |  |   |
| 5                       | 272  | Tutu Park Mall 2014 taxes & corresponding Partnership withdrawals by Fathi Yusuf   | five page brief and exhibits, five page opposition and two page reply   | \$ 46,990                                   |  |   |
| 6                       | 244  | Reimbursement for Fathi Yusuf withdrawal related to Tutu Park rent payments  | five page brief and exhibits, five page opposition and two page reply   | \$ 41,462                                   |  |   |
| 7                       | 248  | KAC357, Inc. payment of invoices from J. David Jackson PC  | five page brief and exhibits, five page opposition and two page reply   |   | \$ 833   |   |
| 8                       | 256  | David Jackson, CPA, bill owed for tax work done related to the Partnership's 2013 taxes  | five page brief and exhibits, five page opposition and two page reply   |   | \$ 653   |   |
| 9                       | 3005/426   | John Gaffney's salary, benefits and bonus  | five page brief and exhibits, five page opposition and two page reply   | \$ 226,232                                  |  |   |
| 10                      | 297  | Retirement bonus paid to Mary Gonzales   | five page brief and exhibits, five page opposition and two page reply   | \$ 28,899                                   |  |   |
| 11                      | 315  | 100 shopping carts purchased for Plaza Extra-East  | five page brief and exhibits, five page opposition and two page reply   | \$ 13,117                                   |  |   |
| 12                      | 312  | Replacement of four condensers, plus associated costs for shipping, delivery and installation  | five page brief and exhibits, five page opposition and two page reply   | \$ 59,867                                   |  |   |
| 13                      | 210  | Hamed payment of taxes during criminal case  | five page brief and exhibits, five page opposition and two page reply   |   | \$ 133,128                                     |   |
| 14                      | 221  | Unsubstantiated checks to NejeH Yusuf  | -Doc request to Liquidating Partner for invoices related to checks<br>Subpoena to bank for cancelled checks<br>-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<br>-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<br>-Depo (5-10 minutes) - Personnel involved in the moving of the inventory<br>-Depo (5-10 minutes) - NejeH Yusuf regarding his use of Partnership resources without reimbursement<br>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 | five page brief and exhibits, five page opposition and two page reply   |   | \$ 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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the reimbursement to KAC357, Inc.  |   | \$ 6,245                                       |   |

Blumberg No. 5208

3  
EXHIBIT

**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 | Amount Due to Hamed from Partnership |
|------------------|---|--|---|--------------------------------------|---|--------------------------------------|
| 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<br>-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<br>-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)<br>-Doc request to Liquidating Partner for invoices/receipts substantiating the business purpose for the charges<br>-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<br>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<br>-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.<br>-Rog to the Liquidating Partner about how payment was made—was it proportioned or paid in full for the year<br>-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<br>-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.<br>-Rog to the Liquidating Partner about how payment was made—was it proportioned or paid in full for the year<br>-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<br>-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.<br>-Rog to the Liquidating Partner about how payment was made—was it proportioned or paid in full for the year<br>-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<br>-Rog to John Gaffney asking where this vendor credit is reflected on the general ledger<br>-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 | Amount Due to Hamed from Partnership |
|------------------|---|--|---|--------------------------------------|---|--------------------------------------|
| 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<br>-Rog for the name of the insurance company<br>-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<br>-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<br>-Rog to Liquidating Partner asking where reimbursement to Hameds for POS transactions by Yusuf was credited or balanced out<br>-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<br>-Rog to Liquidating Partner asking where these payments are reflected on the general ledger<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the reimbursement to KAC357, Inc.<br>-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<br>-Doc request for invoice and cancelled check<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation to substantiate the entry<br>-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)   | five page brief and exhibits, five page opposition and two page reply   | \$ 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.<br>-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                                |                                      |

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 | Amount Due to Hamed from Partnership |
|------------------|---|--|---|--------------------------------------|---|--------------------------------------|
| 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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for the invoices and cancelled checks substantiating the transactions<br>-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<br>-Doc request to Liquidating Partner for the invoices and cancelled checks substantiating the transactions<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries                                 | \$ 83,800                            |   |                                      |



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 | Amount Due to Hamed from Partnership |
|------------------|---|---|---|--------------------------------------|---|--------------------------------------|
| 51               | 374                                       | Unclear General Ledger entry regarding "Cash - Transfer Clearing, Banco Proc Error re Xfer"                   | -Rog to Liquidating Partner regarding what the entry references<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries                   | \$ 900,000                           |   |                                      |

**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 | Amount Due to Hamed from Partnership |
|------------------|---|--|---|--------------------------------------|---|--------------------------------------|
| 63               | 390                                       | Transactions with Alamnai Co.  | -Rog to Liquidating Partner regarding what the entries reference<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>Declaration of Shawn Hamed   | \$ 1,697                             |   |                                      |
| 66               | 393                                       | Unclear general ledger entries regarding "Cash Reques"                 | -Rog to Liquidating Partner regarding what the entries reference<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries                   | \$ 51,061                            |   |                                      |

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 | Amount Due to Hamed from Partnership |
|------------------|---|--|---|--------------------------------------|---|--------------------------------------|
| 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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the 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 | Amount Due to Hamed from Partnership |
|------------------|---|--|---|--------------------------------------|---|--------------------------------------|
| 87               | 421                                       | Unclear general ledger entry regarding Daily (United C. CK)  | -Rog to Liquidating Partner requesting an explanation of the meaning of this entry<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry | \$ 4,500                             |   |                                      |

**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 | Amount Due to Hamed from Partnership |
|------------------|---|---|---|--------------------------------------|---|--------------------------------------|
| 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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries                   | \$ 1,092                             |   |                                      |

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 | Amount Due to Hamed from Partnership |
|------------------|---|--|---|--------------------------------------|---|--------------------------------------|
| 111              | 452                                       | Unclear general ledger entries regarding Tasty Alternatives                          | -Rog to Liquidating Partner regarding what the entries reference<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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) | five page brief and exhibits, five page opposition and two page reply   | \$ 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 | Amount Due to Hamed from Partnership |
|------------------|---|--|--|--------------------------------------|---|--------------------------------------|
| 124              | 469                                       | Unclear general ledger entries regarding Inter Ocean refund  | -Rog to Liquidating Partner regarding what the entries reference<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Depo (5-10 minutes) - Fady Monsour and Nejeh Yusuf regarding payment of Wireless Tech rent<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry  | \$ 1,449                             |   |                                      |



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 | Amount Due to Hamed from Partnership |
|------------------|---|---|--|--------------------------------------|---|--------------------------------------|
| 136              | 482                                       | Unclear general ledger entry regarding "Yusuf refund of overpayment"  | -Rog to Liquidating Partner requesting an explanation of the meaning of this entry<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry  | \$ 77,336                            |   |                                      |
| 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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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 requestiong a list of all credit cards in each of their names<br>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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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 purspose of the T&E<br>Subpoena for credit card statements reflecting the T&E expenditures<br>-Depo (5-10 minutes)of each person submitting an expense for an explanation of the charges   | \$ 23,745                            |   |                                      |



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 | Amount Due to Hamed from Partnership |
|------------------|---|--|---|--------------------------------------|---|--------------------------------------|
| 149              | 246, 255, 260, 318                        | Seaside Market & Deli LLC  | -Rog to Liquidating Partner regarding what the entries reference<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries   | Pending discovery                    |   |                                      |
| 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<br>-Rog to Liquidating Partner regarding the reason the Partnership would pay for the taxes of an entity unrelated to the Partnership<br>-Depo (5-10 minutes)of Fathi Yusuf<br>-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<br>-Rog to Liquidating Partner regarding the reason the Partnership would pay for the taxes & fees of an entity unrelated to the Partnership<br>-Depo (5-10 minutes)of Fathi Yusuf<br>-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.<br>-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         | five page brief and exhibits, five page opposition and two page reply   | \$ 989,627                           |   |                                      |
| 155              | 359/362                                   | Employee Loans   | -Rog to Liquidating Partner regarding what the entries reference<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>-Doc request to the Liquidating Partner for underlying Documentation substantiating the entry<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries   | \$ 260,491                           |   |                                      |

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 | Amount Due to Hamed from Partnership |
|------------------|---|---|---|--------------------------------------|---|--------------------------------------|
| 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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries   | Pending discovery                    |   |                                      |
| 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<br>-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<br>-Doc request to Liquidating Partner for underlying Documentation substantiating the entries<br>-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<br>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<br>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<br>Following Doc requests, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for an explanation   | Pending discovery                    |   |                                      |