

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

WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,)	
)	
)	
Plaintiff/Counterclaim Defendant,)	CIVIL NO. SX-12-CV-370
v.)	
)	
FATHI YUSUF and UNITED CORPORATION,)	ACTION FOR INJUNCTIVE RELIEF, DECLARATORY JUDGMENT, AND
)	PARTNERSHIP DISSOLUTION, WIND UP, AND ACCOUNTING
Defendants/Counterclaimants,)	
v.)	
)	
WALEED HAMED, WAHEED HAMED, MUFEED HAMED, HISHAM HAMED, and PLESSEN ENTERPRISES, INC.,)	
)	
Additional Counterclaim Defendants.)	Consolidated With
<hr/>		
WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,)	
)	
)	
Plaintiff,)	CIVIL NO. SX-14-CV-287
v.)	
)	
UNITED CORPORATION,)	ACTION FOR DAMAGES AND DECLARATORY JUDGMENT
)	
Defendant.)	
<hr/>		
WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,)	
)	
)	
Plaintiff,)	CIVIL NO. SX-14-CV-278
v.)	
)	
FATHI YUSUF,)	ACTION FOR DEBT AND CONVERSION
)	
Defendant.)	

**YUSUF’S RESPONSE TO HAMED’S MOTION AS TO HAMED CLAIM NO. H-2:
\$2,784,706.25 TAKEN IN 2012 BY YUSUF**

Defendant/counterclaimant Fathi Yusuf (“Yusuf”), through his undersigned counsel, respectfully submits this Response to Hamed’s Motion as to Hamed Claim No. H-2: \$2,784,706.25 Taken in 2012 by Yusuf (the “Motion”).

INTRODUCTION

Hamed attempts to characterize Yusuf's removal of \$2.7 million as an improper withdrawal and to view it in isolation without awaiting a determination on the overall accounting between the Partners. While there is no dispute that Yusuf's account should be charged with the withdrawal, and it has been in the report prepared by BDO, the accounting which gave rise to this withdrawal is disputed and requires discovery. Yusuf claimed entitlement to the \$2.7 million as a matching withdrawal to reconcile certain corresponding past withdrawals taken by Hamed. Those included \$1.6 million in acknowledged withdrawals removed by the Hameds from the Plaza Extra stores, \$44,355.50 and \$44,696.00 to off-set Waleed Hamed's unilateral withdrawal of all the funds in two bank accounts, one in St. Maarten and one at Cairo Amman Bank in 2012, together with receipts evidencing additional Hamed withdrawals totaling the \$2.7 million. *See Exhibit A - Letter from Yusuf to Hamed dated August 15, 2012, setting forth the calculations, which accompanied the Yusuf's withdrawal together with the back-up supporting documentation.*

Hamed claims that the \$1.6 million portion of this withdrawal is time-barred by Judge Brady's Order dated July 21, 2017 ("Limitation Order") or, at least, requires discovery, if not barred. Consideration of the \$1.6 million in withdrawals is not time barred because Hamed acknowledged the \$1.6 million in withdrawals in 2012 to various individuals including Bakir Hussein. *See Exhibit B - Affidavit of Bakir Hussein.* Yusuf's matching withdrawal of \$2.7 million was not wrongful, has been acknowledged, and is allocated to Yusuf as part of the extensive accounting prepared by BDO to reflect past Partnership withdrawals. It should not be viewed in isolation but considered together with the various allocations and transactions that make up the BDO report of past Partnership withdrawals.

A. Historical System of Withdrawals by the Partners

Throughout the Partnership, the Partners and their agents (*i.e.*, their sons) would withdraw cash from safes at the Plaza Extra Stores. Evidence of these withdrawals came in multiple forms including, *inter alia*, receipts, checks or ledger entries. In addition, the Partners and their agents used funds generated by the Plaza Extra Stores for personal expenses. These payments for personal expenses were to be counted against each Partner as a distribution. The withdrawals and payments for personal expenses were supposed to be done on the “honor system,” which relied upon each Partner and their agents to disclose to the other Partner, via “tickets” or receipts left in the store safes, when withdrawals were made or personal expenses were paid from Partnership funds. Occasionally, the Partners would reconcile the various withdrawals and expenses between them.

Upon review of the various accounting records as well as information regarding personal accounts and assets of the Partners and their agents, Yusuf submits that Hamed and his agents failed to fully disclose all of the funds they withdrew from the Partnership or personal expenses they paid with Partnership funds. Consequently, these previously undisclosed withdrawals and expenses are treated as distributions in Yusuf’s Original Claims and his Amended Claims. A full accounting of the Partnership withdrawals is set forth in the Expert Report of Fernando Scherrer of BDO Puerto Rico, P.S.C. (“BDO”) attached as Exhibit J to the Original Claims. Based on that report, Hamed’s withdrawals/distributions exceeded Yusuf’s withdrawals/distributions by \$19,341,350.72. *See* Exhibit J to the Original Claims at p. 62-3. As a result, under the Original Claims, Yusuf calculated that \$9,670,675.36 should be awarded to him to equalize the distributions between the Partners so that both Partners have equal distributions of \$18,820,989.98.

Subsequent to the Limitation Order limiting the accounting claims to those transactions occurring on or after September 17, 2006, BDO adjusted their calculations to reflect only

transactions from that date forward. Their revised calculations were set forth in Exhibit J-2 attached to the Amended Claims. As per the revised calculations, Yusuf contends that Hamed received \$5,099,638.44 more than Yusuf for the defined period. As a result of these amended calculations, Yusuf contends that \$2,549,819.22 should be awarded to him to equalize the distributions between the Partners for the disparity in distributions from September 17, 2006 forward so that both Partners have equal distributions.

Included among these numerous allocations in the BDO report is the \$2.7 million Yusuf withdrew in August 2012 and the corresponding and acknowledged Hamed withdrawals. As identified during the hearing on December 15, 2017, the various transactions identified and allocated by BDO are in dispute. It is Yusuf's position that further discovery is needed as to these claims as well as any accounting claims that Hamed asserts involving transactions occurring on or after September 17, 2006 and that review of a single transaction, viewed in isolation is not appropriate and cannot be ruled upon individually.

B. Allocations Between the Partners Relating to the \$2.7 Million Withdrawal by Yusuf to Reconcile Corresponding Past Withdrawals of Hamed

Yusuf submits that in August 2012, in an effort to true-up past documented and acknowledged withdrawals as between the Hameds and Yusufs, he caused \$2.7 million to be paid to himself from the Partnership's account. The payment of these funds was made as a matching withdrawal to address the disparity of the prior Partnership distributions to Hamed and his sons. The documented support for this allocation to even up the withdrawals between the families included \$1.6 million to compensate Yusuf for Hamed and his agents' prior withdrawals. *See* Exhibit A. The amount had been acknowledged by the Partners repeatedly and was the subject of their efforts to resolve their differences prior to this suit through "mediation" with members of

their community. Waleed Hamed acknowledged this debt repeatedly in 2012, before various individuals including Bakir Hussein who affirmed that:

In several open meetings, Mr. Yusuf said that the Hameds took \$1.6 million more than the Yusufs. Waleed Hamed admitted that he took the excess \$1.6 million dollars, which is the difference between the \$2.9 million taken by the Hameds and the \$1.3 million taken by the Yusufs. In addition to the \$1.6 million dollars which I heard Waleed Hamed admit to, both Waleed Hamed and Fathi Yusuf both agreed to additional withdrawals by the Yusufs provided that the Yusuf's produced receipts to show proof of the additional withdrawals.¹

*See Exhibit B, Affidavit of Bakir Hussein, ¶9.*² Judge Brady has already found that an oral acknowledgement of a debt means, for statute of limitation purposes, that the debt is deemed to have arisen or accrued on the date of the acknowledgment. *See Exhibit C, Judge Brady Order, dated April 27, 2015 relating to withdrawal of rent ("Rent Order"), p. 7-8.*³

As the \$1.6 million owed to Yusuf was an acknowledged amount in 2012, it, together with additional documented receipts and an allocation of the balances remaining in two bank accounts held in Saint Maarten and at Cairo Amman Bank (closed by Waleed Hamed in 2012) comprised the total withdrawal of \$2.7 million. *See Exhibit A.* The funds evened out the prior admitted distributions of the Hameds. In the BDO Report, the \$2.7 million dollar withdrawal is included as a charge against Yusuf and the corresponding past withdrawals of the \$1.6 million and other amounts are included as charges against Hamed. *See Exhibit D – Table Reflecting Allocation to*

¹ A ledger and receipts were produced by Yusuf at the time he notified Hamed that he intended to make the \$2.7 million payment. *See Exhibit A.*

² Although raised by Yusuf in the Bench Memorandum for Status Conference, Hamed fails to address the acknowledgment of the debt by Hamed as reflected in the affidavit of Bakir Hussein. *See Exhibit A to Bench Memorandum for Status Conference, fn. 2 and Exhibit 1 thereto.*

³ While this case involves a laches based limitation on Yusuf's accounting claims barring pre-September 17, 2016 claims, Judge Brady's analysis shows that the same result would have obtained under the analogous six-year statute of limitation. *See Judge Brady Order, dated July 21, 2017 at p. 32.*

Yusuf in the BDO report. Yusuf is not disputing that the funds were removed and that his withdrawal of the funds would count as a partner distribution. The funds were withdrawn so as to true-up the partnership withdrawals by the Hameds. Both are documented, acknowledged and properly allocated in the BDO Report.

Hamed contends that the \$2.7 million matching withdrawal should not have been made and that he is entitled to interest on the withdrawal. The position is without merit. The withdrawal of the \$2.7 million as a matching distribution, as the corresponding earlier Hamed withdrawals are allocated to Hamed. Under Yusuf's global reconciliation of past partnership withdrawals as amended per the Limitation Order, Hamed would still owe \$2,549,819.22 which should be awarded to Yusuf to equalize the distributions between the Partners for the disparity in distributions from September 17, 2006 forward. Subsumed in this global reconciliation are the matching withdrawals of \$2.7 million for each partner. Hence, the \$2.7 million dollar withdrawal by Yusuf cannot be considered and ruled upon without the benefit of considering the corresponding withdrawals by the Hameds that it was meant to equalize. Otherwise, it operates as a windfall to the Hameds. To the extent that the corresponding Hamed withdrawals are disputed, discovery is needed to bring the issue to resolution. In either event, Yusuf has acknowledged the \$2.7 million withdrawal, it is charged against his account and is properly dealt with as part of the cumulative reconciliation, which, at this point, ultimately has the Hameds owing the Yusufs. Hence, this transaction, which occurred in 2012, is disputed and requires further discovery. It is not ripe for resolution at this point.

Yusuf submits that attempting to adjudicate an isolated withdrawal of a Partner is counterproductive as the cumulative withdrawals of the Partners should be considered before any awards or distributions are made. Hamed attempts to isolate one transaction to view it in a vacuum,

which skews the reconciliation. The allocation cannot be viewed without considering its attending circumstances. To do so would operate as an inappropriate gain to one party and not be a true reconciliation of acknowledged withdrawals between the Partners. Again, as the issue is disputed, additional discovery is needed before resolution can be made.

CONCLUSION

Even the revised preliminary accounting of the historical withdrawals and distributions between the Partners adjusted to reflect the period from September 17, 2006 forward, both disclosed and undisclosed, still reveals a large discrepancy in Yusuf's favor. Again, these calculations were prepared without the benefit of deposition testimony and additional written discovery following the lifting of the discovery stay. It is anticipated that additional discovery will yield information necessitating further revisions to these calculations. On balance, there exists a substantial amount due to Yusuf to reconcile the Partners' withdrawals and distributions and to view one transaction without the comprehensive reconciliation is improper. Accordingly, the Motion should be denied.

Respectfully submitted,

DUDLEY, TOPPER and FEUERZEIG, LLP

DATED: January 16, 2018

By:



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(340) 774-4422

CERTIFICATE OF SERVICE

I hereby certify that on this 16th day of January, 2018, I caused the foregoing **Yusuf's Response to Hamed's Motion As To Hamed Claim No. H-2: \$2,784,706.25 Taken in 2012 by Yusuf** to be served upon the following via the Case Anywhere docketing system:

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The Honorable Edgar A. Ross

Email: edgarrossjudge@hotmail.com



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Hamed v. Yusuf, SX-12-CV-370

*Yusuf's Response to Hamed's Motion As To Hamed Claim No. H-2:
\$2,784,706.25 Taken in 2012 by Yusuf*

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INDEX OF EXHIBITS

Exhibit A – Letter from Yusuf to Hamed dated August 15, 2012

Exhibit B – Affidavit of Bakir Hussein

Exhibit C – Rent Order from Judge Brady, dated April 27, 2015

Exhibit D – Table Reflecting Allocation to Yusuf in the BDO Report

**DUDLEY, TOPPER
AND FEUERZEIG, LLP**

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St. Thomas, U.S. V.I. 00804-0756

(340) 774-4422

Exhibit A

UNITED CORPORATION
d/b/a PLAZA EXTRA SUPERMARKET
4C & 4D Sion Farm
Christiansted, VI 00820

BY HAND DELIVERY

*Received as per
8/16/2012*

Date: August 15, 2012

Mohammed Hamed
By and through Waleed Hamed
Plaza Extra Supermarket
Sion Farm Store
Christiansted, V.I. 00820

Re: Notice of Withdrawal

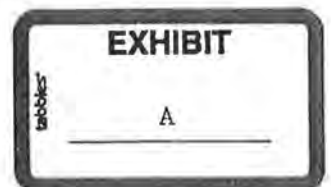
Dear Mr. Hamed,

The amount of \$2,784,706.25 will be withdrawn from United's operating account effective August 15th, 2012. This amount equals the proceeds you previously withdrew through your agent Waleed Hamed. To ensure full accuracy, attached are the receipts you requested during mediation demonstrating the \$1,095,381.75 of withdrawals. The below itemized amounts are not in dispute.

Past Confirmed Withdrawals	\$1,600,000.00
Additional Withdrawals per the attached requested receipts	\$1,095,381.75
Fifty percent (50%) of St. Maarten Bank Account.....	\$44,355.50
Fifty percent (50%) of Cairo Amman Bank	\$44,696.00

Should you have any concerns about these amounts, please provide the basis for your concerns in writing. Thank you.

Yours
Fathi Yusuf
for Fathi Yusuf



Mohammed Hamed

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	28	29	30	31	32
	8/3																														
	8/15																														
	9/6																														
	9/14																														
	9/21																														
	9/26																														
	10/3																														
	10/17																														
	10/27																														
	10/31																														
	11/2																														
	11/22																														
	11/29																														
	12/12																														
	12/20																														
	12/16																														
	1/24																														
	2/9																														
	2/10																														
	2/20																														
	3/22																														
	3/27																														
	4/24																														
	5/22																														
	6/19																														
	7/17	(Car)																													
	7/20																														
	8/1																														
	8/14																														
	8/24																														
	9/11																														
	10/13																														

10/25	Bank of America	2,035.00
10/26		2,000.00
11/5		40,015.00
11/14	Treasury from F. & M. Ford	2,575.00
12/19		20,000.00
12/27	311,965.00	6,500.00*
1/7		42,000.00
1/21		1,500.00
1/23		1,500.00
1/30		40,000.00
2/14		3,000.00
3/12		25,000.00
3/20		3,000.00
8/16	Walmart 624,250	146,385.00*
9/27	WAL	2,200.00
11	WAL	2,400.00
8/23	WAL	2,500.00
From 8/16 to 11/30	WAL	67,960.00
From 11/1 to 11/11	WAL	63,108.00
11/15/97	WAL	22,000.00
2/5		18,000.00
3/10		20,000.00
2/21		15,000.00
5/7	864,214.00	35,000.00**
25		
26		
27		
28		
29		
30		
31		

PLAZA EXTRA
 40-40 SICK FRAM
 C-STEED, ST. CROIX V.I. 00820
 (809) 778-8240

CUSTOMER'S ORDER NO. _____ DATE 5/7 1997

NAME Wally PHONE NO. _____

ADDRESS _____

PAID BY: CASH CHECK CHARGE C.O.D. ON ACCT. PAID OUT MOBILE

QUAN.	DESCRIPTION	PRICE	AMOUNT
	<u>that's fine</u>	<u>35,000.00</u>	
			TOTAL <u>35,000.00</u>

This Water is Not Sold As Drinking Water

received by [Signature]

All claims and returned goods must be accompanied by this bill.

01193 Thank You

PRINTED IN U.S.A.

[Signature]

5,000.00

PLAZA EXTRA
 4C-4D SION FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMER'S ORDER NO. _____ DATE 5/7 19 97
 NAME Wally PHONE NO. _____
 ADDRESS _____

SOLD BY	CASH	CHECK	CHARGE	C.O.D.	ON ACCT	PAID OUT	NOTE REC'D
---------	------	-------	--------	--------	---------	----------	------------

QUAN.	DESCRIPTION	PRICE	AMOUNT
-------	-------------	-------	--------

	<u>thick film</u>	<u>35,000.00</u>	<u>35,000.00</u>
--	-------------------	------------------	------------------

This Water is Not Sold
 As Drinking Water

TAX _____

Received by [Signature] TOTAL 35,000.00

All claims and returned goods must be accompanied by this bill.

01193 Thank You PRINTED IN U.S.A.

PLAZA EXTRA
 4C-4D SION FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMER'S ORDER NO. _____ DATE 5/31 19 97
 NAME Mohamed Hamad PHONE NO. _____
 ADDRESS _____

SOLD BY	CASH	CHECK	CHARGE	C.O.D.	ON ACCT	PAID OUT	NOTE REC'D
---------	------	-------	--------	--------	---------	----------	------------

QUAN.	DESCRIPTION	PRICE	AMOUNT
-------	-------------	-------	--------

			<u>15,000.00</u>
--	--	--	------------------

This Water is Not Sold
 As Drinking Water

TAX _____

Received by [Signature] TOTAL 15,000.00

All claims and returned goods must be accompanied by this bill.

01174 Thank You PRINTED IN U.S.A.

PLAZA EXTRA
 4C-4D SIGN FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMER'S ORDER NO. _____ DATE 2/5 1997
 NAME Mohamed Hamel PHONE NO. _____
 ADDRESS _____

SOLD BY CASH CHECK CHARGE C.O.D. ON ACCT. PAID OUT MERCH. RETN.

QUAN.	DESCRIPTION	PRICE	AMOUNT
		10,000.00	

This Water is Not Sold As Drinking Water
 TAX
 Received by: [Signature]
 TOTAL 10,000.00

01125 Thank You PRINTED IN U.S.A.

All claims and returned goods must be accompanied by this bill.

PLAZA EXTRA
 4C-4D SIGN FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMER'S ORDER NO. _____ DATE 3/10 1997
 NAME Mohamed Hamel PHONE NO. _____
 ADDRESS _____

SOLD BY CASH CHECK CHARGE C.O.D. ON ACCT. PAID OUT MERCH. RETN.

QUAN.	DESCRIPTION	PRICE	AMOUNT
			20,000.00

This Water is Not Sold As Drinking Water
 TAX
 Received by: [Signature]
 TOTAL 20,000.00

01157 Thank You PRINTED IN U.S.A.

All claims and returned goods must be accompanied by this bill.

PLAZA EXTRA 446-0060
 4C-4D SION FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMER'S ORDER NO.					DATE			3-13	19 98
NAME									
ADDRESS									
SOLD BY	CASH	C.O.D	CHARGE	ON ACCT	MDIS RETD	TAX DUT			
QUAN.	DESCRIPTION		PRICE	AMOUNT					
	Two thousand Plastering			2000.00					
	Plaster			750.00					
			TAX						
			TOTAL	2750.00					

ALL claims and returned goods MUST be accompanied by this bill.

00646

Rec'd by _____

FORM 1000 7-30-78
 809-251-6354 74463-910

Total 98 = 13,650 -

DEFENDANTS' RESPONSE
0112041

FY 004128

446-0061

PLAZA EXTRA

4C-4D SION FRAM

POSTED, ST. CROIX V I. 00820

(809) 778-8240

CUSTOMER'S ORDER NO.				DATE			
NAME Wally Hamed				3/27/08			
ADDRESS							
SOLD BY	CASH	C.O.D.	CHEQUE	ON ACCY	MORE	Paid Out	
					RETD.		
QUAN.	DESCRIPTION			PRICE	AMOUNT		
						9,000.00	00
	Two Thousand						
					TAX		
					TOTAL		

ALL claims and returned goods MUST be accompanied by this bill.

00708

Rec'd by _____

RAPIFORMS 74462-2PT.
800/257-8354 74463-3PT.

446-0062

PLAZA EXTRA
4040 S.W. 11th Ave.
Miami, FL 33155
(305) 778-8240

CUSTOMER'S ORDER NO. _____ DATE 4-7 19 98
 NAME Wally H... PHONE NO. _____
 ADDRESS _____

SOLD BY	CASH	CHECK	CHARGE	C.O.D.	ON ACCT	PAID OUT	REF. RETD.
QUAN.	DESCRIPTION					PRICE	AMOUNT
	<u>Two Hours Staff</u>						<u>7000.00</u>
	<u>Francis</u>						
	<u>Storin</u>						
						TAX	
Received by _____						TOTAL	<u>7000.00</u>

All claims and returned goods must be accompanied by this bill.

01458

Thank You

PRINTED IN U.S.A.

DEFENDANTS' RESPONSE
0112043

FY 004130

446-0091

PLATE (TRA
40-40-50-50 FRAM
STED, ST. CHARLES V.I. 00820
(809) 773-8240

CUSTOMER'S ORDER NO.		DATE		4120		10 98	
NAME <i>Wally</i>							
ADDRESS							
SOLD BY	CASH	C.O.D.	CHARGE	OR ACCT.	MESH NETD.	PAID OUT	
QUAN.	DESCRIPTION			PRICE	AMOUNT		
					<i>500.00</i>		
	<i>Donor's do</i>						
	<i>books</i>						
				TAX	<i>00.00</i>		
				TOTAL	<i>500.00</i>		

ALL claims and returned goods MUST be accompanied by this bill.

00794

Rec'd by *Jack*

RAPIDFORMS 74482 - 2PT
800/257-8354 74483 - 8PT

DEFENDANTS' RESPONSE
0112044

FY 004131

446-0093

ST. LOUIS ST. CROIX V. 10820
ROR 775-0240

CUSTOMER'S ORDER NO.		DATE		11-29	
NAME <i>Wally Howard</i>					
ADDRESS					
BOLD BY	CLASS	C.O.D.	CHARGE	ON ADST	MOSE. RETD.
QUAN.	DESCRIPTION			PRICE	AMOUNT
	<i>gum</i>			<i>500.00</i>	
	<i>gum</i>				
	<i>gum</i>				
				TAX	
				TOTAL	

All claims and returned goods MUST be accompanied by this bill.

346

Rec'd by

RAPIDFORMS 74483-3PT.
602257-8354

446-0095

PLAZA EXTRA
40-40 SICILIA FRAM
51 ED, ST CROIX V I, 00820
(809) 771-5040

CUSTOMER'S ORDER NO.		DATE	9/15	10	58
NAME					
ADDRESS					
PAY BY CASH					
QUAN.	DESCRIPTION	PRICE	AMOUNT		
1	1 in S...	11.22	11.22		
Thank You!					
TAX					
TOTAL					11.22

ALL claims and returned goods MUST be accompanied by this bill.

04583

Rec'd by

RAPIDFORMS
800-257-6354 74483-887

DEFENDANTS' RESPONSE
0112048

FY 004135

446-0097

PLAZA EXTRA
40-10 SION FRAM
C'ATED, ST. CROIX V. I. (99920)
(808) 778-8240

CUSTOMER'S ORDER NO. _____ DATE 11/20 1998
 NAME Walt PHONE NO. _____
 ADDRESS _____

SOLD BY	CASH	CHECK	CHARGE	C.O.D.	ON ACCT.	PAID OUT	EXC. RETD.
QUAN.	DESCRIPTION			PRICE	AMOUNT		
	<u>Three towels</u>			<u>\$350.00</u>			
	<u>Green Swimsuit</u>						
					TAX		
						<u>350.00</u>	

Received by _____ Walt 350.00
 All claims and returned goods must be accompanied by this bill.
03659 Thank You
 PRINTED IN U.S.A.

340-0050

PLAZA EXTRA
4C-4D SION FRAM
COSTED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.	DATE	7/3	89
NAME	Wally		
ADDRESS			
QUAN.	DESCRIPTION	PRICE	AMOUNT
		10	300.00
	thru hand		
	key case		
	THANKS WALLY		
	Wally		
		TAX	
		TOTAL	300.00

ALL claims and returned goods MUST be accompanied by this bill.

02700

Rec'd by

RAPIDFORMS 74488-8PT.
800/257-8334

DEFENDANTS' RESPONSE
0112051

FY 004138

340-0043

PLAZA EXTRA
4C-4D SION FRAM
C'STED, ST. CROIX V. I. 00820
(809) 778-8240

CUSTOMER'S ORDER NO.	DATE	11/30	10'55
NAME			
ADDRESS			

QUAN.	DESCRIPTION	PRICE	AMOUNT
.. 4000.00		\$	5000.00
.. 5000.00			
Thank You!			
		TAX	
		TOTAL	5000.00

ALL claims and returned goods MUST be accompanied by this bill.

03792

Rec'd by

RAPIDFORMS 74483-854
800/257-3334 74483-854

DEFENDANTS' RESPONSE

0112058

FY 004145

340-0042

PLAZA EXTRA
 4C-4D SION FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMER'S ORDER NO.	DATE
NAME <i>Wally Hamer</i>	<i>12-7-99</i>
ADDRESS	

QUAN.	DESCRIPTION	PRICE	AMOUNT
	<i>cash</i>		<i>3626.75</i>
	<i>#7 5000</i>		<i>Thank You!</i>
		TAX	
		TOTAL	

ALL claims and returned goods MUST be accompanied by this bill.

03780

Paid by

RAPIDFORMS 71188-3PT
 809-237-6354

DEFENDANTS' RESPONSE
 0112059

FY 004146

340-0040

PLAZA EXTRA
4C-4D SION FRAM
COSTED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.		DATE	
NAME <i>MALLY Hamed</i>		<i>12-17-99</i>	
ADDRESS			
QUAN.	DESCRIPTION	PRICE	AMOUNT
	<i>Swan</i>		<i>Swan</i>
	<i>Two thousand</i>		
<i>Thank You!</i>			
		TAX	
		TOTAL	<i>2000.00</i>

ALL claims and returned goods MUST be accompanied by this bill.

13 59

Rec'd by *[Signature]*

RAPIDFORMS
60227-8364 74483-SFF

340-0038

PLAZA EXTRA
4C-4D SION FRAM
POSTED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.		DATE	
NAME		12-25-10 5:30	
ADDRESS			
QUAN.	DESCRIPTION	PRICE	AMOUNT
<i>Thank You!</i>			
		TAX	
		TOTAL	

ALL claims and returned goods MUST be accompanied by this bill.

03281

Rec'd by James Roman
RAPIDCOPIES
800-257-3324 778-887

340-0037

PLAZA EXTRA
4C-4D SION FRAM
C/STED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.		DATE	
NAME		12-10 1900	
ADDRESS			
QUAN.	DESCRIPTION	PRICE	AMOUNT
	<i>Thom + Henderson</i>	<i>7 31.11</i>	
Thank You!			
		TAX	
		TOTAL	<i>85,122.00</i>

ALL claims and returned goods MUST be accompanied by this bill.

03135

Rec'd by _____

RAPIDFORMS 74482 - 3PT.
800/257-8384 74483 - 3PT.

Total in zeros = 85,122.00

340-0036

PLAZA EXTRA
4C-4D SION FRAM
COSTED, ST. CROIX V. I. 00820
(809) 778-8240

CUSTOMER'S ORDER NO.		DATE	
		01-14	19 00
NAME <i>Wemyth</i>			
ADDRESS			
SOLD BY			
QUAN.	DESCRIPTION	PRICE	AMOUNT
	<i>Thin + low Sand</i>	8	350.00
	<i>75.00</i>		
	<i>Hande</i>		
	<i>Wemyth</i>		
		TAX	
		TOTAL	500.00

ALL claims and returned goods MUST be accompanied by this bill.

03139

Rec'd by _____

RAPIDFORMS 74482 - 3PT
800257-8364 74483 - 3PT

DEFENDANTS' RESPONSE
0112064

FY 004151

340-0035

PLAZA EXTRA
4C-4D SION FRAM
CSTED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.		DATE	01-25 10 00	
NAME		Dally		
ADDRESS				
QUAN.	DESCRIPTION	PRICE	AMOUNT	
	Two Three Small Flour biscuits	1.45	75.00	00
Thank You!				
		TAX		
		TOTAL	75.00	00

ALL claims and returned goods MUST be accompanied by this bill.

03167

Rec'd by _____

RAPIDFORMS 7443-2PT
809257-8304 7443-3PT

DEFENDANTS' RESPONSE
0112065

FY 004152

340-0034

PLAZA EXTRA
4C-4D SION FRAM
C. STED, ST. CROIX V. I. 00820
(809) 778-8240

CUSTOMER'S ORDER NO.		DATE	
		01-27 19 00	
NAME <i>Wally</i>			
ADDRESS			
FOOD BY			
QUAN.	DESCRIPTION	PRICE	AMOUNT
			3000.00
	<i>Three thousand</i>		
	<i>Thank you</i>		
		TAX	
		TOTAL	3000.00

ALL claims and returned goods MUST be accompanied by this bill.

03154

Rec'd by _____

RAPIDFORMS 74483-1PT
800/257-8324

DEFENDANTS' RESPONSE
0112066

FY 004153

340-0031

PLAZA EXTRA
1C-4D SION FRAM
C'STED, ST. CROIX V. I. 00820
(809) 778-8240

CUSTOMER'S ORDER NO.		DATE	2/17	19 00
NAME 6/2/17				
ADDRESS				
QUAN.	DESCRIPTION	PRICE	AMOUNT	
			1785	00
	same frame 3000			
			
	...			
	...			
	...			
	...			
	...			
	...			
	...			
		TAX		
		TOTAL	1785	00

ALL claims and returned goods MUST be accompanied by this bill.

01920

Rec'd by

RAPIDFORMS 74483 - SPT.
800257-8354 74483 - SPT.

38469

340-0025

Customer's Order No. _____ Date 2/23 1900

Name Nully Ham

Address _____

SOLD BY	CASH	C. O. D.	CHECK	ON ACCT.	MO. RETD.	PAID OUT	
QUAN.	DESCRIPTION				PRICE	AMOUNT	
						\$300.00	
						\$300.00	

ALL claims and returned goods MUST be accompanied by this bill.

Rec'd By _____

NO.  51

340-0024

NAME:	DATE: <i>4/17/00</i>
ADDRESS:	
CITY, STATE, ZIP	

PAID BY	CASH	C.O.D.	CHARGE	ON ACCT.	MISC. RTG.	PAID OUT
---------	------	--------	--------	----------	------------	----------

10	<i>Ken H. [unclear]</i>					<i>10.00 -</i>
	<i>[unclear]</i>					
	<i>[unclear]</i>					
	<i>[unclear]</i>					
	<i>[unclear]</i>					
	<i>[unclear]</i>					
	<i>[unclear]</i>					
	<i>[unclear]</i>					
	<i>[unclear]</i>					
	<i>[unclear]</i>					<i>10.00 -</i>

CUSTOMER'S ORDER NO.

RECEIVED BY:

KEEP THIS COPY FOR YOUR RECORDS
©1998 **REFORM** 5L240

NO. 1327

340-0023

NAME: <i>Wally</i>	DATE: <i>5/23/60</i>
ADDRESS:	
CITY, STATE, ZIP	

PAID BY	CASH	C.O.D.	CHEQUE	ON ACCT.	HOUSE BIL.	Paid OUT
---------	------	--------	--------	----------	------------	----------

		\$ 3500.00
<i>Three thousand five hundred</i>		
<i>[Signature]</i>		
		\$ 3500.00
CUSTOMER'S ORDER NO.	RECEIVED BY:	

KEEP THIS COPY FOR YOUR RECORDS
01900 REPORT 51240

340-0022

NO. 1180

NAME: <u>Wally</u>	DATE: <u>6/16/60</u>
ADDRESS:	
CITY, STATE, ZIP	

SOLD BY	QAM	C.A.S.	CHARGE	ON ACCT.	MEMO RTD.	PAID OUT
---------	-----	--------	--------	----------	-----------	----------

	<u>4000.00</u>
<u>Four thousand</u>	
<u>[Signature]</u>	<u>\$ 4000.00</u>
CUSTOMER'S ORDER NO.	RECEIVED BY:

KEEP THIS COPY FOR YOUR RECORDS
©1958 BEDFORD 5L240

340-0021

NO. [Redacted] 83

NAME: <i>Wally</i>		DATE: <i>6/7/07</i>
ADDRESS:		
CITY, STATE, ZIP:		

DATE	BASE	G.O.R.	CHARGE	ON ACCT.	MORE RTD.	PAY OUT
------	------	--------	--------	----------	-----------	---------

						<i>\$ 3000</i>
	<i>Thru house</i>					
	<i>Jung</i>					<i>\$ 3000</i>

CUSTOMER'S ORDER NO. RECEIVED BY:

KEEP THIS COPY FOR YOUR RECORDS
 O1988 RDPYR# 5L240

340-0020

NO. ████████ 89

NAME:	<i>Wally</i>
ADDRESS:	<i>Wally</i>
CITY, STATE, ZIP	

SOLD BY	CASH	C.R.	CHANGE	ON ACCT.	NOTE	PAY OUT
---------	------	------	--------	----------	------	---------

						\$ 3500.00
<i>Three thousand five hundred</i>						
<i>five hundred</i>						
<i>Wally</i>						
						\$ 3500.00

CUSTOMER'S ORDER NO.	RECEIVED BY:
----------------------	--------------

KEEP THIS COPY FOR YOUR RECORDS
 ©1988 HILFON® 5L240

340-0019

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.		PHONE	DATE
NAME		6/19/02	
ADDRESS			
CASH	C.O.D.	CHARGE	ON ACCT. (CASH ON DEL.)
four hundred			100.00
Duyff			
SOLD BY	RECEIVED BY	TAX	TOTAL
			400.00

C PRODUCT 809 All claims and returned goods MUST be accompanied by this bill

1838

To Reorder:
800-225-6380 or nebs.com

Thank You

DEFENDANTS' RESPONSE
0112074

FY 004161

NO. 12

340-0018

NAME:	DATE:
<i>Wally</i>	<i>6/23/00</i>
ADDRESS:	
CITY, STATE, ZIP:	

PAID BY	CASH	C.O.D.	CHECK	ON ACCT.	INTEREST	PAY OUT

		AMOUNT
<i>Item 1</i>		<i>\$350.00</i>
<i>Item 2</i>		
<i>Item 3</i>		
<i>Item 4</i>		
<i>Item 5</i>		
<i>Item 6</i>		
<i>Item 7</i>		
<i>Item 8</i>		
<i>Item 9</i>		
<i>Item 10</i>		
<i>Item 11</i>		
<i>Item 12</i>		
<i>Item 13</i>		
<i>Item 14</i>		
<i>Item 15</i>		
<i>Item 16</i>		
<i>Item 17</i>		
<i>Item 18</i>		
<i>Item 19</i>		
<i>Item 20</i>		

CUSTOMER'S ORDER NO. RECEIVED BY:

KEEP THIS COPY FOR YOUR RECORDS
©1998 **SECURITY** 51240

NO. 144

340-0017

NAME:	DATE: 6/26/00
ADDRESS: N. 161	
CITY, STATE, ZIP	

SOLD BY	TAX	C.S.A.	CHARGE	ON ACCT.	INTEREST	PAY OUT
---------	-----	--------	--------	----------	----------	---------

<i>W. J. H.</i>	<i>five thousand</i>	<i>5000.00</i>
<i>\$ 5000.00</i>		
CUSTOMER'S ORDER NO.	RECEIVED BY:	

KEEP THIS COPY FOR YOUR RECORDS
©1998 RECEIPT® 51348

340-0016

NO. ████████ 47

NAME:	DATE: 8/30/67
ADDRESS:	<i>Wally Han</i>
CITY, STATE, ZIP	

PAID BY	CASH	C.O.D.	CHEQUE	ON ACCT.	VOID INTL.	PAY OUT
	✓					

	<i>four thousand</i>	<i>\$ 4000.00</i>
	<i>[Signature]</i>	
		<i>\$ 4000.00</i>

CUSTOMER'S ORDER NO. RECEIVED BY

KEEP THIS COPY FOR YOUR RECORDS
01206 REPORT 81348

340-0015

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.	PHONE	DATE
NAME	Walter Harris	
ADDRESS	Thirteen Thousand Three hundred Sixty-two	
CASH	C.O.D.	CHEQUE
SOLD BY		RECEIVED BY
RECEIVED BY		TOTAL
		\$13362.00

© PRODUCT 808

All claims and returned goods MUST be accompanied by this bill.

1475

To Reorder:
800-225-6380 or nabs.com

Thank You

DEFENDANTS' RESPONSE
0112078

FY 004165

340-0014

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.		PHONE	DATE
NAME		8/7/00	
ADDRESS			
Wally			
CASH	C.A.B.	CHANGE	GROceries
TAX		TOTAL	
SOLD BY		RECEIVED BY	TOTAL
			20.00

C. PRODUCT 609 All claims and returned goods MUST be accompanied by this bill.

1528

To Reorder:
800-225-6360 or webs.com

Thank You

340-0013

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.		PHONE		DATE <i>5/11/200</i>	
NAME <i>Wally</i>					
ADDRESS					
CASH	CHEQ.	CHARGE	ON ACCT.	HOME PRTS.	PAYD OUT
<i>four thousand</i>					\$ <i>4000.00</i>
GOLD BY <i>[Signature]</i>				TAX	
RECEIVED BY				TOTAL	<i>4000.00</i>

C PRODUCT 609 All claims and returned goods MUST be accompanied by this bill.

1522

To Reorder:
800-225-6380 or nebs.com

Thank You

340-0012

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.		PHONE	DATE <i>8/13/00</i>		
NAME <i>Nalley</i>					
ADDRESS					
CASH	C.O.D.	CHARGE	DISCOUNT	NETT	PAY OUT
<i>Thank you for Twenty five Lined papers W. H.</i>					<i>\$325.00</i>
TAX					
TOTAL <i>325.00</i>		RECEIVED BY			

© PRODUCT 000 All claims and returned goods MUST be accompanied by this bill.

1194

To Reorder:
800-225-6380 or nabe.com

Thank You

DEFENDANTS' RESPONSE
0112081

FY 004168

340-0010


PLAZA EXTRA

4C-4D SIGN FRAM
C'STED, ST. GROIX V.I. 00820
(340) 778-6240

CLIENT'S ORDER NO.		PHONE	DATE 8/25/00		
NAME		Address			
ADDRESS		Address			
CASH	C.O.D.	CHARGE	ON ACCT.	MORE NETO	PAYD OUT
					4500.00
<i>four thousand five hundred</i>					
<i>[Signature]</i>					
SOLD BY		RECEIVED BY		TAX	
				TOTAL	4,500

© PRODUCT 600 All claims and returned goods MUST be accompanied by this bill.

1495

 To Reorder:
800-225-6380 or nebs.com

Thank You

DEFENDANTS' RESPONSE
0112082

FY 004169

340-0011

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.	PHONE	DATE																		
NAME <i>Wally</i>		<i>9/28/00</i>																		
ADDRESS																				
<table border="1"> <thead> <tr> <th>QTY</th> <th>DESCRIPTION</th> <th>PRICE</th> </tr> </thead> <tbody> <tr> <td></td> <td><i>four thousand</i></td> <td><i>\$4750.00</i></td> </tr> <tr> <td></td> <td><i>seven hundred fifty</i></td> <td></td> </tr> <tr> <td colspan="2"><i>Wally</i></td> <td></td> </tr> <tr> <td colspan="2">TAX</td> <td></td> </tr> <tr> <td colspan="2">TOTAL</td> <td><i>4750.00</i></td> </tr> </tbody> </table>			QTY	DESCRIPTION	PRICE		<i>four thousand</i>	<i>\$4750.00</i>		<i>seven hundred fifty</i>		<i>Wally</i>			TAX			TOTAL		<i>4750.00</i>
QTY	DESCRIPTION	PRICE																		
	<i>four thousand</i>	<i>\$4750.00</i>																		
	<i>seven hundred fifty</i>																			
<i>Wally</i>																				
TAX																				
TOTAL		<i>4750.00</i>																		
SOLD BY	RECEIVED BY																			

© PRODUCT 808 All claims and returned goods MUST be accompanied by this bill.

1512

To Reorder:
800-225-6380 or nebs.com

Thank You

DEFENDANTS' RESPONSE
0112083

FY 004170

340-0008

PLAZA EXTRA

4C-4D SIGN FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.	PHONE	DATE			
		10/19/00			
NAME <i>Wally Hamed</i>					
ADDRESS					
CASH	C.D.S.	CHANGE	ON ACCT	RESTRICTIONS	PAY OUT
					3500.00
<i>Three thousand five hundred</i>					
<i>D. Hamed</i>					
TAX					
BOLD BY	RECEIVED BY				TOTAL
					500.00

© PRODUCT 609 All claims and returned goods MUST be accompanied by this bill.

1779

To Reorder:
800-225-6390 or nebe.com

Thank You

DEFENDANTS' RESPONSE
0112084

FY 004171

Plaza Extra - 1002

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plassen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No. _____ Date 2/8/01

Account Name Wally Hamed

Address _____ Phone _____

SOLO BY _____ CASH _____ C.O.D. _____ CHECK _____ CHARGE _____

QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Seven Lined Towels</u>	<u>\$1</u>	<u>720.00</u>
	<u>New House catch</u>		
	<u>frames -</u>		
	<u>knuff</u>		
			<u>\$ 720.00</u>

Received by Ellen Francis

All claims and returned items MUST be accompanied by this invoice.

340-0053

Total sent = 95,365.-

340-0064

NO.  60

NAME: <i>Wally Hamed</i>		DATE: <i>3-18-70</i>
ADDRESS:		
CITY, STATE, ZIP		

BOYS BY:	CASH	C.O.D.	CHARGE	ON ACCT.	REBATE	Paid Out
----------	------	--------	--------	----------	--------	----------

BOYS BY:	CASH	C.O.D.	CHARGE	ON ACCT.	REBATE	Paid Out
<i>Suan Rosario</i>						<i>1200 PD</i>
CUSTOMER'S ORDER NO. <i>Suan Rosario</i>						RECEIVED BY: <i>[Signature]</i>

KEEP THIS COPY FOR YOUR RECORDS
C1988 ~~51240~~ 51240

Plaza Extra

0793

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No.		Date 3/31/01		
Account Name		Nally Howard		
Address				
SOLD BY		PHONE		
CASH	COD	CHECK	CHARGE	
QUAN		DESCRIPTION	PRICE	AMOUNT
		Hours work	\$	720.00
		(Master)	\$	250.00
		MasterCard	\$	970.00
		rs		
		rs		
Received by		449-1648		
W. Howard		W. Howard		

All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 0894

4C & D Estate Sion Farm
Csted, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
Fsted, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No		Date			
Account Name		3/31/01			
Address		Wally Hgused			
Phone					
SOLD BY		CASH	C.O.D.	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT		
	one thousand		1,248.00		
	Two hundred forty eight				
	<i>[Signature]</i>				
Received by		449-1673		1,248.00	

All claims and returned items **MUST** be accompanied by this invoice.

Plaza Extra 1202

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No _____			Date <u>4/4/01</u>	
Account Name <u>Wally Hamed</u>				
Address _____				
PHONE _____				
SOLD BY	CASH	C.O.D.	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT	
	<u>one thousand furnished</u>	<u>4\$ 1500.00</u>		
449-1628				
Received By <u>[Signature]</u>				
			4\$ 2500.00	

All claims and returned items MUST be accompanied by this invoice

Plaza Extra 1342

4C & D Estate Sion Farm
 Csted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 Fsted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874



Purchase Order No		Date	
Account Name		5/2/01	
Address		Wally Hamed	
SOLD BY		CASH	CHEK
DUAN		COB	CHARGE
DESCRIPTION		PRICE	AMOUNT
one thousand		9/500.00	
five hundred			
[Signature]			
Received by		449-1650	9/500.00

All claims and returned items MUST be accompanied by this invoice.

Plaza Extra 0989

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No		Date <u>5/8/01</u>	
Account Name <u>Wally Hamed</u>		Address	
SOLD BY		CASH	COD
		CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Two houses</u>		<u>2,000.00</u>
	<u>Wrought</u>		
449-0491			<u>2,000</u>
Received by _____			

All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 0999

4C & D Estate Sion Farm
Csted, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
Fsted, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No.		Date <u>5/14/01</u>		
Account Name <u>Wally Hameck</u>		Address		
Address		Phone		
SOLD BY	CASH	C.O.D.	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT	
	<u>Two thousand five hundred dolls</u>		<u>2500.00</u>	
Received by _____		<u>449-0495</u>	<u>2500.00</u>	

All claims and returned items **MUST** be accompanied by this invoice

DEFENDANTS' RESPONSE
0112094

FY 004181

Plaza Extra 1000

4C & D Estate Sion Farm
 Csted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessan
 Fsted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No _____		Date <u>5/15/01</u>		
Account Name _____		<u>Nalley Howard</u>		
Address _____				
SOLD BY _____		Phone _____		
CASH	COO	CHECK	CHARGE	
QUAN	DESCRIPTION	PRICE	AMOUNT	
	<u>Three thousand</u>	<u>3</u>	<u>3000.00</u>	
	<u>John A</u>			
Received by _____		449-0493	<u>3000.00</u>	

All claims and returned items MUST be accompanied by this invoice

Plaza Extra 0513

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No. _____		Date <u>5/22/01</u>	
Account Name _____		Address _____	
Address _____		Phone _____	
SOLD BY <u>[Signature]</u>		CASH _____	
C.O.D. _____		CHECK _____	
CHARGE _____		PRICE _____	
QUANTITY _____		DESCRIPTION	
		AMOUNT	
		300 00	
		Wally given to	
		father for	
		uncle	
		449-1669	
		300 00	
Received by <u>[Signature]</u>			

All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 1512

4C & D Estate Sion Farm
C'sted, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
F'sted, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No. _____		Date <u>5/28/01</u>	
Account Name <u>Wally James</u>		Address _____	
Address _____		Phone _____	
SOLD BY _____		CASH	C C D
CASH		CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>one thousand</u>	<u>\$</u>	<u>1165.00</u>
	<u>one hundred</u>		
	<u>five by four feet</u>		
Received by _____		449-1663	

All claims and returned items MUST be accompanied by this invoice

DEFENDANTS' RESPONSE
0112098

Plaza Extra 2012

C & D Estate Sion Farm
 #14 Estate Plessen
 Csted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

Fsted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No		Date		6/11/11	
Account Name		Wally Hammed		Phone	
Address				CHECK	
CASH		C.O.D.		CHARGE	
DUAN	DESCRIPTION	PRICE	AMOUNT		
	Two thousand		2000.00		
	<i>[Signature]</i>		2000.00		
Received by		449-1661			

All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 2014

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No. _____		Date <u>6/6/01</u>	
Account Name <u>Wally Hamed</u>			
Address _____			
Phone _____			
SOLD BY	CASH	C.O.D.	CHECK
			CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Six thousand samples</u>	<u>5375.00</u>	
	<u>Three hundred samples</u>		
	<u>House</u>		
	449-1631		
Received by <u>[Signature]</u>			

All claims and returned items MUST be accompanied by this invoice

Plaza Extra 2022

4C & D Estate Sion Farm
Csted. St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
F'sted, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No.		Date <u>6/11/01</u>			
Account Name <u>Wally Hamer</u>					
Address _____					
SOLD BY		CASH	COD	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT		
	<u>Two thousand</u>		<u>2000.00</u>		
	<u>[Signature]</u>				
Received by _____		449-0549		<u>2000.00</u>	

All claims and returned items MUST be accompanied by this invoice

Plaza Extra 1672

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No		Date		7/10/01	
Account Name		Wally Homed		Phone	
Address					
SOLD BY		CASH	C.O.D	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT		
	Three thousand		3000.00		
	<i>[Signature]</i>				
Received by		449-1247		3000.00	

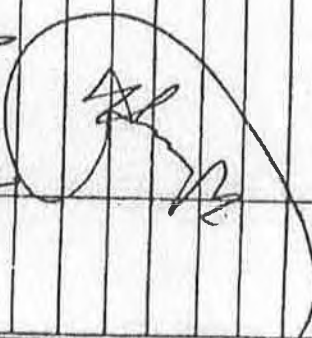
All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 2326

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200



#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No. _____		Date <u>7/17/01</u>	
Account Name _____		Phone _____	
Address <u>Wally Hamed</u>			
SOLO BY		CASH	CHECK
DUAN		COO	CHARGE
DESCRIPTION		PRICE	AMOUNT
<u>Auto Insurance</u> 			
			<u>2,500</u>
Received by _____		449-1658	

All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 2328

4C Estate Sion Farm
Ested, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
Ested, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No. _____ Date 7/20/01
Account Name Wally Hamood
Address _____ Phone _____
SOLD BY _____ CASH _____ COB _____ CHECK _____ CHARGE _____
QUAN _____ DESCRIPTION Two thousand PRICE _____ AMOUNT 2500.00
four hundred
W. J.
449-1606
Received by _____ AMOUNT 2500.00
All claims and returned items MUST be accompanied by this invoice

Plaza Extra 2334

4C & D Estate Sion Farm
Csted, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
Fsted, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No _____ Date 11/30/01

Account Name _____ Phone _____

Address Dally Harmed

SOLD BY	CASH			C.O.D.			CHECK			CHARGE
	QUAN	DESCRIPTION	PRICE	AMOUNT						
		<u>Five thousand</u>								
		<u>Dally Harmed</u>								
				<u>5000</u>						
			<u>449-1244</u>							

Received by _____

All claims and returned items **MUST** be accompanied by this invoice.

Plaza Extra 2336

4C & D Estate Sion Farm
P.O. Box 1, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
P.O. Box 1, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No.		Date: 2/25/01		
Account Name: Wally Hamed				
Address:				
Phone:				
SOLD BY	CASH	C.O.D.	CHEK	CHARGE
QUAN		DESCRIPTION	PRICE	AMOUNT
				3000.00
				3000.00
Received by _____			449-1259	

All claims and returned items MUST be accompanied by this invoice

DEFENDANTS' RESPONSE
0112114

FY 004201

Plaza Extra 2347

4C & D Estate Sion Farm
Csted, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
F'sted, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No		Date <u>8/6/01</u>	
Account Name <u>Wally Hamer</u>		Address	
Address		Phone	
SOLD BY	CASH	C.O.D.	CHECK
			CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>fruit house</u>		<u>5000.00</u>
	<u>[Signature]</u>		
			<u>5000.00</u>
Received by		449-0557	

All claims and returned items **MUST** be accompanied by this invoice

DEFENDANTS' RESPONSE
0112115

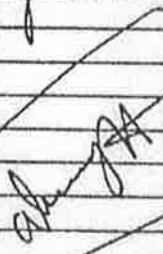
FY 004202

PLAZA EXTRA

#10 & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plesson
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

3553

Purchase Order No.		Date	
Account Name		8/8/01	
Address			
Wally Hameel			
Address			
Phone			
SOLD BY			
CASH			
COD			
CHECK			
CHARGE			
QUAN	DESCRIPTION	PRICE	AMOUNT
	five thousand		5000.00
			5000.00
449-0560			
Received by			

All claims and returned items MUST be accompanied by this invoice

PLAZA EXTRA

4C & D Estate Sion Farm
 #14 Estate Plessen
 Fsted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

2703

Purchase Order No. _____			Date <u>8/9/04</u>		
Account Name <u>Wally Demed</u>			Phone _____		
Address _____		Phone _____			
SOLD BY	CASH	COD	CHECK	CHARGE	
QUAN		DESCRIPTION		PRICE	AMOUNT
		<i>(Signature)</i>		23000	
				25000	
			449-1644		
Received by <u>(Signature)</u>					

All claims and returned items MUST be accompanied by this invoice

PLAZA EXTRA

4C & D Estate Sion Farm
 Csted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 Fsted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

3568

Purchase Order No		Date 8/10/01	
Account Name <i>Wally Hamerel</i>			
Address			
Phone			
SOLD BY	CASH	COD	CHECK
			CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
			2000.00

449-0561

Received by _____

All claims and returned items MUST be accompanied by this invoice

DEFENDANTS' RESPONSE
0112119

PLAZA EXTRA

4C & D Estate Sion Farm
 Csted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessan
 Fsted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

2775

Purchase Order No		Date	
Account Name		8/31/01	
Address			
Phone			
SOLD BY		CASH	COO
		CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	Ten thousand four hundred		250000
			250000
Received by		449-1618	

All claims and returned items MUST be accompanied by this invoice.

Plaza Extra 2031

4C & D Estate Skin Farm
Csted, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plossen
Fsted, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No. _____ Date 6/18/01

Account Name Wally Hamed

Address _____ Phone _____

SOLD BY	CASH	COO	CHECK	CHARGE		
QUAN				DESCRIPTION	PRICE	AMOUNT
<u>Three thousand</u>						
N						
					<u>449-0551</u>	<u>3,000 -</u>


Received by _____

All claims and returned items MUST be accompanied by this invoice

Plaza Extra 2033

C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No		Date	
		6/19/01	
Account Name			
Wally Hamner			
Address			
Phone			
SOLD BY		CASH	C.O.D.
		CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	Three thousand		3000.00
449-0552			3000.00
Received by 			

All claims and returned items MUST be accompanied by this invoice

Plaza Extra 2034

#4 & D Estate Sion Farm
 Csted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plössen
 Fsted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No _____ Date <u>6/20/01</u>				
Account Name <u>Wally Harneal</u>				
Address _____				
Phone				
SOLD BY	CASH	COD	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT	
	<u>Thirt thousand five hundred</u>		<u>3500.00</u>	
	<u>five hundred</u>			
449-0553				
<u><i>[Signature]</i></u>				
Received by			<u>3500.00</u>	

All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 2046

4C & D Estate Sion Farm
 Csted. St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 Fsted. St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No.			Date	6/26/01	
Account Name			Wally Hamed		
Address					
SOLD BY		CASH	COD	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT		
			1500.00		
			1500.00		
<i>Wally Hamed</i>					
Received by _____					
		449-1635			

All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 2197

#10 & D Estate Sign Farm
Fsted, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
Fsted, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No. _____ Date 3/2/01
Account Name Wally Hammed
Address _____
SOLD BY _____ CASH _____ COO _____ CHECK _____ CHARGE _____
DUAN _____ DESCRIPTION Two thousand PRICE _____ AMOUNT 2000.00
449-0556
Received by [Signature] 2000.00

All claims and returned items MUST be accompanied by this invoice

Plaza Extra 2318

C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No		Date		Phone	
Account Name		C O D		CHECK	
Address		CASH		CHARGE	
Wally Hamed		7/12/01			
QUAN	DESCRIPTION	PRICE	AMOUNT		
	Three thousand		3000.00		
			449-1245		
Received by				3000.00	

All claims and returned items **MUST** be accompanied by this invoice

PLAZA EXTRA

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plesson
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

3576

Purchase Order No.		Date	
Account Name		9/7/01	
Address		Wally Hamrick	
SOLD BY		FROM	
CASH	COD	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	Two thousand		2000.00
	<i>[Signature]</i>		
	449-1619		2000.00
Received by _____			

All claims and returned items MUST be accompanied by this invoice.

PLAZA EXTRA

4C & D Estate Slion Farm
 Csted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 Fsted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

2717

Purchase Order No. _____		Date <u>9/10/01</u>		Phone _____	
Account Name _____		C.O.D. _____		CHECK _____	
Address _____		CASH _____		CHARGE _____	
QUANTITY	DESCRIPTION	PRICE	AMOUNT		
	17 weeks to		5950.00		
	Wally				
Received by _____		449-1655		5950.00	

All Claims and returned items MUST be accompanied by this invoice

DEFENDANTS' RESPONSE
0112122

FY 004209

Plaza Extra 2050

4C & D Estate Sign Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No. _____		Date _____	
Account Name <u>Wally Hamedel</u>			
Address _____			
SOLD BY _____		PHONE _____	
CASH	CO.D	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Two thousand</u>		<u>2000.00</u>
Received by <u>[Signature]</u>			<u>2000.00</u>

449-1076

All claims and returned items MUST be accompanied by this invoice

Exhibit B

- without Mr. Yusuf's knowledge. The second dispute concerned the issue of excess funds that were withdrawn by the Hameds for which the Yusufs did not take in matching withdrawals.
7. As to the first dispute, Mr. Yusuf, Waleed Hamed, and Mohammed Hamed agreed that Mr. Yusuf would receive title to two properties in satisfaction of Waleed Hamed's unauthorized withdrawals. The first property is an 8 acre property located in Jordan, and the second property was a 9-10 acre property in Tutu Park.
 8. To my knowledge the first property was transferred to Mr. Yusuf, however to date the second property was not transferred.
 9. In several open meetings, Mr. Yusuf said that the Hameds took \$1.6 million more than the Yusufs. Waleed Hamed admitted that he took the excess \$1.6 million dollars, which is the difference between the \$2.9 Million taken by the Hameds and the \$1.3 Million taken by the Yusufs. In addition to the \$1.6 million dollars which I heard Waleed Hamed admit to, both Waleed Hamed and Fathi Yusuf both agreed to additional withdrawals by the Yusufs provided that the Yusufs produced receipts to show proof of the additional withdrawals.
 10. I personally heard Waleed Hamed admitting to owing \$1.6 million dollars to the Yusufs as a result of excess withdrawals by the Hameds, and that the receipts for that amount were not available because they were destroyed prior to the raid by the U.S. Government.
 11. In addition, Mr. Yusuf and Waleed Hamed discussed the unpaid rent on the Plaza Extra – East store that has been pending for many years. Specifically, Waleed Hamed agreed to pay the rent for the rental period prior to 2004.
 12. At one point, there was an agreement in place between the Hameds and Fathi Yusuf that the Hameds would transfer two (2) properties to Mr. Yusuf for what he had discovered so far.
 12. Despite meeting with both sides, individually and together on a number of occasions, two issues began to stand out as the sticking points.
 13. First, Fathi Yusuf stated that the Hameds were not being straight with him when the Hameds refused to transfer the second property, as agreed for the transactions he had discovered so far. On the other hand, Waleed Hamed said that he did not believe that Fathi would not stop with his final request for the third property for everything. At the end, the parties could not agree to the transfer of the third piece of land to satisfy Mr. Yusuf's claims regarding the unauthorized monies taken by the Hameds. The parties also could not agree on how to divide up the business and go their separate ways.

I attest that the above facts are true.

Date: 08-10-2014


Bakir Hussein

SUBSCRIBED AND SWORN TO before me
On this 10th day of Aug., 2014.


NOTARY PUBLIC



Exhibit C

RECEIVED
R 5/12/15
69841

IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS

DIVISION OF ST. CROIX

MOHAMMED HAMED by his authorized agent WALEED HAMED
Plaintiff)
Vs.)
FATHI YUSUF and UNITED)
CORPORATION, ET AL)
Defendant)

CASE NO. SX-12-CV-370
ACTION FOR: DAMAGES; ET AL

NOTICE
OF
ENTRY OF JUDGMENT/ORDER

TO: JOEL HOLT, ESQ.; CARL HARTMANN III, Esquire HON. EDGAR ROSS (edgarrossjudge@hotmail.com)
NIZAR DEWOOD, ESQ.; GREGORY HODGES, Esquire JUDGES AND MAGISTRATES OF THE SUPERIOR COURT
MARK ECKARD, ESQ.; JEFFREY MOORHEAD, Esquire LAW CLERKS; LAW LIBRARY; IT; RECORD BOOK

Please take notice that on APRIL 27, 2015 Memorandum Order was
entered by this Court in the above-entitled matter.

Dated: April 27, 2015

ESTRELLA H. GEORGE (ACTING)
Clerk of the Superior Court



By: IRIS D. CINTRON
COURT CLERK II

**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.

FACTUAL BACKGROUND

In its instant Motion, United seeks allegedly past due rents for Bay No. 1 of United Shopping Plaza, defined therein as “69,680 Sq. Ft. Retail Space...,” “utilized for the day to day operations of Plaza Extra East Store located at 4C and 4D Estate Sion Farm, St. Croix, Virgin Islands.” Motion, 1-2.¹ Since 1986 this retail space has been leased by United to the Hamed-Yusuf Partnership (“Partnership”). According to United, and supported by the Affidavit of Defendant Yusuf, the Partnership has paid rent to United for leasing that space while operating Plaza Extra - East. Between 1986 and 1993, the parties settled rents following a request made by United. Motion, 3. Additionally, between 2004 and 2011, after United requested a rent payment for those years, the Partnership authorized payment to United for \$5,408,806. Motion, 7 (Yusuf Affidavit, ¶7 and Exhibit B).

However, according to United, the Partnership owes United substantial unpaid rents from 1994-2004 and from January 1, 2012 - September 30, 2013. As a result of the injunction, entered in April 2013, Yusuf, a United shareholder, is unable to unilaterally withdraw money from the Partnership accounts for the purpose of paying rent or for any other reason. United requests the Court to allow United to withdraw rent in the amount of \$3,999,679.73 (for 1994-2004) and \$1,234,618.98 (for 2012-2013) for a total of \$5,234,298.71 from the Partnership’s account. Motion 1-2.

United argues that it was a common practice for the Partnership to make lump sum rent payments as opposed to monthly or even yearly payments. Motion, 3. United argues that it did not

¹ Defendant United’s Counterclaim seeks back rent from Bays 1, 5 and 8 located in the same premises. However, for purposes of winding up the Partnership and because United’s Motion only seeks back rent for Bay No. 1, this Order addresses only Bay No. 1.

seek rental payments for 1994-2004 because certain relevant financial records, informally referred to as the “black book,” were seized by the FBI during the course of a criminal investigation. Motion, 7; Yusuf Affidavit, ¶8. As a result, United was unable to properly determine the amounts of past due Partnership rent and for that reason did not demand payments.

United explains in detail that the rent for Plaza Extra - East “is calculated based upon the 2012 sales of Plaza Extra -Tutu Park, St. Thomas store...” (Motion, 4). “The sales are divided by the square footage to arrive at a percentage amount. That percentage amount is multiplied by the sales of the Plaza Extra - East store located at 4C & 4D Estate Sion Farm, St. Croix.” Motion, 5. According to United, this formula has been agreed upon by United and the Partnership and “...was used to calculate the rent for the period of May 5th, 2004 through December 31st, 2011... the monthly rate of \$58,791.38 is what the current monthly rent is.” Yusuf Affidavit, ¶8; Exhibit C (Rent Calculations Sheet).

Plaintiff, in his Response, argues that Yusuf cites no procedural basis that would allow United, in its capacity as landlord, to withdraw rents from the Partnership’s accounts. Response, 1. Plaintiff further argues that United has issued rent notices for \$250,000.00 per month as opposed to the \$58,791.38 per month stated in Yusuf’s affidavit for rent allegedly due from January, 2012. Response, 4. Without disputing that some rent is due, Plaintiff disputes United’s calculations, pointing to discrepancies in the store’s square footage² and implying that the rent for Plaza Extra - Tutu and Plaza Extra - East should be identical. Response, 4-5.

² Plaintiff argues that the square footage of Bay No. 1 is 67,498 sq. ft. as opposed to United’s claim of 69,280 sq. ft. Response, 4-5. United has consistently averred that Bay No. 1 is 69,680 sq. ft. The Court will accept the previously undisputed square footage of Bay No. 1 as 69,680 sq. ft. and will allow monetary adjustments based on deviations from this area measurement if more accurate assessments in the future reveal that this area measurement is inaccurate. This can be accomplished as part of the Liquidating Partner’s and Master’s responsibilities during the wind up process.

Plaintiff, in both his Response and Summary Judgment Motion, asserts a statute of limitations defense for the past rents (1994-2004). Plaintiff cites V.I. Code Ann Tit. 5, §31(3) which sets a six year statute of limitations for "...actions upon contract or liability, express or implied, excepting those mentioned in paragraph (1)(C) of this article." Response, 5-6; Plaintiff's Summary Judgment Motion, 2-3.

United responds to Plaintiff's statute of limitations argument by claiming that Yusuf and Plaintiff's authorized agent, Waleed Hamed, reached an oral agreement in early 2012 to have the Partnership pay the past due rent back to United. Opposition, 10-11. This oral agreement was allegedly breached by Plaintiff when his attorney sent United a letter dated May 22, 2013 claiming that no agreement on rent had ever been reached. Opposition, 11; Exhibit D. Yusuf, by his affidavit, asserts that an agreement was reached for past rent to be paid when the Partnership's "black book" was returned by the FBI and a proper calculation could be achieved. Yusuf Affidavit, ¶¶4-6. Only when Yusuf's son discovered that the FBI had returned the black book in early 2013, did United calculate the past rent and seek repayment from the Partnership.

Hamed has admitted that the Partnership owes United rent: "We pay rent...we owe Mr. Yusuf... I don't pay for half. Still we owe him some more." Exhibit E, Hamed Deposition, p. 86; 10-14. Through an interpreter, Hamed admitted that rent is controlled by Yusuf, that he does not object to paying rent and that Yusuf (on behalf of United) could charge rent and collect it. Exhibit E, Hamed deposition p. 119; 7-11. In fact, when Hamed was asked "...if rent was not paid from January 1, 1994 through May 4, 2004, would you agree that rent should be paid," Hamed responded, "It should be paid." Exhibit E, Hamed Deposition, p. 117; 21-25.

Yusuf claims that he alone had been in charge of calculating rent and had bound the Partnership to paying United rent. Opposition, 11; Exhibit B, Yusuf Deposition p. 86; 8-12. Yusuf specified that United would charge the Partnership rent at \$5.55 per square foot, “the same as the old one.” *Id.* Yusuf states that the rental terms, as discussed with Hamed, revived the previous arrangement which had begun in 1986 and extended the landlord-tenant relationship from January, 1994 through 2004, briefly discussing how rent is calculated for Plaza Extra - East based on the percentage of sales from the Plaza Extra - St. Thomas store. Yusuf Deposition p. 88; 4-9; p. 89; 19-22.

DISCUSSION

The Court will examine whether the Partnership owes United rents from 1994 to 2004 (past due rent) and from 2012 to 2013. This inquiry is limited to the issue of rents and does not extend to other relief sought by Defendants’ Counterclaim or to other aspects of Plaintiff’s Motion for Partial Summary Judgment beyond the issue of past due rents.

1. The Court has the authority to order the Partnership to repay past due rent.

Plaintiff argues that United has failed to cite a procedural justification for the Court to order the Partnership to pay past due rent to United. Response, 1.

Without a written partnership agreement, as is the case between Hamed and Yusuf, courts will look to the Uniform Partnership Act to determine a partnership’s property and its obligations to creditors (codified at 26 V.I.C. § 24; § 177, respectively). “The reason is that dissolution does not terminate or discharge pre-existing contracts between the partnership and its clients, and ex-partners who perform under such contracts do so as fiduciaries for the benefit of the dissolved partnership.” *Labrum & Doak v. Ashdale*, 227 B.R. 391, 409 (Bankr. E.D. Pa. 1998).

In connection with winding up the Partnership, the Court has made several discretionary decisions regarding asset allocation in accordance with the Uniform Partnership Act and for the benefit of the partners. *See* Final Wind Up Plan, entered January 9, 2015. As the parties move forward with the wind up process, it is necessary to determine what constitutes Partnership property. Most of this determination can and should be done without judicial intervention but, in the case of past rents, Hamed cannot agree with Partnership creditor United, or with Yusuf, a United shareholder and Hamed's equal partner in the Partnership, as to the amount of rent that the Partnership owes United.

The Virgin Islands Supreme Court, in denying Defendants' appeal of this Court's Wind Up Plan, stated that "...matters that fall within the administration of winding up the partnership, over which the Superior Court possesses considerable discretion... are not immediately appealable." *Yusuf v. Hamed*, 2015 V.I. Supreme LEXIS 6, at *5-6 (V.I. February 27, 2015)(citing *Belleair Hotel Co. v. Mabry*, 109 F.2d 390, 391 (5th Cir. 1940); *see also United States v. Antiques Ltd. P'Ship*, 760 F.3d 668, 671-72 (7th Cir. 2014)).

Appellate courts, when treating a lower court's supervision over a wind up process as similar to a receivership, "...have recognized 'the scores of discretionary administrative orders a [trial] court must make in supervising its receiver.'" *Hamed*, 2015 V.I. Supreme LEXIS 6, at *6 (quoting *S.E.C. v. Olins*, 541 Fed. Appx. 48, 51 (2d Cir. 2013) (quoting *IIT v. Vencap, Ltd.*, 519 F.2d 1001, 1020 (2d Cir. 1975)).

With the aim of winding up the Partnership in a fair and efficient manner, the Court in this Order exercises its "considerable discretion" to determine how much rent the Partnership owes to United as a debt due and owing under the Uniform Partnership Act.

2. The statute of limitations does not bar Defendant United's claim for rent and United is entitled to past due rent in the amount of \$3,999,679.73 for 1994-2004.

Plaintiff argues that the Partnership is not responsible for rent from 1994-2004 because the six year statute of limitations for actions in debt expired in 2010, two years before the filing of his original Complaint in this action. Defendant United argues that the parties entered into an oral contract in 2012 that bound the Partnership to pay the past due rents as soon as a proper accounting could be done (i.e. the black book was recovered). When the black book was located in early 2013 and United made a subsequent demand for past rent, Plaintiff claimed that "there was never an understanding that rent would be paid for this time period..." and even if there had been, the statute of limitations had expired (preventing all claims for rents that came due prior to September, 2006). Motion, Exhibit D. According to Defendant United, the Partnership reneging on the agreement to pay back rents constituted a breach of contract which carries a six year statute of limitations that has yet to expire.

The Court views this matter somewhat differently. While 5 V.I.C. § 31(3) sets a six year statute of limitations for contractual liabilities such as payment of rents, there are certain equitable principles which operate to toll a statute of limitations. The "acknowledgment of the debt" doctrine (also known as the "revival of the promise to pay" doctrine) is recognized as follows:

A debt which is time-barred may be "revived" by an acknowledgment by the debtor. 'It has long been recognized that the expiration of the statutory period does not bar the claim if the plaintiff can prove an acknowledgment, a new promise, or part payment made by the defendant either before or after the statute has run. . . . Such conduct revives the cause of action so that the statute starts to run again for the full statutory period.'

Gee v. CBS, Inc., 471 F. Supp. 600, 663 (E.D. Pa. 1979)(quoting *Developments in the Law Statutes of Limitations*, 63 Harvard L.Rev. 1177, 1254 (1950)).

Most courts only apply the acknowledgment of the debt doctrine when there exists “a clear, distinct, or unequivocal acknowledgment of the debt... [which] is sufficient to take the case out of the operation of the statute. It must be an admission consistent with a promise to pay. If so, the law will imply the promise, without its having been actually or expressly made. There must not be uncertainty as to the particular debt to which the admission applies.” *CBS, Inc.* 471 Supp. at 664 (citing *In re Nicolazzo's Estate*, 414 Pa. 186, 190, 199 A.2d 455, 458 (1964), quoting *Palmer v. Gillespie*, 95 Pa. 340 (1880)).

Courts have employed a second equitable principle when tolling a statute of limitations, referred to as the “payment on account doctrine.” Similar to the acknowledgment of the debt doctrine, the payment on account doctrine “... is regarded as an acknowledgment of liability.” *Basciano v. L&R Auto Parks, Inc.*, 2012 U.S. Dist. LEXIS 17750, *36-39 (E.D. Pa. February 10, 2012)(citing *Quaker City Chocolate & Confectionery Co. v. Delhi-Warnock Bldg. Ass'n*, 53 A.2d 597, 600 (Pa. 1947)(“There can be no more clear and unequivocal acknowledgment of debt than actual payment.”)). To toll the statute of limitations, a partial payment “must constitute a constructive acknowledgment of the debt from which a promise to pay the balance may be inferred.” *GE Med. Sys. v. Silverman*, 1998 U.S. Dist. LEXIS 886, * 20-21 (E.D. Pa. Feb. 2, 1998)(quoting *City of Philadelphia v. Holmes Electric Protective Co.*, 335 Pa. 273, 6 A.2d 884, 888 (Pa. 1939)). See also *Quaker City Chocolate & Confectionery Co.*, 53 A.2d at 600 (“Ordinarily, a payment on account of a debt is regarded as an acknowledgment of liability

and of willingness to pay the balance due thereon and therefore is held to interrupt the operation of the statute").³

In this case, both the acknowledgment of the debt doctrine and the payment on account doctrine apply to toll the statute of limitations on United's rent claims.

Regarding the acknowledgment of the debt, United has proven with sufficient certainty that the Partnership owes United rent from 1994 to 2004. Notwithstanding Plaintiff's denial that the parties had an agreement regarding past rents, Yusuf, by his affidavit, swears that Waleed Hamed entered into an agreement to pay United past due rent once the black book was recovered in early 2013. Opposition, 10-11; Exhibit D, Yusuf Affidavit, ¶¶4-6. Yusuf specifically addresses how rent is calculated (\$5.55 per square foot), stating that the past due rent is "the same as the old one," referring to the 1986-1994 rental amounts. Yusuf Deposition p. 86; 8-12. Yusuf presents more than sufficient evidence that the Partnership's arrangement with United from 1986 to 1994 was identical, in terms of past due rent, as the arrangement between 1994 through 2004.

Nothing presented by Hamed calls into questions the validity of this debt or the application of the acknowledgment of the debt doctrine. Hamed has admitted on several occasions that Yusuf is in charge of rent, that the Partnership owes United rent for January 1, 1994 through May 4, 2004, and that the rent for this period should be paid to United. Opposition, Exhibit E, Hamed Deposition, p. 117-119. It is clear that the Partnership, through the statements of both Hamed and Yusuf, has

³ Courts will only allow "...a payment on a debt to qualify as an acknowledgment..." if there is an "unequivocal acknowledgment" of the debt, but have considered a debtor's payment on part of a debt to evidence an acknowledgment of the debt and therefore have tolled the statute of limitations. See *Basciano*, 2012 U.S. Dist. LEXIS 17750, at *36. From the acknowledgment of the debt the law will infer a promise to pay the underlying debt. *Receiver of Anthracite Trust Co. v. Loughran*, 19 A.2d 61, 62 (Pa. 1941) (citing *Dick v. Daylight Garage*, 335 Pa. 224, 6 A.2d 823, 826 (Pa. 1939)).

acknowledged a debt for rents owed to United, which is determined to be in the amount of \$3,999,679.73 (based upon 69,680 sq. ft. @ \$5.55/sq. ft.) for the period January 1, 1994 to May 4, 2004.

Similarly, the payment on account doctrine acts as a bar to Plaintiff's statute of limitations defense. The Partnership's partial payments "...constitute a constructive acknowledgment of the debt from which a promise to pay the balance may be inferred." *GE Med. Sys.*, 1998 U.S. Dist. LEXIS 886, at *20-21. For the period of the operation of Plaza Extra – East from 1986 through 2011, the Partnership made two lump sum rent payments to United (covering the periods from 1986-1994 and from 2004-2011). Motion, Yusuf Affidavit, ¶7; Exhibit B (previous rental check for \$5.4 million). United and Yusuf have explained in detail how rent is calculated and why United did not collect rent for the period in question due to the unavailability of their financial records. Motion, 4, 7; Yusuf Affidavit, ¶8.

Therefore, both the acknowledgment of the debt doctrine and the payment on account doctrine apply to the facts of the rent dispute between United and the Partnership. The six year statute of limitations for United's past rent claims was tolled as a result and began to run on May 22, 2013 when Hamed first disputed the validity of the 1994-2004 rent debt. Motion, Exhibit D. United is within the timeframe with which to bring this claim and has presented sufficient information, through affidavits, depositions, and other evidence in the record, for the Court to grant United's Motion as to that period and to direct the Partnership to pay United the sum of \$3,999,679.73.

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.⁴

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

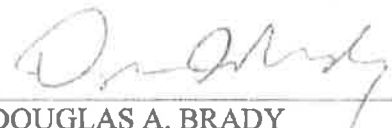
ORDERED that Defendant United Corporation’s Motion to Withdraw Rent is GRANTED, and the Liquidating Partner, under the supervision of the Master, is authorized and directed to pay

⁴ 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 27th day of April 2015

CLERK OF THE COURT
By  _____ Court Clerk

Exhibit D



Dudley, Topper and Feuerzeig, LLP
 United Corporation
 Civil No. SX-12-CV-99

Summary calculation of Additional Income as a result of withdrawals from Supermarkets' accounts (or partnership's accounts) - January 1994 to August 2014. (Including adjustments for withdrawals before 9/17/2006 as instructed by the Court)

Summary of Withdrawals

Description	Hamed						Total
	Mohammad	Waleed	Waheed	Mufeed	Hisham		
Funds received from partnership through checks	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Withdrawals from the partnership with a signed ticket/receipt	-	237,352.75	-	-	-	-	237,352.75
Amount owed by Hamed family to Yusuf as per agreement before raid Sept 2001. As per Mike's testimony these tickets were burned. (Refer to Letter dated August 15, 2012)	-	1,778,103.00	-	-	-	-	1,778,103.00
Payments to third parties on behalf of Hamed/Yusuf with partnership funds either with tickets or checks	-	20,311.00	-	-	-	-	20,311.00
Payments to Attorneys with partnership's funds	-	3,749,495.48	372,155.95	-	-	-	4,121,651.43
Funds received by cashier's checks	-	-	-	-	-	-	-
Total Partnership	1,500,000.00	5,785,262.23	372,155.95	-	-	-	7,657,418.18
Deposits to bank and brokerage accounts	16,505.80	430,439.13	100,000.00	306,999.56	510,061.57	-	1,364,006.06
Payments to credit cards	-	422,824.70	-	179,786.80	-	-	602,611.50
Investments (cost) sold as per tax returns	-	-	-	-	-	-	-
Subtotal Lifestyle analysis	16,505.80	853,263.83	100,000.00	486,786.36	510,061.57	-	1,966,617.56
Net Withdrawals	\$ 1,516,505.80	\$ 6,638,526.06	\$ 472,155.95	\$ 486,786.36	\$ 510,061.57	\$ -	\$ 9,624,035.74

Description	Yusuf										Total	Difference	
	Fathi	Nejeh	Maher	Yusuf	Najat	Zayed	Syaid	Amal	Hoda	Yacer			
Funds received from partnership through checks	\$ 4,284,706.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,284,706.25	\$ (2,784,706.25)
Withdrawals from the partnership with a signed ticket/receipt	-	-	2,000.00	-	-	-	-	-	-	-	-	2,000.00	235,352.75
Amount owed by Hamed family to Yusuf as per agreement before raid Sept 2001. As per Mike's testimony these tickets were burned. (Refer to Letter dated August 15, 2012)	-	-	-	-	-	-	-	-	-	-	-	-	1,778,103.00
Payments to third parties on behalf of Hamed/Yusuf with partnership funds either with tickets or checks	-	-	-	-	-	-	-	-	-	-	-	-	20,311.00
Payments to Attorneys with partnership's funds	183,607.05	20,370.00	33,714.00	-	-	-	-	-	-	-	-	237,691.05	3,883,960.38
Funds received by cashier's checks	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Partnership	4,468,313.30	20,370.00	35,714.00	-	-	-	-	-	-	-	-	4,524,397.30	3,133,020.88
Deposits to bank and brokerage accounts	-	-	-	-	-	-	-	-	-	-	-	-	1,364,006.06
Payments to credit cards	-	-	-	-	-	-	-	-	-	-	-	-	602,611.50
Investments (cost) sold as per tax returns	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Lifestyle analysis	-	-	-	-	-	-	-	-	-	-	-	-	1,966,617.56
Net Withdrawals	\$ 4,468,313.30	\$ 20,370.00	\$ 35,714.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,524,397.30	\$ 5,099,638.44

Note:

1 Total amounts include adjustments made for withdrawals in 2016.