

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

**YUSUF'S MOTION TO STRIKE HAMED'S CLAIM NOS. H-41 THROUGH H-141 AND
ADDITIONAL "MAYBE" CLAIMS**

Defendant/counterclaimant Fathi Yusuf ("Yusuf"), through his undersigned counsel, respectfully submits this Motion to Strike Hamed's Claim Nos. H-41 through H-141 and Additional "Maybe" Claims ("Gaffncy Questions").

I. Each Partner Was Required to File their Partner Claims Pursuant to the Plan.

The “Final Wind Up Plan Of The Plaza Extra Partnership,” entered on January 9, 2015 (the “Plan”), §9, Step 6, provided that “Hamed and Yusuf shall each submit to the Master a proposed accounting and distribution plan for the funds remaining... Thereafter, the Master shall make a report and recommendation of distribution to the Court for its final determination.” The Master implemented that Order by requiring the Partners to submit any objection to the Accounting provided by Yusuf, as Liquidating Partner, and any claims against the Partnership or a Partner by September 30, 2016. *See* Master’s August 31, 2016 Directive.

A. Yusuf Submitted his Accounting Claims.

Yusuf submitted his Accounting Claims and Proposed Distribution Plan (“Yusuf’s Original Claims”) on September 30, 2016 to the Master. Thereafter, on December 7, 2016 and December 12, 2016, Yusuf supplemented his claims. Following the Court’s Order of July 21, 2017, limiting the Partnership claims to those relating to transactions occurring on or after September 17, 2006 (the “Limiting Order”), Yusuf submitted his Amended Accounting Claims Limited to Those Arising On Or After September 17, 2006 (“Yusuf’s Amended Claims”).

B. Hamed Did Not Submit Accounting Claims—Mostly Questions.

Hamed took a different tack. On September 30, 2016, Hamed filed what he called his Notice of Partnership Claims and Objections to Yusuf’s Post-January 2012 Accounting (“Hamed’s Claims”) with the Court and sought a jury trial. Because Hamed improperly filed his claims with the Court, as opposed to the Master, and because his filing included financial information that should have been redacted, Hamed re-submitted his Revised Notice of Partnership Claims and Objections to Yusuf’s Post-January 2012 Accounting (“Hamed’s Revised Claims”) on October 12, 2016. Despite the title given to the filing, Hamed took the position that an accounting of the

Partner's accounts could not be done. He argued that "no such 1986-2012 accounting is even arguably possible," and on that basis "object[ed] to having to file the 1986-2012 'partnership claims' now as ordered by the Master." See Hamed's Revised Claims, p.6-7. Likewise, as to the post-2012 accounting Hamed "object[ed] to the requirement that he submit a full statement of disputes and objections to that accounting." See Hamed's Revised Claims, p. 8. Thus, despite having engaged accountants for years, who had access to all the same information to which Yusuf had access, Hamed never undertook to prepare his own Partnership accounting.¹ At best, Hamed provided only a smattering of challenges to specific transactions as well as a list of 100 questions (H-41 through H-141), which he mislabeled as "claims." At this juncture, Hamed has not submitted any accounting. Rather, Hamed and his accountants have engaged in a time-wasting, unproductive exercise to raise questions regarding journal entries made by John Gaffney for the period 2013 to present when he was responsible for the Partnership accounting.

¹ Hamed engaged accountant David Jackson, C.P.A. in 2012. See **Exhibit A** – Transcript Excerpts of March 6, 2017 Hearing at 226:19-21. Jackson testified that despite having been engaged in 2012, that he did not attempt to do any true-up or accounting for the partnership that would be submitted to the Court as required by the September 30, 2016 submission deadline and that he is unaware if Hamed asked anyone to perform such a true-up. *Id.* at 258:8-16. Jackson further testified that for the period 2001 to the present, if he had been asked to do a true-up, he would have at least attempted to do one, but he was not asked to do so. *Id.* at 261:6-13.

Hamed also retained the accounting firm Jackson, Vizcaino Zomberfeld, LLP (JVZ), not to prepare a partnership accounting or true-up but rather to determine if certain transactions were improper and to review the state of the Partnership's accounting records. See **Exhibit B** – JVZ000015; 25. JVZ focused only on the financial information produced by John Gaffney for certain transactions selected by JVZ and for the period from 2012 forward. *Id.* Despite having met with John Gaffney, interviewed Partnership accountants, bookkeepers and staff, Partnership managers and members of the Hamed family, JVZ never undertook to conduct an accounting or provide a partnership true-up. *Id.* at JVZ000025. The access Hamed and his accountant had to Partnership information and the extraordinary amount of time spent by Gaffney with Hamed's accountants answering their inquiries is detailed in Gaffney's declaration dated April 3, 2017, which was attached as an exhibit to Yusuf's Opposition to Hamed's Motion to Terminate the Master, is attached hereto as **Exhibit C**.

i. *Many of the Questions Relate to "Unclear Ledger Entries," Which Benefit Hamed, and Thus, Are Not Claims against Yusuf.*

Of the 100 questions listed in H-41 through H-141, 78 are designated as an "Unclear General Ledger Entry."² Many of these entries on their face inure to the benefit of Hamed or his family owned company, KAC357, Inc. *See, e.g.*, H-84 (questioning "unclear general ledger entry regarding United reimbursement to Hamed of 7/13 overpayment"), H-86 (questioning "unclear general ledger entry regarding CRA check 215 to reimburse KAC357 for STT deposit errors") and H-79 (questioning "unclear ledger entry regarding accounting error for Tropical Shipping" and entries reflecting "correct Tropical Shipping Invoices charged to Partnership that belong to KAC357"). Clearly, these are not cognizable claims against Yusuf or the Partnership.

ii. *Many Questions Relate to Entries "As Per Court Order," Which Are Not Claims Against Yusuf.*

Many of the other questions relate to entries with the designation "as per Court Order." *See, e.g.*, H-88 (questioning the entries, which reflect they are done pursuant to "Order") and H-89 (questioning "unclear general ledger entry regarding excess cash over \$50k per Court Order"). To the extent that an entry was made pursuant to an Order, it cannot be considered a claim against Yusuf.

iii. *Many Questions Are of a De Minimus Value and Not Worth The Parties' and Master's Collective Time to Consider.*

A large percentage of the questions relate to matters with a *de minimus* value. Of the 100 questions, 37 relate to values of less than \$10,000. Of those, 24 relate to entries with values under \$5,000. Incredibly, 3 questions relate to entries under \$1,000 (one question relates to an entry for

² *See* H-43-48, 50-56, 57-59, 61-62, 64, 66-67, 71-89, 92-99, 101-111, 116-118, 121-122, 124-128, 131-141.

\$380.00, one for \$410.00 and one for \$860.00).³ It is a waste of the parties' and Master's resources to spend any more time on these matters.

C. Hamed's Questions Are Not Claims and Should be Stricken.

The process established by the Plan provides the method for winding up the Partnership in an orderly fashion with a primary focus on the accounting as between the Partners. To that end, professional and reputable accountants were engaged by both sides and were provided access to all of the available accounting and financial information of the Partnership. Yusuf engaged BDO, whose team waded through eighty-thousand documents, developed a system for categorizing withdrawals and allocating them to each partner and his family members, by year and type of transaction, and then cross-checking each transaction and chronicling the evidentiary support for each allocation (subject to further discovery following the stay). Hamed did not even attempt such an accounting. Hamed engaged accountants who focused their efforts on reviewing the information provided by Gaffney when he became responsible for the Partnership accounting. Hamed's accountants simply raised a plethora of questions, which often related to minutiae and entries that benefitted their client, but in no event constitute a valid claim against Yusuf.⁴ Hamed's accountants also required onerous responses to their questions which were not designed to develop support for any claim. Having ignored the procedures put in place by the Plan, Hamed now seeks to waste time on discovery, not relating to actual "claims" that he has alleged, but rather as to

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³ See Hamed claims under \$1,000: H-69, 117, 119. Hamed claims between \$1,000 and \$5,000: H-58, 65, 67, 70, 85, 90-93, 95-96, 98-100, 103, 107, 109-110, 114, 121-122, 125-126, 135. Hamed claims between \$5,000 and \$10,000: H-52, 66, 81, 104-106, 108, 113, 123.

⁴ JVZ spent countless hours with John Gaffney, bookkeeping personnel and others to answer their questions.

questions he has concerning a large number of ledger entries, some of which benefit him or are of inconsequential value.

Proceeding with discovery on these questions would turn upside down ordinary litigation practice, which follows a claim-discovery-presentation-adjudication process. The order of this process matters. First, the claim is made so that there is a basis for a defendant to understand what is being alleged and challenged. Discovery then ensues to determine whether evidentiary support exists for the alleged claim. Thereafter, if support exists for the claim, it is presented either in its original form or some revised form for adjudication, and a decision is rendered. Here, Hamed seeks to engage in discovery on questions—not claims. Hamed has conceded he wants to engage in discovery to determine whether he may have a claim. His counsel said as much at the status conference on December 15, 2017. See **Exhibit D** - Transcript of Status Conference at page 21-23. This proposed discovery on “maybe” claims turns the adjudication process on its head.

D. Additional Hamed “Claims” other than H-41 through H-141, which are not Claims.

Although Hamed identifies H-41 through H-141 as his universe of “possible” claims, Yusuf submits that the following additional fourteen (14) Hamed “Claims” should also be stricken:

1. Claims that are De Minimus

The following claims should not be pursued given their de minimus value: H-7 relating to an alleged reimbursement valued at \$832.50; H-8 relating to an alleged reimbursement valued at \$652.50; H-24 relating to payments for health permits valued at \$850.00; H-27 relating to credit from a vendor for \$5,632.57; H-29 regarding car insurance return; H-31 regarding payment of less than \$647.65; H-34 regarding a rent check of \$300; H-36 relating to a deposit of \$292.61; and, H-39 regarding gift certificates totaling approximately \$3,460.

2. Claims that Are Really Questions as to Unclear Ledger Entries or By Order of the Court.

The following claims should be stricken as they are actually just questions: H-40 relates to a misunderstanding as to alleged purged information in the Sage 50 accounting system – Hamed indicates that the information was provided by Gaffney on September 19, 2016 but that they needed more time to review (as there has been substantial time before Hamed's amended claims were submitted this is not an actual claim); H-156 relating to employee loans; H-158 relating to an Order of the Court; H-25 relating to payment of business license; and, H-147 questions regarding vendor rebate allocations and treatment.

CONCLUSION

Hamed ignored the process as set forth in the Plan, disregarded the directions of the Master, did not submit an accounting, and his Claim Nos. H-41 through H-141 are questions, not claims. Likewise, H-7, 8, 24, 25, 27, 29, 31, 34, 36, 39, 40, 147, 156 and 158 should also be stricken for the reasons set forth above. Since none of these are true claims, they should all be stricken.

Respectfully submitted,

DUDLEY, TOPPER and FEUERZEIG, LLP

DATED: February 6, 2018

By:



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CERTIFICATE OF SERVICE

I hereby certify that on this 6th day of February, 2018, I caused the foregoing Yusuf's **Motion to Strike Hamed's Claims Nos. H-41 through H-141 And Additional "Maybe" Claims** which complies with the page and word limitations of Rule 6-1(e), to be served upon the following via the Case Anywhere docketing system:

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EXHIBIT A

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

MOHAMMAD HAMED, by his) SX-12-CV-370
authorized agent WALHEED)
HAMED,)
Plaintiff/Counterclaim Defendant,)
v.)
FATHI YUSUF and UNITED)
CORPORATION,)
Defendants/Counterclaimants,)
v.)
WALEED HAMED, WAHEED HAMED,)
MUFEEED HAMED, HISHAM HAMED, and)
PLESSEN ENTERPRISES, INC.,)
Additional Counterclaim Defendants.)
_____)

March 6, 2017
Kingshill, St. Croix

The above-entitled action came on for MOTIONS HEARING
before the Honorable Douglas A. Brady, in Courtroom
Number 211.

THIS TRANSCRIPT REPRESENTS THE PRODUCT OF AN
OFFICIAL COURT REPORTER, ENGAGED BY THE COURT,
WHO HAS PERSONALLY CERTIFIED THAT IT REPRESENTS
HER ORIGINAL NOTES AND RECORDS OF TESTIMONY AND
PROCEEDINGS OF THE CASE AS RECORDED.

TRACY BINDER, RPR
Official Court Reporter
(340) 778-9750 Ext. 7151

1 an accountant?

2 A Yes.

3 Q Did it meet --

4 A It did not meet them, no. And there's too
5 many errors.

6 Q And that's for the reasons stated?

7 A Yes.

8 MR. HOLT: No other questions.

9 THE COURT: Cross?

10 MR. HODGES: Your Honor, may I ask the Court's
11 indulgence for like a five-minute break?

12 THE COURT: Sure. We'll take ten minutes.

13 (Recess taken.)

14 MR. HODGES: Thank you, Your Honor.

15 CROSS-EXAMINATION

16 BY MR. HODGES:

17 Q Good afternoon, Mr. Jackson.

18 A Good afternoon.

19 Q When were you retained by Mr. Hamed or his
20 counsel?

21 A Ah, not exactly sure. It was back in 2012 or
22 '13.

23 Q And what were you retained to do?

24 A Originally, to come up with a partnership
25 accounting after the criminal trial was over, and come

1 A Ah, it was crafted like an opinion and it's
2 being used as an opinion and it's making an assertion.

3 Q It was submitted in support of a claim that
4 was required to be filed by September 30, 2016; isn't
5 that right?

6 A Therefore, it's an agreed-upon procedure.
7 Correct.

8 Q Okay. Did you attempt to do any true-up or
9 accounting for the partnership at all that would be
10 submitted to the Court on September 30, 2016?

11 A No, I did not.

12 Q Okay. You weren't asked to?

13 A I was not asked to.

14 Q And as far as you know, nobody else on behalf
15 of Mr. Hamed was ever asked to?

16 A That's correct.

17 Q Okay. Mr. Jackson, it's fair to say that it's
18 not unusual for partnerships, particularly verbal
19 partnerships that have lasted for decades, there will be
20 gaps in the records and things like that? That doesn't
21 surprise you, does it?

22 A No.

23 Q In fact, that would be expected.

24 A Well, I would think that some gaps, maybe, if
25 it's a true partnership.

1 should they be faulted for not including an analysis of
2 something they weren't asked to do?

3 A No, I -- it's an agreed-upon procedure, as I
4 said before. You know, they're just doing what they
5 agreed to do.

6 Q Okay. All right. And you weren't asked to do
7 a true-up or an accounting for the period from 2001 to
8 date, were you, by Mr. Holt or Mr. Hamed?

9 A No, I was not.

10 Q Okay. If they had asked you to do that
11 true-up, you would have at least attempted to do it,
12 wouldn't you?

13 A Yes.

14 Q Exhibit 30 and 31.

15 A (Perusing documents.)

16 Q I believe you testified -- correct me if I'm
17 wrong, Mr. Jackson -- that the \$160,000 check was never
18 cashed; is that right?

19 A That's correct.

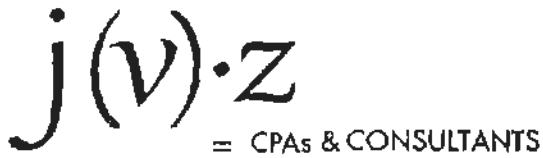
20 Q Have you examined bank statements for the Bank
21 of Nova Scotia account that's referenced here?

22 A 2000? I have not, no.

23 Q So you don't know from personal knowledge
24 whether this check has been cashed or not, do you?

25 A I do not. My understanding is they were in a

EXHIBIT B



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September 28, 2016

Joel H. Holt, Esq.
2132 Company Street
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Re: Mohammad Hamed, et.al v. Fathi Yusuf and United Corporation

Dear Attorney Holt:

Jackson Vizcaino Zomerfeld, LLP (JVZ or we) is a licensed Certified Public Accountant firm in the U.S. Virgin Islands.

You have retained us to render an expert opinion in the litigation captioned Hamed v. Yusuf et al., docket number Civ. No. SX-12-CV-370. Attached is our analysis of the financial accounting for January 1, 2012 through June 30, 2016 as per Fathi Yusuf.

A handwritten signature in black ink, appearing to be 'B. C.', is written over a horizontal line.

For the Firm

JACKSON, VIZCAINO ZOMERFELD, LLP

MEMBERS OF:
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
National Association of Certified Valuation Analysts
Texas State Board of Public Accountancy
Virgin Islands Board of Accountancy

The Caribbean's full-service accounting firm

JVZ-000002

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EXHIBITS

SCOPE OF WORK

General Understanding of the Engagement

In relationship to the lawsuit pending between Mohammad Hamed, et al. (Hameds) and Fathi Yusuf/United Corporation (Yusufs), you have asked our firm to apply the procedures enumerated below and on the following page to certain accounting and financial information to ascertain the following:

- The accuracy and completeness of the Partnership's accounting records and financial statements prepared by the Yusufs (financial information) based on established standards.
- That expenses and transactions are valid business expenses or serve a business purpose based on established standards.
- That improper transactions conducted by the Yusufs and those that lack proper business purpose are properly documented.
- If there is a proper estimate for the lost income of Plaza Extra Partnership, Mohammad Hamed, et al. due to misuse of funds by the Yusufs.

We agreed that the nature and timing of some of the procedures that we were to perform to the financial information referred to above would be similar to some of those prescribed in audit engagements as described in U.S. Auditing Standards (SAS) AU Section 500 – *Audit Evidence* which supports the financial information. **Audit evidence**² according to the SAS comprises both information that supports and corroborates management's assertions and any information that contradicts such assertions.

SAS requires that the information produced by an entity subject to audit procedures, needs to be sufficiently complete and accurate. It is also assumed that the entity follows generally accepted business practices that constitute or are part of established standards. Such businesses practices and standards require certain basic **Management's assertions** which include the following implicit and explicit claims and representations³:

- *Occurrence* – Transactions and events that have been recorded have occurred and pertain to the entity.
- *Completeness* – All transactions and events that should have been recorded have been recorded.
- *Accuracy* – Amounts and other data relating to recorded transactions and events have been recorded appropriately.
- *Cutoff* – Transactions and events have been recorded in the correct accounting period.
- *Classification* – Transactions and events have been recorded in the proper accounts.

Pursuant to your request, and based on the general understanding specified in the previous paragraphs, we proceeded to assess if the financial information received and the audit evidence produced by John Gaffney for certain transactions selected by us (see Attachments VII and VIII) met the criteria of generally accepted business practices. In this connection, we had to consider if expenses or transactions were valid business expenses or serve a business purpose based on the U.S. Internal Revenue Service Publications 463 and 535 (IRS Pub. 463 and 535) guidelines for an expense to be deductible for tax

² AU-C Section 500 <http://www.aicpa.org/Research/Standards/AuditAttest/DownloadableDocuments/AU-C-00500.pdf>

³ AU-C Section 315 <http://www.aicpa.org/Research/Standards/AuditAttest/DownloadableDocuments/AU-C-00315.pdf>

ATTACHMENT II – INFORMATION CONSIDERED

We have performed intensive reviews of the accounting records of Plaza Extra Partnership from 2012 to the present. Information was requested from Fathi Yusuf and John Gaffney, United Corporation's controller. This includes, but is not limited to, the following:

- Met with and interviewed John Gaffney
- Met with and interviewed Partnership accountants, bookkeepers, and staff
- Met with and interviewed Partnership managers
- Met with and interviewed Mohammad Hamed, Shawn Hamed, Waleed Hamed, Willie Hamed (Hameds)
- Met with and interviewed various other Plaza Extra Partnership employees
- Reviewed financial and account records of the Partnership, including but not limited to
 1. Financial statements prepared by Management from 2012 to the present
 2. General ledgers from 2012 to the present
 3. Monthly bank statements and reconciliations from 2012 to the present
 4. Tax returns from 2012 to the present (GRT, 940, 941, 1120)
 5. Daily sales journal
 6. Daily till status reports
 7. Financial report prepared by Kaufman Rossin CPAs
 8. Financial report prepared by J. David Jackson CPA dated 8/1/14

A complete list of items requested, obtained and reviewed and the responses from the Yusufs and John Gaffney is included in Attachment V. As an aside, we have not received all items requested.

We have reviewed the opinion of David Jackson that: No cohesive books and records for the period 2003 to 2012 have been supplied to us (or to Plaintiff) in discovery that reflect transactions prior to 2012 (as per Mr. Gaffney and Sage 50). A large number of documents obtained from the U.S. Attorney/FBI and supplied to Mr. Hamed do contain some information from pre-2003, but no cohesive accounting is present. The computer disk containing some or all of the 2003-2012 accountings was destroyed or damaged by defect, and Mr. Gaffney states there was no full backup kept. Thus, we have limited any consideration of the financial data to the period after January 1, 2012.

We have also been supplied the Sage 50 accounting backup data for all three Plaza Extra Supermarket operations for the period from January 1, 2012 to the present. Data from that system has allowed us to review the financial activities during the period.

Finally, we reviewed the Preliminary Injunction opinion, summary judgment opinion as to the ownership of the Partnership and the Wind Up Order entered by Judge Brady, which has provided factual background related to this case.

EXHIBIT C

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

WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,	)	CIVIL NO. SX-12-CV-370
)	
Plaintiff/Counterclaim Defendant,	)	ACTION FOR DAMAGES,
	)	INJUNCTIVE RELIEF
vs.	)	AND DECLARATORY RELIEF
)	
FATHI YUSUF and UNITED CORPORATION,)	
)	
Defendants/Counterclaimants,)	
)	
vs.)	
)	
WALEED HAMED, WALEED HAMED, MUFEED HAMED, HISHAM HAMED, and PLESSEN ENTERPRISES, INC.,)	
)	
Additional Counterclaim Defendants.	)	Consolidated With
)	
WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,)	
	)	CIVIL NO. SX-14-CV-287
Plaintiff,)	
v.)	ACTION FOR DAMAGES
)	AND DECLARATORY RELIEF
UNITED CORPORATION,)	
)	
Defendant.)	
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WALEED HAMED, as Executor of the Estate of MOHAMMED HAMED,)	
)	CIVIL NO. SX-14-CV-278
Plaintiff,)	
v.	)	ACTION FOR DEBT
	)	AND CONVERSION
FATHI YUSUF,)	
	)	<u>JURY TRIAL DEMANDED</u>
Defendant.)	
)	

DECLARATION OF JOHN GAFFNEY

I, John Gaffney, pursuant to 28 U.S.C. § 1746, Super. Ct. R. 18, and under the penalties of perjury, declare that the following is true and correct:

1. I am the accountant engaged by Fathi Yusuf, as the Liquidating Partner, to collect, supervise and update accounting data and financial information concerning the Partnership that is the subject of the "Final Wind Up Plan of the Plaza Extra Partnership" approved by the Order Adopting Final Wind Up Plan dated January 7, 2015.

2. I have been shown a Declaration of Attorney Joel H. Holt ("Holt") dated March 15, 2017 attached as Exhibit 1 to Plaintiff's Motion to Terminate the Role of the Special Master (the "Holt Declaration"). Paragraph 5 of the Holt Declaration states: "While some general accounting information had been provided by Gaffney, my client was finally allowed to seek specifically needed financial information as to the Partnership accounting records from Gaffney." This statement incorrectly suggests that Holt's client had previously been denied access to Partnership accounting records. In addition to complete access to all physical records of the Partnership business, since 2013, Plaintiff or his representatives have had real time access to current data and records, including the Sage50 Accounting System, as well as unfettered access to the Partnership's bank account information.

3. In March of 2015, I met for the first time with CPAs from Vizcaino Zomerfeld, LLP ("VZ") at the offices of David Jackson, CPA. Present at that meeting were Armando Vizcaino (VZ Partner), Beatriz Martin (VZ Manager), and Abigail Adams (David Jackson's Associate). Although Holt and David Jackson were present at the outset of the meeting, they left the meeting shortly thereafter. Discussion topics included accounting controls and how accounting was being accomplished and reported for the Partnership. Subsequent correspondence and meetings with VZ personnel occurred throughout 2015 as they planned

their field work. Discussions always included what records we had versus what records we did not have. Discussions also included my recommendation that VZ start out by reviewing the extensive work already done by Kauffman Rosin CPAs ("KR") in connection with its 2014 Department of Justice review of the operations of the supermarkets. These documents were the result of hundreds of hours of work performed by personnel only available prior to the store ownership changes on March 8, 2015 (East and West) and April 30, 2015 (Tutu Park). Curiously, VZ ignored the suggestion to first review the 2014 records compiled for the KR review, insisting upon making their own document request.

4. Holt states at ¶ 5 of his declaration that the VZ Manager sent a "very standard request for information (Exhibit A) to Gaffney on September 21, 2015." The actual information request referenced in the letter of September 21, 2015, which was omitted from Exhibit A to the declaration, was not a "very standard" request for information. In fact, it was an extraordinarily broad request even for an audit, which VZ stated it was not performing. A copy of the request for information omitted from Exhibit A to the Holt Declaration is attached as Exhibit 1. Notably, the request sought information that VZ knew that I could not readily provide. For example, the request sought copies of cancelled checks and bank statements even though I had already informed VZ that beginning in 2013, Banco Popular stopped providing copies of cancelled checks and Scotia Bank had a long history of not providing cancelled checks or even monthly bank statements. By way of further example, the request sought extraordinarily detailed information for all three supermarket stores. In an email I sent to Beatriz Martin on August 18, 2015, I told her that after the Yusufs vacated Plaza West and St. Thomas, access to the records in those stores became very limited. Plaintiff's sons refused to allow anyone to retrieve information from the two stores controlled by Plaintiff after the stores

were split in March and April of 2015. A great deal of Partnership records were palletized and had been warehoused due to lack of space, often crammed into spaces that no one can get to without a forklift. The records that I personally had custody of were the daily sales journals for Plaza Extra West along with duplicate sales journals for Plaza Extra East. These records have always been available for review by VZ.

5. At ¶ 6 of the Holt Declaration, he refers to his email to me of October 21, 2015, attached as Exhibit B. That same day, I provided a response to Holt, a copy of which is attached as Exhibit 2.

6. At ¶ 13 of the Holt Declaration, he refers to a May 17, 2016 "partial response" and then quotes a single phrase from my more than two page letter to him of May 17, 2016. A copy of my May 17, 2016 email to Attorney Holt along with my letter to him, which Judge Ross reviewed and approved, is attached as Exhibit 3. I have never received a response to that letter. Attached as collective Exhibit 4 are a few examples of my responses to the VZ information requests that I provided the Master and counsel for the Partners on May 17, 2016.

7. At ¶ 17 of the Holt Declaration, he refers to his email to Attorney Hodges dated June 23, 2016, attached as Exhibit H to his declaration. I received Attorney Hodges' response to that email, a copy of which is attached as Exhibit 5. In the second paragraph of Attorney Hodges' June 23, 2016 email at 8:26 p.m., he refers to the offer set forth in my letter of May 17, 2016 as follows:

[I]f Hamed wanted access, he could send someone from VZ down "who can work on premises (Plaza East) with original records to avoid the burdensome task of providing electronic copies." In other words, if the VZ accountant cannot find the information on her own, John will be available to point her in the right direction to get the information herself.

This accurately set forth the offer made in my letter of May 17, 2016, which was approved by the Master and Mr. Yusuf, as the Liquidating Partner.

8. In the next paragraph of the June 23, 2016 email from Attorney Hodges at 8:26 p.m., he states the following:

Mr. Yusuf's experts never propounded a bunch of questions to John. In fact, I encourage you and Judge Ross to ask John how much time he has spent compiling information for or meeting with our experts compared with VZ. You will learn that it is a tiny fraction.

This statement is true. I would estimate that the amount of time I spent compiling information for or meeting with Plaintiff's CPAs was at least fifty times longer than the time I spent compiling information for or meeting with Defendants' CPAs.

9. On June 23, 2016, I received a copy of Attorney Hodges' email to Judge Ross, a copy of which is attached as Exhibit 6. I am also aware that on July 5, 2016, Mr. Yusuf, as Liquidating Partner, filed a Reply to Plaintiff's Notice of Objection to Liquidating Partner's Eighth Bi-Monthly Report in which he elaborated on his position that the hundreds of questions or information requests VZ propounded were improper and that I had no obligation to respond to them.

10. After the June 23, 2016 email exchange between counsel and the Master, I received no directive from the Master to spend further time answering VZ's information requests.

Dated: April 3, 2017


John Gaffney

PLAZA EXTRA
DOCUMENTATION INFORMATION REQUEST UPDATE
AS OF 9/21/2015

Item #	Description	Status	Initial Request Date	Response Date	Comments
General					
1	All company procedural and/or internal control documents	Pending	8/17/2015		
2	Copy of employee handbook/manual	Pending	8/17/2015		
3	2013 Employee Listing	Pending	8/17/2015		
4	2014 Employee listing	Pending	8/17/2015		
5	2015 Employee listing	Pending	9/21/2015		
6	Accounting personnel listing (including job titles and/or descriptions)	Pending	8/17/2015		
7	Organizational management chart	Pending	8/17/2015		
8	Any company management or ownership meeting minutes	Pending	8/17/2015		
9	List of any related parties that the company transacted with during 2013	Pending	8/17/2015		
10	List of any related parties that the company transacted with during 2014	Pending	8/17/2015		
11	List of any related parties that the company transacted with during 2015	Pending	9/21/2015		
2013 Accounting (please provide items electronically in MS Excel or other data format, when possible):					
1	Balance Sheet as of December 31, 2013 (with 2012 comparative) - Combined all stores	Pending	8/17/2015		
2	Balance Sheet as of December 31, 2013 (with 2012 comparative) - Plaza Extra East	Pending	8/17/2015		
3	Balance Sheet as of December 31, 2013 (with 2012 comparative) - Plaza Extra West	Pending	8/17/2015		
4	Balance Sheet as of December 31, 2013 (with 2012 comparative) - Plaza Extra St. Thomas	Pending	8/17/2015		
5	Income Statement for the year ended December 31, 2013 (with 2012 comparative) - Combined all stores	Pending	8/17/2015		
6	Income Statement for the year ended December 31, 2013 (with 2012 comparative) - Plaza Extra East	Pending	8/17/2015		
7	Income Statement for the year ended December 31, 2013 (with 2012 comparative) - Plaza Extra West	Pending	8/17/2015		
8	Income Statement for the year ended December 31, 2013 (with 2012 comparative) - Plaza Extra St. Thomas	Pending	8/17/2015		
9	General Ledger detail for the year ended December 31, 2013 - Combined all stores	Pending	8/17/2015		
10	General Ledger detail for the year ended December 31, 2013 - Plaza Extra East	Pending	8/17/2015		
11	General Ledger detail for the year ended December 31, 2013 - Plaza Extra West	Pending	8/17/2015		
12	General Ledger detail for the year ended December 31, 2013 - Plaza Extra St. Thomas	Pending	8/17/2015		
13	Accounts Receivable Aging detail as of December 31, 2013 - Combined all stores	Pending	8/17/2015		
14	Accounts Receivable Aging detail as of December 31, 2013 - Plaza Extra East	Pending	8/17/2015		
15	Accounts Receivable Aging detail as of December 31, 2013 - Plaza Extra West	Pending	8/17/2015		
16	Accounts Receivable Aging detail as of December 31, 2013 - Plaza Extra St. Thomas	Pending	8/17/2015		
17	Detailed Cash Receipts and Sales Journals for the year ended December 31, 2013 - Plaza Extra East	Pending	8/17/2015		
18	Detailed Cash Receipts and Sales Journals for the year ended December 31, 2013 - Plaza Extra West	Pending	8/17/2015		
19	Detailed Cash Receipts and Sales Journals for the year ended December 31, 2013 - Plaza Extra St. Thomas	Pending	8/17/2015		
20	Account Payable Aging detail as of December 31, 2013 - Combined all stores	Pending	8/17/2015		
21	Account Payable Aging detail as of December 31, 2013 - Plaza Extra East	Pending	8/17/2015		
22	Account Payable Aging detail as of December 31, 2013 - Plaza Extra West	Pending	8/17/2015		
23	Account Payable Aging detail as of December 31, 2013 - St. Thomas	Pending	8/17/2015		
24	Detailed Check or Disbursement Register for the year ended December 31, 2013 - Plaza Extra East	Pending	8/17/2015		
25	Detailed Check or Disbursement Register for the year ended December 31, 2013 - Plaza Extra West	Pending	8/17/2015		
26	Detailed Check or Disbursement Register for the year ended December 31, 2013 - Plaza Extra St. Thomas	Pending	8/17/2015		
27	Copies of December 2012 bank statements - All accounts	Pending	8/17/2015		
28	Copies of December 2012 bank reconciliations - All accounts	Pending	8/17/2015		
29	Copies of monthly bank statements for 2013 - All accounts	Pending	8/17/2015		
30	Copies of monthly bank reconciliations for 2013 - All accounts	Pending	8/17/2015		
31	All canceled checks and deposit slips for 2013	Pending	8/17/2015		
32	Copies of all monthly investment statements for 2013	Pending	8/17/2015		
33	Payroll journal for the year ended December 31, 2013	Pending	8/17/2015		
34	Payroll tax returns for the year ended December 31, 2013	Pending	8/17/2015		



PLAZA EXTRA
DOCUMENTATION/INFORMATION REQUEST UPDATE
AS OF 9/21/2015

35	Payroll reconciliation to tax returns for the year ended December 31, 2013	Pending	8/17/2015	
36	All supporting documentation related to sales during the months of March, July and November 2013 (including daily and monthly receipts, register logs, sales reports, etc.)	Pending	9/21/2015	
2014 Accounting (please provide items electronically in MS Excel or other data format, when possible):				
1	Balance Sheet as of December 31, 2014 - Combined all stores	Received	8/17/2015	8/18/2015
2	Balance Sheet as of December 31, 2014 - Plaza Extra East	Received	8/17/2015	8/18/2015
3	Balance Sheet as of December 31, 2014 - Plaza Extra West	Received	8/17/2015	8/18/2015
4	Balance Sheet as of December 31, 2014 - Plaza Extra St. Thomas	Received	8/17/2015	8/18/2015
5	Income Statement for the year ended December 31, 2014 - Combined all stores	Received	8/17/2015	8/18/2015
6	Income Statement for the year ended December 31, 2014 - Plaza Extra East	Received	8/17/2015	8/18/2015
7	Income Statement for the year ended December 31, 2014 - Plaza Extra West	Received	8/17/2015	8/18/2015
8	Income Statement for the year ended December 31, 2014 - Plaza Extra St. Thomas	Received	8/17/2015	8/18/2015
9	General Ledger detail for the year ended December 31, 2014 - Combined all stores	Pending	8/17/2015	
10	General Ledger detail for the year ended December 31, 2014 - Plaza Extra East	Received	8/17/2015	8/18/2015
11	General Ledger detail for the year ended December 31, 2014 - Plaza Extra West	Received	8/17/2015	8/18/2015
12	General Ledger detail for the year ended December 31, 2014 - Plaza Extra St. Thomas	Received	8/17/2015	8/18/2015
13	Accounts Receivable Aging detail as of December 31, 2014 - Combined all stores	Pending	8/17/2015	
14	Accounts Receivable Aging detail as of December 31, 2014 - Plaza Extra East	Pending	8/17/2015	
15	Accounts Receivable Aging detail as of December 31, 2014 - Plaza Extra West	Pending	8/17/2015	
16	Accounts Receivable Aging detail as of December 31, 2014 - Plaza Extra St. Thomas	Pending	8/17/2015	
17	Detailed Cash Receipts and Sales Journals for the year ended December 31, 2014 - Plaza Extra East	Pending	8/17/2015	
18	Detailed Cash Receipts and Sales Journals for the year ended December 31, 2014 - Plaza Extra West	Pending	8/17/2015	
19	Detailed Cash Receipts and Sales Journals for the year ended December 31, 2014 - Plaza Extra St. Thomas	Pending	8/17/2015	
20	Account Payable Aging detail as of December 31, 2014 - Combined all stores	Pending	8/17/2015	
21	Account Payable Aging detail as of December 31, 2014 - Plaza Extra East	Pending	8/17/2015	
22	Account Payable Aging detail as of December 31, 2014 - Plaza Extra West	Pending	8/17/2015	
23	Account Payable Aging detail as of December 31, 2014 - St. Thomas	Pending	8/17/2015	
24	Detailed Check or Disbursement Register for the year ended December 31, 2014 - Plaza Extra East	Pending	8/17/2015	
25	Detailed Check or Disbursement Register for the year ended December 31, 2014 - Plaza Extra West	Pending	8/17/2015	
26	Detailed Check or Disbursement Register for the year ended December 31, 2014 - Plaza Extra St. Thomas	Pending	8/17/2015	
27	Copies of monthly bank statements for 2014 - All accounts	Pending	8/17/2015	
28	Copies of monthly bank reconciliations for 2014 - All accounts	Pending	8/17/2015	
29	All canceled checks and deposit slips for 2014	Pending	8/17/2015	
30	Copies of all monthly investment statements for 2014	Pending	8/17/2015	
31	Payroll journal for the year ended December 31, 2014	Pending	8/17/2015	
32	Payroll tax returns for the year ended December 31, 2014	Pending	8/17/2015	
33	Payroll reconciliation to tax returns for the year ended December 31, 2014	Pending	8/17/2015	
34	All supporting documentation related to sales during the months of February, August and October 2014 (including daily and monthly receipts, register logs, sales reports, etc.)	Pending	9/21/2015	
2015 Accounting (please provide items electronically in MS Excel or other data format, when possible):				
1	Balance Sheet as of May 31, 2015 - Combined all stores	Pending	9/21/2015	
2	Balance Sheet as of May 31, 2015 - Plaza Extra East	Pending	9/21/2015	
3	Balance Sheet as of May 31, 2015 - Plaza Extra West	Pending	9/21/2015	
4	Balance Sheet as of May 31, 2015 - Plaza Extra St. Thomas	Pending	9/21/2015	
5	Income Statement for the 5 months ended May 31, 2015 - Combined all stores	Pending	9/21/2015	
6	Income Statement for the 5 months ended May 31, 2015 - Plaza Extra East	Pending	9/21/2015	
7	Income Statement for the 5 months ended May 31, 2015 - Plaza Extra West	Pending	9/21/2015	
8	Income Statement for the 5 months ended May 31, 2015 - Plaza Extra St. Thomas	Pending	9/21/2015	
9	General Ledger detail for the 5 months ended May 31, 2015 - Combined all stores	Pending	9/21/2015	

**PLAZA EXTRA
DOCUMENTATION/INFORMATION REQUEST UPDATE
AS OF 9/21/2015**

10. General Ledger detail for the 5 months ended May 31, 2015 - Plaza Extra East	Pending	9/21/2015	
11. General Ledger detail for the 5 months ended May 31, 2015 - Plaza Extra West	Pending	9/21/2015	
12. General Ledger detail for the 5 months ended May 31, 2015 - Plaza Extra St. Thomas	Pending	9/21/2015	
13. Accounts Receivable Aging detail as of May 31, 2015 - Combined all stores	Pending	9/21/2015	
14. Accounts Receivable Aging detail as of May 31, 2015 - Plaza Extra East	Pending	9/21/2015	Only received for June 30, 2015
15. Accounts Receivable Aging detail as of May 31, 2015 - Plaza Extra West	Pending	9/21/2015	Only received for June 30, 2015
16. Accounts Receivable Aging detail as of May 31, 2015 - Plaza Extra St. Thomas	Pending	9/21/2015	Only received for June 30, 2015
17. Detailed Cash Receipts and Sales Journals for the 5 months ended May 31, 2015 - Plaza Extra East	Pending	9/21/2015	
18. Detailed Cash Receipts and Sales Journals for the 5 months ended May 31, 2015 - Plaza Extra West	Pending	9/21/2015	
19. Detailed Cash Receipts and Sales Journals for the 5 months ended May 31, 2015 - Plaza Extra St. Thomas	Pending	9/21/2015	
20. Account Payable Aging detail as of May 31, 2015 - Combined all stores	Pending	9/21/2015	
21. Account Payable Aging detail as of May 31, 2015 - Plaza Extra East	Pending	9/21/2015	Only received for June 30, 2015
22. Account Payable Aging detail as of May 31, 2015 - Plaza Extra West	Received	9/21/2015	Various
23. Account Payable Aging detail as of May 31, 2015 - St. Thomas	Received	9/21/2015	Various
24. Detailed Check or Disbursement Register for the 5 months ended May 31, 2015 - Plaza Extra East	Pending	9/21/2015	Various Partially received, still missing certain months
25. Detailed Check or Disbursement Register for the 5 months ended May 31, 2015 - Plaza Extra West	Pending	9/21/2015	Various Partially received, still missing certain months
26. Detailed Check or Disbursement Register for the 5 months ended May 31, 2015 - Plaza Extra St. Thomas	Pending	9/21/2015	Various Partially received, still missing certain months
27. Copies of monthly bank statements for 2015 - All accounts	Pending	9/21/2015	Various Partially received, still missing certain months and accounts
28. Copies of monthly bank reconciliations for 2015 - All accounts	Pending	9/21/2015	Various Partially received, still missing certain months and accounts
29. All cancelled checks and deposit slips for 2015	Pending	9/21/2015	
30. Copies of all monthly investment statements for 2015	Pending	9/21/2015	
31. Payroll journal for the 5 months ended May 31, 2015	Pending	9/21/2015	
32. Payroll tax returns for the 5 months ended May 31, 2015	Pending	9/21/2015	
33. Payroll reconciliations to tax returns for the 5 months ended May 31, 2015	Pending	9/21/2015	
34. All supporting documentation related to sales during the months of January and April 2015 (including daily and monthly receipts, register logs, sales reports, etc.)	Pending	9/21/2015	

Other Items

1. All documents related to the other CPA firm's analysis of the Partnership this year (reports and workpapers)
2. All records documenting the transfer and accounting of the transfer of the Partnership assets to the partners in 2015

Gregory H. Hodges

From: John Gaffney [mailto:john.gaffney@lampabay.ir.com]
Sent: Wednesday, October 21, 2015 6:25 PM
To: 'Joel Holt' <holtvj@aol.com>
Subject: RE: Plaza/Plessen

Hello Joel,

Sorry for the delay in responding. I just read your email a few moments ago. Our network went down earlier today and we had an IT support rep working on it all morning and afternoon. As if that wasn't enough, a decision was made to change the accounting server name while IP addresses were being changed. In the rush to do so, it was done while accounting updates were pending. The result was accounting system corruption that took several hours on a support call this afternoon to repair.

As mentioned in my last response, I currently have access to everything only for East. I no longer have such access at West and STT. That was lost in transition. What I do have is the detailed general ledgers which have already been provided. I also have the daily sales journals for West for all of 2013, 2014 and 2015 through March 8th. I tried to get the sales journals for St. Thomas from Willie after the sale, but was blocked from doing so.

What I suggest is that someone (Betty Martin or Mr. Patton) make a preliminary visit to actually see the records I do have. The sales journals are probably the most important records and are not something that are easily scanned. It took countless hours (weeks) to do that for Kaufman Rossin just for their selections in 2014. Fortunately, I do at least have the days records in 2014 for St. Thomas as they were done by Humphrey before the sale. I don't mind letting them have access to these original records rather than making copies for a blanket request. That's just too time consuming.

I think that once either Betty or Mr. Patton view the records I do have, their confidence will improve and they'll be able to work with what we have for East and West. Maybe they can secure the sales journals from St. Thomas once they see what they look like. The truth is the sales journals actually belong to United Corporation and really serve no purpose for KAC357.

Lastly, I'll be off island from Oct 28th through Nov 3rd. Any time after that can be arranged.

Regards...John

From: Joel Holt [mailto:holtvj@aol.com]
Sent: Wednesday, October 21, 2015 10:59 AM



To: johagaffin@stjohnspabay.vi.com
Subject: Plaza/Plessen

John-please see the attached letter. My apologies, as I did not know you prepared the returns, nor did I recall our conversation. Had I realized this, I would have just called you, as opposed to sending a letter to Greg.

On another note, I know you have been busy, so I have not followed up on Hamed's need to have Betty Martin and Mr. Patton conduct their own due diligence on the partnership's records. However, as November is approaching, which is when I understand you will be done with finalizing the current partnership accounting deadline we need to revisit this issue again. Indeed, in light of the time constraints with which we have agreed to get this done, as well as because of the intervening holidays, we need to set a schedule now that works for everyone.

I should note before going further that we have reviewed the Kaufmann Rossin report, which we appreciate you sending. However, it only covers 2014, while we have tasked out accountants to look at the entire 2013-2015 time period – as per Judge Brady's order. Moreover, while our accountants are not conducting an audit, they cannot completely rely upon the work of other accountants, particularly accountants retained for a different purpose, as you know.

I want to assure you that I am not trying to make your life more complicated or create more work than absolutely necessary, but the Hameds need this documentation in order for our accountants to begin this process. I reviewed the accountant's request and I am sure that most of the items requested could be easily extracted from the accounting system and emailed without the need for extra manpower, such as items like the general ledgers, check registers and cash receipts. It would also be helpful to see items like the point of sales reports and accounting summary schedules that Kaufman utilized in their testing, although for the entire 2013-2015 time period.

I also think this process will move quickly once the initial work gets started, as it always harder to get started than anything else. Can you tell me how you want to proceed—emailing items first or having another meeting on St. Croix, with access to some of the records starting right after that meeting?

Give me a call after reviewing this email so we can make this as smooth as possible.

Joel H. Holt, Esq.
2132 Company Street
Christiansted, St. Croix
U.S. Virgin Islands 00820
(340) 773-8709

Gregory H. Hodges

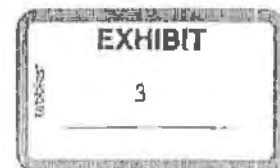
From: John Gaffney <johngaffney@tampabay.rr.com>
Sent: Tuesday, May 17, 2016 5:01 PM
To: Joel Holt
Cc: Edgar Ross; Gregory H. Hodges; Nizar A. DeWood, Esq.; 'Carl Hartmann'; fathiyusuf@yahoo.com
Subject: Document Request from Vizcaino Zomerfeld
Attachments: 0000 Gaffney Ltr to Holt 05.17.16.pdf

Joel,

This is the first of several emails related to document requests by Vizcaino Zomerfeld. Attached above is a letter to you with a recommendation that Judge Ross reviewed and approves of. The emails that follow will contain file attachments with specific responses to the document requests that have been completed so far. There will also be additional file attachments that show ongoing work related to the partnership.

Regards,

John Gaffney
(305)332-7094





P.O. Box 763
Christiansted, VI 00821

May 17, 2016

Joel Holt, Esq. P.C.
2132 Company Street, Suite 2
Christiansted, VI 00820

Dear Joel,

This letter accompanies my first submission of responses to document requests and questions from Vizcaino Zomerfeld (VZ). At this point I must point out the burdensome, time-consuming and expensive nature of these document requests. After reviewing my responses, you can decide yourself whether any of them serve in winding up the Partnership.

In our very first meeting with VZ in your office, I challenged the very extensive nature of the initial document request. Betty Martin, VZ Partner verbally backed off the initial request some. When I asked her about the scope of VZ's review, the answer was vague and you even questioned that scope in a later conversation with me in your office. We did establish that the scope did not include a full audit as I made it clear we did not have the resources for such work.

I suggested a less burdensome and more productive approach that Betty and her team thought could be implemented. The suggestion was to assign a junior level auditor who would work along with me. That was before the St. Thomas store auction. After the auction our challenge was overwhelming and would have likely crashed except for the assistance from Humphrey Caswell, former PE St. Thomas Controller.

Admittedly, there was a long gap between our initial meeting in March 2015 and beginning VZ field work in January 2016. During that gap, we completed the Kauffman Rossin DOJ review while I continued receiving extensive accounting record requests from VZ. But due to the extended time between the first and second meetings, I was able to provide most of the records. But doing so was so burdensome, time-consuming and expensive that I recommended again that I provide all accounting databases augmented with 6 month increments of original records. In other words, I would deliver 6 months of original records and upon review completion I would deliver the next 6 months and pick up the first 6 months.

To date the first 6 months of original records have not been returned nor have you requested the next 6 months. During our meeting in January 2016, I suggested again that someone be assigned to work closely with me, especially in response to VZ's request for detailed till stat reports. Instead of requesting the provision hundreds of detailed till stat reports, have someone from your team work with me to review a handful of such reports. Once done, I was confident VZ would conclude that reviewing hundreds was unnecessary just as Kauffman Rossin did during their review.

Keep in mind, the Hameds controlled the cash rooms and managed the cash registers in all three stores during my entire time with the company. The Yusufs were much less involved in this area and although I implemented the "sales journal" system, I had no indication that there were any weaknesses or other issues in the Hameds' management of the cash rooms and registers. Once someone from VZ duplicates the documents contained in the daily sales journals and the integrity therein, I'm confident they would see that a document request for hundreds of (!!!) stat detail reports is non-productive and unnecessarily time-consuming and expensive.

Similarly, the extensive requests for documents supporting expenditures including cancelled checks are questionable knowing that no payments were made without signatures from a member of each family. If the Hameds disputed an item, they simply refused to sign the check. Admittedly, we aren't able to provide many cancelled checks. Once you review my responses, you should clearly understand why. In view of the extent to which I've provided original bank records though, I question the intent behind continued requests for cancelled checks or bank statements that VZ knows we don't have, either because the Hameds retained possession or banks refused to provide them.

Your recent document requests and inquiries submitted last week appear to be legitimate as VZ has challenged or questioned some of my accounting decisions in winding up the Partnership. While I don't object to being challenged, I would like to say that I put off having to make some decisions as long as possible. I mentioned this in my meetings with VZ as well. The very request for VZ to assign someone to work with me was so we could discuss and make joint decisions on nominal issues.

For instance, after the March 8, 2015 East/West split there were employee loans that were extremely difficult to track and collect. Employees who owed money at PE East transferred to PE West and vice versa. While I offered to provide and may have even sent details to PE West, I assumed that some loans simply would not be collected. Or that if they were collected, I might not be informed of it as in the case of 3 payments by one employee at PE West who we followed up on a few months ago. Therefore, I made the decision to write them off with the plan of revisiting them when time allowed. There are adjustments (credits) however small that are due to the Partnership. But the time it takes to research these credits is being consumed in otherwise burdensome, time-consuming and expensive document requests.

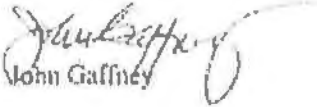
With the provision of what I've done so far, I plan to take a leave of absence from any other work for the Partnership related to these document requests for at least one month in order to tend to other emergencies, many of which relate to the Partnership. Refer to my documents of ongoing PE challenges with taxing authorities which are being ignored due to VZ document requests.

Also, I request for VZ to return the original records consisting of the sales journals for PE East and West for the first 6 months of 2013 and after one month for VZ to assign someone who can work on premises (Plaza East) with original records to avoid the burdensome task of providing electronic copies. As you know, Section 9, Step 4 of the Plan simply provides that "Hamed's accountant shall be allowed to view all partnership accounting information from January 2012 to

present..." To date, no one has been denied access to original records that we possess. Under the pending VZ requests, instead of being "allowed to view" the relevant partnership accounting information, I am being effectively requested to gather and spoon feed that information to VZ. I respectfully submit that my proposal to have a VZ accountant work on premises with the original records is much more consistent with the information access contemplated by the Plan than the process of my responding to the myriad information requests submitted by VZ.

The Master has reviewed and approves the process I have recommended.

Sincerely,


John Gaffney

Item No. 3002

Description: Plaza Extra (PE) partnership funds were used to pay for the gross receipt taxes (GRT) for the United Shopping Center.

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable):

East Store GL Acct #14500 - SJE23

West Store, 1/30/15, 9584, BANK OF AMERICA - Invoice: 002194 - VIBIR - GROSS TAX, \$4,346.59

Question/Request for Info:

Is there any reason or basis for using PE partnership funds to pay for the operational GRT of non-PE businesses operated by United Corporation?

Regardless of your answer, for **each** month in the years 2012-2015, please provide the following:

-Monthly Form 720VI stamped by the VIBIR

-Monthly "23100 Accrued GRT" calculation schedule used to prepare Form 720VI

-Supporting documentation (credit card receipts or canceled checks) showing payments of GRT for each month

Response:

Section 9, Step 4 of the Final Wind Up Plan approved by the Court ("Plan") provides: "Hamed's accountant shall be allowed to view all partnership accounting information from January 2012 to present and to submit his findings to the Master." I object to this inquiry and all subsequent inquiries to the extent they request me to create information by answering questions as opposed to facilitating your review of existing partnership accounting information during the relevant period. Without waiving that objection, I refer you to my declaration dated 2/16/16 attached as an exhibit to Mr. Yusuf's opposition to remove him as Liquidating Partner, particularly paragraph 3

This document request is excessive and appears to have the intent of overwhelming the resources of the Liquidating Partner. A standard audit selection is based upon a small ratio of items in a population. You were provided with all the records to make appropriate selections. Only exceptions should justify an expanded request. To date, there have been no exceptions. Also, you already have in your possession all of the original records for the first 6 months of 2013 that include copies of GRT returns and records you request herein. Original records were provided to avoid the time-consuming process of making copies and with the promise that you would receive the next 6 months' records with the return of the prior 6 months, which has not occurred.

Included herein are Forms 720VI (not date-stamped) prepared from January 2013 through April 2015 along with detailed "23100 Accrued GRT" calculation schedules. Scanning of date-stamped documents was not performed until 2015 due to equipment constraints. Vizcaino Zomerfeld LLP (VZ) has been repeatedly told that 2012 records were prepared and maintained in St. Thomas by the previous Controller and that Waheed Hamed prevented us from securing these and other records after the auction. For the record, there is evidence that the Hameds already possess the 2012 GRT returns and most of the returns you are being supplied herein. Again, original copies of date-stamped GRT returns for the first six months of 2013 are currently in Hamed's possession in conjunction with a previous document request by VZ.

Regarding supporting documentation (credit card receipts or cancelled checks) showing payments of GRT for each month, again a statistical sampling is appropriated. Keep in mind that ALL checks from 2012 through 2015 were signed by a member of each family. Also keep in mind that we do not receive cancelled checks and in fact beginning in August of 2013 Banco Popular stopped providing electronic images entirely due to the new burden of a court order requiring dual signatures from a member of each;



family. Scotiabank repeatedly refused supplying us with even monthly operating account statements.

List of documents provided:

2013 – 23100 Accrued GRT calculations for all months
2013 – Form 720VI for all months (not date stamped).
2014 – 23100 Accrued GRT calculations for all months.
2014 – Form 720VI for all months (not date-stamped). Includes some date-stamped amended returns.
2015 – 23100 Accrued GRT calculations for January through April.
2015 – Form 720VI for January through April (date stamped).

Item No. 3003

Description: A WAPA deposit was established for each store.

General Ledger-Store, Date, Entry No. & Description (as an example) (if applicable):

STT – 12/31/14 – XJE31-02 – ADJUST DEPOSITS TO SCH FR WAPA \$25,592
East store – 12/31/14 – ZJE05 – ADJUST DEPOSITS TO SCH FR WAPA \$30,799
West store – 12/31/14 – XJE31-07 – ADJUST DEPOSITS TO SCH FR WAPA \$52,815

Question/Request for Info:

Please provide detail of all deposit transactions (deposits made and refunds of deposits) with WAPA from 2012-2015 for each store. If the WAPA deposit was credited to the account or refunded, please identify where on the general ledger this credit was recorded and details of the credit/refund.

Response:

In anticipation of receiving the liquidation orders in early March 2015, I requested the status of utility deposits with WAPA. We received WAPA statements dated 3/05/15 – see copies herein.

There was no audit trail nor previous outside documentation supporting the existing balances for STT and STX deposit balances in GL account 19000. The carryover balance from the prior accounting records showed a balance of \$37,962.40 for STT and a balance of \$20,001.00 for STX. In the conversion on January 1, 2013, I allocated 50% to each STX location. This was arbitrary in the absence of any other evidence. Upon receiving the outside statements from WAPA, I adjusted the deposit account balances to the principal retroactively on 12/31/14.

The disposition of deposits in each location was as follows:

1. Plaza East – since there was no refund or other event and since the deposits are in favor of United Corporation without change, the balance was treated as a capital distribution.
2. Plaza West – since the deposits are in the name of Plessen Enterprises, Inc. which is owned 50/50 consistent with Plaza ownership, these deposits were distributed to the partners consistent with the elimination of inter-company debt on 12/31/14. This adjustment was made after recognizing the accrued interest in the partnership.
3. Plaza STT – the deposits and accrued interest were offset against the final WAPA invoice.

I am unable to locate a copy of the final WAPA invoice in STT. However, see the screen print that recorded the final invoice on 8/31/15 and CRA check 241 dated 10/01/15 in payment of the balance due.

List of documents provided:

1. Prepaid Insurance Schedules from 2013 to 2015.
2. Copies of three PE East Banco a/c 8830 statements matching 3 payments made in 2013 and 2014 covering insurance through the store-split dates. Copies of cancelled checks are not available as these payments were made after the banks were threatened by liability and began refusing to supply copies of enclosures as of August 2013. Again, I have no copies of bank records for the STT operating accounts as those records were withheld by Willie Hamed after the STT auction. The Hameds obviously have copies of cancelled checks paying for insurance since the five checks included as Exhibit B to Yusuf's opposition to the motion to remove him as Liquidating Partner have Hamed Bates numbers. These checks date from July 2002 through May 2014 and all were signed by a Hamed.

Item No. 3010

Description: Vendor rebates (e.g., West Indies, Fillo Lay/Pepsico, BJ's, Associated Grocers, Tropical Shipping, Bellows and Hunter Foods)

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable)
GL Acct #58000

Question/Request for Info:

See attached requested vendor rebates previously emailed to you on 1/21/16 by VZ (see last page for the list). Please provide statements or invoices from vendor for items in list.

Response:

See objection to Item No. 3002. Without waiving that objection, researching this list of vendor rebates was very tedious challenge that took two full days with very little to be gained. I made this point when you originally asked for these documents. I asked what your reason was for making the request and further informed you that any evidence of the vendor rebates was contained in the original sales journal records which you had in your possession. Furthermore, I described how the cash room clerks handle a tremendous volume of daily items and it is likely that even if details were given to them along with the check, they likely just discarded it. The greater likelihood is that they rarely go vendor rebate details as most checks were forwarded to them by management or whoever opened the dally mail - often the Hameds.

Our agreement was that when you returned the first 6 months of original sales journal records, I would deliver the next 6 months. At this date, you still have in your possession all of the sales journals from January 2013 through June 2013 for PE East and PE West.

In our last meeting in Joel Holt's office, you asked if you could take some of the files back to your office in Miami which I agreed to as long as the files were returned intact. When I inquired with Joel Holt last week (April 11, 2016) if I could get the sales journals back, he responded vaguely that he didn't have them. So I assumed you must have taken them back to Miami.

Having spent a considerable amount of time just fulfilling this one item out of the many requests I still have unfinished, it appears that a new budget might be needed to continue the process. Your very first request for documents was so broad that it was obvious to me as a seasoned auditor that it was nothing more than an attempt to overwhelm our resources. When I stated this, you backed off some and we struck a compromise.

In our first meeting in Joel Holt's office when I questioned the scope of your review, we established that it didn't include the issuance of audited financial statements. That was after I emphasized that I did not have the resources to either undergo a full audit or to provide every report in your initial request. I offered instead to install Sage 50 with complete data backups for years 2012 to present. I also suggested that rather than have you give me a 100 page list of requests, that you instead assign someone to me for a period of time who could request an item and have it fulfilled one request at a time. In this way, an auditor could better evaluate if lengthy document requests are really warranted.

This was exactly the case when Kauffman Rossin CPA's conducted their review of 2014. Although they too first requested considerable details of general ledgers, etc., they finally conducted their field work in such a way that they realized after examining 10 of 100 documents that the results were the same with no exceptions making it unnecessary to continue examining the remaining 90 documents. It's easy to pick up problem area starting with financial statements. Any issues were transparent just as I had promised.

Keep in mind there's a cost-benefit ration that affects the quality of accounting and the manner in which documents are stored. Unfortunately before I arrived in October 2012, Margie Soeffing was the only accounting professional in the company. She was persistently overwhelmed and the status of her accounting reflected that condition. Also realize that the company was doing approximately \$100 million in business and the accounting department prior to my arrival consisted of one Controller and roughly three clerks in each store.

Having said all of the above, included herein with Item 3010 are as many documents as I am able to provide at this time. But at this point I must challenge what possible benefit any of this has towards the end of winding up the Partnership.

List of documents provided:

John Gaffney

From: Bracey Alexander <bracey.alexander@vz-upa.com>
Sent: Thursday, January 21, 2016 5:16 PM
To: John Gaffney
Cc: James Patton
Subject: RE: Plaza Extra

Hi John,

Here a couple of things i hope you can get to me before we leave tomorrow:

- Scotia bank statements for 2013 (they were not included in the documents you provided today)
- Can you provide supporting documentation (invoice or statement from vendor) for the following vendor rebates:

Tropical Shipping	3/13/2013	West	163,172.88
Tropical Shipping	10/27/2015	West	293,614.74
Associated Grocers	4/6/2015	West	35,238.65
Associated Grocers	4/6/2015	West	35,238.65 (this was in the accounting twice for the su
Associated Grocers	12/29/2014	West	35,238.65
Food Warehouse	7/8/2014	West	30,663.76
Tropical Shipping	3/6/2013	STT	153,803.70
Tropical Shipping	3/27/2014	STT	166,553.64
Tropical Shipping	3/31/2013	East	163,172.88
Associated Grocers	3/20/2013	East	35,319.51

- Also we noted a few entries in Sage in the vendor rebate account without detail of the vendor, labeled "Daily POS Entry" Can you please provide support for these as well so we can ensure these were really vendor rebates and not misclassified.

DAILY POS ENTRY	3/7/2013	West	79,982.38
DAILY POS ENTRY	2/2/2014	West	34,456.56
DAILY POS ENTRY	4/7/2014	West	36,368.16
DAILY POS ENTRY	4/15/2014	West	329,423.79
DAILY POS ENTRY	7/10/2014	East	22,754.00
DAILY POS ENTRY	10/23/2014	East	18,000.00
DAILY POS ENTRY	5/9/2013	STT	26,902.00

Please note, the store indicated above is the store which we extracted the information from the accounting, not necessarily the store which the rebate may have been for

Thanks,

Bracey Alexander, CPA
Audit Manager

Vizcaino Zamerfeld, LLP
Certified Public Accountants

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Pursuant to Treasury Department Circular 230, any tax advice contained in this communication (including any attachments) is not intended to be used, and cannot be used, for purposes of (i) avoiding penalties imposed under the United States Internal Revenue Code or (ii) promoting, marketing or recommending to another person any tax-related matter.

From: James Patton
Sent: Wednesday, January 20, 2016 11:44 AM
To: John Gaffney
Cc: Beatriz Martin; 'Joel Holt'; Bracey Alexander
Subject: RE: Plaza Extra

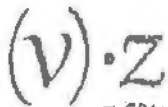
John,

We are at Joel's office if you want to drop off the drive so we can test it out before our meeting on Friday.

Let me know when you plan to stop by as we are heading to the Plaza West later.

Regards,

H. James Patton, CPA, CFF
Audit Manager



= CPAs & CONSULTANTS

Vizcaino Zumerfeld, LLP
Certified Public Accountants

From: John Gaffney [mailto:john@gaffney.tampabay.az.com]
Sent: Tuesday, January 19, 2016 8:33 PM
To: James Patton <james.patton@vz-cpa.com>
Cc: Beatriz Martin <beatriz.martin@vz-cpa.com>; 'Joel Holt' <joel@holt.com>; Bracey Alexander <bracey.alexander@vz-cpa.com>
Subject: RE: Plaza Extra

Hello James,

I sent you an email earlier today to suggest that we test restoring one or two backups before I spend the time making them. Since I didn't hear back, I went ahead this evening and made all the backups for all the stores and all the years. I also copied the bank statements, reconciliations, etc. for 2015 onto the same flash drive that I'd like to deliver to you.

My hope is that you are able to restore all the backups. That way you'll be able to print all bank reconciliations and all you'll need are the past years' bank statement to check them against. This will certainly save a lot of work for both of us.

Call me at your earliest convenience and I'll be happy to deliver the flash drive to you. My cell number is (305)332-7094

Regards...John

From: James Patton [mailto:james.patton@vzcpa.com]
Sent: Monday, January 18, 2016 6:32 PM
To: John Gaffney
Cc: Beatriz Martin; 'Joel Holt'; Bracey Alexander
Subject: RE: Plaza Extra

John,

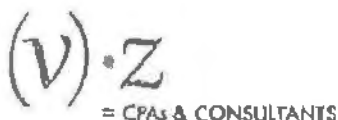
The Sage backups from 2012 - 2015 will do fine, assuming we can restore the files this time. Please email those to us before Friday, if possible, so we can make sure we don't have any problems restoring them.

I understand you weren't there in 2012, but any information regarding the bank statements and reconciliations you can send us would be appreciated.

We will see you Friday morning.

Thank you for your assistance.

H. James Patton, CPA, CFF
Audit Manager



Viviana Zomerfeld, LLP
Certified Public Accountants

From: John Gaffney [mailto:john.gaffney@stamphay.com]
Sent: Monday, January 18, 2016 4:43 PM
To: James Patton <james.patton@vz-cpa.com>
Cc: Beatriz Martin <beatriz.martin@vz-cpa.com>; 'Joel Holt' <joholt@aol.com>; Bracey Alexander <bracey.alexander@vz-cpa.com>
Subject: RE: Plaza Extra

Hello James,

Yes, Friday morning meeting is fine.

As for the 2012 general ledger, I haven't exported it to excel and that process was very time consuming when I did it for 2013, 2014 and 2015. Since I also just read your email requesting replacement backups, can you work with 2012 Sage backups as well? That'll save me some time.

More to your 2012 request, realize that year was before my time and all of the St. Croix store activity was rolled up into about 10 monthly journal entries. So the only transaction detail you'll find is for St. Thomas. I'll send the databases for East and West, but there's no value whatsoever to the GL output as the systems were being used like word processors to produce payroll checks and payments to vendors. I do have the binders from which the journal entries were prepared which also contain the bank statements for 2012. You can decide whether these qualify as bank reconciliations. I call them bank analyses.

By the way all 2011 and prior years records including journal entries and bank statements to remain in St. Thomas

I'll make the Sage backups you requested including 2012 if you approve

Regards ..John

From: James Patton [mailto:jpatton@vz.com] (mailto:jpatton@vz.com)
Sent: Monday, January 18, 2016 7:53 PM
To: John Coffrey
Cc: Beatriz Morin; Joel Hox (joel.hox@vz.com); Evelyn Alexander
Subject: Plaza Extra

John,

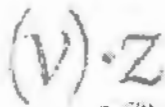
As you know we're back in St. Croix this week. We would like to meet with you again while we are here to go over a few things. Are you available to meet with us Friday morning?

Also, can you provide us with the general ledger for all stores for 2012 as well as the monthly bank statements and reconciliations for all accounts for the year.

Thank you,

H. James Patton, CPA, CFP®

Audit Manager



CPA & CONSULTANTS

Vicario Zamierfeld, LLP

Chartered Public Accountants

998 Ponce de Leon Boulevard, Suite 1045

Carol City, Florida 33064

Tel: +1 305 444 8288 | Fax: +1 305 444 8200

john.patton@vz.com | www.vz.com

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Gregory H. Hodges

From: Gregory H. Hodges
Sent: Thursday, June 23, 2016 8:38 PM
To: Fathi Yusuf; John Gaffney (johngaffney@tampabay.fl.com)
Cc: 'Nizar Dewood'
Subject: FW: Subpoenas To BNS and BPPR

FYI

From: Gregory H. Hodges
Sent: Thursday, June 23, 2016 8:37 PM
To: 'Joel Holt'
Cc: edgarrossjudge@hotmail.com; nizar@dewood-law.com; carl@carlhartmann.com
Subject: RE: Subpoenas To BNS and BPPR

Stock response for someone who can't answer the hard questions.

Gregory H. Hodges
Dudley, Topper and Feuerzeig, LLP
Law House, 1000 Frederiksberg Gade
St. Thomas, VI 00802
Direct: (340) 715-4405
Fax: (340) 715-4400
Web: www.DTFLaw.com

Member

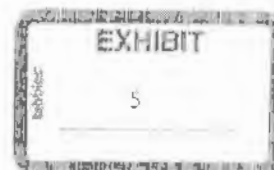
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Lex Mundi

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From: Joel Holt [mailto:joel@carl.com]
Sent: Thursday, June 23, 2016 8:35 PM
To: Gregory H. Hodges
Cc: edgarrossjudge@hotmail.com; nizar@dewood-law.com; carl@carlhartmann.com
Subject: Re: Subpoenas To BNS and BPPR

If there is nothing to hide, why not just let this process get done?

Joel H Holt
2132 Company St.
Christiansted, VI 00820



340-773-8709

On Jun 23, 2016, at 8:26 PM, Gregory H. Hodges <ghodges@dtflaw.com> wrote:

You say "access to partnership accounting information is all we are seeking now." Who is "we"? The right to access or view existing information does not give you, an attorney currently without a client, the right to propound "130 very specific questions" to John Gafney or anyone else.

The offer John made, with Mr. Yusuf's permission, is memorialized in his letter to you of May 17 (Exhibit 3 to the last bi-monthly report). As far as I am aware, you have never responded to that letter. Despite your effort to mangle the terms of the offer, I think it was clear, if Hamed wanted access, he could send someone from VZ down "who can work on premises (Plaza East) with original records to avoid the burdensome task of providing electronic copies." In other words, if the VZ accountant cannot find the information on her own, John will be available to point her in the right direction to get the information herself.

The 130 questions do not "need" to be answered in order for VZ to be "allowed to view all partnership accounting information from January 2012 to present." Mr. Yusuf's experts never propounded a bunch of questions to John. In fact, I encourage you and Judge Ross to ask John how much time he has spent compiling information for or meeting with our experts compared with VZ. You will learn that it is a tiny fraction. The Plan does not say that Hamed's accountants "shall be allowed to conduct such inquiries as they see fit to reach an understanding of the partnership accounting." Rather, it simply provides that they "shall be allowed to view" the partnership accounting information for a specific period. That access was offered to VZ long ago and it has squandered the opportunity.

Finally, John did not say he was "taking 30 days off from the partnership accounting." His May 17 letter said "I plan to take a leave of absence from any other work for the Partnership related to these document requests for at least one month in order to tend to other emergencies, many of which relate to the Partnership."

Gregory H. Hodges
Dudley, Topper and Feuerzeig, LLP
Law House, 1000 Frederiksberg Gade
St. Thomas, VI 00802
Direct: (340) 715-4405
Fax: (340) 715-4400
Web: www.DTFLaw.com

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From: Joel Holt [mailto:joel@vtvz@aol.com]
Sent: Thursday, June 23, 2016 2:03 PM
To: Gregory H. Hodges
Cc: erlgarnes@judge@hotmail.com; nizarg@dcw@mad-law.com; carl@stthomas.com
Subject: Re: Subpoenas To BNS and BPPR

Several quick comments are in order to this email.

First, "access to partnership accounting information" is all we are seeking now, which we have been seeking since the beginning of this year, as you know.

Second, John never offered to let these accountants work side by side—I was there when he made a much more limited suggestion, asking if they would give him some manpower to do specific, needed accounting tasks he would assign to them to speed up his work. If your client wants to revise that offer and have VZ actually come into the Plaza offices to do general accounting work with John (not sure there is anything left to do), just let me know.

Third, the 130 questions still need to be answered in order to understand the accounting. However, we agreed to (1) revise the list to eliminate the request for documents (as we agreed to get the documents through the subpoena process) and (2) we agreed to wait 30 days before submitting the revised list, as John said he was taking 30 days off from the partnership accounting (a well deserved rest).

In this regard, the revised list is being sent now attached by separate email since that 30 day period just ended.

Joel H. Holt, Esq.
2132 Company Street
Christiansted, St. Croix
U.S. Virgin Islands 00820
(340) 773-8709

-----Original Message-----

From: Gregory H. Hodges <ghodges@billflaw.com>
To: 'Joel Holt' <holtjv@stcr.com>
Cc: edgarrossjudge <edgarrossjudge@stcr.com>; nizar <nizar@pdelwood-law.com>; carl <carl@carllawmeny.com>
Sent: Thu, Jun 23, 2016 11:08 am
Subject: RE: Subpoenas To BNS and BPPR

Good morning,

I will be equally brief. The Plan most certainly did not give your former client a "right to a full accounting." Rather, it gave his accountants a right of access "to view all partnership accounting information from January 2012 to present." (Plan, § 9, Step 4) In March 2015, John Gaffney proposed to provide that access by allowing a VZ accountant to work on the premises with him and the original documents. See Exhibit 3 to the last bi-monthly report. Instead of accepting that proffered access, VZ first propounded 81 "Questions/Requests for info," which has now grown to "130 very specific questions." These unauthorized discovery requests would not only require John to answer a host of questions, but gather and spoon feed information to VZ. Now, without moving for or obtaining relief from the discovery stay, you have issued 2 subpoenas that seek far more than "partnership accounting information from January 2012 to present." If the subpoenas are not limited as requested, they should be quashed altogether. If VZ still claims a need to review accounting information during the applicable 4 ½ year period, it should be ordered to immediately accept the offer of access made 15 months ago or be foreclosed from further access.

Gregory H. Hodges
Dudley, Topper and Feuerzweig, LLP

Law House, 1000 Frederiksberg Gade
St. Thomas, VI 00802
Direct: (340) 715-4405
Fax: (340) 715-4400
Web: www.lhlj.com

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From: Joel Holt [<mailto:joel@hollrossol.com>]
Sent: Thursday, June 23, 2016 10:03 AM
To: Gregory H. Hodges
Cc: edgarross@judgesol.com; nzar@dowood-law.com; caul@alhartmann.com
Subject: Re: Subpoenas To BNS and BPPR

I am not sure that a long response to this email is really needed. The liquidation order gave my client right to a full accounting. That process began, but was stalled for reasons already documented. The request to issue subpoenas was made after trying to get the requested information from Mr. Gaffney. In short, how we got here is no mystery. We hope this process, which is now taking place, can be completed in short order.

Joel H Holt
2132 Company St.
Christiansted, VI 00820
340-773-8709

On Jun 21, 2016, at 6:59 PM, Gregory H. Hodges <ghodges@dhlaw.com> wrote:

Dear Judge Ross,

Before addressing the responses below, as I suspect you already know, Mohammad Hamed died in Jordan on June 16th. Since the POA given to Waleed Hamed does not survive his father's death, it appears that Joel does not have a client in this matter for the time being.

If issuing two subpoenas is not re-opening discovery, why did Joel go to you on an *ex parte* basis for permission to issue the subpoenas instead of working out a stipulation, as proposed by me, that would apply equally to all parties? Everyone has known for years about BNS' failure/refusal to provide cancelled check images for the STT operating account ending in #2010 or to provide monthly bank statements, and that this caused the accounting department to resort to using online activity printouts that were not saved to PDF files until 2015. (VZ has been repeatedly told by John Galney that these activity printouts for account #2010 exist only in the monthly work files located at the Tutu Park store, which Waleed has refused to turn over to the Liquidating Partner to date.) Likewise, everyone has known that BPPR stopped providing cancelled check images in July 2013 shortly after the Hameds served it with the Order requiring dual signatories. Although everyone would no doubt prefer to have the check images from the outset,

there is nothing to support Joel's claim that "no credible accounting could be done without them." According to John, one can readily trace general ledger entries to items cleared in the bank statements. A simple test selection could then be used by VZ to test the validity of the accounting. It must be kept in mind that the Hameds co-signed every check from 2013 forward, so the absence of check images is hardly a big deal.

Despite the fact this case has been pending almost 4 years, the \$2.7M transfer is the only "unauthorized" transfer identified in Hamed's pleadings, and the inability to identify any other "unauthorized" transfers, Joel suggests his former client should be allowed to rummage through the United tenant account, which everyone has always acknowledged has nothing to do with the Partnership. Mere curiosity cannot serve as a valid basis for exposing United's tenant account to discovery for the first time in this case.

John Gaffney categorically denies that he ever stated that he guessed at the accounting for 2012 or that the "2012 accounting is a bunch of guesswork," as claimed below. The accounting for 2012 was done by Margie Soeffing for the most part from bank analysis. According to John, VZ already has all the bank statements for all months except 2012. As explained below and in John's letter to Joel attached as Exhibit 3 to the last bi-monthly report, the information for 2012 is in binders that John suggested VZ get in 6 month increments as they return each previously provided 6 month set of original documents. VZ chose the original documents for the first 6 months of 2013, which were provided in January 2016. There is no dispute that these documents have never been returned by VZ or that VZ never asked for the next 6 month increment of 2012 documents, so I am at a loss to understand what Joel claims is "utter nonsense." There has certainly been no effort to explain why the baseless "lost records" claim justifies discovery with respect to United's tenant account.

Although Joel understandably backs off his original claim that the "Hameds were excluded from the stores for a large part of the time," he now claims that they "were excluded from the accounting, access to bank accounts and the accounting system. That is the information we are seeking-not premises access." (Emphasis supplied) Although Mr. Yusuf disputes that Hamed was ever denied access to Partnership bank accounts and financial information, there is simply no question that since Judge Brady's May 31, 2013 and April 2, 2014 Orders, the Hameds have had unfettered access to all Partnership financial data and records, including the Sage5 accounting system. Since Joel must effectively concede complete access for years, how does an earlier, disputed denial of access possibly justify the contemplated fishing expedition now, particularly with respect to the United tenant account?

My arguments why Plessen should be removed from the subpoenas have been completely ignored. I stand on those arguments.

In response to my argument that discovery should be a two way street, Joel states that his former client "has no problem with this," as long as it "is limited to financial and bank records from third parties that impinge on the accounting[.]" My argument that mutual discovery should also be allowed if it directly relates to Plan Implementation was completely ignored. May the parties proceed to engage in discovery if it is limited, as proposed by Joel, as well as to issues concerning Plan implementation?

As you know, in the untimely Objection to the Liquidating Partner's Eighth Bi-Monthly Report, the following is stated: "Hamed's CPA's have withdrawn the request for documents [presumably the 81 "Questions/Requests for info" addressed at page 10 of that bi-monthly report] at this time and simply asked him [John Gaffney] to answer 130 very specific questions about the accounting methods and decisions." Although I have yet to see these "130 very specific questions" and Mr. Yusuf intends to file a timely Reply to the Objection in which he will object to this new process, it underscores the need to address the timing of the parties' submission of their competing accountings and distribution plans. John's letter to Joel, attached as Exhibit 3 to the last report, concludes with the sentence: "The Master has reviewed and approves the process I have recommended." That process-to have a VZ accountant work on premises with John and the original records- appears at odds with the process contemplated by the "130 very

specific questions." While Mr. Hamer's death will no doubt involve some delays in this matter, I respectfully submit that it is important for the parties to understand what the process (and related timing) will be that results in the submission of the accountings and distribution plans. I suggest that we convene a conference call to discuss these issues.

Regards,

Gregory H. Hodges
Dudley, Topper and Feuerzeig, LLP
Law House, 1000 Frederiksberg Gade
St. Thomas, VI 00802
Direct: (340) 715-4405
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<image001.jpg>

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From: Joel Holt [<mailto:joel@joelholts.com>]
Sent: Thursday, June 16, 2016 9:02 AM
To: Gregory H. Hodges; gdh@gregjurdice.com
Cc: niraj@delaware-laws.com; reggie@alhart.com
Subject: Re: Subpoenas To BNS and BPPR

Judge Ross-here are my brief responses to these new comments sent by Greg Hodges:

1. Attorney Hodges says:
"Instead, he apparently chose to approach you to get informal relief from the discovery stay for his client alone."

This has nothing to do with re-opening discovery. In a meeting with our CPAs, you were told that it looked like there were almost no underlying checks or invoices – and that no credible accounting could be done without them. Instead of further pestering Gaffney for this, we suggested we could just get them from the source. That is what this is.

2. Attorney Hodges says:

"There is only one transfer from the Partnership accounts to the United "tenant account" that occurred without Hamed's permission, namely, a check in the amount of \$2,784,706.25 issued in August 2012 and deposited into the tenant account."

and,

"Again, there is only one disputed transfer at issue. Why does this acknowledged transfer "need to be reviewed.""

How can we possibly know that? This is what Yusuf says. A review of the tenant account and other United Corp. accounts at that time will show any "unexpected" or unexplained deposits prior to the Hameds challenging what was going on.

3. Attorney Hodges says:

"Please note that Hamed alleged the following in his first amended complaint (paragraph 17): "United has always had completely separate accounting records and separate bank accounts for its operations of the 'non-supermarket' shopping center and business operations that were unrelated to the three Plaza Extra supermarket stores. Neither Mohammad Hamed nor his agents have access to these separate 'non-supermarket' United bank accounts used by United for its shopping center and other businesses unrelated to the three Plaza Extra supermarkets."

This is exactly the problem. Those accounts were suppose to be separate – but as we know, they were not. United had accounts that the Hameds cannot see. Did large amounts go into them in either cash or partnership funds beyond the \$2.7 million? The only way to determine that is to look at the accounts.

4. Attorney Hodges says:

"Why did Joel wait until March 31, 2016 to cause subpoenas to issue?"

As you know, we were repeatedly told that we would be getting all of the information in time for a May report to the Court. As it turns out, when the CPAs finally were able to look and discuss this stuff, there are almost no underlying checks, no underlying invoices, and no real accounting for 2012 (even Gaffney says he pretty much guessed at all of that.) We are being asked to reconstruct what was supposed to be used for accounting but is not there. **We are now sending subpoenas because the information cannot be supplied.**

5. Attorney Hodges says:

"Joel attempts to justify his fishing expedition concerning United's tenant account by claiming that "all Plaza

accounting records for this time period have been lost." Of course, he offers no proof in support of this claim. John Gaffney has informed Hamed's accountants, Vizcaino Zomerfeld ("VZ), that he has the accounting records for this time period."

Utter nonsense. The Gaffney openly states that any 2012 accounting is a bunch of guesswork with no underlying documents at all. As for all of the rest, post-2012, there are no cancelled checks or invoices for almost all of these accounts.

6. Attorney Hodges says:

"Joel next attempts to justify his fishing expedition by claiming that the "Hameds were excluded from the stores for a large part of this time . . ."

They were excluded from the accounting, access to bank accounts and the accounting system. That is the information we are seeking – not premises access. That is why we had to file several motions in 2013 to open that access back up. That is why the Court ordered the Yusuf to stop blocking the Hameds' access.

7. Attorney Hodges says:

"No justification has been provided for including Plessen's records in the subpoenas. Plessen is not even mentioned in the Plan approved by the Court and its financial records have no relation to the Partnership wind up. While Partnership funds may have been used to purchase the parcel in question, the Partners chose to take title to the property in the name of Plessen in 2006. From that point forward, the Partnership had nothing to do with the property."

Attorney Hodges starts out with the statement "Partnership funds may have been used to purchase the parcel in question". Then they refuse to even put it on the schedule of contested assets. That's certainly enough for us to look at Plessen's own bank records.

8. Attorney Hodges says:

"Finally, if your are going to allow Hamed to engage in discovery despite the flimsy justifications provided for lifting the discovery stay, Mr. Yusuf submits that he should likewise be allowed to do the same. There are a number of issues that directly relate to the Partnership accounting and Plan implementation that Mr. Yusuf would like to pursue."

As long as any new discovery filed by the Yusufs is limited to financial and bank records from third parties that impinge on the accounting, Hamed has no problem with this.

Joel H. Holt, Esq.
2132 Company Street
Christiansted, St. Croix
U.S. Virgin Islands 00820
(340) 773-8709

-----Original Message-----

From: Gregory H. Hodges <ghodges@odr.law.com>
To: edgarrossjudge <edgarrossjudge@hotmail.com>
Cc: nizar <nizar@broward-law.com>; carl <carl@cardharro.com>; 'Joel Holt' <johlt@stcroix.com>
Sent: Wed, Jun 15, 2016 4:40 am
Subject: RE: Subpoenas To BNS and BPPR

Dear Judge Ross,

While Joel addresses two of the three specific objections identified at page two of my letter, he ignores the third objection (i.e., the information gathering process involved with the subpoenas should not be allowed to delay the submission of the Partners' accounting and distribution plans per Section 9, Step 6 of the Plan) and the general objection concerning the *ex parte* and unauthorized process that led to the issuance of the subpoenas in the first place. You should be aware that on March 9, 2016, I emailed Joel suggesting that "after the competing accountings and distribution plans are submitted on May 2, 2016, we stipulate to the lifting of the discovery stay in the consolidated cases and to a discovery schedule on all remaining claims." Although Joel said he would get back to me, he never did. Instead, he apparently chose to approach you to get informal relief from the discovery stay for his client alone.

There is only one transfer from the Partnership accounts to the United "tenant account" that occurred without Hamed's permission, namely, a check in the amount of \$2,784,706.25 issued in August 2012 and deposited into the tenant account. As explained in his letter dated 8/15/12 to Hamed, Mr. Yusuf claimed that he was entitled to these funds in order to match previous withdrawals by Hamed and his sons. Hamed obviously disagrees and will claim that this amount must be charged against Mr. Yusuf in the Partnership accounting. Joel claims, "so these transfers from the Plaza account to United need to be reviewed, particularly during the last part of 2012 and the first six months of 2013, as all Plaza accounting records for this time period have been lost. As the Hameds were excluded from the stores for a large part of this time period, it is critical to look at these United bank accounts to see what funds were transferred from Plaza to United's accounts." Please note that Hamed alleged the following in his first amended complaint (paragraph 17): "United has always had completely separate accounting records and separate bank accounts for its operations of the 'non-supermarket' shopping center and business operations that were unrelated to the three Plaza Extra supermarket stores. Neither Mohammad Hamed nor his agents have access to these separate 'non-supermarket' United bank accounts used by United for its shopping center and other businesses unrelated to the three Plaza Extra supermarkets." In your email of March 31, 2016 to Joel, the scope of discovery was limited to the "financial information relating to the Plaza partnership." In his own pleading, Hamed effectively concedes United's tenant account has nothing to do with the Partnership.

Again, there is only one disputed transfer at issue. Why does this acknowledged transfer "need to be reviewed" at all, as Joel claims, much less serve as a basis for reviewing all

non-payroll cancelled checks from July 1, 2012 through June 30, 2013? See paragraph 1 to Exhibit A of the BNS subpoena. Incredibly, paragraphs 2 and 3 of Exhibit A to the BNS subpoena essentially seek all other documents relating to the tenant account from inception through 2015. If it was so "critical [for Hamed] to look at these United bank accounts," why did Joel wait until March 31, 2016 to cause subpoenas to issue? I suspect you were not informed that similar subpoenas were issued more than two years ago on March 11, 2014 and subsequently withdrawn after we filed a motion to quash and for sanctions.

Joel attempts to justify his fishing expedition concerning United's tenant account by claiming that "all Plaza accounting records for this time period have been lost." Of course, he offers no proof in support of this claim. John Gaffney has informed Hamed's accountants, Vizcaino Zomerfeld ("VZ"), that he has the accounting records for this time period. As explained at length in John's letter to Joel dated May 17, 2016, attached as Exhibit 3 to the Liquidating Partner's Eighth Bi-Monthly Report, these records were part of the records that John suggested would be provided to VZ in 6 month increments so he did not have to spend time scanning and copying them. VZ chose to start with the first 6 months of 2013 and never requested the previous 6 months, presumably because they have not returned the 6 months of records they were given. Despite Mr. Yusuf's demand, these records still have not been returned. Nor has John received a response to his May 17 letter. Accordingly, this "lost records" justification for the subpoenas is clearly bogus.

Joel next attempts to justify his fishing expedition by claiming that the "Hameds were excluded from the stores for a large part of this time." The Hameds were never excluded from the stores for a single day and I challenge Joel to prove otherwise. The Hameds had unfettered access to every record in all the stores during this period, including check registers. They co-signed each and every check and regularly challenged expenditures. They were also the active managers in the cash rooms right up to the East/West split. This "exclusion" justification is also bogus. Accordingly, the subpoenas should be modified to omit any information concerning United's tenant account.

No justification has been provided for including Plessen's records in the subpoenas. Plessen is not even mentioned in the Plan approved by the Court and its financial records have no relation to the Partnership wind up. While Partnership funds may have been used to purchase the parcel in question, the Partners chose to take title to the property in the name of Plessen in 2006. From that point forward, the Partnership had nothing to do with the property. The fact that Plessen decided in 2008 to convey the property to United via a Deed In Lieu of Foreclosure (signed by Hamed as President) also has nothing to do with the Partnership. If the mere fact that Partnership funds may have been used to originally purchase the property somehow makes Plessen's financial records germane to an accounting of the Partnership, as argued by Joel, then the financial records of the other jointly owned companies (i.e. Peters Farm and Sixteen Plus) are no less germane since all of their assets were also purchased with Partnership funds. An accounting for the Partnership alone is already a broad ranging and difficult project. Neither the Plan nor the Order approving the Plan contemplate expanding that project as suggested by Joel below. Plessen should be removed from the subpoenas.

Finally, if you are going to allow Hamed to engage in discovery despite the flimsy justifications provided for lifting the discovery stay, Mr. Yusuf submits that he should likewise be allowed to do the same. There are a number of issues that directly relate to the Partnership accounting and Plan implementation that Mr. Yusuf would like to pursue, not the least of which is why, after more than a year, Hamed has failed to provide the releases required by the Plan and your Order transferring the Tutu Park store. If discovery is to be reopened for Hamed, it must be a two way street.
Regards,

Gregory H. Hodges
Dudley, Topper and Feuerzweig, LLP
Law House, 1000 Frederiksberg Gate

St. Thomas, VI 00802
Direct: (340) 715-4405
Fax: (340) 715-4400
Web: www.DTFLaw.com

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From: Joel Holt [<mailto:joelvt@aol.com>]
Sent: Tuesday, June 14, 2016 11:15 AM
To: edgarrossjudge@hotmail.com
Cc: nizar@dewood-law.com; carl@carlhartmann.com; Gregory H. Hodges
Subject: Re: Subpoenas To BNS and BPPR

Dear Judge Ross:

I read the letter from Greg Hodges re his two specific objections to the subpoenas we have issued to Scotiabank and Banco Popular. I have a brief response.

As for his objection regarding the subpoena that includes United's "tenant account," there are multiple reasons why this "tenant account" is appropriate for my client to review. First, funds were transferred by the Yusufs from the Plaza Accounts to this United account without the Hameds' permission – a finding already made by Judge Brady—so these transfers from the Plaza account to United need to be reviewed, particularly during the last part of 2012 and the first six months of 2013, as all Plaza accounting records for this time period have been lost. As the Hameds were excluded from the stores for a large part of this time period, it is critical to look at these United bank accounts to see what funds were transferred from Plaza to United's accounts. Second, United has paid supermarket expenses from this account and then obtained reimbursement from the Plaza account—indeed, it is currently is paying for partnership expenses and then reimbursing itself with partnership funds, as noted the General Ledger submitted with the Liquidating Partner's Seventh and Eighth Bi-Monthly report shows. Third, it is critical to see if other amounts were similarly obtained or used, as well as understand what all of the partnership checks reimbursing United actually

cover. As you know, our accountants have stated that they need to be able to follow where the money came into and left the partnership in order to perform their audit, as well as review the underlying support for those expenditures. United is a party in this case so there is no prejudice to it.

As for the objection regarding the Lessen bank records, if you read the last bi-monthly report you will see that a \$500,000 piece of land that was purchased solely with supermarket proceeds now rests in United's name rather than in Plessen's name, which the Liquidating Partner will not even put it on the partnership's schedule, much less provide an accounting of those funds. Indeed, once again, the Yusufs and Plessen are already parties in this case, so this information is part of the accounting of that claim as well. Indeed, these records involving Plessen, who is a party here as well, are not voluminous.

Thus, I believe both objections raised by Attorney Hodges are without merit.

Joel H. Holt, Esq.
2132 Company Street
Christiansted, St. Croix
U.S. Virgin Islands 00820
(340) 773-8709

---Original Message---

From: Gregory H. Hodges <ghodges@dtflaw.com>
To: 'Edgar Ross' <edgarrossjudge@hotmail.com>
Cc: Nizar DeWood <nizar@fewood-law.com>; 'Joel Holt' <holt@vga.net>;
'Earl' <earl@earlhartmann.com> <earl@earlhartmann.com>
Sent: Mon, Jun 13, 2016 12:13 pm
Subject: Subpoenas To BNS and BPPR

Dear Judge Ross,
Please see the attached letter.
Regards,

Gregory H. Hodges
Dudley, Topper and Feuerzeig, LLP
Law House, 1000 Frederiksberg Gade
St. Thomas, VI 00802
Direct: (340) 715-4405
Fax: (340) 715-4400
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Gregory H. Hodges

From: Gregory H. Hodges
Sent: Thursday, June 23, 2016 8:59 PM
To: Fathi Yusuf; John Gaffney (johngaffney@tampabay.rr.com)
Cc: 'Nizar Dewood'
Subject: FW: Plaza
Attachments: REVISED FINAL - All Request to J Gaffney re items.docx

FYI,

From: Gregory H. Hodges
Sent: Thursday, June 23, 2016 8:55 PM
To: 'Edgar Ross'
Cc: 'Nizar DeWood, Esq.'; Joel Holt; carl@carlhartmann.com
Subject: FW: Plaza

Dear Judge Ross,

For the reasons set forth in my email earlier this evening, we object to the attached discovery requests because they are propounded by an attorney who currently has no client, they are not authorized or contemplated under the Plan, and they violate the discovery stay.

Please do not allow Attorney Holt and his experts to waste any more of John Gaffney's time.

Gregory H. Hodges
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St. Thomas, VI 00802
Direct: (340) 715-4405
Fax: (340) 715-4400
Web: www.DTFLaw.com

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From: Joel Holt (<mailto:holjvi@aol.com>)
Sent: Thursday, June 23, 2016 2:18 PM
To: edgarross@judge@hotmail.com
Cc: Gregory H. Hodges; dewoodlaw@gmail.com; dewoodlaw@outlook.com; carl@carlhartmann.com
Subject: Plaza



Dear Judge Ross:

As we have agreed, since we are independently pursuing the bank and vendor records, we have removed the document demands to Gaffney. Attached is a revised set of our CPA's questions which remove those demands. This will, hopefully, end the complaints about the burden on his time. The questions themselves should be answerable in under one week according to our CPA's and are necessary to their doing the review the Court has allowed. Please forward them to Mr. Gaffney and ask that he respond to them at his convenience, as he is being paid full-time to do such work for the Partnership.

Joel H. Holt, Esq.
2132 Company Street
Christiansted, St. Croix
U.S. Virgin Islands 00820
(340) 773-8709

EXHIBIT D

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IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS

DIVISION OF ST. CROIX

MOHAMMAD HAMED, by his)	SX-12-CV-370
authorized agent WALEED)	
HAMED,)	
)	
Plaintiff/Counterclaim Defendant,)	
)	
v.)	
)	
FATHI YUSUF and UNITED)	
CORPORATION,)	
)	
Defendants/Counterclaimants,)	
)	
v.)	
)	
WALEED HAMED, WAHEED HAMED,)	
MUFEED HAMED, HISHAM HAMED, and)	
PLESSEN ENTERPRISES, INC.,)	
)	
Additional Counterclaim Defendants.))	
_____)	

December 15, 2017
Kingshill, St. Croix

The above-entitled action came on for Status Hearing before the Special Master in Courtroom Number 211.

THIS TRANSCRIPT REPRESENTS THE PRODUCT OF AN OFFICIAL COURT REPORTER, ENGAGED BY THE COURT, WHO HAS PERSONALLY CERTIFIED THAT IT REPRESENTS HER ORIGINAL NOTES AND RECORDS OF TESTIMONY AND PROCEEDINGS OF THE CASE AS RECORDED.

TRACY BINDER, RPR
Official Court Reporter
(340) 778-9750 Ext. 7151

1 aren't even really claims, Your Honor.

2 And I'm happy to go through Exhibit 3 of his
3 motion where you can -- it's just page after page,
4 literally. I counted 125 of those 165 claims are
5 what I call maybe claims. They're claims that --
6 where he says unclear, need five- to ten-minute
7 depo of John Gaffney. Those aren't claims. Those
8 are requests for explanation of what Gaffney put on
9 the general ledger.

10 And if a party is going to be entitled to
11 discovery based on a maybe claim, that's going to
12 be a serious problem here. Because, you know, the
13 rules do say, unless the Court orders otherwise,
14 that interrogatories are limited to 25. If
15 we're -- if we take his 125 maybe claims and have
16 only one interrogatory for those claims, and five-
17 to ten-minute deposition, as he suggests, for each
18 claim, we're talking about 125 interrogatories and
19 anywhere from 8 hours to 21 hours of deposition
20 time. It will be mindboggling.

21 So I think it is important for us to, at least
22 before we get -- you know, engage in the full
23 panoply of discovery, determine what claims ought
24 to be tossed out or not so that we can pare down
25 that process.

1 SPECIAL MASTER: And that's why I'm suggesting
2 that you file an appropriate motion before the
3 Master so a decision can be had.

4 MR. HOLT: If I can just briefly respond.

5 SPECIAL MASTER: Yes.

6 MR. HOLT: Discovery may clear up some of
7 those claims and they will be withdrawn, but, for
8 example, there will be an accounting entry, 425,000
9 miscellaneous labor, and we don't want to accept
10 that as a charge unless we know what it is. If it
11 was labor used to build someone's house during the
12 windup period, then it's not part of the charge.
13 If it's -- if like there's a professional fee in
14 there, if that was money paid to BDO, then that's
15 not a proper charge. That's their accounting, not
16 us. It may not be there, it may actually be a
17 perfectly legitimate charge, in which case it goes
18 away.

19 And that, of course, is why we tried early on
20 to have that meeting with John Gaffney, because a
21 lot of these may drop quickly. But that meeting
22 didn't take place, so they've become claims. We
23 don't -- we don't -- we contest them. But I will
24 agree, of the 165, you might have 80 or 90
25 disappear once somebody says, no, that was spent on

1 this. Or it becomes clear, he says, well, that was
2 spent on this and we don't like it, and therefore
3 at least we can say, well, they paid BDO so we
4 think you got a signed document. In other words,
5 it won't then track down to much larger discovery
6 because now we'll just argue about whether or not
7 that was a proper payment. So, yeah, a lot of them
8 may disappear. We agree with that.

9 SPECIAL MASTER: It's up to the parties to
10 move the case by filing the appropriate motion
11 before the Master so that a decision can be had
12 and we at least know where we stand as to all the
13 different issues, and then you take a step after
14 the ruling of the Master. But if we try to resolve
15 it by discussion, we're not going to do it. We're
16 not going to do it.

17 MR. HODGES: I think we can agree on that,
18 Your Honor.

19 SPECIAL MASTER: Well -- so therefore, file
20 whatever you think is appropriate to bring the
21 issue to a head.

22 MR. HODGES: Do I understand Attorney Holt's
23 offer just a moment ago that, in effect, he'll take
24 the lead on briefing all of the claims he wants to
25 brief in Exhibit 1 to the motion for hearing?