

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

WALEED HAMED, as Executor of the	)	
Estate of MOHAMMAD HAMED,	)	
	)	
Plaintiff/Counterclaim Defendant,	)	CIVIL NO. SX-12-CV-370
v.	)	
	)	
FATHI YUSUF and UNITED CORPORATION,	)	ACTION FOR INJUNCTIVE
	)	RELIEF, DECLARATORY
Defendants/Counterclaimants,	)	JUDGMENT, AND
v.	)	PARTNERSHIP DISSOLUTION,
	)	WIND UP, AND ACCOUNTING
	)	
WALEED HAMED, WAHEED HAMED,	)	
MUFEED HAMED, HISHAM HAMED, and	)	
PLESSEN ENTERPRISES, INC.,	)	
	)	
<u>Additional Counterclaim Defendants.</u>	)	Consolidated With
WALEED HAMED, as Executor of the	)	
Estate of MOHAMMAD HAMED,	)	
	)	CIVIL NO. SX-14-CV-287
Plaintiff,	)	
v.	)	ACTION FOR DAMAGES AND
	)	DECLARATORY JUDGMENT
UNITED CORPORATION,	)	
	)	
<u>Defendant.</u>	)	
WALEED HAMED, as Executor of the	)	
Estate of MOHAMMAD HAMED,	)	
	)	CIVIL NO. SX-14-CV-278
Plaintiff,	)	
v.	)	ACTION FOR DEBT AND
	)	CONVERSION
FATHI YUSUF,	)	
	)	
<u>Defendant.</u>	)	
FATHI YUSUF and	)	
UNITED CORPORATION,	)	
	)	CIVIL NO. ST-17-CV-384
Plaintiffs,	)	
	)	ACTION TO SET ASIDE
v.	)	FRAUDULENT TRANSFERS
	)	
THE ESTATE OF MOHAMMAD HAMED,	)	
Waleed Hamed as Executor of the Estate of	)	
Mohammad Hamed, and	)	
THE MOHAMMAD A. HAMED LIVING TRUST,	)	
	)	
Defendants.	)	
	)	

DUDLEY, TOPPER  
AND FEUERZEIG, LLP

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P.O. Box 756

St. Thomas, U.S. V.I. 00804-0756  
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**YUSUF'S MOTION TO CLARIFY OR MODIFY THE JOINT DISCOVERY  
AND SCHEDULING PLAN**

Defendant/counterclaimant Fathi Yusuf ("Yusuf"), through his undersigned counsel, respectfully moves the Master to enter an appropriate order clarifying or modifying the Joint Discovery And Scheduling Plan approved by the Master on January 29, 2018 (the "Plan"). This motion is necessitated because Carl J. Hartmann, III ("Hartmann"), one of the attorneys for plaintiff/counterclaim defendant Waleed Hamed, as the Executor of the Estate of Mohammad Hamed ("Hamed"), sent an email to John Gaffney on April 26, 2018 attaching a memorandum that seeks to place unilateral restraints on Mr. Gaffney's potential work under the Plan. Because Hartmann's unsolicited advice and instructions are inconsistent with the terms of the Plan, Yusuf respectfully submits that the Plan should be clarified and/or modified to make clear the following:

- (1) counsel for Yusuf must be included in the communications contemplated under §A(1) of the Plan;
- (2) nothing in the Plan precludes Gaffney from engaging in *ex parte* communications with either counsel for Hamed or Yusuf regarding his work under the Plan;
- (3) nothing in the Plan requires United Corporation to continue paying Gaffney's regular salary while he works on the discovery matters for which Hamed must pay under the Plan; and
- (4) Hartmann's memorandum to Gaffney is nothing more than an unsolicited interpretation of the Plan, which has no binding effect upon Gaffney except to the extent otherwise ordered by the Master.

In support of this motion, Yusuf respectfully represents the following:

1. On January 29, 2018, the Master approved the Plan and made it the Case Management Order in this case. Section A of the Plan sets forth a process for addressing “Discovery as to Hamed’s Claims H-41 through H-141” only to the extent that such claims survive a contemplated motion by Yusuf to strike these claims.

2. On February 6, 2018, Yusuf filed a Motion to Strike Hamed’s Claim Nos. H-41 through H-141, among others (the “Motion to Strike”), which has been fully briefed and awaits disposition by the Master.

3. On April 25, 2018, Hartmann sent counsel for Yusuf an email attaching a memorandum of the same date (the “Memo”) regarding “Proceeding Under The Joint Discovery Plan.” Copies of that email and the Memo are attached as **Exhibit 1** and **2**, respectively.

4. On the following day, less than 24 hours after emailing the Memo “circulated for comment yesterday,” Hartmann sent an email to Gaffney along with his Memo “regarding the required day to day interaction between you and me . . . .” *See* email exchange between Hartmann and counsel for Yusuf from April 26, 2018 at 9:52 a.m. through April 28, 2018 at 9:21 a.m. attached as **Exhibit 3**. As reflected in the emails from Hartmann to counsel for Yusuf attached as Exhibits 1 and 3, although Hartmann claims that any discussions or communications between counsel for Yusuf and Gaffney regarding the Memo or Gaffney’s work under the Plan “would not only be interference- but would violate a raft of ethical issues,” *see* Exhibit 1 at p. 2, these same alleged concerns somehow are not implicated by his unsolicited advice and instructions to Gaffney regarding his contemplated work under the Plan.<sup>1</sup>

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<sup>1</sup> Of course, it was premature and presumptuous to send the Memo to Gaffney before the Master rules on the Motion to Strike because it assumes that all or a portion of that motion will be denied. If the Motion to Strike is granted, the provisions of §A of the Plan will be rendered moot.

## ARGUMENT

### **Counsel For Yusuf Should Be Included In The Communications Contemplated Under §A(1) Of The Plan.**

The Memo implies and Hartmann's emails indicate that counsel for Yusuf should not be involved in the daily communications between Gaffney and Hartmann regarding Gaffney's work under the Plan. These documents also suggest that counsel for Yusuf may be excluded from communications between Hartmann and the Master regarding any Gaffney work disapproved by Hartmann for payment by his client. It is respectfully submitted that while the Plan is silent regarding counsel for Yusuf's involvement in these communications, clearly counsel for Yusuf should be copied on all such communications, if only because the discovery process provided for in the Plan should be mutual and transparent. There is simply no good reason for counsel for Yusuf to be kept in the dark regarding these communications. Accordingly, the Plan should be clarified to ensure that counsel for Yusuf is copied on all the daily emails between Gaffney and Hartmann concerning Gaffney's work under the Plan and all communications between Hartmann and the Master concerning any work performed by Gaffney that has been disapproved for payment by Hamed.

### **Nothing In The Plan Precludes Gaffney From Engaging In *Ex Parte* Communications With Counsel Regarding His Work Under The Plan.**

Incredibly, both the email to Gaffney<sup>2</sup> and the Memo<sup>3</sup> suggest to Gaffney that he cannot engage in any communications with counsel for Yusuf regarding his work under the Plan, but that it is perfectly proper and even necessary for him to engage in *ex parte* communications with counsel for Hamed. There is nothing in the Plan that even remotely supports this arbitrary and

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<sup>2</sup> Exhibit 3 provides at p. 4-5: "Similarly, I also ask that you not engage in other emails or communications about this memo or your work which might result in your work being directed or influenced by folks who are or were your employers and associates."

<sup>3</sup> Exhibit 2 provides at p. 1: "You should not seek or accept counsel from Fathi Yusuf or his lawyers . . . ."



one-sided arrangement. Accordingly, Yusuf respectfully submits that the Master should clarify that nothing in the Plan precludes Gaffney from engaging in *ex parte* communications with counsel for either Hamed or Yusuf regarding his work under the Plan.

**Nothing In The Plan Requires United To Continue Paying Gaffney's Regular Salary While He Works On The Discovery Matters For Which Hamed Must Pay Under The Plan.**

Section A(6) of the Plan provides: "No part of these funds paid to Mr. Gaffney by Hamed will be paid by him or shared by him with Yusuf or United or any third person or entity." The Memo effectively seeks to modify these provisions by stating that Gaffney cannot "split fees or enter into any arrangement that accomplishes such a splitting via a reduction or substitution of your regular wages/bonus." As the Master is well aware, Gaffney's current salary is paid entirely by United. As Hamed would have it, if Gaffney works a full day performing the work contemplated under the Plan, he would not only be paid by Hamed at the rate of \$150 per hour for that day, pursuant to §A(1) of the Plan, but United would also have to pay Gaffney's regular salary for that same day even though he performed no work for United. This makes absolutely no sense. As long as Gaffney does not pay or share any portion of the amounts paid to him by Hamed under the Plan, the amount Gaffney receives from United is simply irrelevant. United, as Gaffney's employer, should have the freedom not to pay Gaffney for time periods when he is not performing work on its behalf. Accordingly, Yusuf respectfully submits that the Master should confirm that §A(6) of the Plan has not been modified in any way by the Memo. Yusuf also respectfully requests the Master to direct counsel for Hamed to cease issuing unsolicited memos to Gaffney containing instructions regarding the manner in which he is to conduct his work under the Plan. If Gaffney has any questions regarding his performance under the Plan, he certainly knows how to contact the Master to seek appropriate instructions.

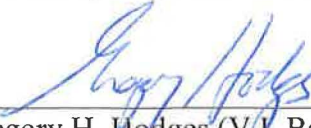
For all the foregoing reasons, Yusuf respectfully requests the Master to clarify or modify the Plan as provided above and to provide such further relief as is just and proper under the circumstances.

Respectfully submitted,

**DUDLEY, TOPPER and FEUERZEIG, LLP**

DATED: May 2, 2018

By:

  
\_\_\_\_\_  
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**CERTIFICATE OF SERVICE**

I hereby certify that on this 2nd day of May, 2018, I caused the foregoing **Yusuf's Motion To Clarify or Modify the Joint Discovery and Scheduling Plan**, which complies with the page and word limitations of Rule 6-1(e), to be served upon the following via the Case Anywhere docketing system:

Joel H. Holt, Esq.  
**LAW OFFICES OF JOEL H. HOLT**  
2132 Company Street  
Christiansted, V.I. 00820  
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The Honorable Edgar D. Ross  
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The Honorable Edgar D. Ross  
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# **EXHIBIT 1**

## Charlotte Perrell

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**From:** Carl Hartmann <carl@carlhartmann.com>  
**Sent:** Wednesday, April 25, 2018 1:52 PM  
**To:** Charlotte Perrell  
**Cc:** Joel Holt; kim@japinga.com  
**Subject:** MEMO to Mr. Gaffney  
**Attachments:** MEMO to Mr. Gaffney.pdf

Charlotte:

Attached, you will find an email I will send to Mr. Gaffney separately -- with regard to necessary communications, payment, etc. under the Plan. I am sending it to him now so that when Judge Ross decides Yusuf's "make 117 RUPA claims magically disappear" motion, we do not have a long set of preliminaries...we can hit the ground running and try to get this thing done in some reasonable time. You will also note, that despite my distaste for doing so, I concede in the memo that you and I will have to do what you requested -- stipulate to provide him an amount of time commensurate with the original dates..

A side-benefit of this memo is that I want to be certain that he fully understands that you guys and Mr. Yusuf are not advising, directing, supervising, influencing, interfering, impeding or any other "-ing" him regarding his duties under the Plan. You have agreed and the SM has ordered that he is a fiduciary to the Partnership. You are not the Partnership's legal counsel. This is not a Partnership function involving the LP. Thus, any advice/discussions would not only be interference -- but would violate a raft of ethical rules. And, let's start with this memo. If you have any problems with what I've said, the person to discuss it with is me or the Special Master. That discussion should be out of the hearing of Mr. Gaffney, as should all conversations regarding his work.

Carl

# **EXHIBIT 2**

## MEMO

**To:** Mr. John Gaffney  
**Cc:** Charlotte Perrell, Joel H. Holt  
**Fr:** Carl Hartmann  
**Da:** 4/25/2018  
**RE:** Proceeding under the Joint Discovery Plan

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Pursuant to the stipulated *Joint Discovery Plan*, as ordered by the Special Master, you will be providing the Court with certain work solely as a "fiduciary" of the Partnership. The parties have agreed and the Court has ordered that: (1) you must report your progress on the work, daily, to Hamed's representative, (2) Hamed will pay for your work, (3) you act solely as a fiduciary and not as a representative of, or responsive to Mr. Yusuf or his counsel, and (4) in the event Hamed's representative has a dispute with the work, he will employ a decision-making process involving the Special Master.

This memo outlines methods for such contact, payment, and dispute resolution which will require your and my communications -- as set forth in the Plan.

I want to emphasize something, starting with this Memo: Your work, communications and responses under the Plan are different from your work for Fathi Yusuf or his counsel. By agreement of the parties and order of the Special Master, you are not Mr. Yusuf's (or his counsel's) employee, representative or advocate. You are solely a neutral **fiduciary** of the Partnership -- and are expected to use your expert knowledge to complete the work as described.<sup>1</sup> You should not seek or accept counsel from Fathi Yusuf or his lawyers -- nor can you split fees or enter into any arrangement that accomplishes such a splitting via a reduction or substitution of your regular wages/bonus. If you are approached about either such situation, you must inform the Special Master in writing.

You should begin the described work after the Special Master issues his decision on Yusuf's motion to strike 117 claims. Although the Plan anticipated that you would

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<sup>1</sup> The *Merriam-Webster Dictionary* defines "fiduciary duty" as "a duty obligating a fiduciary (as an agent or trustee) to act with loyalty and honesty and in a manner consistent with the best interests of the beneficiary of the fiduciary relationship (as a principal or trust beneficiary)." However, each jurisdiction has its own legal definition. I assume that as a former CPA who did work in the USVI, you are well-versed on what fiduciary obligations mean in the context of accountant acting as an expert reporting to a USVI Court. If you do not, please seek independent (of Mr. Yusuf/DTF) legal counsel.

complete this by July 31st, the parties understand that motion has delayed your start time, and they have discussed extension of this date to make up an equivalent amount of lost time.

### **I. Language of the Plan Pertaining to You**

In the event the Motion is denied in part or in full, the parties agree to the following discovery regarding any of the Claims H-41 to H-141, which survive that Motion:

1. Mr. Gaffney will be paid by Hamed at the rate of \$150.00 per hour for the time he works, set forth in a contemporaneous kept timesheet for answering the items in this "Section A". Mr. Gaffney will submit daily emails to counsel for Hamed informing them of the hours worked and what was done. Unless counsel for Hamed disapproves the work by the end of the following day, Mr. Gaffney will continue the work, if it is disapproved, the Master will be consulted for a decision before work resumes. These emails will then form the basis of weekly billings that shall be paid within one month of receipt of same.

2. For each of the Hamed Claims numbered H-41 through H-141<sup>2</sup>, which survive the Motion, John Gaffney will provide a written response, in his fiduciary capacity as the Partnership Accountant, to the following two items:

a. Interrogatory: Provide a written statement describing the transaction, with reference to when the actual activity or delivery occurred, who the persons/entities are, what amounts were involved, and what it was for (with reference to why the funds are allegedly properly charged to the Partnership) and making reference to any checks, invoices or other relevant documents.

b. Production of Documents: Attach to the above interrogatory response, the documents referenced in your response.

3. Mr. Gaffney's responses to interrogatories and document requests will be provided in the bi-weekly period in which they are completed and not in groups or all at once, by July 31, 2018. The parties may also subpoena third parties related to the transactions at issue.

4. Hamed shall have a total of fourteen hours to depose Mr. Gaffney with respect to any of the Claims H-41 - H-141 that survive the Motion, Yusuf and United will be allowed a similar amount of time at each examination for cross-examination, which will not be charged to Hamed's 14 hours, and Hamed re-direct, which will be charged to his 14 hours. The depositions shall be conducted on four separate, non-consecutive days of Hamed's selection based on Mr. Gaffney's reasonable availability, unless Mr. Gaffney agrees to a different schedule, and the Notice of Deposition shall specify the claims and responses

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<sup>2</sup> Gaffney will be allowed to identify, collect and transport sales journals for Plaza Extra-Tutu Park and Plaza Extra-West from January 2013 through April 2015 as needed, Hamed will arrange or pay for the transport.



to be covered in the deposition. The parties may agree to a tape or video recorded deposition rather than a court reporter.

5. The written portion of this process will be completed by Mr. Gaffney by July 31, 2018,

6. No part of these funds paid to Mr. Gaffney by Hamed will be paid by him or shared by him with Yusuf or United or any third person or entity.

## **II. Work Order and Communications**

Mr. Gaffney's responses to interrogatories and document requests will be provided in the bi-weekly period in which they are completed and not in groups or all at once. . . .

Attached, below, is a chart of the Claims in the order in which they are to be addressed: from largest, to smallest. Once you begin, you are required to submit an email daily -- listing whatever work you did or did not do that day. You may bill 0.1 of an hour for preparation of the email even if your actual time is less than six minutes.

Mr. Gaffney will submit daily emails to counsel for Hamed informing them of the hours worked and what was done.

Your contact with Hamed will be through me exclusively. Please submit the daily emails beginning the day you start the described work, as well as completed claims, to:

**carl@hartmann.attorney**

All questions, responses and other communications will be in writing, by email. In an emergency I may be reached on my cell phone at (340) 642-4422.

## **III. Hamed's Disapproval**

Unless counsel for Hamed disapproves the work by the end of the following day, Mr. Gaffney will continue the work, if it is disapproved, the Master will be consulted for a decision before work resumes.

If I disapprove any submission as to completeness, quality, amount of time spent or otherwise, I will consult the Master by email to inform him of the disapproval and seek his direction. You will be copied, and will cease work until he provides that direction. I will

consult with Charlotte Perrell to seek an arrangement by which such a hiatus is not charged against your total time to complete the work.

Naturally, your time to travel, inspect and collect the specified records is included in the allowable charges. Shawn Hamed will be the liaison with the physical stores to allow you access to the premises and an escort to allow you to "identify, *collect* and transport" sales journals for Plaza Extra-Tutu Park and Plaza Extra-West from January 2013 through April 2015 as needed." As for your collection, if you designate specific documents, folders or files, Shawn will also arrange for copying and/or transportation to you as you request.

If you are unable to locate a specific document, folder or files after attempting to collect them at a store; the date, effort and results of that attempt and the statement of time spent must be submitted as above in the daily email to assure payment. Similarly, if I disapprove that submission, I will consult the Master by email.

#### **IV. Payment**

Mr. Gaffney will be paid by Hamed at the rate of \$150.00 per hour for the time he works, set forth in a contemporaneous kept timesheet for answering the items in this "Section A". . . .These emails will then form the basis of weekly billings that shall be paid within one month of receipt of same.

I will submit your emails to my client at the end of each week, on which you have noted the amount of time work and a description of that work, by day. You will be paid for that week within one month of that submission. Again, if there are any issues with this, I will be the sole point of contact.

Thank you.

## Order of Claims - Provided 4/25/2018

Claim	Description	Amount	Date Sent to
<b>Hartmann</b>			
H-049	Scotiabank Telecheck transfers were deposited in Partnership accounts	\$8,500,000.00	
H-053	Unclear General Ledger entries regarding Merrill Lynch	\$4,261,939.04	
H-129	Fathi Yusuf draw from Partnership funds for gift	\$4,000,000.00	
H-061	Unclear general ledger entries regarding deposit adjustments	\$1,700,000.00	
H-072	Unclear general ledger entries regarding "Fathi Yusuf matching draw"	\$1,288,602.64	
H-057	Many general ledger entries are missing descriptions	\$1,026,856.36	
H-062	Unclear general ledger entries regarding due/to Shopping Center	\$900,000.00	
H-076	Unclear general ledger entries regarding transfers and closed accounts	\$837,554.23	
H-055	Unclear General Ledger entries to "Due from (to) Yusuf"	\$693,242.00	
H-059	Unclear general ledger entry "Accrue 2012 rent as directed by legal"	\$678,549.00	
H-071	Unclear general ledger entries regarding "All Scotia Account Closures"	\$615,172.17	
H-051	Unclear General Ledger entry regarding "Cash - Transfer Clearing, Banco Proc Error re Xfer"	\$360,000.00	
H-048	Unclear General Ledger entries "RDC Frozen Account"	\$350,000.00	
H-054	Unclear General Ledger entries regarding Daas corporate loan	\$327,500.00	
H-137	Unclear general ledger entry regarding "CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS"	\$247,870.31	
H-139	Unclear general ledger entry regarding "clear pship a/c 28600 intraco bal's to equity"	\$247,137.88	
H-094	Unclear general ledger entry, Non-cash distribution to Yusuf	\$245,089.90	
H-064	Unclear general ledger entries regarding "Adjust due/to from"	\$241,558.05	

H-116	Unclear 2016 general ledger entries regarding the United Corporation in 2016	\$238,828.82
H-141	Unclear general ledger entry regarding "due t/fr settlement re stmt at 9/30/15"	\$183,381.91
H-075	Unclear general ledger entry for \$176,353.61 dated 9/30/15	\$176,353.61
H-077	Unclear general ledger entry regarding 50/50 distribution	\$165,000.00
H-089	Unclear general ledger entries regarding prepayment of insurance	\$139,230.53
H-073	Unclear general ledger entries regarding United Corporation	\$120,431.00
H-133	Unclear general ledger entry regarding Yusuf distribution of WAPA deposit	\$110,842.00
H-041	Payments to Caribbean Refrigeration & Mechanical LLC	\$95,420.20
H-118	Unclear general ledger entries regarding FUTA late fee	\$85,697.27
H-050	Unclear General Ledger entries regarding "return check mutilated"	\$83,800.00
H-136	Unclear general ledger entry regarding "Yusuf refund of overpayment"	\$77,335.62
H-082	Unclear general ledger entry regarding balance sheet balances closed for insurance items to expedite close	\$51,569.11
H-074	Numerous unexplained general ledger entries regarding Hamed	\$51,061.36
H-042	Transactions with Miadden Plastic	\$49,565.00
H-102	Unclear general ledger entry regarding temporary adjustment for unreimbursed cash expenses during 2014/15	\$46,725.41
H-088	Unclear general ledger entry regarding excess cash over \$50k per court order	\$44,399.63
H-043	Unclear General Ledger entry "Collection of Setallment [sic]"	\$42,969.98
H-140	Unclear general ledger entry "clear misc Hamed/pship due to/fr accounts" in the amount of \$39,788.40.	\$39,788.40

H-084	Unclear general ledger entry regarding United reimbursement to Hamed of 7/13 overpayment	\$38,667.81
H-063	Transactions with Alamnai Co.	\$37,629.00
H-131	Unclear general ledger entries regarding Hanun loan	\$35,000.00
H-111	Unclear general ledger entries regarding Tasty Alternatives	\$30,721.00
H-115	Humphrey Caswell's salary, benefits, bonuses and travel and entertainment expenses	\$28,666.00
H-046	Unclear General Ledger entries "change order" and "cash requisition"	\$26,510.17
H-080	Unclear general ledger entry regarding adjust cash on hand to count on 3/11/15	\$24,934.18
H-138	Unclear general ledger entries regarding "correct Yusuf/Hamed distrib settle on 9/30 ref ck 251 for \$183,381.91"	\$20,484.00
H-132	Unclear general ledger entries regarding distributing cash on hand in 2015	\$19,333.33
H-044	Unclear General Ledger entries "Foreign taxes paid"	\$18,803.95
H-078	Unclear general ledger entry regarding accrued accounting fees to complete 2015 year-end taxes	\$16,315.00
H-134	Unclear general ledger entries regarding "Yusuf distribu for trade AR"	\$15,701.34
H-130	Wireless Tech Rent	\$15,000.00
H-060	Partnership may have paid Fathi Yusuf's personal attorney's fees	\$14,995.26
H-068	Transactions with JKC Communication	\$13,389.04
H-128	Unclear general ledger entries regarding 2016 V.I. Employment Security contributions and penalties	\$13,047.65
H-101	Unclear general ledger entry regarding St. Thomas 1.5% CR Reduction (FUTA) paid by West to United	\$12,346.17
H-045	Unclear General Ledger entries POS charges for Seaside Market	\$11,659.90
H-112	Scotia Invoices	\$11,411.17
H-120	2016 transactions with Caribbean Refrigeration & Mechanical LLC	\$10,901.51



H-097	Unclear general ledger entries regarding St. Thomas petty cash	\$10,339.12
H-079	Unclear general ledger entry regarding accounting error for Tropical Shipping invoices	\$10,242.00
H-106	Unclear general ledger entries regarding United Corporation – FUTA	\$10,047.14
H-052	Unclear General Ledger entry regarding "2013 US Customs Exp Per Schedule"	\$9,916.18
H-108	Unclear general ledger entries regarding Industrial Video and Luxor Goods	\$9,803.00
H-104	Unclear general ledger entries regarding 2013 Q3 VIESA deficiency, plus penalty and interest in 2005	\$9,385.95
H-081	Unclear general ledger entry regarding clearing Banco irregularities	\$8,481.58
H-105	Unclear general ledger entries regarding United Corporation	\$6,933.27
H-066	Unclear general ledger entries regarding "Cash Reques"	\$6,500.00
H-113	Lisette Colon's salary, benefits, bonuses and incidental expenses	\$6,215.44
H-099	Unclear general ledger entry regarding United Shopping Center payment of legal fees for the Partnership	\$4,946.31
H-085	Unclear general ledger entry regarding combined services inv dtd 2/24/15 paid on behalf of East	\$4,935.00
H-095	Unclear general ledger entry, North Western Selectra Inc.	\$4,524.24
H-098	Unclear general ledger entry regarding United Shopping Center payment of accounting fees for the Partnership	\$4,500.00
H-058	Unclear general ledger entries regarding "nominal cash reconciliation	\$4,312.57
H-126	Unclear general ledger entries regarding KAC357	\$3,640.00
H-100	Transaction with Source Accounting	\$3,500.00
H-067	Unclear general ledger entry regarding "AT&T MOBILITY"	\$2,949.65
H-121	Unclear general ledger entries We Are Wine LLC	\$2,704.79

H-107	Unclear general ledger entry regarding United Corporation – Gift Certificates	\$2,630.00
H-114	Myra Senhouse's salary, benefits, bonuses and incidental expenses	\$2,259.41
H-122	Unclear general ledger entries regarding US Customs penalty	\$2,250.00
H-093	Unclear Unsubstantiated check to Nejeih Yusuf	\$2,031.84
H-109	Unclear general ledger entry regarding Hector Torres' invoice	\$2,000.00
H-092	Unclear general ledger entries regarding 2015 Accounts Payable-Trade to Maher Yusuf	\$1,866.39
H-103	Unclear general ledger entry regarding price gun deposits	\$1,780.00
H-065	Improper payments to Carol's newspaper distribution	\$1,697.00
H-090	2015 Accounts Payable-Trade to John Gaffney	\$1,544.33
H-135	Unclear general ledger entry regarding "xfer fr Yusuf fam BPPR a/c to United BPPR a/c"	\$1,449.33
H-070	Transactions with Foampack	\$1,257.05
H-096	Unclear general ledger entry, J Ortiz	\$1,250.00
H-125	Unclear general ledger entries regarding "Lutheran Family Social Services"	\$1,246.21
H-091	2013 Accounts Payable-Trade to John Gaffney	\$1,214.10
H-110	Unclear general ledger entries for Ramone Reid Felix invoices	\$1,092.00
H-069	Transactions with House of Printing	\$860.00
H-119	Transaction with Raja Foods	\$410.00
H-117	Unclear general ledger entry regarding United Corporation – Worker's Compensation	\$317.99
H-047	Unclear General Ledger entries "credit card paid"	
H-056	Unclear what the reclassification of partnership income in 2013 and 2014 notation on the general ledger means	#VALUE!
H-083	Unclear general ledger entries regarding clear misc Yusuf/Pship Due to/fr accounts	#VALUE!

<b>H-086</b>	Unclear general ledger entry regarding CRA check 215 to reimburse KAC357 for STT deposit errors	<b>#VALUE!</b>
<b>H-087</b>	Unclear general ledger entry regarding Daily (United C. CK)	<b>#VALUE!</b>
<b>H-124</b>	Unclear general ledger entries regarding Inter Ocean refund	<b>#VALUE!</b>
<b>H-127</b>	Unclear 2016 general ledger entries for Banco Popular Puerto Rico	<b>#VALUE!</b>





# **EXHIBIT 3**

## Charlotte Perrell

---

**From:** carl@hartmann.attorney  
**Sent:** Saturday, April 28, 2018 9:22 AM  
**To:** Charlotte Perrell  
**Cc:** 'Kim Japinga'; 'Joel Holt'  
**Subject:** Extension for Yusuf to file.....

**Importance:** Low

Charlotte:

Hamed filed his motion re H-13 yesterday (Friday). Because of this holiday weekend and Yusuf's outstanding discovery requests which will be answered on the 15th, we stipulate to your not having to file the opposition until EOD on May 17th.

Carl

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

**From:** Charlotte Perrell <Cperrell@dtflaw.com>  
**Sent:** Thursday, April 26, 2018 3:27 PM  
**To:** Carl@hartmann.attorney; Gregory Hodges <Ghodges@dtflaw.com>  
**Cc:** Joel Holt <holtvi@aol.com>; kim@japinga.com  
**Subject:** Re: FYI -- re MEMO to Mr. Gaffney  
**Importance:** Low

Carl,

As it is Carnival week here in St. Thomas, I have not been able to coordinate as a response to your memo. However, I can confirm we do not agree with it and will elaborate next week.

Please copy Greg on your correspondence as he remains lead counsel in this case and specifically addressed these issues with you when the schedule was established.

Thank you,

Charlotte

Sent from my iPhone

> On Apr 26, 2018, at 10:02 AM, Carl Hartmann  
<carl@carlhartmann.com> wrote:

>

> All:

>

> See cover email sent to Mr. Gaffney with the process memo I  
circulated

> for comment yesterday -- what was sent to him was unchanged  
from that  
draft.

>

> Again, we should have this process all set up and ready to go  
when

> Judge Ross gives us the green light to proceed -- so we don't  
waste

> more time before we can start.

>

> Carl

>

>

> -----Original Message-----

> From: Carl Hartmann <carl@carlhartmann.com>

> Sent: Thursday, April 26, 2018 9:52 AM

> To: 'johngaffney@tampabay.rr.com'

<johngaffney@tampabay.rr.com>

> Subject: MEMO to Mr. Gaffney

>

> Mr. Gaffney:

>

> Attached is a memo to you regarding the required day-to-day  
> interaction between you and me in the process mutually  
designed by the

> lawyers for both sides. It involves our joint efforts on the

> Hamed-paid work you have agreed to undertake with regard to  
101 of the

> Revised Hamed Claims under the Discovery Plan. As I will be the  
point

> of contact described in the Plan (for your providing the  
completed

> work, access to premises for document investigation/collection,  
daily

> descriptions of what you are doing with your timekeeping, etc.),

|

> wanted to get this to you before Judge Ross decides a motion that may

> or may not remove some of these claims and will start your work -- so

> that if there are any issues or points that need clarification on how

> we will work together, those can be cleared up before your efforts

> begin. Please let me know if there are any points of our working

> together about which you have thoughts or questions before we start.

>

> Yesterday, a copy of this same memo was sent separately to Charlotte

> Perrell (at DTF, for United/Yusuf)) and Joel Holt (for Hamed). I sent

> it separately and in advance for the reasons set forth in the Memo --

> because, as a fiduciary expert working solely for the Partnership, you

> will not be copied on or participate in any discussions the lawyers or

> the Special Master might have regarding the underlying process until a

> question is addressed or a decision has been reached. In the memo,

> Similarly, I also ask that you not engage in other emails or

> communications about this memo or your work which might result in your

- > work being directed or influenced by folks who are or were your
- > employers and associates.
- >
- > As discussed in the memo, I anticipate this being a series of
- > professional, collegial emails back-and-forth between us, and
- look
- > forward to working with you in a simple and unexciting effort
- which
- > will have the benefit of the Special Master's counsel should any
- > questions
- develop.
- >
- > Thank you for your attention and your assistance in this matter.
- >
- > Carl Hartmann
- >
- > cc: Charlotte Perrell (without attachment -- attachment supplied
- to Atty.
- > Perrell separately)
- > Joel Holt (without attachment -- attachment supplied to Atty.
- > Holt
- > separately)
- > Kimberly Japinga (without attachment -- attachment supplied
- to Ms.
- > Japinga separately)