

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

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

Plaintiff/Counterclaim Defendant,)

v.)

FATHI YUSUF and UNITED CORPORATION,)

Defendants/Counterclaimants,)

v.)

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

Additional Counterclaim Defendants.)

CIVIL NO. SX-12-CV-370

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

Consolidated With

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

Plaintiff,)

v.)

UNITED CORPORATION,)

Defendant.)

CIVIL NO. SX-14-CV-287

ACTION FOR DAMAGES AND
DECLARATORY JUDGMENT

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

Plaintiff,)

v.)

FATHI YUSUF,)

Defendant.)

CIVIL NO. SX-14-CV-278

ACTION FOR DEBT AND
CONVERSION

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

**A. Hamed Missed the Deadline Imposed by the Master to Submit His
Accounting Claims – His Arguments to the Contrary Are Simply
Excuses.**

Yusuf's motion to strike what Hamed has labeled claims, but what he concedes are simply questions, has been met with an opposition that is based almost entirely on a red herring. Hamed

argues that the law of equitable accounting requires a court or master to undertake a full accounting of the transactions of the partnership and the partners. But it hardly follows from that proposition that he is free to ignore the procedures established by the Master and the Court for presenting claims or challenging the accounting of the partnership business that was performed by John Gaffney.

Hamed and Yusuf were ordered to submit their claims – not questions – by September 30, 2016. Hamed was well aware of this deadline, but wasted repeated opportunities to determine whether they possessed any accounting claims and to have their accounting questions answered. As the deadline for claims submission approached, 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. As he had not determined his claims, he simply re-labeled his questions as “claims.” Because his purported claims H-41 through H-141 and the others identified in Yusuf’s Motion are in the nature of questions rather than claims, they do not comply with the Court’s directives. While Hamed argues that some of these questions could ripen into actual claims after discovery, there is no provision in the Court’s Orders for filing claims after the September 30, 2016 deadline set by the Master. Furthermore, Hamed does not even try to justify his failure to comply with the Court’s deadlines governing the accounting process.

Hamed does not seriously dispute that claims H-41 to H-141 and the others identified in Yusuf’s motion are in the nature of requests for explanation rather than claims about what John Gaffney put on the general ledger while performing the accounting functions for the partnership business for the period 2012 through 2014. The fact that these ostensible claims are in fact questions about ledger entries rather than true claims is clear from Hamed’s own description of these claims in the list of purported claims he prepared for an October 30, 2017 filing with the

Master that is attached as **Exhibit A**.¹ That list describes these claims as “unclear General Ledger entries” and seeks clarification by means of a “5-10 minutes Depo of John Gaffney. . .”² Exhibit A, pp. 4-11.³ At the December 15, 2017 hearing before the Master, Hamed’s counsel made it clear that he had no proof that any of these ledger entries were improper, and conceded that “a lot of them may disappear” after questioning John Gaffney about them. **Exhibit B**, December 15, 2017 Hearing Transcript, p. 23.

Hamed cites a well-known treatise for the proposition that a suit for an equitable accounting requires “a comprehensive investigation of transactions of the partnership and the partners and an adjudication of their respective rights” that the Master will use as a basis for determining what each partner owes to or is owed by the other partner. Yusuf agrees with that statement of the law, and indeed cited that very passage in a March 21, 2017 supplemental brief regarding the statute of limitations defense that was filed in connection with the Court’s July 21, 2017 Order limiting accounting claims. But in order to make the ultimate adjudication, the Master established a process and deadlines to which the parties were required to adhere. And with respect to Hamed’s purported claims at issue in this Motion, it is clear that these do not have the character of actual claims. Insofar as any of them might possibly morph into an actual claim based on several minutes of questioning John Gaffney, the claim would be untimely and hence not capable of being presented.

¹Hamed attached this filing to an October 30, 2017 brief filed pursuant to the Master’s August 24, 2017 directive that each party identify any claim that is ready for determination following the Court’s July 21, 2017 Order limiting accounting claims to transactions occurring on or after September 17, 2006.

²Hamed’s transparent attempt in Exhibit 1 of his Opposition to rewrite his October 30 list and make it appear that he now has proof that these general ledger entries are incorrect, instead of merely having questions about them, is entitled to no deference by this Court.

³*See also Exhibit B*, Transcript of December 15, 2017 Hearing, at p. 21 (“Those aren’t claims. Those are requests for explanation of what Gaffney put on the general ledger.”) (statement of counsel for Fathi Yusuf).

The case law cited by Hamed does not support his position that he need not follow the procedures established by a court to arrive at a true-up of the partners' accounts. *Pankratz Farms, Inc. v. Pankratz*, 95 P.3d 671, 681 (Mon. 2004) cites essentially the same general description of an equitable accounting claim quoted above. Significantly, that case points out that in determining that true-up, the Court is permitted to "build off of the accountings already performed" by one or both of the partners. *Id.* at 681. This means that the Master may rely on both Gaffney's accounting of the partnership business and BDO's accounting of partnership withdrawals in arriving at the final reconciliation of partner accounts. In *Ferguson v. Holmes*, 2009 WL 306314, *9 (Neb. App. 2009), the Court stated that, for purposes of appellate review, the lower court should provide "a detailed statement setting forth the manner in which it calculated the balance of the parties' capital accounts." The unremarkable holding that a lower court should explain the basis for its adjudication of what a partner owes to or is owed by the other partner (so as to permit meaningful appellate review of its decision) plainly does not justify Hamed's failure to observe the deadlines established by the Master to facilitate that adjudication.

B. Hamed Squandered Opportunities to Obtain the Information to Present Actual Claims.

Significantly, Hamed offers no viable excuse for failing to abide by the deadline for submitting genuine claims. Hamed does not and cannot dispute that he never engaged an accountant to prepare an accounting of the partnership business or of partner withdrawals and distributions. Nor does Hamed dispute that he previously argued that any accounting for the 2006 to 2012 period was impossible to undertake. *See Yusuf's Motion* at p. 3. And Hamed does not disagree with John Gaffney's April 3, 2017 declaration that he spent an extraordinary amount of time with Hamed's accountants answering their questions or that Hamed ignored Gaffney's proposal, set forth in a letter dated May 17, 2016, which was reviewed and approved by the Master, "to have a VZ accountant work on premises with the original records" instead of burdening

Gaffney with the task of gathering and spoon feeding that information to Hamed's accountants.
See Yusuf's Motion at p. 3, note 1, and Exhibit C to that Motion, particularly at ¶ 6 of Exhibit C.

Nor does Hamed dispute John Gaffney's further description that:

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.

See Yusuf's Motion, Exhibit C, ¶ 2. Hence, Hamed had every opportunity to gather the information needed to answer his accountants' questions and determine whether those questions represented actual claims. The fact that Hamed chose to squander that opportunity should not enable him to avoid the deadlines imposed by the Master on the accounting process.

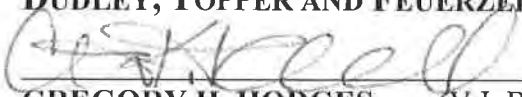
For all of these reasons and those set forth in Yusuf's Motion to Strike Claim Nos. H-41 to H-141 and Other "Maybe" Claims, the Master should grant the Motion.

Respectfully submitted,

DUDLEY, TOPPER AND FEUERZEIG, LLP

DATED: March 8, 2018

By:


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CERTIFICATE OF SERVICE

I hereby certify that on this 8th day of March, 2018, I caused the foregoing **YUSUF'S REPLY IN SUPPORT OF HIS MOTION TO STRIKE HAMED'S CLAIM NOS. H-41 THROUGH H-141 AND ADDITIONAL "MAYBE" CLAIMS**, which complies with the page or word limitation set forth in Rule 6-1(e), to be served upon the following via the Case Anywhere docketing system:

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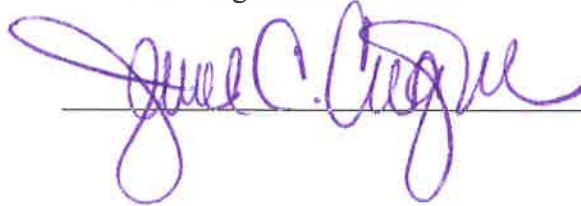
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EXHIBIT A

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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New Claim Number	Item No. in Original 8/30/16 Claim Filing	Description	Next Steps or What is needed from discovery	Amount Due to Partnership from Yusuf	Amount Due to Hamed Directly from Yusuf
111	452	Unclear general ledger entries regarding Tasty Alternatives	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 30,721	
112	453	Scotia Invoices	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 11,411	
113	454	Lisette Colon's salary, benefits, bonuses and incidental expenses	-Depo (5-10 minutes) of Lisette Colon to determine how much of her time was devoted to new Plaza Extra East activities versus the Partnership	\$ 6,215	
114	455	Myra Senhouse's salary, benefits, bonuses and incidental expenses	-Depo (5-10 minutes) of Myra Senhouse to determine how much of her time was devoted to new Plaza Extra East activities versus the Partnership	\$ 2,259	
115	456	Humphrey Caswell's salary, benefits, bonuses and travel and entertainment expenses	-Depo (5-10 minutes) of Humphrey Casell to determine how much of his time was devoted to new Plaza Extra East activities versus the Partnership, plus his explanation of T&E -Doc Request to Liquidating Partner for underlying Documentation substantiating T&E reimbursement	\$ 28,666	
116	457	Unclear 2016 general ledger entries regarding the United Corporation in 2016	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 238,829	
117	459	Unclear general ledger entry regarding United Corporation – Worker's Compensation	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 318	
118	460	Unclear general ledger entries regarding FUTA late fee	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 85,697	
119	464	Transaction with Raja Foods	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 410	
120	465	2016 transactions with Caribbean Refrigeration & Mechanical LLC	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 10,902	
121	466	Unclear general ledger entries We Are Wine LLC	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 2,705	
122	467	Unclear general ledger entries regarding US Customs penalty	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 2,250	
123	468	2016 payments to Dudley, Topper and Feuerzeig, LLP (Fathi Yusuf's personal attorney)	-Rog to Fathi Yusuf	\$ 9,680	

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124	469	Unclear general ledger entries regarding Inter Ocean refund	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	
125	470	Unclear general ledger entries regarding "Lutheran Family Social Services"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 1,246	
126	471	Unclear general ledger entries regarding KAC357	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 3,640	
127	472	Unclear 2016 general ledger entries for Banco Popular Puerto Rico	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	
128	473	Unclear general ledger entries regarding 2016 V.I. Employment Security contributions and penalties	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 13,048	
129	475	Fathi Yusuf draw from Partnership funds for gift	-Depo (5-10 minutes) of Fathi Yusuf	\$ 4,000,000	
130	476	Wireless Tech Rent	-Doc request to Liquidating Partner for any Documentation evidencing payment of Wireless Tech rent -Depo (5-10 minutes) - Fady Monsour and NejeH Yusuf regarding payment of Wireless Tech rent -Following Doc requests & Depos of Fady Mansour & NejeH Yusuf, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation where the Wireless rent payment is located on the general ledger	\$ 15,000	
131	477	Unclear general ledger entries regarding Hanun loan	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 35,000	
132	478	Unclear general ledger entries regarding distributing cash on hand in 2015	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 19,333	
133	479	Unclear general ledger entry regarding Yusuf distribution of WAPA deposit	-Depo (5-10 minutes) of John Gaffney (and/or accounting staff member) and accounting staff member	\$ 110,842	
134	480	Unclear general ledger entries regarding "Yusuf distribu for trade AR"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 15,701	
135	481	Unclear general ledger entry regarding "xfer fr Yusuf fam BPPR a/c to United BPPR a/c"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 1,449	
136	482	Unclear general ledger entry regarding "Yusuf refund of overpayment"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 77,336	

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137	483	Unclear general ledger entry regarding "CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 247,870	
138	484	Unclear general ledger entries regarding "correct Yusuf/Hamed distrib settle on 9/30 ref ck 251 for \$183,381.91"	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 20,484	
139	485	Unclear general ledger entry regarding "clear pship a/c 28600 intraco bal's to equity"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 247,138	
140	487	Unclear general ledger entry "clear misc Hamed/pship due to/fr accounts" in the amount of \$39,788.40.	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 39,788	
141	488	Unclear general ledger entry regarding "due t/fr settlement re stmt at 9/30/15"	-Rog to Liquidating Partner requesting an explanation of the meaning of this entry -Doc request to the Liquidating Partner for underlying Documentation substantiating the entry -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entry	\$ 183,382	
142	490	Half acre in Estate Tutu	-Rog to Fathi Yusuf	Sale or split of Property	
143	491	Plaza Extra East land	-Rog to Fathi Yusuf	Sale or split of Property	
144	492	\$900,000 Estimated tax payment for United Corporation shareholders	-Rog to Liquidating Partner regarding what the entry references and a Rog asking if Mohammad, Wally and Willie Hameds' taxes were paid for the same time period, with an explanation of where that is reflected on the general ledger -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	\$ 900,000	
145	3003	WAPA deposits paid with Partnership funds	-Depo (5-10 minutes) - John Gaffney to discuss how WAPA Deposits are handled on the general ledger	\$ 272,572	
146	3007	Imbalance in credit card points	-Rog to each Yusuf requesting a list of all credit cards in each of their names Subpoena bank records for all of Hamed and Yusuf credit cards		\$ 421,235
147	3010	Vendor rebates	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	
148	3011	Excessive travel and entertainment expenses	-Doc request to Liquidating Partner for the invoices/receipts substantiating the business purpose of the T&E Subpoena for credit card statements reflecting the T&E expenditures -Depo (5-10 minutes) of each person submitting an expense for an explanation of the charges	\$ 23,745	
149	246, 255, 260, 318	Seaside Market & Deli LLC	-Rog to Liquidating Partner regarding what the entries reference -Doc request to Liquidating Partner for underlying Documentation substantiating the entries -Following Rog and Doc request, 5-10 minute Depo of John Gaffney (and/or accounting staff member) for explanation of the entries	Pending discovery	

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

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

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

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

EXHIBIT B

EXHIBIT B

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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,)	
MUFEEED 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

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(The following proceedings commenced at
9:40 a.m.)

SPECIAL MASTER: Good morning, everyone. This is the time scheduled for the mandated meeting of the parties so we can set the ground rules for going forward and see what arrangements and agreements we can have on the issues that are present. I know that all the attorneys were notified to be here, and there's some attorneys who are peripherally in the case. If those attorneys want to stay for the whole hearing, it's fine. If not, they can at this time indicate to the Court, put their name on the record and indicate what issues the Master has to decide that involve them so we can address those first and then we get to the major issues.

Since we're now having a record at the request of the parties, when you speak, please identify yourself and the party you represent so that the record can be as complete as possible. If any one of the peripheral attorneys want to speak first, you may.

MR. MOORHEAD: Good morning, Judge. Jeffrey Moorhead for the record purposes, and Plessen

1 Enterprises in 370 of 12. My client was part of
2 the caption for the status, but I think all of the
3 issues have -- I'm pretty sure all the issues deal
4 with the other major parties, so unless -- I don't
5 think my presence is necessary, but I was here just
6 in case. With Your Master's permission --

7 SPECIAL MASTER: If any of the other attorneys
8 or parties disagree with the statement, please
9 indicate such. If not, I'll excuse him.

10 (No response.)

11 SPECIAL MASTER: And you'll be excused,
12 Attorney Moorhead, and you should not respond to
13 further meetings of the group, unless it's directly
14 involving you.

15 MR. MOORHEAD: Thank you, Your Honor.

16 SPECIAL MASTER: Thank you. Anyone else?

17 (No response.)

18 Now, I issued an order based on the suggestion
19 submitted by one of the parties, the Hameds in
20 particular, as to some of the issues that were
21 pending and some that were undecided, and I note
22 that the Yusufs have filed a document, a
23 memorandum, indicating that some of the items that
24 were contemplated to be not disputed, as such, or
25 limited dispute, is not correct.

1 Attorney Hodges?

2 MR. HODGES: Your Honor, would you like me to
3 stand?

4 SPECIAL MASTER: You don't have to.

5 MR. HODGES: Thank you, Your Honor. We --
6 effectively, all the issues are disputed. The
7 issue was whether or not discovery was required for
8 some of them. And based on Attorney Holt's
9 response to our bench memo that was filed
10 yesterday, it appears that we agree what should be
11 briefed that requires no discovery and what does
12 require discovery. So I think -- as I understand
13 Items 1 and 5 of his response yesterday, he agrees
14 with the statement in our bench memorandum in the
15 concluding paragraph that Items 2, 3, 5, 10, and 12
16 listed on Page 1 of your order should be removed,
17 and that items --

18 SPECIAL MASTER: Which items are those?

19 MR. HODGES: Okay. That would be -- Item 2 is
20 past partnership withdrawals - receipts; Item 3 is
21 Hamed partnership interest and sale of the Dorothea
22 property; Item 5 is invoices from David Jackson,
23 CPA, for tax work done for the partnership; Item 10
24 is Wally Hamed's payments of accounting and
25 attorney's fees in the criminal case; and Item 12

1 is attorney and accounting fees paid by the
2 partnership for the criminal case. Those matters,
3 as I understand his response, we agree should be
4 removed from the list in your order because further
5 discovery is required. All the other items we
6 agree we can brief and no further discovery is
7 required.

8 SPECIAL MASTER: If I recall correctly,
9 weren't the items listed in my order a review of
10 the liquidating partner's decision that I approved
11 and I permitted?

12 MR. HOLT: Some.

13 MR. HODGES: Some of those. Some of those.

14 SPECIAL MASTER: Oh. All right. You're
15 correct. So the ones that you don't dispute are
16 the ones which is, in essence, a review of the
17 liquidating partner's decision.

18 MR. HODGES: And the additional rent from day
19 one. We don't think that --

20 SPECIAL MASTER: Yeah -- well --

21 MR. HODGES: So, in other words, Your Honor,
22 what we're -- I think we agree --

23 SPECIAL MASTER: Oh, I understand what you're
24 saying.

25 MR. HODGES: -- is that items -- and I'm

1 referring to the items on Page 1 of your order --
2 Items 1, 4, 6 through 9, and 11 should remain for
3 briefing only, and the others should be removed,
4 because discovery will be required.

5 SPECIAL MASTER: I had identified 4, 5, 6, 7,
6 8, 9, and 11 as the decisions of the liquidating
7 partner.

8 MR. HODGES: Not 5, Your Honor. 5 had --
9 we -- the liquidating partner did not retain David
10 Jackson and did not authorize payment of David
11 Jackson.

12 SPECIAL MASTER: Liquidating partner denied
13 payment and I agreed with his decision, so I
14 thought that's what --

15 MR. HODGES: Oh, I was not aware of that. I'm
16 sorry, Your Honor.

17 MR. HOLT: I'm not aware of that either.

18 SPECIAL MASTER: Well, that's why it wasn't
19 paid. The liquidating partner, having received the
20 invoices from David Jackson, refused to pay them.
21 That's how I know of the invoices.

22 MR. HOLT: All right. But --

23 SPECIAL MASTER: But if you want -- I
24 understand what you're saying.

25 MR. HOLT: Okay.

1 SPECIAL MASTER: Yeah. But it is those items
2 that he affirmatively approved, that is, he agreed
3 to pay, are the ones that can have limited
4 briefing. The others require discovery.

5 MR. HODGES: Yes, Your Honor. And if I may, I
6 note that I didn't raise this in my bench memo, I
7 didn't think it was that important, but in Attorney
8 Holt's motion for hearing, he had suggested a
9 five-page limit on the brief. Your Honor made it
10 two pages. And although I haven't started on
11 preparing it yet, just, you know, so that we don't
12 have to come back and beg for another three pages,
13 could we agree that it should be a five-page limit?

14 SPECIAL MASTER: Whatever you all agree upon,
15 I have no objection. This is not for me to set the
16 limits of the agreement. I want the parties to try
17 to agree on what they want to do in terms of
18 presenting the facts to me. I will do whatever the
19 parties feel comfortable in doing.

20 But as you know from my past practices, when
21 you tell me five days, you have five days. I don't
22 extend it. Unless another hurricane or something
23 like that comes. But I don't intend to be here for
24 the next two years in this case. And I want to see
25 that we establish a timeline for all the issues so

1 that we can look from now and expect a final date
2 or await decisions on the issues.

3 The purpose of calling you here today is to
4 see if the parties can reach some agreement on all
5 the issues and present it to the Court. Before we
6 had a reporter, I intended to ask the parties to
7 submit to me what they believe to be the time frame
8 for discoveries and addressing all the issues you
9 may have, a stipulation that I would approve. But
10 we can put it in the record and I will incorporate
11 it in an order.

12 So who wants to go first in identifying those
13 issues we can agree upon, and their limited time
14 frame, notwithstanding my order?

15 Go ahead.

16 MR. HOLT: Your Honor, Joel Holt for
17 plaintiff. First off, when they say they want to
18 do discovery on an item, we take the position that
19 we don't have veto power over that, so that's why
20 we just agreed to take them off the list. It isn't
21 like we necessarily believe it's needed, but if
22 they say it's needed, we can't veto that.

23 So it would seem to me that the items that we
24 can brief by January 12 would be 1, 4, 6, 7, 8, 9,
25 and 11, since those are the items that we suggested

1 you put on here and they have now agreed should be
2 briefed.

3 I don't have a problem with five pages. Most
4 of these will not take five pages to write,
5 although some of them will have attachments because
6 you'll have to show where the payment was made or
7 something. I would think on Items 1 and 4, which
8 are the rent payments, that they should file a
9 brief and I should have five days to respond,
10 because that's their burden. And on Issues 6, 7,
11 8, 9, and 11, I should file first and let them
12 respond, just because those are items that we put
13 on the list.

14 MR. HODGES: Did I hear you correctly, you
15 only identified 1 for me?

16 MR. HOLT: 4.

17 MR. HODGES: 1 and 4? Okay. Yeah, I have no
18 problem with that, Your Honor.

19 SPECIAL MASTER: 1, 4, 6, 7, 9, and 11; right?

20 MR. HOLT: And he'll file first on 1 and 4,
21 and I'll file first on 6, 7, 8, 9, and 11.

22 SPECIAL MASTER: How much time from today's
23 date do you need?

24 MR. HOLT: Excuse me?

25 SPECIAL MASTER: How much time from today's

1 date? Are you going to use the same --

2 MR. HOLT: I was thinking the January 12th
3 date, but I'm --

4 MR. HODGES: That would be appreciated, Your
5 Honor.

6 SPECIAL MASTER: So that the party with the
7 burden shall file by the January 12th date. And
8 how many days to respond?

9 MR. HOLT: I said five, but why don't we say
10 five working days, because there is a holiday in
11 there, and we'll just figure that.

12 MR. HODGES: I think five working days is
13 fine, Your Honor.

14 SPECIAL MASTER: Is that fine?

15 MR. HODGES: Yes.

16 MR. HOLT: Your Honor, when you issued that
17 order and you pulled these items out, I think we've
18 kind of resolved that, but in our motion for the
19 hearing, we actually listed a series of items that
20 we thought could be argued without any briefing.
21 And we think that those need to be addressed, and
22 obviously we don't expect you to address them
23 today, but, you know, on our part, we really felt
24 like there were two claims for us that could be
25 addressed and that there were a series of their

1 claims that were ready to be addressed.

2 And they dealt with, really, with the -- on
3 our side, the two conceptual issues: the 2.7
4 million, and the 504,000 that we think Judge Brady
5 already found were improperly taken. Obviously
6 there's not going to be payment now, just there's
7 no reason not to resolve those and then ultimately
8 they will be processed all the way through.

9 And then for their claims, we felt that we
10 identified as a list of their claims that were
11 claimed by them which are barred under Judge
12 Brady's order. And they have come back and
13 disagreed with that, but we think that's a
14 threshold question that needs to be addressed. We
15 think that any claims that predate 2006, they have
16 a series of claims that are barred, and they have
17 come back and said they don't think they are. We
18 think we need to figure out how that's going to
19 work.

20 MR. HODGES: Short answer to that, Your Honor,
21 is that what I refer to in my bench memo or at
22 least Exhibit A to the bench memo is the limitation
23 order, Judge Brady's July 21, 2017, order that
24 limited accounting claims between the partners to
25 transactions that occurred on or before September

1 17, 2006. That applies to the partners. They're
2 attempting to transport that ruling onto a claim of
3 United's for debt, and it's simply -- it doesn't
4 apply. And what makes it so clear that it doesn't
5 apply is what I refer to as the rent order where
6 Judge Brady expressly found that the statute of
7 limitations on United's rent claim that dated back
8 to 2004 was cold because of the acknowledgment of
9 debt doctrine or the partial payment doctrine. So
10 there's not much to be said. I mean, we can file a
11 brief about that, but, you know, debt claims of
12 third parties are not affected by the limitation
13 order, period.

14 MR. HOLT: Yeah, but the statute of
15 limitations motion he's talking about dealt with
16 the rent on the shopping -- on the store, and the
17 Court expressly reserved ruling on all of the other
18 rent claims. He didn't say they apply to them. So
19 you've got the rent from Bays 5 and 8 which weren't
20 part of the store, and then you've got the interest
21 on -- we went through it -- on Bays 5 and 8 where
22 they're claiming interest for time prior to that.

23 And then you're talking about gross receipts
24 taxes, the black book -- the black book was a
25 partnership book. It wasn't a book between United

1 and them, it was a book between the partners. The
2 ledger balances owed were loans between the
3 partners. The water revenues, that was a
4 partnership operation. And, you know, all of those
5 are not claims of United, those are claims between
6 the partners, and they're time-barred, and we think
7 we need a ruling on that. And we think the rent
8 claims are also barred. The judge found that the
9 rent claims for the actual store weren't barred,
10 and we're bound by that, and that's not even before
11 you, although there's an interest component of that
12 before you. But on all of these other claims, I
13 mean, they're time-barred just under the normal
14 statute, and we think they're also barred under the
15 order because they aren't related to the rent for
16 that store. And we need to get -- Judge Brady's
17 order gave us some definition going forward. We
18 need some clarity on that.

19 SPECIAL MASTER: Well, it's obvious that the
20 parties don't agree on what the order meant or
21 its -- its scope. So then I will give the parties
22 a reasonable time in which to file whatever
23 documents, whether a brief or other documents in
24 support of their position.

25 So if you can identify those issues, Attorney

1 Hodges, that you believe that the order doesn't
2 apply to, you think they're outside the scope of
3 the order, and Attorney Holt can respond. How much
4 time would you need to do that? I mean, you have
5 identified some of them already. Are there any
6 more?

7 MR. HODGES: No. I mean, he's the one that's
8 claiming that the limitation order affects the
9 claims -- what I say are the claims of United. He
10 says the water revenues are not a United claim,
11 it's a partnership claim; I can't disagree with
12 that more. He claims the water revenue is a
13 partnership claim; I can't disagree with that more.
14 That's United's roof that collects that water. So,
15 you know, the --

16 But he also has his claims. I think he's
17 suggesting that there's no further -- nothing
18 further needs to be done on the 2.7 million that he
19 refers to, which is, you know -- respectfully, Your
20 Honor, it's already on Mr. Yusuf's side of the
21 ledger, so to speak, in the BDO report. We
22 acknowledged he withdrew those funds. That's not
23 in dispute. The accounting effect of that is what
24 is in dispute, so that can't be ruled on without
25 discovery. And they pretty much acknowledge it in

1 their response to our bench memo. The \$504,000,
2 ask Joel -- or Attorney Holt to point you to a
3 finding from Judge Brady that says Mr. Yusuf owes
4 504,591. He can't do it. I mean, it's just not
5 there.

6 SPECIAL MASTER: I would suspect that if he
7 has such a reference, he'll do it in the response
8 brief or whatever documents he files. I don't
9 intend to try to make a decision today.

10 MR. HODGES: I appreciate that.

11 SPECIAL MASTER: I'm just trying to get the
12 parties to at least present in writing, for the
13 record, their positions so a decision can be made.

14 MR. HOLT: But, Your Honor -- I'm sorry, are
15 you finished?

16 MR. HODGES: Yeah.

17 MR. HOLT: If I may. For example, the 2.7,
18 they admit it's owed, so it should be found as a
19 claim. Now, they want to argue there's an offset
20 through the BDO report, but that doesn't change
21 the fact it's a claim submitted to be paid.

22 The BDO report, you know, Judge Brady
23 basically said, you know, that because of all the
24 missing documents, it had no effect, and he said
25 that again in his motion for reconsideration. And

1 today, that's a good point. I mean, maybe we
2 should file a motion to strike the Integra claim
3 and a motion to strike the BDO claim.

4 SPECIAL MASTER: That's what I'm suggesting.

5 MR. HOLT: And, you know, I don't mind taking
6 a lead on the things that he says -- if I think
7 it's barred by the order, I'll take the lead and
8 say why I think it's barred by the order. I don't
9 mind. If he wants to say it's not barred by the
10 order, then he can respond. But I don't mind
11 taking the lead on that.

12 But I do want to make one thing clear. You
13 know, they talk about Plot 4H is in the name of
14 United. It is in the name of United, but when the
15 Court did the windup order, it specifically held
16 back any decision on Plot 4H. If something being
17 in the name of United would end this case, then we
18 would have never gotten this far, because Plaza,
19 the store, was in the name of United. The store
20 out west is in the name of United. Everything is
21 in the name of United. What the Court found is the
22 corporate form was really a partnership. So when
23 you get to Plot 4H, the fact that it's in the name
24 of United doesn't mean it's not a partnership
25 asset. The fact that there's a piece of property

1 in St. Thomas in the name of United doesn't mean
2 it's not a partnership asset. You see, those are
3 still claims, and you get to decide them, of
4 course, but just because something is in the name
5 of United Corporation doesn't mean that -- and it
6 was in the name before 2006 -- doesn't mean it's
7 not litigated, because that's what this whole thing
8 is about is United Corporation is really the
9 partnership.

10 SPECIAL MASTER: What I'm suggesting is that
11 as to both parties, if you think that an issue
12 needs to be decided by the Master preliminarily to
13 determine the validity of what may be considered
14 the claim, file the appropriate motion so a ruling
15 can be had early enough so that the matter can
16 proceed.

17 MR. HOLT: Okay.

18 MR. HODGES: May I just comment briefly to
19 what Attorney Holt just said?

20 SPECIAL MASTER: Yes.

21 MR. HODGES: I understand that a lot -- the
22 partnership business was conducted under the name
23 of United for many years. But Judge Brady, in
24 Section 8, Subsection 1 of his plan, said, "For
25 purposes of winding up the partnership, Plot 4H,

1 Estate Sion Farm, shall not be considered
2 partnership property and is not subject to division
3 under this plan without prejudice to any accounting
4 claim that may be presented by Hamed." Okay. So
5 the accounting claim, the limitation order says all
6 accounting claims that predate September 17, 2006,
7 are out. Who can tell me that a claim that the
8 partnership really owns that property didn't arise
9 before 2006, since the property was in the name of
10 United since 1992?

11 SPECIAL MASTER: That is your position.

12 MR. HODGES: That's our position.

13 SPECIAL MASTER: And I think Attorney Holt has
14 a different position.

15 MR. HOLT: Right.

16 SPECIAL MASTER: What I'm trying to suggest is
17 that you file the appropriate motion before the
18 Court so the issue can be decided.

19 MR. HODGES: Okay. So as I understand what
20 Your Honor is suggesting, all of the -- he has 165
21 claims, whereas we have, if you put aside the debt
22 claims, we have a handful of claims. What you're
23 suggesting, I think, is we would move to strike
24 whatever claims we submit are improper? Because
25 when we talk about discovery, a lot of those claims

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?

1 MR. HOLT: In Exhibit 1?

2 MR. HODGES: Yeah. Those are all the debt
3 claims that you claim are barred, and your 2.7 and
4 504,000.

5 MR. HOLT: And we'll also do one as to Integra
6 and BDO.

7 MR. HODGES: Okay. Well -- so you're going to
8 take the lead on that and we'll respond. Okay.

9 SPECIAL MASTER: Okay. Anything else?

10 MR. HOLT: And then -- so that's how that will
11 handle. And then we know on the second two, we
12 just went over these claims, on how we're going to
13 brief that by January 12th, each party. So then
14 the third thing comes back to discovery. I mean,
15 how we going to deal with discovery on the claims
16 that we now agree we need to discover? Do we wait
17 until you set forth the scope of claims and begin
18 discovery or do we begin some discovery now?

19 SPECIAL MASTER: What do the parties believe
20 is the best course of conduct?

21 MR. HODGES: I'm sorry. I didn't hear that
22 last part.

23 SPECIAL MASTER: My statement or his?

24 MR. HODGES: No. His statement.

25 MR. HOLT: I said we need to decide how to

1 proceed on discovery. We proposed a plan for each
2 claim, so -- you objected to the plan, but -- I'm
3 sorry, Yusuf objected to the plan, but they didn't
4 come up with an accounting of their own. But I
5 don't see why we don't try to begin some
6 discovery.

7 MR. HODGES: I agree. I think --

8 SPECIAL MASTER: But some of the discovery
9 would depend upon some preliminary motions.

10 MR. HOLT: Some of it will.

11 SPECIAL MASTER: Yes.

12 MR. HODGES: That's true. Your Honor, I would
13 suggest -- and Attorney Holt and our office have, I
14 believe, actually at least in one case, maybe more,
15 agreed on a discovery schedule. And if we can't
16 agree on it, I would say that we submit our
17 proposed discovery schedules to you. And that's
18 exactly what we did in another case. And the
19 judge -- I can't remember whether he mixed and
20 matched or accepted one schedule over the other,
21 but I think, you know, it makes better sense and
22 better use of your time if we present you with
23 something, either a stipulated discovery schedule
24 or our competing discovery schedules so you can
25 have something in writing to look at and decide for

1 yourself.

2 SPECIAL MASTER: Can you do it by the 12th of
3 January?

4 MR. HODGES: I don't see why not.

5 MR. HOLT: Sounds fine, Your Honor.

6 SPECIAL MASTER: Okay. Either a joint
7 stipulation or the parties' position on discovery
8 and submit it by the 12th.

9 MR. HOLT: Okay.

10 SPECIAL MASTER: Anything else?

11 MR. HOLT: This is really a housekeeping
12 matter, but I would like to just have a standing
13 request to always ask for the transcript and the
14 parties will split the cost. That way we don't
15 have to contact you after each one and ask for
16 it.

17 SPECIAL MASTER: Okay. Because all hearings
18 may not be here.

19 MR. HOLT: Right.

20 SPECIAL MASTER: I did it today because of the
21 number of people I expected to attend. But I don't
22 plan to put on a suit and a tie every time we have
23 to meet. You know, we can meet at someone's office
24 or a neutral place. But we can always hire a
25 reporter to take the -- once we set it up, we'll

1 just hire a reporter and the parties pay the
2 cost.

3 MR. HOLT: All right.

4 SPECIAL MASTER: Anything else? The other
5 attorneys here besides Holt and Hodges, you want to
6 put your name on the record?

7 MR. ECKARD: Sure. Thank you, Your Honor.
8 Mark Eckard for counterclaim defendants Waleed
9 Hamed, Waheed Hamed, Mufeed Hamed, and Hisham
10 Hamed.

11 SPECIAL MASTER: We're just putting the
12 attorneys who are present names on the record,
13 other than Holt and Hodges who have been introduced
14 already.

15 MR. HERPEL: Good morning, Your Honor. Stefan
16 Herpel on behalf of Yusuf.

17 MR. HODGES: You want the parties to be
18 identified?

19 SPECIAL MASTER: No, not necessarily.

20 MR. HODGES: Okay.

21 SPECIAL MASTER: I just wanted the attorneys,
22 because the attorneys represent the parties, so
23 that if there's a question whether or not you were
24 present at the hearing, at least the record will
25 reflect that you were here.

1 MR. ECKARD: Thank you, Your Honor.

2 MR. HODGES: Your Honor, there's going to be
3 an issue, I think, that we probably ought to get
4 you thinking about right now.

5 As you recall, back in I think it was May or
6 June of last year, there was this kind of dust up
7 about whether or not Mr. Gaffney was going to
8 respond to 125 questions or -- I can't remember the
9 exact number, but a bunch of questions from -- that
10 were prepared by the plaintiffs' CPAs.

11 Ultimately -- he answered some of them, but he
12 didn't answer all of them. Basically, you know,
13 the position taken was that the plan or the order
14 approving the plan required access to information
15 and didn't require Mr. Gaffney to spoon-feed the
16 information to them, at least that was our
17 position.

18 At the time, the partnership was paying him
19 for doing whatever work was necessary to compile
20 information, to answer questions and things like
21 that. So Mr. Yusuf was paying 50 percent of the
22 time he was spending working with their CPAs. And
23 I don't know if you recall the declaration that
24 Mr. Gaffney submitted in support of our opposition
25 to the motion to terminate the Master, but he said

1 that he spent at least 50 times more time answering
2 questions from their side and providing information
3 than he did with us. And as Your Honor knows, I
4 don't remember the month, but at some point in time
5 the partnership stopped paying Mr. Gaffney, and it
6 stopped paying Mr. Yusuf's salary as well.

7 So the idea that -- if there are -- you know,
8 the idea is that they're going to submit an
9 interrogatory to Mr. Yusuf about an accounting
10 issue and it is clear that he's not going to be
11 able to answer that, that Mr. Gaffney will have to
12 answer that, and since the partnership is not
13 paying him now, the question of the time he spends
14 in compiling information and answering questions is
15 going to be a serious question, because as he said
16 in that declaration -- and the declaration, just
17 for the record, let me identify it so you can find
18 it if you want, or I can hand it up to Your Honor,
19 if you want -- the declaration was Exhibit C to the
20 defendants' opposition to motion to terminate
21 Master, which was filed on April 3, 2017.

22 But the issue that we're going to have to
23 address is, you know, Mr. Gaffney is going to have
24 to answer all these questions. There is no doubt
25 about it. And so the issue is going to be who is

1 going to pay for the time he spends in answering
2 those questions. And I would respectfully submit
3 that the plaintiffs ought to have to pay that in
4 full. But I'm -- unless they agree to that, that's
5 going to be a decision that you're going to have to
6 make at some point in time.

7 SPECIAL MASTER: Okay.

8 MR. HOLT: I don't think plaintiff should have
9 to pay. I think the partnership should pay. It's
10 really clearing up this partnership account, which
11 may or may not make it a claim. It may moot it.

12 SPECIAL MASTER: Well, see if you can agree on
13 a course of conduct, if not, just file an objection
14 or whatever and bring it before me at the
15 appropriate time.

16 MR. HODGES: Okay.

17 SPECIAL MASTER: I'm in a different position
18 now than when I was supervising the liquidating
19 partner. My job at the time was to look at the
20 liquidating partner's conduct and approve or
21 disapprove of his conduct. It wasn't an
22 adversarial role as it is now. I'm in an
23 adjudicatory position. So the issue should be
24 brought to me with notice to the other parties.

25 And I would state for the record that one of

1 the reasons I identified decisions of the
2 liquidating partner that I approved for discussions
3 and gave the Hameds an opportunity to respond is
4 because I believed that because they were not a
5 part of the decision-making process at the time, in
6 all fairness, they should be given an opportunity
7 to present whatever evidence they have that would
8 show that the liquidating partner was improper in
9 its decisions. And that's one of the reasons I
10 listed those items for the parties to submit
11 additional evidence. And that's so that the Hameds
12 would feel at least that they were heard fully and
13 not that the liquidating partner, as happened, made
14 a decision without consulting them. And he didn't
15 have to consult them, under the rules. The
16 liquidating partner does not have to consult the
17 other partner in making decisions. But the other
18 partner has a right to object.

19 Anything else?

20 MR. HOLT: No, Your Honor.

21 MR. HODGES: Thank you, Your Honor.

22 SPECIAL MASTER: Gentlemen, I intend to wrap
23 up this case as quickly as possible.

24 MR. HODGES: Thank you, Your Honor.

25 SPECIAL MASTER: And I can promise you that

1 with your consent to have hired Ms. Kuo as the law
2 clerk, she's no longer affiliated with the Court
3 now, she's just working part time for us so that I
4 think we can get out decisions quickly. And I
5 don't intend to hold up the case. I don't like
6 postponements. If you agree to do something in a
7 certain period of time, do it. And I will try to
8 be as speedy in my response as possible. And
9 hopefully sometime in the near future, we can
10 terminate -- or at least my role in this whole
11 case, and let it go wherever it goes. Either to
12 the records room or to some higher body.

13 Thank you very much for coming here.

14 MR. HODGES: Thank you, Your Honor.

15 MR. ECKARD: Thank you, Your Honor.

16 SPECIAL MASTER: And I'm glad to see my
17 friends from St. Thomas are here bright and
18 healthy. Thank you all.

19 (The proceedings concluded at 10:30 a.m.)
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CERTIFICATE OF REPORTER

I, TRACY BINDER, Registered Professional Reporter,
Official Court Reporter, of the Superior Court of the
Virgin Islands, Division of St. Croix, do hereby certify
that I reported by machine shorthand, in my official
capacity, the status hearing before the Special Master,
in the case of *Mohammad Hamed v. Fathi Yusuf and United
Corporation, et al, SX-12-CV-370*, in said Court, on the
15th day of December, 2017.

I FURTHER CERTIFY that the foregoing 32 pages are a
true and accurate computer-aided transcription of my
stenotype notes of said proceedings.

I HAVE HEREUNTO subscribed my name, this 20th day
of December, 2017.

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REGISTERED PROFESSIONAL REPORTER
Official Court Reporter

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