

Claim H-41 - was Old Item 361 – Payments to Caribbean Refrigeration & Mechanical LLC

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted 3 transactions totaling \$95,420.20 to Caribbean Refrigeration & Mechanical LLC.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding payments made to Caribbean Refrigeration & Mechanical LLC. Hamed's CPA were advised that Caribbean Refrigeration & Mechanical LLC were used for small repairs to refrigeration equipment which usually cost under \$1,000. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting all documentation including canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present and the monthly Banco Popular operating bank account statements for Plaza Extra West provided by John Gaffney.

Hamed's CPA reviewed three checks (checks #5742, #6512 and #7177) written on Plaza Extra West operating bank account for payment to Caribbean Refrigeration & Mechanical LLC. Hamed's CPA traced these 3 checks to the Partnership's bank statements to ensure checks cleared the bank account.

Hamed's CPA were advised by John Gaffney that he either does not have time or is unable to locate the Caribbean Refrigeration & Mechanical LLC invoices.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney that these payments to Caribbean Refrigeration & Mechanical LLC were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$95,420.20.

Item No. 361

Description: Unusually large amounts paid to Caribbean Refrigeration & Mech. - \$51,500, \$22,920.20 and \$21,000.00

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

--West, 6/5/13, 20130605, PJ, CARIBBEAN REFRIGERATION & MECH, \$51,500

--West, 8/5/13, 2135-A, PJ, CARIBBEAN REFRIGERATION & MECH, \$22,920.20

--West, 12/27/13, 3012, PJ, CARIBBEAN REFRIGERATION & MECH, \$21,000.00

Question/Request for Info:

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-42 - was Old Item 363 – Transactions with Miadden Plastic

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted a payment of \$49,565 to Miadden Plastic (Wire Transfer dated 3/24/14).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding payments made to Miadden Plastic. The Hameds advised that they are not aware of the business purpose of this payment. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the Partnership's relationship with Miadden Plastic and canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this payment was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$49,565.

Item No. 363

Description: Miadden 2015 General Ledger entry, cumulatively over \$270,000 for 2012-2015

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): West, 3/27/14, 201403241622916WT, CDJ, MIADDEN PLASTRIC, \$49,565.00

Question/Request for Info:

Please explain what these entries are.

Please provide all documentation supporting these entries (Miadden 2012-2015), including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-43 - was Old Item 364 – Unclear General Ledger entry “Collection of Settlement [sic]”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry for \$42,969.98 with the description “Collection of Settlement [sic]” recorded in West in 2013. This entry increased (debit) general ledger account #10300 Cash - Bank CC 3789 and offset (credit) #61000 Cash Short (Over).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or the collection of any settlement. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and canceled checks, invoices and any other back up documentation.

Hamed's CPA reviewed the Partnership bank statements but were not able to trace this deposit to a Partnership bank account.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$42,969.98, subject to further refinement after discovery is reopened and completed.

Item No. 364

Description: General Ledger entry - 2013

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): West, 3/31/13, SJ31, GENJ, COLLECTION OF SETALLMENT, \$42,969.98

Question/Request for Info:

Please explain what this entry is.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-44 - was Old Item 365 – Unclear General Ledger entries “Foreign taxes paid”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted transactions recorded as foreign taxes paid totaling \$18,803.95 recorded in West in 2013.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding foreign taxes paid. Hamed's CPA were advised that the Partnership does not make any foreign tax payments. Hamed's CPA provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$18,803.95.

Item No. 365

Description: Foreign Taxes Paid – 2012-2014, multiple entries

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): West, 7/1/12, GL Acct #80400 – Foreign Taxes Paid, \$12,532.17

Question/Request for Info:

Please explain what these entries are.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices.

Please provide all PE Merrill Lynch statements for 2012-2015

Response:

List of documents provided:

Claim H-45 - was Old Item 366 – Unclear General Ledger entries POS charges for Seaside Market

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry with the description “SEASIDE MARKET & DELI LLC” for \$11,659.90 recorded for Plaza Extra West in 2014.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or the business purpose. Hamed's CPA were advised Seaside Market is an entity owned by the Yusufs and entries to “POS In-Store Charges” general ledger account are for purchases made on account. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA found no evidence, nor were Hamed's CPA provided any evidence upon request from John Gaffney, that this amount was ever paid back to the Partnership. Hamed's CPA concluded the purchase is due to the Partnership.

The total amount of the claim is \$11,659.90.

Item No. 366

Description: POS In-Store Charges for Seaside Market & Deli – multiple entries

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): West, GL Acct #13000 – POS In-Store Charges, 7/23/14, 0314, CRJ, SEASIDE MARKET & DELI LLC, \$ 11,659.90

Question/Request for Info:

Please explain what these entries are. What does it mean when it says “POS In-Store Charges”?

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, deposit slips, and invoices.

Response:

List of documents provided:

Claim H-46 - was Old Item 367 – Unclear General Ledger entries “change order” and “cash requisition”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted a transaction recorded as change order and cash requisition.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding change order and cash requisition. The Hameds advised that they are not aware of this transaction or the business purpose. Hamed's CPA provided John Gaffney a query dated February 15, 2016 (see Attachment VII) to describe the business purpose of this transactions and provide canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in AU-C 315.A128.

The total amount of the claim is \$26,510.17.

Item No. 367

Description: Change order, cash requisition listed on general ledger for all three PE stores – East, West and STT for 2012-2015

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): East, 12/31/13, SJ31-1, GENJ, AVISOS DEBITOS (CHANGE ORDER), \$7,010

East, 4/30/13, JE30, GENJ, Cash Requisition, \$14,000

West, 2/26/15, SJE26, GENJ CASH REQ., \$5,500

Question/Request for Info:

Please explain what these entries are for 2012-2015. What does it mean when it says “Change Order” and “Cash Requisition”?

Please provide all documentation supporting all of these entries for 2012-2015, including, but not limited to, canceled checks, bank statements, credit card statements, deposit slips, and invoices.

Response:

List of documents provided:

Claim H-47 - was Old Item 369 – Unclear General Ledger entries “credit card paid”

Hamed's CPA noted multiple unusual journal entries with the description “credit card paid.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the entries. Hamed's CPA were also advised the entries should include the name of the cardholder and/or an identifying card number along with the supporting documentation for the transactions. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

Further investigation through the legal process of discovery is needed.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Due to the lack of sufficient information, Hamed's CPA are unable to conclude on the amount of the claim for this item. Further discovery is needed to determine the amount of this claim.

Item No. 369

Description: "Credit card paid" entries – multiple entries for 2012-2015

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

Question/Request for Info:

For the years 2012-2015-

--For each credit card that was paid, but the owner of the card was not identified, please identify the owner.

-- Provide all documentation supporting all of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices.

Response:

List of documents provided:

Claim H-48 - was Old Item 370 – Unclear General Ledger entries “RDC Frozen Account”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted a transaction recorded as RDC Frozen Account.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding the entry for RDC Frozen Account. The Hameds stated that they are not aware of the entry or the business purpose. Hamed's CPA provided John Gaffney a query dated February 15, 2016 (see Attachment VII) to describe the business purpose of this transaction and provide canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in AU-C 315.A128.

The total amount of the claim is \$350,000.

Item No. 370

Description: RDC Frozen Account – multiple entries 2012-2014

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): East, 9/10/13, JE-9-17, GENJ, to record RDC Frozen Account, \$350,000.00

Question/Request for Info: Please explain what is meant by “RDC Frozen Account.”

For the years 2012-2014, please provide all documentation supporting all of these RDC Frozen Account entries, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices.

Response:

List of documents provided:

Claim H-49 - was Old Item 371 – Unclear if Scotiabank Telecheck transfers were deposited in Partnership accounts

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several withdrawals from the Telecheck accounts.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed John Gaffney and the Hameds regarding transfers from the Telecheck accounts. Hamed's CPA were advised by both parties that these accounts were used to retain excess cash to earn interest at higher rate offered by Bank of Nova Scotia. Hamed's CPA provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting backup for transfers and checks from the Telecheck accounts that were not paid to or deposited into to a PE bank account. Hamed's CPA prepared a schedule of transfers/checks greater than \$10,000 from the Partnership Telecheck accounts and the corresponding bank accounts (Exhibit 371-a).

Hamed's CPA requested from John Gaffney, but to date have not been provided, several Scotia Bank statements (see Attachment III). Exhibit 371-a shows transfers Hamed's CPA identified using the Scotia Bank statements Hamed's CPA received.

In addition, Hamed's CPA reviewed the monthly Scotia and Banco Popular bank statements and general ledgers from 2012 to present.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA noted several transfers from Partnership bank accounts which Hamed's CPA were not able to trace to a Partnership bank account. This may be funds that were misdirected, unaccounted for, or lack of business purpose for several transactions. Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$8,500,000.

Item No. 371

Description: Transfers from Scotiabank Telecheck accounts

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

Various

Question/Request for Info:

For 2012 – 2015, please provide backup for transfers and checks from the Telecheck accounts that were not paid to or deposited into to a PE bank account.

Response:

List of documents provided:

Exhibits for claim 371

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al
Exhibit 371-a

Objective:

Trace transfers/checks between Partnership accounts

Scope: \$10,000

Procedures:

Obtained bank statements from John Gaffney. Identified transfers/checks on bank statements of \$10,000 or more. Traced transfer/check to receiving account bank statement where possible.

Telecheck		
WEST	EAST	STT
Scotia #2918	Scotia #6413	Scotia #6719

Account	From	Date	Reference	Amount	Account	To	Check
Transfers/checks successfully traced:							
Tele West	2918	11/25/2014		\$800,000.00	Tele East	6413	1129
Transfers/checks NOT traced:							
Tele West	2918	10/9/2014	N/A	\$1,000,000.00			1127
Tele West	2918	10/9/2014	N/A	\$1,000,000.00			1128
Tele East	6413	8/12/2014	N/A	\$1,000,000.00			1178
Tele East	6413	8/13/2014	N/A	\$1,000,000.00			1179
Tele East	6413	10/8/2014	N/A	\$1,000,000.00			1181
Tele East	6413	10/9/2014	N/A	\$1,000,000.00			1180
Tele East	6413	10/31/2014	N/A	\$500,000.00			1182
Tele East	6413	12/4/2014	N/A	\$1,000,000.00			1184
Tele East	6413	12/5/2014	N/A	\$1,000,000.00			1185
				<u>\$8,500,000.00</u>			

Exhibit: 371-a

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al
Exhibit 373-a

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
		1/12/15	JE12	GENJ	RETURN CK MUTILATED	11,000.00			West
		1/15/15	JE 15		RETURN CHECK MUTILATED	7,000.00			West
		2/19/15	SJE 19	GENJ	RETURN CK MUTILATED	15,800.00			West
		1/15/15	JE15	GENJ	RET MUTILATED CK	20,000.00			East
		2/5/15	JE05	GENJ	RET CK MUTILATED	30,000.00			East
						<u>83,800.00</u>			

Claim H-50 - was Old Item 373 – Unclear General Ledger entries regarding “return check mutilated”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted 5 unusual journal entries with the description “RETURN CHECK MUTILATED” or “RETURN CK MUTILATED” (Exhibit 373-a).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries or any checks returned or mutilated. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$83,800.

Item No. 373

Description: 2015 General Ledger entries – “return check mutilated”

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): West, 1/12/15, JE12, GENJ, RETURN CK MUTILATED, \$11,000
West, 1/15/15, JE 15, RETURN CHECK MUTILATED, \$7,000
West, 2/19/15, SJE 19, GENJ, RETURN CK MUTILATED, \$15,800
East, 1/15/15, JE15, GENJ, RET MUTILATED CK, \$20,000
East, 2/5/15, JE05, GENJ, RET CK MUTILATED

Question/Request for Info:

--What do these entries mean?

--What is the reference to Cash-Safe under account description for each of these entries mean?

--Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Exhibits for claim 373

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al

Exhibit 373-a

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
		1/12/15	JE12	GENJ	RETURN CK MUTILATED	11,000.00		West	
		1/15/15	JE 15		RETURN CHECK MUTILATED	7,000.00		West	
		2/19/15	SJE 19	GENJ	RETURN CK MUTILATED	15,800.00		West	
		1/15/15	JE15	GENJ	RET MUTILATED CK	20,000.00		East	
		2/5/15	JE05	GENJ	RET CK MUTILATED	30,000.00		East	
						<u>83,800.00</u>			

Exhibit: 373 -a

Claim H-51 - was Old Item 374 – Unclear General Ledger entry regarding “Cash - Transfer Clearing, Banco Proc Error re Xfer”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry with the description “Cash - Transfer Clearing, Banco Proc Error re Xfer” for \$360,000.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of this entry. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and canceled checks, transfer slips, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total of the claim is \$360,000.

Item No. 374

Description: Cash – Transfer Clearing, Banco Proc Error Re Xfer

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): West, 11/25/14, JE24, GENJ, BANCO PROC ERROR RE XFER, \$360,000

Question/Request for Info: Please explain what this entry is in detail.

--Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, deposit slips, transfer slips, and invoices

Response:

List of documents provided:

Claim H-52 - was Old Item 375 – Unclear General Ledger entry regarding “2013 US Customs Exp Per Schedule”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted unusual journal entries with the description “2013 US Customs Exp Per Schedule.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and canceled checks, transfer slips, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these transactions are supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$9,916.18.

Item No. 375

Description: US Customs Exp Per Schedule

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): West, 1/31/13, JE32-8, GENJ, RECL 50% OF 2013 US CUSTOMS EXP PER SCHEDULE, \$9,916.18 – 12 entries

Question/Request for Info: Please describe what these entries are.

--Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-53 - was Old Item 376 – Unclear General Ledger entries regarding Merrill Lynch

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on STT in 2015 with the description "Merrill Lynch - PAID BJ'S WHOLESALE CLUB" and unusual journal entries on West in 2013 with the descriptions "Y/E Merrill Lynch Activity" and "Merrill Lynch Account Closure."

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the entries or a payment to BJ's Wholesale Club from the Merrill Lynch account, nor are they familiar with the West journal entries. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying these transactions and how he arrived at these amounts, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our requests.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these transactions are supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$4,261,939.04.

Item No. 376

Description: Merrill Lynch general ledger entries

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): West, 12/31/13, SJE31-6, GENJ, Post Y/E Merrill Lynch Activity, \$1,812,990.41
West, 12/31/13, SJE31-6, GENJ, Post Y/E Merrill Lynch Activity, \$1,611,901.72
West, 12/31/13, SJE31-6, GENJ, Post Y/E Merrill Lynch Activity, \$338,145.63
West, 12/31/13, SJE31-6, GENJ, Post Y/E Merrill Lynch Activity, \$135,084.71
West, 8/17/15, JE17, GENJ, MERRILL LYNCH ACCOUNT CLOSURE, \$336,378.45

Question/Request for Info:

Please explain these entries.

Please provide all documentation supporting these entries, including, but not limited to, investment statements for 2012-2015 for these accounts, canceled checks, bank statements and invoices.

Response:

List of documents provided:

Claim H-54 - was Old Item 377 – Unclear General Ledger entries regarding Daas corporate loan

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on STT in 2013 with the description “Daas corporate loan.” This entry was later reclassified to intercompany with the description “reclass Daas pmt to intraco West acct” and recorded on West.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in AU-C 315.A128.

The total amount of this claim is \$327,500.

Item No. 377

Description: Daas Corp. loan

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

STT, 3/8/13, SJ8-1, GENJ, DAAS CORP LOAN REPAYMENT, \$327,500.00

STT, 3/8/13, SJ8-2, GENJ, RECLASS DAAS PMT TO INTRACO WEST ACCT, \$327,500.00

West, 3/31/13, JE31-5, GENJ, ADJ DAAS N/R PMT REC'D IN STT FOR WEST, \$327,500.00

Question/Request for Info:

Please explain these entries in detail, including why the payment was moved from STT to West.

Please provide all documentation supporting these entries, including, but not limited to canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-55 - was Old Item 378 – Unclear General Ledger entries to "Due from (to) Yusuf"

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted two unusual journal entries at 12/31/12 with the description "NET MONTHLY ACTIVITY" recorded to general ledger account #13500 "Due from (to) Yusuf." These entries totaled \$693,242. This amount was to offset the balance owed to the Partnership by the Yusufs.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (See Attachment VII) to explain the business purpose of such transactions and provide canceled checks, transfer slips, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the monthly bank statements and general ledgers from 2012 to present provided by John Gaffney. Hamed's CPA did not note any deposits made for these amounts.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

N/A

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$693,242.

Item No. 378

Description: Due from Yusuf \$639,242

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

GL Acct #13500

West store – 12/31/12 NET MONTHLY ACTIVITY \$581,475

West store – 12/31/12 NET MONTHLY ACTIVITY \$111,767

Question/Request for Info:

Please explain what these entries means.

Please provide all documentation supporting this entry, including, but not limited to canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-56 - was Old Item 380 - Unclear what the reclassification of partnership income in 2013 and 2014 notation on the general ledger means

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual journal entries recorded on 12/31/14 in West regarding 2013 profits, dividends distributions, and 2014 plaza Partnership income (Exhibit 380-a). The net effect of these entries was \$4,206,373.95 posted to Post 2012 Plaza Equity account #38000.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and supporting documentation for entries. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Due to the lack of sufficient information, Hamed's CPA are unable to conclude on the amount of the claim for this item, if any. Further discovery is needed to determine the amount of this claim.

Item No. 380

Description: Reclassification of partnership income in 2013 and 2014

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

West store – 12/31/14 – XJE31-10 – RECORD 2013 PROFIT XFER TO NEW PLAZA PSHIP ENTITY
\$5,354,159

West store – 12/31/14 – XJE31-11 – RECORD XFER OF DIV DISTRIB'S BY EAST AND POST
AGAINST WEST PSHIP LIAB \$8,751,671

West store – 12/31/14 – XJE31-14 – RECLASS 2014 PLAZA PSHIP NET INCOME TO PSHIP LIAB
\$7,603,885

Question/Request for Info:

Please explain this general ledger notation.

Why was the partnership income for 2013 and 2014 reclassified?

Please provide all documentation supporting these entries, including, but not limited to canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Exhibits for claim 380

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v Yusuf, et.al
 Exhibit 380-a

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
38000	Post 2012 Plaza Equity	12/31/2014	XJE31-10	GENJ	RECORD 2013 PROFIT XFER TO NEW PLAZA PSHIP ENTITY		5,354,159.74		West
39000	Retained Earnings	12/31/2014	XJE31-10	GENJ	RECORD 2013 PROFIT XFER TO NEW PLAZA PSHIP ENTITY	5,354,159.74			West
14100	Due from (to) Plaza East	12/31/2014	XJE31-11	GENJ	F YUSUF DIV DISTRIB'S BY EAST AND POST AGAINST WEST PSHIP LIAB		4,375,835.50		West
14100	Due from (to) Plaza East	12/31/2014	XJE31-11	GENJ	M HAMED DIV DISTRIB'S BY EAST AND POST AGAINST WEST PSHIP LIAB		4,375,835.50		West
38000	Post 2012 Plaza Equity	12/31/2014	XJE31-11	GENJ	RECORD XFER OF DIV DISTRIB'S BY EAST AND POST AGAINST WEST PSHIP LIAB	8,751,671.00			West
38000	Post 2012 Plaza Equity	12/31/2014	XJE31-14	GENJ	RECLASS 2014 PLAZA PSHIP NET INCOME TO PSHIP LIAB		7,603,885.21		West
35000	Intanco Clearing Account	12/31/2014	XJE31-14	GENJ	RECLASS 2014 PLAZA PSHIP NET INCOME TO PSHIP LIAB	7,603,885.21			West

Exhibit: 380-a

Claim H-57 - was Old Item 381 – Many general ledger entries are missing descriptions

Hamed's CPA noted several unusual journal entries recorded without descriptions (Exhibit 381-a).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose for 2 transactions (as an example of the many transactions Hamed's CPA found without descriptions) and provide canceled checks, invoices and any other back up documentation for entries. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these transactions are supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$1,026,856.36.

Item No. 381

Description: Transactions on the general ledger without descriptions.

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

West, 1/12/14, 7195, CDJ, no description, \$19,861.00

West, 6/9/14, 8061, CDJ, no description, \$ 6,142.33

Question/Request for Info: For all general ledger entries in 2012-2015 that don't have a description, please provide a description and an explanation of what each item is.

Please provide all documentation supporting these entries, including, but not limited to canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Exhibits for claim 381

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf, et.al
Exhibit 381-a

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
14500	Due from (to) Shopping Ctr	12/1/13	BEGBAL	GENJ		900,000.00			West
19200	Due from (to) Peter's Farm	12/1/13	BEGBAL	GENJ		70,981.00			West
19300	Due from (to) Plessen	12/1/13	BEGBAL	GENJ			104,408.00		West
19400	Due from (to) Sixteen Plus	12/1/13	BEGBAL	GENJ		53,715.36			West
33000	Dividend Distributions	12/1/13	BEGBAL	GENJ			900,000.00		West
80100	Interest Income - Taxable	12/1/13	BEGBAL	GENJ			20,288.36		West
10300	Cash - Bank Op'g 2010	8/31/13	38399	CDJ			720.00		STT
10300	Cash - Bank Op'g 2010	8/31/13	38399V	CDJ		720.00			STT
10300	Cash - Bank Op'g 2010	8/31/13	38400	CDJ			720.00		STT
10300	Cash - Bank Op'g 2010	8/31/13	38400V	CDJ		720.00			STT
20000	Accounts Payable - Trade	8/30/13	SLIP & FALL1/17/ PJ				720.00		STT
61000	Cash Short (Over)	5/15/13	SJ15	GENJ					STT
61000	Cash Short (Over)	8/22/13	SJ22	GENJ					STT
89200	Settlements & Fines Paid	8/30/13	SLIP & FALL1/17/ PJ			720.00			STT
						<u>720.00</u>			
						<u>1,026,856.36</u>	<u>1,026,856.36</u>		

Exhibit: 381-a

Claim H-58 - was Old Item 383 – Unclear general ledger entries regarding “nominal cash reconciliation adjustments”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual journal entries recorded with descriptions regarding “nominal cash reconciliation adjustments (Exhibit 383-a).”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose for 1 of these transaction (out of the many transactions Hamed's CPA found with this description) and canceled checks, invoices and any other back up documentation for entries. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these transactions are supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$4,312.57.

Item No. 383

Description: Nominal cash recon adjustment entries on the general ledger for 2012-2014

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): East, 1/1/13, JE01-2, GENJ, Nominal 2012 Cash Recon Adjustment, \$4,151.27

Question/Request for Info: Please provide an explanation of what this and other similar entries mean.

Please provide all documentation supporting these entries, including, but not limited to canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Exhibits for claim 383

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf, et.al
Exhibit 383-a

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
10300	Cash - Bank Op'g 8830	1/1/2013	JE01-2	GENJ	Nominal 2012 Cash Recon Adjustment		4,151.27		East
61000	Cash Short (Over)	1/1/2013	JE01-2	GENJ	Nominal 2012 Cash Recon Adjustment	4,151.27			East
10500	Cash - Bank Telch 6413	1/1/2013	JE01-2	GENJ	Nominal 2012 Cash Recon Adjustment	161.3			East
61000	Cash Short (Over)	1/1/2013	JE01-2	GENJ	Nominal 2012 Cash Recon Adjustment		161.3		East
						<u>4,312.57</u>	<u>4,312.57</u>		

Exhibit: 383-a

Claim H-59 - was Old Item 384 – Unclear general ledger entry “Accrue 2012 rent as directed by legal”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on East in 2013 with the description “Accrue 2012 rent as directed by legal.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this journal entry. The Hameds stated that they are not aware why this entry would be recorded in the accounting records or who directed accounting to record this entry. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of what this entry means, why was the 2012 accrual recorded in 2013, and how was the amount determined, and canceled checks, invoices and any other back up documentation for entry. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$678,549.

Item No. 384

Description: Accrue 2012 rent as directed by legal listed on the 2013 general ledger

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): East, SJE105B, GENJ, ACCRUE 2012 RENT AS DIRECTED BY LEGAL, \$678,549.00

Question/Request for Info:

Please explain this entry – what does it mean?

Why was the accrual for the 2012 rent done in 2013?

How was the amount determined?

Please provide all documentation supporting these entries, including, but not limited to canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-60 - was Old Item 385 – Partnership may have paid Fathi Yusuf’s personal attorney’s fees

Hamed's CPA noted several transactions recorded in the general ledger with the description “LAW OFFICES OF K.G. CAMERON” totaling \$14,995.26.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed John Gaffney and the Hameds regarding payments to certain attorneys, lawyers and professional in 2012 and 2013. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation as to why these payments were paid by the Partnership and all documentation supporting these entries, including canceled checks, bank statements, credit card statements, receipts, billing records and invoices.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these transactions are supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in AU-C 315.A128.

The total amount of the claim is \$14,995.26.

Item No. 385

Description: Law offices of KG Cameron

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

East, 9/16/13, 20297, PJ, LAW OFFICES OF K.G. CAMERON, \$14,995.26

East, 2/21/14, 20306 12/20/2013, LAW OFFICES OF K.G. CAMERON - PMT. ON INVOICE# 20306,
12/20/2013 FOR SERVICES THROUGH 11/30/2013

Question/Request for Info:

Why was counsel for Yusufs in lawsuit against Hameds shown on the general ledger as being paid with PE partnership funds?

Were any PE partnership funds actually used to pay the Law Offices of K.G. Cameron at any time during 2012-2015?

Please provide all documentation supporting these entries, including, but not limited to canceled checks, bank statements, credit card statements, receipts, billing records and invoices.

Response:

List of documents provided:

Claim H-61 - was Old Item 386 – Unclear general ledger entries regarding deposit adjustments

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual journal entries recorded on East in January 2013 regarding "Deposit Adjustment" totaling \$1,710,000.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and supporting documentation for entries.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these entries are supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$1,700,000.

Item No. 386

Description: Temp GL Acct #10300 Deposit Adjustment

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

East, 1/3/13, TR03, GENJ, TEMP 10300 DEPOSIT ADJUSTMENT, \$300,000
East, 1/9/13, TR09, GENJ, TEMP 10300 DEPOSIT ADJUSTMENT, \$150,000
East, 1/11/13, TR11, GENJ, TEMP 10300 DEPOSIT ADJUSTMENT, \$400,000
East, 1/23/13, TR23, GENJ, TEMP 10300 DEPOSIT ADJUSTMENT, \$360,000
East, 1/25/13, TR24, GENJ, TEMP 10300 DEPOSIT ADJUSTMENT, \$200,000
East, 1/31/13, TR31, GENJ, TEMP 10300 DEPOSIT ADJUSTMENT, \$300,000

Question/Request for Info:

Please explain these entries.

Why are these adjustments so large?

Please provide all documentation supporting these entries, including, but not limited to canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-62 - was Old Item 388 – Unclear general ledger entries regarding due/to Shopping Center

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted due to Shopping Center recorded on West had a balance of \$900,000. Two adjustments were made to this account in 2014 with the descriptions "RECORD XFER OF 62% OF BYORDER INVEST FR SHOPPING CTR TO PLAZA" and "BYORDER 2014 DISTRIB'S TO M HAMED BY SHOP CTR AND MATCH LIAB FR PLAZA TO F YUSUF."

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding amounts due to the Shopping Center. The Hameds advised they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII). In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these transactions are supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$900,000.

Item No. 388

Description: Due to/from Shopping Center \$900,000

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

GL Acct #33000 Dividends distribution

GL Acct #14000 Due to Yusuf

GL Acct #14500 Due to Shopping center

West Store –12/31/14 – XJE31-13 RECORD XFER OF 62% OF BYORDER INVEST FR SHOPPING CTR TO PLAZA \$543,210

West Store – 12/31/14 - XJE31-12 BYORDER 2014 DISTRIB'S TO M HAMED BY SHOP CTR AND MATCH LIAB FR PLAZA TO F YUSUF \$282,720

Question/Request for Info:

Response:

List of documents provided:

Claim H-63 - was Old Item 390 – Transactions with Alamnai Co.

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted check #7661 for \$37,629 to Alamnai Co.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding the payment made to Alamnai Co. The Hameds advised they are not aware of this transaction or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) to describe the Partnership's relationship with Alamnai Co and provide canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

Hamed's CPA traced this check to the Partnership's bank statement to ensure check cleared the bank account.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this payment was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded this amount should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$37,629.

Item No. 390

Description: Alamnai Co. 2014 general ledger entries

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

West, 3/17/14, NYAA9878, PJ, ALAMNAI CO, \$37,629.00

West, 3/17/14, 7661, CDJ, ALAMNAI CO - Invoice: NYAA9878, \$37,629.00

Question/Request for Info:

Please explain these entries.

Please provide all documentation supporting these entries, including, but not limited to canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-64 - was Old Item 391 – Unclear general ledger entries regarding “Adjust due/to from”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual journal entries recorded on West in 2013 and 2015 regarding “Adjust due/to from per schedule” (Exhibit 391-a).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and supporting documentation for entries. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA found no evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these transactions are supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in AU-C 315.A128.

The total amount of this claim is \$241,558.05.

Item No. 391

Description: Adjust Due To/From Accounts per Schedule 2013 & 2015 general ledger entries

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

West, 2/28/13, JE32-03, GENJ, Adjust Due To/From Accounts per Schedule, \$33,476.14

West, 9/30/15, JE30-05, GENJ, Clear MISC HAMED/PSHIP DUE TO/FR ACCOUNTS, \$183,381.91

West, 3/31/15, JE30-05, GENJ, CLEAR MISC HAMED/PSHIP DUE TO/FR ACCOUNTS, \$24,700.00

Question/Request for Info: Please explain what entries are.

Please provide all documentation supporting these entries, including, but not limited to canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Exhibits for claim 391

Expert report of Jackson, Vizcaino Zomerfeld, LLP re: Hamed v. Yusuf, et.al

Exhibit 391-a

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
10600	Cash - Bank Claims 9091	10/1/2015	251	GENJ	DUE TO/FR SETTLEMENT RE STMT AT 9/30/15		183,381.91		West
14600	Due from (to) Hamed	9/30/2015	JE30-05	GENJ	CLEAR MISC HAMED/PSHIP DUE TO/FR ACCOUNTS		24,700.00		West
14100	Due from (to) Plaza East	2/28/2013	JE32-03	GENJ	Adjust Due To/From Accounts per Schedule		33,476.14		West
							<u>241,558.05</u>		

Exhibit: 391-a

Claim H-65 - was Old Item 392 – Payments to Carol’s newspaper distribution

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted 24 transactions totaling \$1,697 to Carol’s newspaper distribution recorded on West in 2015.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding payments made to Carol’s newspaper distribution. Hamed's CPA were advised that Carol’s newspaper distribution was accused of stealing from the Partnership in 2014 and to stop issuing payments to Carol pending resolution of this matter. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting all documentation including canceled checks, invoices and any other back up documentation. Finally, Hamed's CPA compiled Exhibit 392-a, which contains a summary of the accounting of the transactions extracted from the general ledger (provided by John Gaffney). These transactions were identified, summarized and totaled.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA found no evidence, nor were Hamed's CPA provided any evidence upon request from John Gaffney, of the business purpose of such transactions as it relates to Plaza. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$1,697.

Item No. 392

Description: Carol's Newspaper Distribution

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): Multiple 2015 entries on the general ledger

Question/Request for Info:

Why was Carol's Newspaper distribution being paid when the business is suspected of stealing from the PE partnership?

Response:

List of documents provided:

Exhibits for claim 392

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf, et.al,
 Exhibit 392-a

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710351	33.50		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710353	153.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710354	56.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710355	50.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710356	44.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710361	152.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710362	50.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710363	45.50		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710364	50.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710365	133.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710369	34.50		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710370	55.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710372	41.50		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710373	150.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710374	55.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710376	45.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710378	58.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710379	42.50		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710381	153.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710382	46.00		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710383	43.50		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710385	8.50		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710499	162.50		West
20000	Accounts Payable - Trade	1/1/2015	2015-0101-01	CDJ	CAROL'S NEWSPAPER DIST. - Invoice: 710500	35.00		West
							<u>1,697.00</u>	

Exhibit: 392-a

Claim H-66 - was Old Item 393 – Unclear general ledger entries regarding “Cash Reques”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted two unusual journal entries recorded on West in 2015 regarding “Cash requisitions” totaling \$6,500. The entries decreased cash operating bank account and increased cash safe in the general ledger. However, Hamed's CPA did not find evidence of the money being received by the cash office or put into the safe.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and supporting documentation for entries. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

Hamed's CPA reviewed West operating bank statements and noted these amounts were withdrawn from the account.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these entries were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$6,500.

Item No. 393

Description: Cash Reques 2015 general ledger entry

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

West, 3/9/15, SJE09, GENJ, CASH REQUES, \$1,000

West, 2/26/15, SJE26, GENJ, CASH REQ., \$5,500.00

Question/Request for Info:

Please explain what these entries are.

Please provide all documentation supporting these entries, including, but not limited to canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-67 - was Old Item 394 – Unclear general ledger entry regarding “AT&T” and “AT&T MOBILITY”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted eight transactions totaling \$2,949.65 to “AT&T” and “AT&T MOBILITY” recorded on East in 2015.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding payments made to AT&T. The Hameds advised they are not familiar with any accounts with AT&T at the East Store. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and all documentation including canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$2,949.65.

Item No. 394

Description: 2015 General Ledger entry

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): East, 3/30/15, 100745, CDJ, AT&T MOBILITY - Invoice: 287004749208X0321201, \$387.34

Question/Request for Info:

Please explain what this entry is.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-68 - was Old Item 396 – Transactions with JKC Communication

Hamed's CPA noted two payments totaling \$27,000 to JKC Communication (checks #9455 and 9458).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Waleed Hamed regarding payments made to JKC Communication. The Partnership entered into yearly contracts for radio advertising for all three stores in January 2015. Waleed contacted JKC Communications and canceled Plaza Extra West's contract as of March 9, 2015 and canceled Plaza Extra St. Thomas' contract as May 1, 2015. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) to describe the Partnership's relationship with JKC Communication and provide canceled checks, invoices and any other back up documentation. Hamed's CPA calculated the Partnership's allocation of this expense in Exhibit 396-a.

Hamed's CPA reviewed the general ledger to ascertain whether a refund for the remainder of the Plaza Extra West and St. Thomas contracts was credited to KAC357 Inc. or the Hameds. None was found.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$13,389.04, subject to further refinement once discovery is re-opened.

Item No. 396

Description: JKC Communication 2015 general ledger entries

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

West, 1/13/15, 9455, CDJ, JKC COMMUNICATION, \$13,500.00

West, 1/14/15, 9458 CDJ, JKC COMMUNICATION, \$13,500.00

Question/Request for Info:

Please explain what these entries are – what did these cover?

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Exhibits for claim 396

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf, et.al
Exhibit 396-a

Total expense	27,000.00
Allocation to each store	9,000.00
West - 1/1 - 3/8/15	67.00 days
Percentage allocated	18%
	<u>1,652.05</u>
East - 1/1 - 12/31/15	365.00 days
Percentage allocated	100.00%
	<u>9,000.00</u>
STT - 1/1 - 4/30/15	120.00 days
Percentage allocated	32.88%
	<u>2,958.90</u>
Amount payable by Partnership	13,610.96
Amount due back to the Partnership	13,389.04
	<u>27,000.00</u>

Exhibit: 396-a

Claim H-69 - was Old Item 397 – Transactions with House of Printing

Hamed's CPA noted a payment of \$860 to House of Printing.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding payment made to House of Printing. The Hameds stated that they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) to describe the Partnership's relationship with House of Printing and provide canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this payment was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$860.

Item No. 397

Description: House of Printing 2015 general ledger entry

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable):
West, 1/13/15, 9458, CDJ, House of Printing, \$860.00

Question/Request for Info:

Please explain what this entry covers.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-70 - was Old Item 398 – Transactions with Foampack

Hamed's CPA noted a payment of \$1,257.05 to Foampack.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding payments made to Foampack. The Hameds stated that they are not aware of the payment or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) to describe the Partnership's relationship with Foampack and provide canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this payment was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$1,257.05.

Item No. 398

Description: Foampack 2015 general ledger entry

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): West, 2/27/15, 9813, CDJ, FOAMPACK, \$1,257.05

Question/Request for Info:

Please explain what this entry covers.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-71 - was Old Item 399 – Unclear general ledger entries regarding “All Scotia Account Closures”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted unusual journal entries recorded on West in 2015 regarding “All Scotia Account Closures.” The entries decreased Cash - Bank Telchk 2918 account and increased Cash - Bank Claims 9091 in the general ledger.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and supporting documentation for entries.

Hamed's CPA reviewed Partnership bank statements and noted this appears to be a transfer from the Scotia accounts to Banco Popular Claims Reserve Account ending 9091. However, Hamed's CPA only had bank statements for 3 Scotia accounts that had transfers out which total \$397,993.56.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these entries were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$615,172.17.

Item No. 399

Description: Scotia Account Closures on 2015 general ledger

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable):
West, 7/9/15, JE09, GENJ, ALL SCOTIA ACCOUNTS CLOSURES (ADJ West 2918), \$28,029.86
West, 7/9/15, JE09, GENJ, ALL SCOTIA ACCOUNTS CLOSURES, \$587,142.31

Question/Request for Info:

Please explain what these entries cover.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-72 - was Old Item 400 – Unclear general ledger entries regarding “Fathi Yusuf matching draw”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted check #208 with the description “M HAMED INVTRY SETTLE PD TO FATHI YUSUF” and check #209 with the description “FATHI YUSUF MATCHING DRAW” written on the Plaza West Claims Reserve Account ending 9091. Both checks were for \$644,301.32 and written to Fathi Yusuf.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these checks to Fathi Yusuf. The Hameds stated that they are not aware of the business purpose of these checks. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and supporting documentation for entries.

Hamed's CPA reviewed Partnership Claims Reserve Account ending 9091 bank statements and noted these checks cleared in July 2015.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$1,288,602.64.

Item No. 400

Description: Fathi Yusuf Matching Draw on 2015 general ledger

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): West, 7/10/15, 209, GENJ, FATHI YUSUF MATCHING DRAW, \$644,301.32

Question/Request for Info:

Please explain what this entry covers—what items does the \$644,301.32 cover?

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-73 - was Old Item 401 – Unclear general ledger entries regarding United Corporation

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted checks #263 for \$89,604 and #282 for \$30,827 recorded on West in 2015 written on the Plaza West Claims Reserve Account ending 9091 payable to United Corporation. These transactions were offset against general ledger account #28600 "Pship Claims Reserve Clearing."

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual checks. The Hameds stated that they are not aware of the business purpose of these checks. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and supporting documentation for these transactions.

Hamed's CPA also reviewed Partnership Claims Reserve Account ending 9091 bank statements and noted these checks cleared in 2015.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$120,431.

Item No. 401

Description: United Corporation 2015 general ledger entries.

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

West, 263, GENJ, UNITED CORPORATION, \$86,604.00

West, 12/17/15 UNITED CORP (NOV AP AGING TOTAL), \$37,827.00

Question/Request for Info:

Please explain what these entries cover

--what items does the \$86,604.00 cover?

--what is the \$37,827 for?

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-74 - was Old Item 405 – Numerous unexplained general ledger entries regarding Hamed

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted unusual journal entries recorded on West in 2015 regarding "CLEAR MISC HAMED/PSHIP DUE TO/FR ACCOUNTS" for \$39,788.40 to general ledger account #25800 "Deposit Error Suspense" and "HAMED DISTRIB FOR TRADE AR" for \$11,272.96 to general ledger account #33000 "Dividends Distributions."

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and supporting documentation for entries.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support these entries. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$51,061.36.

Item No.405

Description: Misc. adjustments

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

West store – GL Acct #25800 – 9/30/2015 – JE30-05 – CLEAR MISC HAMED/PSHIP DUE TO/FR ACCOUNTS \$39,788.4

West store – GL Acct #33000 – 3/31/2015 – XJE31-02 – HAMED DISTRIB FOR TRADE AR \$11,272.96

Question/Request for Info:

Please explain what these entries cover.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, and invoices

Response:

List of documents provided:

Claim H-75 - was Old Item 408 – Unclear general ledger entry for \$176,353.61 dated 9/30/15

Hamed's CPA noted unusual journal entry with the description "CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30"

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of this entry or the business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and canceled checks, transfer slips, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this entry is supported by the accounting records. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$176,353.61.

Item No. 408

Description: There was an entry for \$176,353.61 with vague or general description which we would need support for and/or explanation.

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

WEST / 9/30/2015 / JE30-02 / GENJ / Cash – Bank Telch 9/30

Question/Request for Info:

Please explain and provide support for this entry in order for us to confirm its validity.

Response:

List of documents provided:

Claim H-76 - was Old Item 409 – Unclear general ledger entries regarding transfers and closed accounts

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual transfers between Plaza accounts in 2015 during the dissolution of the Partnership. These transactions include \$140,823.53 transferred from Plaza East to Plaza STT (check #99880) with the description "TRANSFER FROM EAST TO STT FOR NOV. 2014 GRT" on 1/5/15, \$186,820.63 transferred from Plaza East to Plaza West with the description "CLOSE BANCO EAST 3307 INTO BANCO 909" on 7/9/2015, and \$509,910.07 transferred between Plaza West bank accounts with the description "CLOSE BANCO 6269 INTO BANCO 9091" on 7/9/15.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual transactions. The Hameds stated that they are not aware of these transactions or their business purpose. Hamed's CPA also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation of the business purpose and canceled checks, invoices and any other back up documentation.

Hamed's CPA traced these transfers to and from the respective bank statements for the accounts recorded in the general ledger.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these transfers were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$837,554.23.

Item No. 409

Description: There were several adjusting entries reducing the bank accounts

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

West store – 9/30/2015/JE09/Cash Bank CC/ Close East Banco 3307 Into West Banco 9091 CRA
\$186,820.63

West store – 1/5/2015/ Cash – Bank Op'g 8830/Plaza Extra (St. Thomas) \$140,823.53.

West store – 7/09/2015/JE09 GENJ/ Close Banco 6269 into Banco 9091\$509,910.07

Question/Request for Info:

Support and documentation would be necessary in order to determine that cash was actually transferred to the proper cash account and that the transaction was authorized by all parties and valid.

Response:

List of documents provided:

Claim H-77 - was Old Item 410 – Unclear general ledger entry regarding 50/50 distribution

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry with the description "50/50 DISTRIB OF LAND DUE TO O/S AGRMT / DISPUTED" dated 4/30/15.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting he describe the detail underlying each transaction and how he arrived at the amount, as well the canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support this entry. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The Hameds purchased the Yusuf's 50% of everything related to the St. Thomas store. However, the Yusuf received an additional distribution for half of the \$330,000 land value.

The total amount of this claim is \$165,000 to the Hameds, subject to further refinement once discovery is re-opened.

Item No. 359/362

Description: Employee Loans

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60700	Bad Debts Expense	9/30/15	XJE30-05	GENJ	W/O EMP LNS DUE TO FAULTY ACTG COMPLICATED BY EMP XFERS AFTER SPLIT	6,950.49		East
13400	Due from Employees - Loans	9/30/15	XJE30-05	GENJ	W/O EMP LNS DUE TO FAULTY ACTG COMPLICATED BY EMP XFERS AFTER SPLIT		6,950.49	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 376

Description: Merrill Lynch general ledger entries

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	2/11/15	314974	PJ	MERRILL LYNCH		27,438.12	STT
29900	Suspense	2/11/15	314974	PJ	MERRILL LYNCH - PAID BJ'S WHOLESALE CLUB	27,438.12		STT
10300	Cash - Bank Op'g 2010	2/16/15	41263	CDJ	MERRILL LYNCH		27,438.12	STT
20000	Accounts Payable - Trade	2/16/15	41263	CDJ	MERRILL LYNCH - Invoice: 314974	27,438.12		STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 410

Description: 50/50 distribution for cash on hand for STR auction and 50/50 distribution for land

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10000	Cash - Petty	4/30/15	XJE30-01	GENJ	50/50 DISTRIB FOR CASH ON HAND DUE TO STR AUCTION		10,000.00	STT
10100	Cash - Registers	4/30/15	XJE30-01	GENJ	50/50 DISTRIB FOR CASH ON HAND DUE TO STR AUCTION		5,000.00	STT
10200	Cash - Safe	4/30/15	XJE30-01	GENJ	50/50 DISTRIB FOR CASH ON HAND DUE TO STR AUCTION		35,000.00	STT
33000	Dividend Distributions	4/30/15	XJE30-01	GENJ	50/50 DISTRIB FOR CASH ON HAND DUE TO STR AUCTION	25,000.00		STT
33000	Dividend Distributions	4/30/15	XJE30-07	GENJ	50/50 DISTRIB OF LAND DUE TO O/S AGRMT / DISPUTED	165,000.00		STT
17000	Land	4/30/15	XJE30-07	GENJ	50/50 DISTRIB OF LAND DUE TO O/S AGRMT / DISPUTED		330,000.00	STT

Question/Request for Info:

- Please explain what the entry "50/50 DISTRIB FOR CASH ON HAND DUE TO STR AUCTION" means.
- Please explain what the entry "50/50 DISTRIB OF LAND DUE TO O/S AGRMT / DISPUTED" means.
- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts, and invoices.

Response:

List of documents provided:

Item No. 411

Description: Accrued accounting fees to complete 2015 year-end taxes

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60000	Accounting Fees	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX	5,438.33		East
23000	Accrued Expenses	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX		5,438.33	East
60000	Accounting Fees	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX PER JUDGE ROSS	5,438.33		STT
23000	Accrued Expenses	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX PER JUDGE ROSS		5,438.33	STT
60000	Accounting Fees	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE Y/E TAX FILINGS PER JUDGE ROSS	5,438.34		West
23000	Accrued Expenses	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE Y/E TAX FILINGS PER JUDGE ROSS		5,438.34	West

Question/Request for Info:

- Please explain what these entries mean.
- Please identify the accounting firm who will or has billed for the 2015 partnership taxes.

Please provide the 2015 year-end partnership taxes stamped by the VIRB.
 Please provide all accounting invoices, if received, supporting these entries.
 Please provide all documents supporting these entries.

Response:

List of documents provided:

Item No. 412

Description: Accounting error for Tropical Shipping invoices

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
28600	Pship Claims Reserve Clearing	9/30/15	JE30-02	GENJ	ACTG ERROR RE TROP SHIPG DISPUTED INVOICES PAID FOR KAC357 BY PSHIP		10,242.00	STT
29900	Suspense	9/30/15	JE30-02	GENJ	ACTG ERROR RE TROP SHIPG DISPUTED INVOICES PAID FOR KAC357 BY PSHIP	10,242.00		STT
51000	COS - Freight Expense	9/30/15	JE30-02	GENJ	CORRECT TROP SHIPG INV'S CHARGED TO PSHIP THAT BELONG TO KAC357		10,242.00	STT
29900	Suspense	9/30/15	JE30-02	GENJ	CORRECT TROP SHIPG INV'S CHARGED TO PSHIP THAT BELONG TO KAC357	10,242.00		STT

Question/Request for Info:

- Please explain the accounting error in the entry above.
- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documents that support this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts, and invoices.

Response:

List of documents provided:

Item No. 413

Description: ByOrder adjustment for 2015

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
33000	Dividend Distributions Due from (to) Shopping Ctr	3/31/15	JE31	GENJ	ADJ BYORDER 2015 FULL SETTLE BY SHOP CTR AS DIV	130,245.36		West
14500	Shopping Ctr	3/31/15	JE31	GENJ	ADJ BYORDER 2015 FULL SETTLE BY SHOP CTR AS DIV		260,490.72	West

Question/Request for Info:

- Please explain what these entries mean.
- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 414

Description: Adjust cash on hand to count on 3/11/15

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10200	Cash - Safe	3/31/15	JE31	GENJ	ADJUST CASH ON HAND TO COUNT ON 3/11/15	24,934.18		East
	Other							
80000	Income (Expense)	3/31/15	JE31	GENJ	ADJUST CASH ON HAND TO COUNT ON 3/11/15		24,934.18	East

Question/Request for Info:

- Please explain what the entry “ADJUST CASH ON HAND TO COUNT ON 3/11/15” means.
- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 415

Description: Clearing Banco irregularities

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10900	Cash - Transfer Clearing	6/30/15	JE30	GENJ	CLEAR ALL BANCO IRREGULARITIES DUE TO TIME CONSTRAINTS		8,481.58	West
80000	Other Income (Expense)	6/30/15	JE30	GENJ	CLEAR ALL BANCO IRREGULARITIES DUE TO TIME CONSTRAINTS	8,481.58		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks and bank statements.

Response:

List of documents provided:

Item No. 416

Description: Balance sheet balances closed for insurance items to expedite close

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
21700	AFLAC W/H & Payable	6/30/15	JE30	GENJ	CLEAR BAL SHEET PR INSUR ITEMS TO EXPEDITE CLOSE		2,399.51	East
21800	CIGNA W/H & Payable	6/30/15	JE30	GENJ	CLEAR BAL SHEET PR INSUR ITEMS TO EXPEDITE CLOSE		49,179.82	East
63000	Insurance - Emp Health	6/30/15	JE30	GENJ	CLEAR BAL SHEET PR INSUR ITEMS TO EXPEDITE CLOSE	51,569.11		East

Question/Request for Info:

- For each entry, please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 417

Description: Accounting entries to "clear misc Yusuf/Pship Due to/fr accounts"

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10400	Cash - Bank CC 3307	9/30/15	JE30-02	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30		176,353.61	East
28600	Pship Claims Reserve Clearing	9/30/15	JE30-02	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30	176,353.61		East
28600	Pship Claims Reserve Clearing	9/30/15	JE30-03	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS	197,061.33		West
28600	Pship Claims Reserve Clearing	9/30/15	JE30-03	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS	343,314.01		West
29900	Suspense Deposit Error	9/30/15	JE30-03	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS	239,457.33		West
25800	Suspense	9/30/15	JE30-04	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30	193,649.63		East
28600	Pship Claims Reserve Clearing	9/30/15	JE30-04	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30		193,649.63	East

Question/Request for Info:

- For each entry, please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 418

Description: United reimbursement to Hamed of 7/13 overpayment.

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
33000	Dividend Distributions	7/14/15	JE14	GENJ	UNITED CK 1815 TO M HAMED TO REIMB 7/13 OVERPMT		38,667.81	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 419

Description: Combined services inv dtd 2/24/15 paid on behalf of East

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	4/2/15	101	GENJ	COMBINED SERVICES INV DTD 2/24/15 PAID ON BEHALF OF EAST DUE TO MAFI REFUSAL		4,010.00	West
10600	Cash - Bank Claims 9091	4/2/15	102	GENJ	MARCO STX INV DTD 2/24/15 PAID ON BEHALF OF EAST DUE TO MAFI REFUSAL		925.00	West
28600	Pship Claims Reserve Clearing	4/2/15	102	GENJ	MARCO STX INV DTD 2/24/15 PAID ON BEHALF OF EAST DUE TO MAFI REFUSAL	925.00		West

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amounts.
- Please explain what these entries mean.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 420

Description: CRA check 215 to reimburse KAC357 for STT deposit errors

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
25800	Deposit Error Suspense	7/14/15	215	GENJ	CRA CK 215 REIMB TO KAC357 FOR STT DEP ERR'S	181,355.40		STT
28600	Pship Claims Reserve Clearing	7/14/15	215	GENJ	CRA CK 215 REIMB TO KAC357 FOR STT DEP ERR'S		181,355.40	STT

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 421

Description: Daily (United C. CK)

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
80000	Other Income (Expense)	2/25/15	SJ25	GENJ	DAILY (UNITED C. CK)		9,592.44	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please describe what this entry means.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 422

Description: Excess cash over \$50k per court order

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10300	Cash - Bank Op'g 8830	3/18/15	JE18	GENJ	EXCESS CASH OVER \$50K PER COURT ORDER	44,399.63		East
10200	Cash - Safe	3/18/15	JE18	GENJ	EXCESS CASH OVER \$50K PER COURT ORDER		44,399.63	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please describe what this entry means.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 423

Description: Prepayment of insurance

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
63200	Insurance - Gen Liability	9/30/15	XJE30-04	GENJ	EXP PREPAID INSUR & TREAT ANY REFUND AS PSHIP INC	15,990.39		East
63200	Insurance - Gen Liability	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME	15,990.40		West
63200	Insurance - Gen Liability	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME	73,281.25		STT
63400	Insurance - Property	9/30/15	XJE30-04	GENJ	EXP PREPAID INSUR & TREAT ANY REFUND AS PSHIP INC	15,338.78		East
63400	Insurance - Property	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME	18,629.71		West
13100	Prepaid Insurance	9/30/15	XJE30-04	GENJ	EXP PREPAID INSUR & TREAT ANY REFUND AS PSHIP INC		31,329.17	East
13100	Prepaid Insurance	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME		34,620.11	West
13100	Prepaid Insurance	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME		73,281.25	STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.
- Please identify any refunds that were given as a result of the prepayment of the insurance.
- If refunds were given, please show how the refund was distributed between the partners and provide documentation of that distribution.

Please provide all documentation supporting these entries and any refunds, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 424

Description: 2015 General Ledger entry – cash on hand

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10200	Cash - Safe	3/31/15	XJE31-01	GENJ	HAMED DISTRIB FOR CASH ON HAND		28,550.00	West
33000	Dividend Distributions	3/31/15	XJE31-01	GENJ	HAMED DISTRIB FOR CASH ON HAND	50,000.00		West

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 425

Description: 2015 Accounts Payable-Trade to John Gaffney

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/15	0001027	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 102914-1285-25	5.75		West
20000	Accounts Payable - Trade	1/21/15	102914-1285-25	PJ	JOHN GAFFNEY		5.75	West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 3155	20.00		West
20000	Accounts Payable - Trade	1/21/15	3155	PJ	JOHN GAFFNEY		20.00	West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 0001027	1,000.00		West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 001026A	351.33		West
20000	Accounts Payable - Trade	1/29/15	42846360820-0096	PJ	JOHN GAFFNEY		17.25	West
20000	Accounts Payable - Trade	2/3/15	9594	CDJ	JOHN GAFFNEY - Invoice: 42846360820-0096	17.25		West
20000	Accounts Payable - Trade	2/1/15	001028	PJ	JOHN GAFFNEY		1,150.00	West
20000	Accounts Payable - Trade	2/9/15	9616	CDJ	JOHN GAFFNEY - Invoice: 001028	1,150.00		West
20000	Accounts Payable - Trade	3/1/15	0001029	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	3/2/15	9816	CDJ	JOHN GAFFNEY - Invoice: 0001029	1,000.00		West

Question/Request for Info:

- Please describe the purpose of the routine \$1,000 payments.

Please provide all documentation supporting **each** of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 426

Description: 2014 Accounts Payable-Trade to John Gaffney

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/14	0001015	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	1/2/14	7186	CDJ	JOHN GAFFNEY - Invoice: 0001015	1,000.00		West
20000	Accounts Payable - Trade	2/1/14	0001016	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	2/11/14	7416	CDJ	JOHN GAFFNEY - Invoice: 0001016	1,000.00		West
20000	Accounts Payable - Trade	3/1/14	0001017	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	3/10/14	7552	CDJ	JOHN GAFFNEY - Invoice: 0001017	1,000.00		West
20000	Accounts Payable - Trade	4/1/14	0001018	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	4/2/14	7675	CDJ	JOHN GAFFNEY - Invoice: 0001018	1,000.00		West
20000	Accounts Payable - Trade	5/1/14	0001019	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	5/9/14	7895	CDJ	JOHN GAFFNEY - Invoice: 0001019	1,000.00		West
20000	Accounts Payable - Trade	6/1/14	0001020	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	6/5/14	8032	CDJ	JOHN GAFFNEY - Invoice: 0001020	1,000.00		West
20000	Accounts Payable - Trade	7/1/14	0001021	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	7/8/14	8175	CDJ	JOHN GAFFNEY - Invoice: 0001021	1,000.00		West

20000	Accounts Payable - Trade	8/1/14	8410	CDJ	JOHN GAFFNEY - Invoice: 0001022	1,000.00	West
20000	Accounts Payable - Trade	8/1/14	0001022	PJ	JOHN GAFFNEY	1,000.00	West
20000	Accounts Payable - Trade	9/1/14	0001023	PJ	JOHN GAFFNEY	1,000.00	West
20000	Accounts Payable - Trade	9/2/14	8576	CDJ	JOHN GAFFNEY - Invoice: 0001023	1,000.00	West
20000	Accounts Payable - Trade	10/1/14	0001024	PJ	JOHN GAFFNEY	1,000.00	West
20000	Accounts Payable - Trade	10/6/14	8797	CDJ	JOHN GAFFNEY - Invoice: 0001024	1,000.00	West
20000	Accounts Payable - Trade	11/1/14	0001025	PJ	JOHN GAFFNEY	1,000.00	West
20000	Accounts Payable - Trade	11/3/14	8932	CDJ	JOHN GAFFNEY - Invoice: 0001025	1,000.00	West
20000	Accounts Payable - Trade	12/1/14	0001026	PJ	JOHN GAFFNEY	1,000.00	West
20000	Accounts Payable - Trade	12/9/14	9204	CDJ	JOHN GAFFNEY - Invoice: 0001026	1,000.00	West

Question/Request for Info:

- Please describe the purpose of the routine \$1,000 payments.

Please provide all documentation supporting each of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 427

Description: 2013 Accounts Payable-Trade to John Gaffney

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	7/1/13	0001009	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	7/19/13	5947	CDJ	JOHN GAFFNEY - Invoice: 0001009	1,000.00		West
20000	Accounts Payable - Trade	8/5/13	6070	CDJ	JOHN GAFFNEY - Invoice: 1010	1,000.00		West
20000	Accounts Payable - Trade	8/5/13	1010	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	8/7/13	2000006216429CM	PJ	JOHN GAFFNEY	1,214.10		West
20000	Accounts Payable - Trade	8/7/13	2000006216429	PJ	JOHN GAFFNEY		1,214.10	West
20000	Accounts Payable - Trade	9/1/13	0001011	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	9/27/13	6495	CDJ	JOHN GAFFNEY - Invoice: 0001011	1,000.00		West
20000	Accounts Payable - Trade	10/1/13	0001012	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	11/1/13	001013	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	11/4/13	6753	CDJ	JOHN GAFFNEY - Invoice: 0001012	1,000.00		West
20000	Accounts Payable - Trade	11/22/13	6949	CDJ	JOHN GAFFNEY - Invoice: 001013	1,000.00		West
20000	Accounts Payable - Trade	12/1/13	0001014	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	12/4/13	7031	CDJ	JOHN GAFFNEY - Invoice: 0001014	1,000.00		West

Question/Request for Info:

- Please describe the purpose of the routine \$1,000 payments.

Please provide all documentation supporting each of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 428

Description: 2015 Accounts Payable – Maher Yusuf

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 0803010000037	46.00		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 067793	58.00		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 00009357948	81.29		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: Q2F8334	82.41		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 727709329	152.25		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 097489	232.50		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 011457	400.00		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 20130820		1,052.45	West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: AG SHOW - GAS	58.50		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: 828	111.87		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: 008210	125.00		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: CVICHE 105	140.00		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: 391375095	378.57		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: TRAVEL - 08/09/14CM		813.94	West

Question/Request for Info:

Please provide all documentation supporting each of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 429

Description: Mike's Trading Co.

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
50000	COS - Purchases	1/1/15	CM11050	PJ	MIKE'S TRADING CO - CLEAR OLD OPEN ITEM		801.00	West
50000	COS - Purchases	1/1/15	CM11428	PJ	MIKE'S TRADING CO - CLEAR OLD OPEN ITEM		282.00	West
50000	COS - Purchases	1/1/15	CM11395	PJ	MIKE'S TRADING CO - CLEAR OLD OPEN ITEM		1,165.00	West
50000	COS - Purchases	1/1/15	CM11471	PJ	MIKE'S TRADING CO - CLEAR OLD OPEN ITEM		260.00	West

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 430

Description: NejeH Yusuf GRT payments

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10300	Cash - Bank Op'g 8830	2/26/15	100589	CDJ	NEJEH F. YUSUF NEJEH F. YUSUF - Invoice:		2,031.84	East
20000	Accounts Payable - Trade	2/26/15	100589	CDJ	JAN 2015 GRT RECEIPT - JAN 2015 GRT RECEIPT PMT	2,031.84		East
20000	Accounts Payable - Trade	2/26/15	JAN 2015 GRT RECEIPT	PJ	NEJEH F. YUSUF		2,031.84	East
29900	Suspense	2/26/15	JAN 2015 GRT RECEIPT	PJ	NEJEH F. YUSUF - JAN 2015 GRT RECEIPT PMT	2,031.84		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 431

Description: Non-cash distribution to Yusuf

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
33000	Dividend Distributions	9/30/15	JE30-01	GENJ	NON-CASH DISTRIB TO YUSUF TO SETTLE MISC DUE TO/FR ACCOUNTS AT 9/30	245,089.90		West
29900	Suspense	9/30/15	JE30-01	GENJ	NON-CASH DISTRIB TO YUSUF TO SETTLE MISC DUE TO/FR ACCOUNTS AT 9/30		245,089.90	West

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 432

Description: North Western Selectra Inc. – Clear Old Open Item

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
50000	COS - Purchases	1/1/15	CM1593532	PJ	NORTH WESTERN SELECTA INC - CLEAR OLD OPEN ITEM		4,524.24	West

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 433

Description: Offset J Ortiz

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
13300	Due from Cashiers - Shortages	3/8/15	JE08-02	GENJ	OFFSET J ORTIZ PR DEDUCTS TO OTHER RENT	1,250.00		East
66400	Rent Expense - Other	3/8/15	JE08-02	GENJ	OFFSET J ORTIZ PR DEDUCTS TO OTHER RENT		1,250.00	East

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 434

Description: St. Thomas Petty Cash

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	CDJ	PETTY CASH - STT - Invoice: 2013-1022-1 - CLEAR OLD UNPAID DISPUTED VOUCHERS	235.00		STT
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	CDJ	PETTY CASH - STT - Invoice: 2013-0909-1 - CLEAR OLD UNPAID DISPUTED VOUCHERS	728.74		STT
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	PJ	PETTY CASH - STT	963.74		STT
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	CDJ	PETTY CASH - STT - Invoice: 2015-0101-3 - CLEAR OLD UNPAID DISPUTED VOUCHERS		963.74	STT
61000	Cash Short (Over)	1/1/15	2015-0101-3	PJ	PETTY CASH - STT - W/O UNPAID DISPUTED VOUCHERS		963.74	STT
20000	Accounts Payable - Trade	1/19/15	41212	CDJ	PETTY CASH - STT - Invoice: 2014-0119-1	1,366.13		STT
10300	Cash - Bank Op'g 2010	1/19/15	41212	CDJ	PETTY CASH - STT		1,366.13	STT
68200	Travel & Hotels Expense	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - PARKING FEE'S	1.00		STT
65500	Office Supplies & Expense	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - OFFICEMAX	228.44		STT
60500	Auto Expenses	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - ADVANCE AUTO PARTS AND CAR REPAIRS	308.92		STT
66700	Repairs & Maintenance Expense	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - HOME DEPOT	407.83		STT
65700	Postage & Overnight Delivery	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - USPS	419.94		STT
20000	Accounts Payable - Trade	1/19/15	2014-0119-1	PJ	PETTY CASH - STT		1,366.13	STT
20000	Accounts Payable - Trade	2/10/15	41300	CDJ	PETTY CASH - STT - Invoice: 2015-0210-1	1,873.94		STT

10300	Cash - Bank Op'g 2010	2/10/15	41300	CDJ	PETTY CASH - STT		1,873.94	STT
68200	Travel & Hotels Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - SEABORNE FLIGHT FOR ACCOUNTANT TO ST CROIX	112.00		STT
66700	Repairs & Maintenance Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - KEYS MADE AND LAUNDRY AND RODRIEGUEZ AUTO	154.25		STT
65700	Postage & Overnight Delivery	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - USPS POSTAGE	186.96		STT
65500	Office Supplies & Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - OFFICE MAX	441.46		STT
68200	Travel & Hotels Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - GAS RECEIPTS	445.97		STT
64900	Meals & Entertainment Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - MEALS	533.30		STT
20000	Accounts Payable - Trade	2/10/15	2015-0210-1	PJ	PETTY CASH - STT		1,873.94	STT
20000	Accounts Payable - Trade	3/10/15	41402	CDJ	PETTY CASH - STT - Invoice: 2015-0315-1	3,652.77		STT
10300	Cash - Bank Op'g 2010	3/10/15	41402	CDJ	PETTY CASH - STT		3,652.77	STT
54000	COS - Supplies	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - SUPPLIES	40.76		STT
60500	Auto Expenses	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - AUTO	136.34		STT
65500	Office Supplies & Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - OFFICEMAX	177.66		STT
68200	Travel & Hotels Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - TRAVEL	267.00		STT
65700	Postage & Overnight Delivery	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - USPS	288.57		STT
68200	Travel & Hotels Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - GAS RECEIPTS	412.94		STT
66700	Repairs & Maintenance Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - REPAIRS	841.00		STT
64900	Meals & Entertainment Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - MEALS	1,488.50		STT
20000	Accounts Payable - Trade	3/10/15	2015-0315-1	PJ	PETTY CASH - STT		3,652.77	STT

20000	Accounts Payable - Trade	4/30/15	41562	CDJ	PETTY CASH - STT - Invoice: 2015-0430-1	2,482.54	STT
10300	Cash - Bank Op'g 2010	4/30/15	41562	CDJ	PETTY CASH - STT	2,482.54	STT
60500	Auto Expenses	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - AUTO CARE	23.02	STT
61200	Computer Supplies & Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - COMPUTER EXPENSES	85.60	STT
68200	Travel & Hotels Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - GAS	287.01	STT
66700	Repairs & Maintenance Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - REPAIR AND MAIN.	306.17	STT
64900	Meals & Entertainment Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - MEALS	385.23	STT
65500	Office Supplies & Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - OFFICE EXPENSES	648.30	STT
65700	Postage & Overnight Delivery	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - USPS AND SEA PLANE	747.21	STT
20000	Accounts Payable - Trade	4/30/15	2015-0430-1	PJ	PETTY CASH - STT	2,482.54	STT

Question/Request for Info:

For each entry, please provide all documentation supporting the entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 435

Description: Plaza Extra St. Thomas Cash for Safe

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10300	Cash - Bank Op'g 2010	4/30/15	41564	CDJ	PLAZA EXTRA PLAZA EXTRA - REPLENISHMENT OF PLAZA EXTRA STHOMAS SAFE FOR BIDDING		21,225.41	STT
10200	Cash - Safe	4/30/15	41564	CDJ	CLOSURE	21,225.41		STT

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 436

Description: United Shopping Center paid accounting fees for Plaza Extra

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60000	Accounting Fees	9/30/15	JE30-01	GENJ	REV ACTG FEES PAID BY SHOP CTR FOR PLAZA		4,500.00	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 437

Description: United Shopping Center paid legal fees for Plaza Extra

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
64500	Legal Fees Expense	9/30/15	JE30-01	GENJ	REV LEGAL FEE PAID BY SHOP CTR FOR PLAZA		4,946.31	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, attorney billings, receipts and invoices.

Response:

List of documents provided:

Item No. 438

Description: Source accounting

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60000	Accounting Fees	6/10/15	179	GENJ	SOURCE ACCOUNTING	3,500.00		West
10600	Cash - Bank Claims 9091	6/10/15	179	GENJ	SOURCE ACCOUNTING		3,500.00	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please identify who Source Accounting is and what work they performed for the partnership.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 439

Description: St. Thomas 1.5% CR Reduction paid by West to United

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
21200	FUTA Accrued & Payable	12/31/15	15-1231-01	GENJ	STT 1.5% CR REDUCTION PAID BY WEST TO UNITED	12,346.17		STT
28600	Pship Claims Reserve Clearing	12/31/15	15-1231-01	GENJ	STT 1.5% CR REDUCTION PAID BY WEST TO UNITED		12,346.17	STT

Question/Request for Info:

- Please explain what this entry is.
- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 440

Description: Temporary adjustment for unreimbursed cash expenses during 2014/15

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10200	Cash - Safe	4/30/15	JE30	GENJ	TEMP ADJ FOR UNREIMB'D CASH EXP'S DURING 2014/15		46,725.41	STT
61000	Cash Short (Over)	4/30/15	JE30	GENJ	TEMP ADJ FOR UNREIMB'D CASH EXP'S DURING 2014/15	46,725.41		STT

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 441

Description: Tropical Shipping Rebate check

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	10/27/15	JE27	GENJ	TROPICAL SHIPPING 2014 REBATE CK 64312	293,614.74		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please show how this amount was distributed between the partners and provide documentation of that distribution.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 442

Description: Accounts Payable – United Corporation

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	3/6/15	2015-0306-01	PJ	UNITED CORPORATION	500.00		East
20000	Accounts Payable - Trade	3/9/15	2015-0309-01	PJ	UNITED CORPORATION		9,558.60	East
20000	Accounts Payable - Trade	3/11/15	2015-0311-01	PJ	UNITED CORPORATION		21.33	East
20000	Accounts Payable - Trade	3/18/15	2015-0318-CM01	PJ	UNITED CORPORATION	1,074.10		East
20000	Accounts Payable - Trade	3/18/15	2015-0318-01	PJ	UNITED CORPORATION		924.18	East
20000	Accounts Payable - Trade	3/24/15	2015-0324-CM01	PJ	UNITED CORPORATION	10,196.62		East
20000	Accounts Payable - Trade	3/25/15	2015-0325-03	PJ	UNITED CORPORATION		1,609.60	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-03	PJ	UNITED CORPORATION		1,609.60	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-04	PJ	UNITED CORPORATION		1,677.86	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-04	PJ	UNITED CORPORATION		1,677.86	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-02	PJ	UNITED CORPORATION		4,390.00	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-02	PJ	UNITED CORPORATION		4,390.00	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-01	PJ	UNITED CORPORATION		11,841.50	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-01	PJ	UNITED CORPORATION		11,841.50	East

20000	Accounts Payable - Trade	3/26/15	2015-0326-01	PJ	UNITED CORPORATION		409.62	East
20000	Accounts Payable - Trade	3/26/15	2015-0326-01	PJ	UNITED CORPORATION		409.62	East
20000	Accounts Payable - Trade	3/30/15	2015-0930-02	PJ	UNITED CORPORATION		13,117.00	East
20000	Accounts Payable - Trade	3/30/15	2015-0930-02	PJ	UNITED CORPORATION		13,117.00	East
20000	Accounts Payable - Trade	3/30/15	2015-0930-01	PJ	UNITED CORPORATION		59,867.02	East
20000	Accounts Payable - Trade	3/30/15	2015-0930-01	PJ	UNITED CORPORATION		59,867.02	East
20000	Accounts Payable - Trade	3/31/15	2015-0331-CM02	PJ	UNITED CORPORATION	13,117.00		East
20000	Accounts Payable - Trade	3/31/15	2015-0331-CM02	PJ	UNITED CORPORATION	13,117.00		East
20000	Accounts Payable - Trade	3/31/15	2015-0331-CM01	PJ	UNITED CORPORATION	59,867.02		East
20000	Accounts Payable - Trade	3/31/15	2015-0331-CM01	PJ	UNITED CORPORATION	59,867.02		East
20000	Accounts Payable - Trade	3/31/15	2015-0331-01	PJ	UNITED CORPORATION		327.00	East
20000	Accounts Payable - Trade	3/31/15	2015-0331-01	PJ	UNITED CORPORATION		327.00	East
20000	Accounts Payable - Trade	4/1/15	2015-0401-02	PJ	UNITED CORPORATION		376.14	East
20000	Accounts Payable - Trade	4/1/15	2015-0401-02	PJ	UNITED CORPORATION		376.14	East
20000	Accounts Payable - Trade	4/1/15	2015-0401-01	PJ	UNITED CORPORATION		28,899.28	East
20000	Accounts Payable - Trade	4/1/15	2015-0401-01	PJ	UNITED CORPORATION		28,899.28	East
20000	Accounts Payable - Trade	4/6/15	2015-0406-CM01	PJ	UNITED CORPORATION	767.06		East
20000	Accounts Payable - Trade	4/6/15	2015-0406-CM01	PJ	UNITED CORPORATION	767.06		East

20000	Accounts Payable - Trade	4/8/15	2015-0408-CM01	PJ	UNITED CORPORATION	1,221.22	East
20000	Accounts Payable - Trade	4/8/15	2015-0408-CM01	PJ	UNITED CORPORATION	1,221.22	East
20000	Accounts Payable - Trade	4/15/15	2015-0415-01	PJ	UNITED CORPORATION	98.03	East
20000	Accounts Payable - Trade	4/29/15	2015-0429-02	PJ	UNITED CORPORATION	4,537.58	East
20000	Accounts Payable - Trade	4/29/15	2015-0429-01	PJ	UNITED CORPORATION	10,933.00	East
20000	Accounts Payable - Trade	4/29/15	2015-0429-03	PJ	UNITED CORPORATION	29,603.75	East
20000	Accounts Payable - Trade	5/8/15	2015-0508-01	PJ	UNITED CORPORATION	59.99	East
20000	Accounts Payable - Trade	5/14/15	2015-0514-01	PJ	UNITED CORPORATION	544.00	East
20000	Accounts Payable - Trade	5/25/15	2015-0525-01	PJ	UNITED CORPORATION	1,750.00	East
20000	Accounts Payable - Trade	5/27/15	2015-0527-01	PJ	UNITED CORPORATION	3,292.50	East
20000	Accounts Payable - Trade	5/27/15	2015-0527-02	PJ	UNITED CORPORATION	8,732.00	East
20000	Accounts Payable - Trade	5/27/15	2015-0527-03	PJ	UNITED CORPORATION	23,683.00	East
20000	Accounts Payable - Trade	6/3/15	2015-0603-01	PJ	UNITED CORPORATION	653.50	East
20000	Accounts Payable - Trade	6/24/15	2015-0624-02	PJ	UNITED CORPORATION	4,390.00	East
20000	Accounts Payable - Trade	6/24/15	2015-0624-01	PJ	UNITED CORPORATION	8,625.50	East
20000	Accounts Payable - Trade	6/24/15	2015-0624-03	PJ	UNITED CORPORATION	22,505.00	East
20000	Accounts Payable - Trade	6/25/15	2015-0625-01	PJ	UNITED CORPORATION	349.00	East
20000	Accounts Payable - Trade	7/1/15	2015-0701-04	PJ	UNITED CORPORATION	270.00	East

20000	Accounts Payable - Trade	7/1/15	2015-0701-02	PJ	UNITED CORPORATION	445.88	East
20000	Accounts Payable - Trade	7/1/15	2015-0701-03	PJ	UNITED CORPORATION	2,255.00	East
20000	Accounts Payable - Trade	7/1/15	2015-0701-05	PJ	UNITED CORPORATION	2,869.32	East
20000	Accounts Payable - Trade	7/1/15	2015-0701-06	PJ	UNITED CORPORATION	8,210.39	East
20000	Accounts Payable - Trade	7/1/15	2015-0701-01	PJ	UNITED CORPORATION	62,082.94	East
20000	Accounts Payable - Trade	7/24/15	2015-0724-01	PJ	UNITED CORPORATION	4,433.25	East
20000	Accounts Payable - Trade	7/31/15	2015-0731-01	PJ	UNITED CORPORATION	5,457.50	East
20000	Accounts Payable - Trade	7/31/15	2015-0731-02	PJ	UNITED CORPORATION	10,765.00	East
20000	Accounts Payable - Trade	7/31/15	2015-0731-03	PJ	UNITED CORPORATION	27,898.75	East
20000	Accounts Payable - Trade	8/20/15	15-0820-01	PJ	UNITED CORPORATION	174.00	East
20000	Accounts Payable - Trade	8/31/15	2015-0831-01	PJ	UNITED CORPORATION	4,366.00	East
20000	Accounts Payable - Trade	8/31/15	2015-0831-02	PJ	UNITED CORPORATION	8,612.00	East
20000	Accounts Payable - Trade	8/31/15	2015-0831-03	PJ	UNITED CORPORATION	22,319.00	East
20000	Accounts Payable - Trade	9/1/15	15-0901-03	PJ	UNITED CORPORATION	707.23	East
20000	Accounts Payable - Trade	9/1/15	15-0901-01	PJ	UNITED CORPORATION	1,922.00	East
20000	Accounts Payable - Trade	9/1/15	15-0901-02	PJ	UNITED CORPORATION	3,518.28	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0311-01	21.33	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0508-01	59.99	East

20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0415-01	98.03	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-04	270.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0331-01	327.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0625-01	349.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0401-02	376.14	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0326-01	409.62	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-02	445.88	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0514-01	544.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0603-01	653.50	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0318-01	924.18	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0325-03	1,609.60	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0325-04	1,677.86	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0525-01	1,750.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-03	2,255.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-05	2,869.32	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0527-01	3,292.50	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0831-01	4,366.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0325-02	4,390.00	East

20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0624-02	4,390.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0724-01	4,433.25	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0429-02	4,537.58	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0731-01	5,457.50	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-06	8,210.39	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0831-02	8,612.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0624-01	8,625.50	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0527-02	8,732.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0309-01	9,558.60	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0731-02	10,765.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0429-01	10,933.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0325-01	11,841.50	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0930-02	13,117.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0831-03	22,319.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0624-03	22,505.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0527-03	23,683.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0731-03	27,898.75	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0401-01	28,899.28	East

20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0429-03	29,603.75	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0930-01	59,867.02	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-01	62,082.94	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	PJ	UNITED CORPORATION	326,017.99	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0306-01	500.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0406-CM01	767.06	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0318-CM01	1,074.10	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0408-CM01	1,221.22	East
20000	Accounts Payable - Trade	9/30/15	15-0930-03	PJ	UNITED CORPORATION	4,366.00	East
20000	Accounts Payable - Trade	9/30/15	15-0930-02	PJ	UNITED CORPORATION	8,612.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0324-CM01	10,196.62	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0331-CM02	13,117.00	East
20000	Accounts Payable - Trade	9/30/15	15-0930-01	PJ	UNITED CORPORATION	27,898.72	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0331-CM01	59,867.02	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: JE30-03	326,017.99	East
20000	Accounts Payable - Trade	10/1/15	15-1001-02	PJ	UNITED CORPORATION	1,062.00	East
20000	Accounts Payable - Trade	10/1/15	15-1001-03	PJ	UNITED CORPORATION	1,290.00	East
20000	Accounts Payable - Trade	10/1/15	15-1001-01	PJ	UNITED CORPORATION	7,143.77	East

20000	Accounts Payable - Trade	10/28/15	15-1028-03	PJ	UNITED CORPORATION	2,153.00	East
20000	Accounts Payable - Trade	10/28/15	15-1028-02	PJ	UNITED CORPORATION	8,612.00	East
20000	Accounts Payable - Trade	10/28/15	15-1028-01	PJ	UNITED CORPORATION	22,319.00	East
20000	Accounts Payable - Trade	10/31/15	15-1031-01	PJ	UNITED CORPORATION	375.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0901-03	707.23	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1001-02	1,062.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1001-03	1,290.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0901-01	1,922.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1028-03	2,153.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0901-02	3,518.28	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0930-03	4,366.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1001-01	7,143.77	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0930-02	8,612.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1028-02	8,612.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1028-01	22,319.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0930-01	27,898.72	East
20000	Accounts Payable - Trade	11/5/15	CRA263	PJ	UNITED CORPORATION	89,604.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: CRA263	89,604.00	East

20000	Accounts Payable - Trade	11/30/15	15-1130-02	PJ	UNITED CORPORATION	6,459.00	East
20000	Accounts Payable - Trade	11/30/15	15-1130-01	PJ	UNITED CORPORATION	22,319.00	East
20000	Accounts Payable - Trade	12/17/15	CRA282	PJ	UNITED CORPORATION	30,827.00	East
20000	Accounts Payable - Trade	12/18/15	15-1218-01	PJ	UNITED CORPORATION	54.89	East
20000	Accounts Payable - Trade	12/29/15	15-1229-01	PJ	UNITED CORPORATION	5.75	East
20000	Accounts Payable - Trade	12/31/15	15-1231-03	PJ	UNITED CORPORATION	12,686.15	East
20000	Accounts Payable - Trade	12/31/15	15-1231-01	PJ	UNITED CORPORATION	26,149.07	East
20000	Accounts Payable - Trade	12/31/15	15-1231-02	PJ	UNITED CORPORATION	27,898.75	East

Question/Request for Info:

Please provide all documentation supporting each of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 443

Description: Price gun deposits

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60700	Bad Debts Expense	9/30/15	XJE30-13	GENJ	W/O EMP PRICE GUN DEP'S DUE TO NO OR COMPLICATED ACTG IN OTHER STORES		1,780.00	West
25200	Price Gun Deposits Held	9/30/15	XJE30-13	GENJ	W/O EMP PRICE GUN DEP'S DUE TO NO OR COMPLICATED ACTG IN OTHER STORES	1,780.00		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 444

Description: 2013 Q3 VIESA deficiency

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	10/17/15	258	GENJ	VIESA 2013 Q3 DEFICIENCY PLUS PENALTY & INTEREST		9,166.84	West
10600	Cash - Bank Claims 9091	11/25/15	265	GENJ	VIESA 2013 Q3 DEFICIENCY RE EAST PMT NOT CLEARED		7,314.60	West
10600	Cash - Bank Claims 9091	11/25/15	266	GENJ	VIESA INT/PEN RE Q3 2013 TAX PMT NOT CLR'D		2,071.35	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please explain why a penalty and interest was assessed against Plaza Extra.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 445

Description: US Custom payments

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
52200	COS - US Customs Expense	3/26/15	2015-0326- 01	PJ	UNITED CORPORATION - WEST US CUSTOMS PAID BY EAST CK 1022	409.62		East
52200	COS - US Customs Expense	4/1/15	2015-0401- 02	PJ	UNITED CORPORATION - US CUSTOMS PD BY NEW EAST CK 1069 FOR PSHIP WEST	376.14		East
52000	COS - Excise Tax Expense	9/1/15	15-0901-03	PJ	UNITED CORPORATION - VIBIR EXCISE TAX PAID BY EAST FOR PSHIP	707.23		East
50000	COS - Purchases	9/1/15	15-0901-02	PJ	UNITED CORPORATION - ALIMENTAIRA INVOICE PAID BY EAST FOR PSHIP	3,518.28		East
50000	COS - Purchases	9/1/15	15-0901-01	PJ	UNITED CORPORATION - ASSOC GROCERS INVOICE PAID BY EAST FOR PSHIP	1,922.00		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 446

Description: United Corporation paid FUTA

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
21200	FUTA Accrued & Payable	7/1/15	2015-0701- 05	PJ	UNITED CORPORATION - EAST PSHIP FUTA PAID BY UNITED EAST ON 6/25 INCL'D IN TOTAL PMT OF \$3,510.90	2,869.32		East
21200	FUTA Accrued & Payable	12/31/15	15-1231-01	PJ	UNITED CORPORATION - FUTA 1.5% CR REDUCTION EAST PSHIP ALLOCATION	7,177.82		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 447

Description: Gift Certificates – United Corporation

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
48000	Revenue - Sales		2015-0701-03		UNITED CORPORATION - PSHIP GIFT CERTS			
	Discounts	7/1/15	03	PJ	REDEEMED AT EAST	2,255.00		East
48000	Revenue - Sales				UNITED CORPORATION - P'SHIP GIFT CERTS			
	Discounts	10/31/15	15-1031-01	PJ	REDEEMED BY NEW EAST	375.00		East

Question/Request for Info:

Please provide all documentation supporting these entries, including, but not limited to, gift certificates, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 448

Description: Yusuf distribution for cash on hand

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10000	Cash - Petty	3/31/15	XJE31-01	GENJ	YUSUF DISTRIB FOR CASH ON HAND		6,800.00	East
10100	Cash - Registers	3/31/15	XJE31-01	GENJ	YUSUF DISTRIB FOR CASH ON HAND		24,310.00	East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 449

Description: Yusuf Yusuf invoices

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/28/15	100428	CDJ	YUSUF YUSUF - Invoice: INDUSTRIAL V.1/20/14 - INDUSTRIAL VIDEO SUPPLY PMT (INV. DATE 1/20/15)	7,680.00		East
20000	Accounts Payable - Trade	1/19/15	100107	CDJ	YUSUF YUSUF - Invoice: LUXOR GOOD1/16/15 - LUXOR GOODS, INC. PMT (INV. DATE 1/16 &1/17/14)	2,123.00		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 450

Description: Hector Torres invoice

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/22/15	20150122	PJ	HECTOR TORRES		2,000.00	West
20000	Accounts Payable - Trade	1/22/15	9501	CDJ	HECTOR TORRES - Invoice: 20150122	2,000.00		West

Question/Request for Info:

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 451

Description: Ramone Reid Felix

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/2/15	01-02-2015	PJ	RAMONE REID - FELIX		84.00	West
50000	COS - Purchases	1/2/15	01-02-2015	PJ	RAMONE REID - FELIX	84.00		West
10300	Cash - Bank Op'g 6269	1/7/15	9404	CDJ	RAMONE REID - FELIX		84.00	West
20000	Accounts Payable - Trade	1/7/15	9404	CDJ	RAMONE REID - FELIX - Invoice: 01-02-2015	84.00		West
10300	Cash - Bank Op'g 8830	2/4/15	100468	CDJ	RAMONE REID FELIX		1,008.00	East
20000	Accounts Payable - Trade	2/4/15	100468	CDJ	RAMONE REID FELIX - Invoice: 1/21/2015	1,008.00		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 452

Description: Tasty Alternatives invoice

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/26/15	100194	CDJ	TASTY ALTERNATIVES - Invoice: 0014402	15,431.00		East
20000	Accounts Payable - Trade	4/1/15	0014403	PJ	TASTY ALTERNATIVES		15,290.00	STT
20000	Accounts Payable - Trade	5/13/15	CRA113	CDJ	TASTY ALTERNATIVES - Invoice: 0014403	15,290.00		STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 453

Description: Scotia invoices for St. Thomas

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	2/20/15	41275	CDJ	SCOTIA - Invoice: 6217-46785-49633	5,287.00		STT
20000	Accounts Payable - Trade	2/17/15	6217-46785-49633	PJ	SCOTIA		5,287.00	STT
20000	Accounts Payable - Trade	2/20/15	41276	CDJ	SCOTIA - Invoice: 6217-46786-49703	6,124.17		STT
20000	Accounts Payable - Trade	2/17/15	6217-46786-49703	PJ	SCOTIA		6,124.17	STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 454

Description: Lissette Colon's salary, benefits, bonuses and incidental expenses

General Ledger-Store, Date, Entry No. & Description None

Question/Request for Info:

From March 9, 2015 to present, please identify the percentage of Ms. Colon's time devoted to non-Plaza Extra partnership activities.

Please provide back-up documentation (invoices, cancelled checks and any other back up documentation) for the following (3/9/15-present):

- Ms. Colon's salary & benefits
- Ms. Colon's bonuses
- Ms. Colon's allowances
- Ms. Colon's travel, entertainment or incidental expenses, if any

Response:

List of documents provided:

Item No. 455

Description: Myra Senhouse's salary, benefits, bonuses and incidental expenses

General Ledger-Store, Date, Entry No. & Description None

Question/Request for Info:

From March 9, 2015 to present, please identify the percentage of Ms. Senhouse's time devoted to non-Plaza Extra partnership activities.

Please provide back-up documentation (invoices, cancelled checks and any other back up documentation) for the following (3/9/15-present):

- Ms. Senhouse's salary & benefits
- Ms. Senhouse's bonuses
- Ms. Senhouse's allowances
- Ms. Senhouse's travel, entertainment or incidental expenses, if any

Response:

List of documents provided:

Item No. 456

Description: Humphrey Caswell salary, benefits, bonuses and T&E

General Ledger-Store, Date, Entry No. & Description None

Question/Request for Info:

From May 1, 2015 to present, please identify the percentage of Mr. Caswell's time devoted to non-Plaza Extra partnership activities.

Please provide back-up documentation (invoices, cancelled checks and any other back up documentation) for the following (5/1/15-present):

- Mr. Caswell's salary & benefits
- Mr. Caswell's bonuses
- Mr. Caswell's allowances
- Mr. Caswell's travel and entertainment expenditures

Response:

List of documents provided:

Claim H-78 - was Old Item 411 – Unclear general ledger entry regarding accrued accounting fees to complete 2015 year-end taxes

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual journal entries with the description "ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX" recorded in each store in 2015.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the business purpose and canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support these journal entries. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$16,315.

Item No. 411

Description: Accrued accounting fees to complete 2015 year-end taxes

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60000	Accounting Fees	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX	5,438.33		East
23000	Accrued Expenses	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX		5,438.33	East
60000	Accounting Fees	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX PER JUDGE ROSS	5,438.33		STT
23000	Accrued Expenses	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX PER JUDGE ROSS		5,438.33	STT
60000	Accounting Fees	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE Y/E TAX FILINGS PER JUDGE ROSS	5,438.34		West
23000	Accrued Expenses	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE Y/E TAX FILINGS PER JUDGE ROSS		5,438.34	West

Question/Request for Info:

- Please explain what these entries mean.
- Please identify the accounting firm who will or has billed for the 2015 partnership taxes.

Please provide the 2015 year-end partnership taxes stamped by the VIRB.
 Please provide all accounting invoices, if received, supporting these entries.
 Please provide all documents supporting these entries.

Response:

List of documents provided:

Claim H-79 - was Old Item 412 – Unclear general ledger entry regarding accounting error for Tropical Shipping invoices

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual journal entries with the description “ACTG ERROR RE TROP SHIPG DISPUTED INVOICES PAID FOR KAC357 BY PSHIP” recorded in STT in 2015.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transactions and how he arrived at those amounts, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support these journal entries. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$10,242.

Item No. 412

Description: Accounting error for Tropical Shipping invoices

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
28600	Pship Claims Reserve Clearing	9/30/15	JE30-02	GENJ	ACTG ERROR RE TROP SHIPG DISPUTED INVOICES PAID FOR KAC357 BY PSHIP		10,242.00	STT
29900	Suspense	9/30/15	JE30-02	GENJ	ACTG ERROR RE TROP SHIPG DISPUTED INVOICES PAID FOR KAC357 BY PSHIP	10,242.00		STT
51000	COS - Freight Expense	9/30/15	JE30-02	GENJ	CORRECT TROP SHIPG INV'S CHARGED TO PSHIP THAT BELONG TO KAC357		10,242.00	STT
29900	Suspense	9/30/15	JE30-02	GENJ	CORRECT TROP SHIPG INV'S CHARGED TO PSHIP THAT BELONG TO KAC357	10,242.00		STT

Question/Request for Info:

- Please explain the accounting error in the entry above.
- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documents that support this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts, and invoices.

Response:

List of documents provided:

Claim H-80 - was Old Item 414 – Unclear general ledger entry regarding adjust cash on hand to count on 3/11/15

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry “ADJUST CASH ON HAND TO COUNT ON 3/11/15.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are unsure regarding the entry or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support this journal entry. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

There is an unexplained increase in the cash safe account of \$24,934.18.

Item No. 414

Description: Adjust cash on hand to count on 3/11/15

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10200	Cash - Safe	3/31/15	JE31	GENJ	ADJUST CASH ON HAND TO COUNT ON 3/11/15	24,934.18		East
	Other							
80000	Income (Expense)	3/31/15	JE31	GENJ	ADJUST CASH ON HAND TO COUNT ON 3/11/15		24,934.18	East

Question/Request for Info:

- Please explain what the entry "ADJUST CASH ON HAND TO COUNT ON 3/11/15" means.
- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-81 - was Old Item 415 – Unclear general ledger entry regarding clearing Banco irregularities

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry “CLEAR ALL BANCO IRREGULARITIES DUE TO TIME CONSTRAINTS.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support this journal entry. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$8,481.58.

Item No. 415

Description: Clearing Banco irregularities

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10900	Cash - Transfer Clearing	6/30/15	JE30	GENJ	CLEAR ALL BANCO IRREGULARITIES DUE TO TIME CONSTRAINTS		8,481.58	West
80000	Other Income (Expense)	6/30/15	JE30	GENJ	CLEAR ALL BANCO IRREGULARITIES DUE TO TIME CONSTRAINTS	8,481.58		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks and bank statements.

Response:

List of documents provided:

Claim H-82 - was Old Item 416 – Unclear general ledger entry regarding balance sheet balances closed for insurance items to expedite close

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry “CLEAR BAL SHEET PR INSUR ITEMS TO EXPEDITE CLOSE” for AFLAC and CIGNA.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transactions and how he arrived those amounts, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support this journal entry. As such, Hamed's CPA are not able to satisfy ourselves of management’s assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$51,569.11.

Item No. 416

Description: Balance sheet balances closed for insurance items to expedite close

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
21700	AFLAC W/H & Payable	6/30/15	JE30	GENJ	CLEAR BAL SHEET PR INSUR ITEMS TO EXPEDITE CLOSE		2,399.51	East
21800	CIGNA W/H & Payable	6/30/15	JE30	GENJ	CLEAR BAL SHEET PR INSUR ITEMS TO EXPEDITE CLOSE		49,179.82	East
63000	Insurance - Emp Health	6/30/15	JE30	GENJ	CLEAR BAL SHEET PR INSUR ITEMS TO EXPEDITE CLOSE	51,569.11		East

Question/Request for Info:

- For each entry, please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-83 - was Old Item 417 – Unclear general ledger entries regarding clear misc Yusuf/Pship Due to/fr accounts

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted a number of unclear journal entries titled "CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30" and CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS," dated September 30, 2015.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are unsure of the entries and the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support these journal entries. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Due to the lack of sufficient information, Hamed's CPA are unable to conclude on the amount of the claim for this item, if any. Further discovery is needed to determine the amount of this claim.

Item No. 417

Description: Accounting entries to “clear misc Yusuf/Pship Due to/fr accounts”

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10400	Cash - Bank CC 3307	9/30/15	JE30-02	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30		176,353.61	East
28600	Pship Claims Reserve Clearing	9/30/15	JE30-02	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30	176,353.61		East
28600	Pship Claims Reserve Clearing	9/30/15	JE30-03	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS	197,061.33		West
28600	Pship Claims Reserve Clearing	9/30/15	JE30-03	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS	343,314.01		West
29900	Suspense Deposit Error	9/30/15	JE30-03	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS	239,457.33		West
25800	Suspense	9/30/15	JE30-04	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30	193,649.63		East
28600	Pship Claims Reserve Clearing	9/30/15	JE30-04	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30		193,649.63	East

Question/Request for Info:

- For each entry, please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 418

Description: United reimbursement to Hamed of 7/13 overpayment.

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
33000	Dividend Distributions	7/14/15	JE14	GENJ	UNITED CK 1815 TO M HAMED TO REIMB 7/13 OVERPMT		38,667.81	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-85 - was Old Item 419 – Unclear general ledger entry regarding combined services inv dtd 2/24/15 paid on behalf of East

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted checks #101 for \$4,010 and #102 for \$925 from the Pship Claims Reserve Clearing account recorded on West. This amount was offset against Pship Claims Reserve Clearing account #28600.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these checks. The Hameds stated that they are not aware of the checks or business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the business purpose and supporting documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support these checks. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$4,935.

Item No. 419

Description: Combined services inv dtd 2/24/15 paid on behalf of East

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	4/2/15	101	GENJ	COMBINED SERVICES INV DTD 2/24/15 PAID ON BEHALF OF EAST DUE TO MAFI REFUSAL		4,010.00	West
10600	Cash - Bank Claims 9091	4/2/15	102	GENJ	MARCO STX INV DTD 2/24/15 PAID ON BEHALF OF EAST DUE TO MAFI REFUSAL		925.00	West
28600	Pship Claims Reserve Clearing	4/2/15	102	GENJ	MARCO STX INV DTD 2/24/15 PAID ON BEHALF OF EAST DUE TO MAFI REFUSAL	925.00		West

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amounts.
- Please explain what these entries mean.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-86 - was Old Item 420 – Unclear general ledger entry regarding CRA check 215 to reimburse KAC357 for STT deposit errors

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry for \$181,355.40 in the Pship Claims Reserve Clearing account on Plaza STT accounting records. This amount was used in the calculation of pay out in the Summary of Remaining Partnership Items. No detail was provided describing what specific items were attributed to this amount.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. Hamed's CPA reviewed the Summary of Remaining Partnership Items (Exhibit 353-a). Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) to provide an explanation an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim will be determined after discovery is re-opened and completed.

Item No. 420

Description: CRA check 215 to reimburse KAC357 for STT deposit errors

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
25800	Deposit Error Suspense	7/14/15	215	GENJ	CRA CK 215 REIMB TO KAC357 FOR STT DEP ERR'S	181,355.40		STT
28600	Pship Claims Reserve Clearing	7/14/15	215	GENJ	CRA CK 215 REIMB TO KAC357 FOR STT DEP ERR'S		181,355.40	STT

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-87 - was Old Item 421 – Unclear general ledger entry regarding Daily (United C. CK)

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unclear journal entry titled "DAILY (UNITED C. CK)."

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support this journal entry. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Due to the lack of sufficient information, Hamed's CPA are unable to conclude on the amount of the claim for this item, if any. Further discovery is needed to determine the amount of this claim.

Item No. 359/362

Description: Employee Loans

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60700	Bad Debts Expense	9/30/15	XJE30-05	GENJ	W/O EMP LNS DUE TO FAULTY ACTG COMPLICATED BY EMP XFERS AFTER SPLIT	6,950.49		East
13400	Due from Employees - Loans	9/30/15	XJE30-05	GENJ	W/O EMP LNS DUE TO FAULTY ACTG COMPLICATED BY EMP XFERS AFTER SPLIT		6,950.49	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 376

Description: Merrill Lynch general ledger entries

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	2/11/15	314974	PJ	MERRILL LYNCH		27,438.12	STT
29900	Suspense	2/11/15	314974	PJ	MERRILL LYNCH - PAID BJ'S WHOLESALE CLUB	27,438.12		STT
10300	Cash - Bank Op'g 2010	2/16/15	41263	CDJ	MERRILL LYNCH		27,438.12	STT
20000	Accounts Payable - Trade	2/16/15	41263	CDJ	MERRILL LYNCH - Invoice: 314974	27,438.12		STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 410

Description: 50/50 distribution for cash on hand for STR auction and 50/50 distribution for land

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10000	Cash - Petty	4/30/15	XJE30-01	GENJ	50/50 DISTRIB FOR CASH ON HAND DUE TO STR AUCTION		10,000.00	STT
10100	Cash - Registers	4/30/15	XJE30-01	GENJ	50/50 DISTRIB FOR CASH ON HAND DUE TO STR AUCTION		5,000.00	STT
10200	Cash - Safe	4/30/15	XJE30-01	GENJ	50/50 DISTRIB FOR CASH ON HAND DUE TO STR AUCTION		35,000.00	STT
33000	Dividend Distributions	4/30/15	XJE30-01	GENJ	50/50 DISTRIB FOR CASH ON HAND DUE TO STR AUCTION	25,000.00		STT
33000	Dividend Distributions	4/30/15	XJE30-07	GENJ	50/50 DISTRIB OF LAND DUE TO O/S AGRMT / DISPUTED	165,000.00		STT
17000	Land	4/30/15	XJE30-07	GENJ	50/50 DISTRIB OF LAND DUE TO O/S AGRMT / DISPUTED		330,000.00	STT

Question/Request for Info:

- Please explain what the entry "50/50 DISTRIB FOR CASH ON HAND DUE TO STR AUCTION" means.
- Please explain what the entry "50/50 DISTRIB OF LAND DUE TO O/S AGRMT / DISPUTED" means.
- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts, and invoices.

Response:

List of documents provided:

Item No. 411

Description: Accrued accounting fees to complete 2015 year-end taxes

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60000	Accounting Fees	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX	5,438.33		East
23000	Accrued Expenses	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX		5,438.33	East
60000	Accounting Fees	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX PER JUDGE ROSS	5,438.33		STT
23000	Accrued Expenses	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE 2015 Y/E TAX PER JUDGE ROSS		5,438.33	STT
60000	Accounting Fees	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE Y/E TAX FILINGS PER JUDGE ROSS	5,438.34		West
23000	Accrued Expenses	9/30/15	XJE30-10	GENJ	ACCRUE EST'D ACTG FEES TO COMPLETE Y/E TAX FILINGS PER JUDGE ROSS		5,438.34	West

Question/Request for Info:

- Please explain what these entries mean.
- Please identify the accounting firm who will or has billed for the 2015 partnership taxes.

Please provide the 2015 year-end partnership taxes stamped by the VIRB.
 Please provide all accounting invoices, if received, supporting these entries.
 Please provide all documents supporting these entries.

Response:

List of documents provided:

Item No. 412

Description: Accounting error for Tropical Shipping invoices

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
28600	Pship Claims Reserve Clearing	9/30/15	JE30-02	GENJ	ACTG ERROR RE TROP SHIPG DISPUTED INVOICES PAID FOR KAC357 BY PSHIP		10,242.00	STT
29900	Suspense	9/30/15	JE30-02	GENJ	ACTG ERROR RE TROP SHIPG DISPUTED INVOICES PAID FOR KAC357 BY PSHIP	10,242.00		STT
51000	COS - Freight Expense	9/30/15	JE30-02	GENJ	CORRECT TROP SHIPG INV'S CHARGED TO PSHIP THAT BELONG TO KAC357		10,242.00	STT
29900	Suspense	9/30/15	JE30-02	GENJ	CORRECT TROP SHIPG INV'S CHARGED TO PSHIP THAT BELONG TO KAC357	10,242.00		STT

Question/Request for Info:

- Please explain the accounting error in the entry above.
- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documents that support this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts, and invoices.

Response:

List of documents provided:

Item No. 413

Description: ByOrder adjustment for 2015

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
33000	Dividend Distributions Due from (to) Shopping Ctr	3/31/15	JE31	GENJ	ADJ BYORDER 2015 FULL SETTLE BY SHOP CTR AS DIV	130,245.36		West
14500	Shopping Ctr	3/31/15	JE31	GENJ	ADJ BYORDER 2015 FULL SETTLE BY SHOP CTR AS DIV		260,490.72	West

Question/Request for Info:

- Please explain what these entries mean.
- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 414

Description: Adjust cash on hand to count on 3/11/15

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10200	Cash - Safe	3/31/15	JE31	GENJ	ADJUST CASH ON HAND TO COUNT ON 3/11/15	24,934.18		East
	Other							
80000	Income (Expense)	3/31/15	JE31	GENJ	ADJUST CASH ON HAND TO COUNT ON 3/11/15		24,934.18	East

Question/Request for Info:

- Please explain what the entry “ADJUST CASH ON HAND TO COUNT ON 3/11/15” means.
- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 415

Description: Clearing Banco irregularities

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10900	Cash - Transfer Clearing	6/30/15	JE30	GENJ	CLEAR ALL BANCO IRREGULARITIES DUE TO TIME CONSTRAINTS		8,481.58	West
80000	Other Income (Expense)	6/30/15	JE30	GENJ	CLEAR ALL BANCO IRREGULARITIES DUE TO TIME CONSTRAINTS	8,481.58		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks and bank statements.

Response:

List of documents provided:

Item No. 416

Description: Balance sheet balances closed for insurance items to expedite close

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
21700	AFLAC W/H & Payable	6/30/15	JE30	GENJ	CLEAR BAL SHEET PR INSUR ITEMS TO EXPEDITE CLOSE		2,399.51	East
21800	CIGNA W/H & Payable	6/30/15	JE30	GENJ	CLEAR BAL SHEET PR INSUR ITEMS TO EXPEDITE CLOSE		49,179.82	East
63000	Insurance - Emp Health	6/30/15	JE30	GENJ	CLEAR BAL SHEET PR INSUR ITEMS TO EXPEDITE CLOSE	51,569.11		East

Question/Request for Info:

- For each entry, please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 417

Description: Accounting entries to "clear misc Yusuf/Pship Due to/fr accounts"

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10400	Cash - Bank CC 3307	9/30/15	JE30-02	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30		176,353.61	East
28600	Pship Claims Reserve Clearing	9/30/15	JE30-02	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30	176,353.61		East
28600	Pship Claims Reserve Clearing	9/30/15	JE30-03	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS	197,061.33		West
28600	Pship Claims Reserve Clearing	9/30/15	JE30-03	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS	343,314.01		West
29900	Suspense Deposit Error	9/30/15	JE30-03	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS	239,457.33		West
25800	Suspense	9/30/15	JE30-04	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30	193,649.63		East
28600	Pship Claims Reserve Clearing	9/30/15	JE30-04	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS ON 9/30		193,649.63	East

Question/Request for Info:

- For each entry, please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 418

Description: United reimbursement to Hamed of 7/13 overpayment.

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
33000	Dividend Distributions	7/14/15	JE14	GENJ	UNITED CK 1815 TO M HAMED TO REIMB 7/13 OVERPMT		38,667.81	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 419

Description: Combined services inv dtd 2/24/15 paid on behalf of East

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	4/2/15	101	GENJ	COMBINED SERVICES INV DTD 2/24/15 PAID ON BEHALF OF EAST DUE TO MAFI REFUSAL		4,010.00	West
10600	Cash - Bank Claims 9091	4/2/15	102	GENJ	MARCO STX INV DTD 2/24/15 PAID ON BEHALF OF EAST DUE TO MAFI REFUSAL		925.00	West
28600	Pship Claims Reserve Clearing	4/2/15	102	GENJ	MARCO STX INV DTD 2/24/15 PAID ON BEHALF OF EAST DUE TO MAFI REFUSAL	925.00		West

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amounts.
- Please explain what these entries mean.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 420

Description: CRA check 215 to reimburse KAC357 for STT deposit errors

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
25800	Deposit Error Suspense	7/14/15	215	GENJ	CRA CK 215 REIMB TO KAC357 FOR STT DEP ERR'S	181,355.40		STT
28600	Pship Claims Reserve Clearing	7/14/15	215	GENJ	CRA CK 215 REIMB TO KAC357 FOR STT DEP ERR'S		181,355.40	STT

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 421

Description: Daily (United C. CK)

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
80000	Other Income (Expense)	2/25/15	SJ25	GENJ	DAILY (UNITED C. CK)		9,592.44	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please describe what this entry means.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 422

Description: Excess cash over \$50k per court order

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10300	Cash - Bank Op'g 8830	3/18/15	JE18	GENJ	EXCESS CASH OVER \$50K PER COURT ORDER	44,399.63		East
10200	Cash - Safe	3/18/15	JE18	GENJ	EXCESS CASH OVER \$50K PER COURT ORDER		44,399.63	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please describe what this entry means.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 423

Description: Prepayment of insurance

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
63200	Insurance - Gen Liability	9/30/15	XJE30-04	GENJ	EXP PREPAID INSUR & TREAT ANY REFUND AS PSHIP INC	15,990.39		East
63200	Insurance - Gen Liability	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME	15,990.40		West
63200	Insurance - Gen Liability	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME	73,281.25		STT
63400	Insurance - Property	9/30/15	XJE30-04	GENJ	EXP PREPAID INSUR & TREAT ANY REFUND AS PSHIP INC	15,338.78		East
63400	Insurance - Property	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME	18,629.71		West
13100	Prepaid Insurance	9/30/15	XJE30-04	GENJ	EXP PREPAID INSUR & TREAT ANY REFUND AS PSHIP INC		31,329.17	East
13100	Prepaid Insurance	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME		34,620.11	West
13100	Prepaid Insurance	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME		73,281.25	STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.
- Please identify any refunds that were given as a result of the prepayment of the insurance.
- If refunds were given, please show how the refund was distributed between the partners and provide documentation of that distribution.

Please provide all documentation supporting these entries and any refunds, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 424

Description: 2015 General Ledger entry – cash on hand

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10200	Cash - Safe	3/31/15	XJE31-01	GENJ	HAMED DISTRIB FOR CASH ON HAND		28,550.00	West
33000	Dividend Distributions	3/31/15	XJE31-01	GENJ	HAMED DISTRIB FOR CASH ON HAND	50,000.00		West

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 425

Description: 2015 Accounts Payable-Trade to John Gaffney

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/15	0001027	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 102914-1285-25	5.75		West
20000	Accounts Payable - Trade	1/21/15	102914-1285-25	PJ	JOHN GAFFNEY		5.75	West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 3155	20.00		West
20000	Accounts Payable - Trade	1/21/15	3155	PJ	JOHN GAFFNEY		20.00	West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 0001027	1,000.00		West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 001026A	351.33		West
20000	Accounts Payable - Trade	1/29/15	42846360820-0096	PJ	JOHN GAFFNEY		17.25	West
20000	Accounts Payable - Trade	2/3/15	9594	CDJ	JOHN GAFFNEY - Invoice: 42846360820-0096	17.25		West
20000	Accounts Payable - Trade	2/1/15	001028	PJ	JOHN GAFFNEY		1,150.00	West
20000	Accounts Payable - Trade	2/9/15	9616	CDJ	JOHN GAFFNEY - Invoice: 001028	1,150.00		West
20000	Accounts Payable - Trade	3/1/15	0001029	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	3/2/15	9816	CDJ	JOHN GAFFNEY - Invoice: 0001029	1,000.00		West

Question/Request for Info:

- Please describe the purpose of the routine \$1,000 payments.

Please provide all documentation supporting **each** of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 426

Description: 2014 Accounts Payable-Trade to John Gaffney

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/14	0001015	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	1/2/14	7186	CDJ	JOHN GAFFNEY - Invoice: 0001015	1,000.00		West
20000	Accounts Payable - Trade	2/1/14	0001016	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	2/11/14	7416	CDJ	JOHN GAFFNEY - Invoice: 0001016	1,000.00		West
20000	Accounts Payable - Trade	3/1/14	0001017	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	3/10/14	7552	CDJ	JOHN GAFFNEY - Invoice: 0001017	1,000.00		West
20000	Accounts Payable - Trade	4/1/14	0001018	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	4/2/14	7675	CDJ	JOHN GAFFNEY - Invoice: 0001018	1,000.00		West
20000	Accounts Payable - Trade	5/1/14	0001019	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	5/9/14	7895	CDJ	JOHN GAFFNEY - Invoice: 0001019	1,000.00		West
20000	Accounts Payable - Trade	6/1/14	0001020	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	6/5/14	8032	CDJ	JOHN GAFFNEY - Invoice: 0001020	1,000.00		West
20000	Accounts Payable - Trade	7/1/14	0001021	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	7/8/14	8175	CDJ	JOHN GAFFNEY - Invoice: 0001021	1,000.00		West

20000	Accounts Payable - Trade	8/1/14	8410	CDJ	JOHN GAFFNEY - Invoice: 0001022	1,000.00	West
20000	Accounts Payable - Trade	8/1/14	0001022	PJ	JOHN GAFFNEY	1,000.00	West
20000	Accounts Payable - Trade	9/1/14	0001023	PJ	JOHN GAFFNEY	1,000.00	West
20000	Accounts Payable - Trade	9/2/14	8576	CDJ	JOHN GAFFNEY - Invoice: 0001023	1,000.00	West
20000	Accounts Payable - Trade	10/1/14	0001024	PJ	JOHN GAFFNEY	1,000.00	West
20000	Accounts Payable - Trade	10/6/14	8797	CDJ	JOHN GAFFNEY - Invoice: 0001024	1,000.00	West
20000	Accounts Payable - Trade	11/1/14	0001025	PJ	JOHN GAFFNEY	1,000.00	West
20000	Accounts Payable - Trade	11/3/14	8932	CDJ	JOHN GAFFNEY - Invoice: 0001025	1,000.00	West
20000	Accounts Payable - Trade	12/1/14	0001026	PJ	JOHN GAFFNEY	1,000.00	West
20000	Accounts Payable - Trade	12/9/14	9204	CDJ	JOHN GAFFNEY - Invoice: 0001026	1,000.00	West

Question/Request for Info:

- Please describe the purpose of the routine \$1,000 payments.

Please provide all documentation supporting each of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 427

Description: 2013 Accounts Payable-Trade to John Gaffney

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	7/1/13	0001009	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	7/19/13	5947	CDJ	JOHN GAFFNEY - Invoice: 0001009	1,000.00		West
20000	Accounts Payable - Trade	8/5/13	6070	CDJ	JOHN GAFFNEY - Invoice: 1010	1,000.00		West
20000	Accounts Payable - Trade	8/5/13	1010	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	8/7/13	2000006216429CM	PJ	JOHN GAFFNEY	1,214.10		West
20000	Accounts Payable - Trade	8/7/13	2000006216429	PJ	JOHN GAFFNEY		1,214.10	West
20000	Accounts Payable - Trade	9/1/13	0001011	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	9/27/13	6495	CDJ	JOHN GAFFNEY - Invoice: 0001011	1,000.00		West
20000	Accounts Payable - Trade	10/1/13	0001012	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	11/1/13	001013	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	11/4/13	6753	CDJ	JOHN GAFFNEY - Invoice: 0001012	1,000.00		West
20000	Accounts Payable - Trade	11/22/13	6949	CDJ	JOHN GAFFNEY - Invoice: 001013	1,000.00		West
20000	Accounts Payable - Trade	12/1/13	0001014	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	12/4/13	7031	CDJ	JOHN GAFFNEY - Invoice: 0001014	1,000.00		West

Question/Request for Info:

- Please describe the purpose of the routine \$1,000 payments.

Please provide all documentation supporting each of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 428

Description: 2015 Accounts Payable – Maher Yusuf

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 0803010000037	46.00		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 067793	58.00		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 00009357948	81.29		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: Q2F8334	82.41		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 727709329	152.25		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 097489	232.50		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 011457	400.00		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 20130820		1,052.45	West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: AG SHOW - GAS	58.50		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: 828	111.87		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: 008210	125.00		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: CVICHE 105	140.00		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: 391375095	378.57		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: TRAVEL - 08/09/14CM		813.94	West

Question/Request for Info:

Please provide all documentation supporting each of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 429

Description: Mike's Trading Co.

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
50000	COS - Purchases	1/1/15	CM11050	PJ	MIKE'S TRADING CO - CLEAR OLD OPEN ITEM		801.00	West
50000	COS - Purchases	1/1/15	CM11428	PJ	MIKE'S TRADING CO - CLEAR OLD OPEN ITEM		282.00	West
50000	COS - Purchases	1/1/15	CM11395	PJ	MIKE'S TRADING CO - CLEAR OLD OPEN ITEM		1,165.00	West
50000	COS - Purchases	1/1/15	CM11471	PJ	MIKE'S TRADING CO - CLEAR OLD OPEN ITEM		260.00	West

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 430

Description: NejeH Yusuf GRT payments

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10300	Cash - Bank Op'g 8830	2/26/15	100589	CDJ	NEJEH F. YUSUF NEJEH F. YUSUF - Invoice:		2,031.84	East
20000	Accounts Payable - Trade	2/26/15	100589	CDJ	JAN 2015 GRT RECEIPT - JAN 2015 GRT RECEIPT PMT	2,031.84		East
20000	Accounts Payable - Trade	2/26/15	JAN 2015 GRT RECEIPT	PJ	NEJEH F. YUSUF		2,031.84	East
29900	Suspense	2/26/15	JAN 2015 GRT RECEIPT	PJ	NEJEH F. YUSUF - JAN 2015 GRT RECEIPT PMT	2,031.84		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 431

Description: Non-cash distribution to Yusuf

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
33000	Dividend Distributions	9/30/15	JE30-01	GENJ	NON-CASH DISTRIB TO YUSUF TO SETTLE MISC DUE TO/FR ACCOUNTS AT 9/30	245,089.90		West
29900	Suspense	9/30/15	JE30-01	GENJ	NON-CASH DISTRIB TO YUSUF TO SETTLE MISC DUE TO/FR ACCOUNTS AT 9/30		245,089.90	West

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 432

Description: North Western Selectra Inc. – Clear Old Open Item

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
50000	COS - Purchases	1/1/15	CM1593532	PJ	NORTH WESTERN SELECTA INC - CLEAR OLD OPEN ITEM		4,524.24	West

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 433

Description: Offset J Ortiz

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
13300	Due from Cashiers - Shortages	3/8/15	JE08-02	GENJ	OFFSET J ORTIZ PR DEDUCTS TO OTHER RENT	1,250.00		East
66400	Rent Expense - Other	3/8/15	JE08-02	GENJ	OFFSET J ORTIZ PR DEDUCTS TO OTHER RENT		1,250.00	East

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 434

Description: St. Thomas Petty Cash

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	CDJ	PETTY CASH - STT - Invoice: 2013-1022-1 - CLEAR OLD UNPAID DISPUTED VOUCHERS	235.00		STT
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	CDJ	PETTY CASH - STT - Invoice: 2013-0909-1 - CLEAR OLD UNPAID DISPUTED VOUCHERS	728.74		STT
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	PJ	PETTY CASH - STT	963.74		STT
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	CDJ	PETTY CASH - STT - Invoice: 2015-0101-3 - CLEAR OLD UNPAID DISPUTED VOUCHERS		963.74	STT
61000	Cash Short (Over)	1/1/15	2015-0101-3	PJ	PETTY CASH - STT - W/O UNPAID DISPUTED VOUCHERS		963.74	STT
20000	Accounts Payable - Trade	1/19/15	41212	CDJ	PETTY CASH - STT - Invoice: 2014-0119-1	1,366.13		STT
10300	Cash - Bank Op'g 2010	1/19/15	41212	CDJ	PETTY CASH - STT		1,366.13	STT
68200	Travel & Hotels Expense	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - PARKING FEE'S	1.00		STT
65500	Office Supplies & Expense	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - OFFICEMAX	228.44		STT
60500	Auto Expenses	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - ADVANCE AUTO PARTS AND CAR REPAIRS	308.92		STT
66700	Repairs & Maintenance Expense	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - HOME DEPOT	407.83		STT
65700	Postage & Overnight Delivery	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - USPS	419.94		STT
20000	Accounts Payable - Trade	1/19/15	2014-0119-1	PJ	PETTY CASH - STT		1,366.13	STT
20000	Accounts Payable - Trade	2/10/15	41300	CDJ	PETTY CASH - STT - Invoice: 2015-0210-1	1,873.94		STT

10300	Cash - Bank Op'g 2010	2/10/15	41300	CDJ	PETTY CASH - STT		1,873.94	STT
68200	Travel & Hotels Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - SEABORNE FLIGHT FOR ACCOUNTANT TO ST CROIX	112.00		STT
66700	Repairs & Maintenance Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - KEYS MADE AND LAUNDRY AND RODRIEGUEZ AUTO	154.25		STT
65700	Postage & Overnight Delivery	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - USPS POSTAGE	186.96		STT
65500	Office Supplies & Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - OFFICE MAX	441.46		STT
68200	Travel & Hotels Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - GAS RECEIPTS	445.97		STT
64900	Meals & Entertainment Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - MEALS	533.30		STT
20000	Accounts Payable - Trade	2/10/15	2015-0210-1	PJ	PETTY CASH - STT		1,873.94	STT
20000	Accounts Payable - Trade	3/10/15	41402	CDJ	PETTY CASH - STT - Invoice: 2015-0315-1	3,652.77		STT
10300	Cash - Bank Op'g 2010	3/10/15	41402	CDJ	PETTY CASH - STT		3,652.77	STT
54000	COS - Supplies	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - SUPPLIES	40.76		STT
60500	Auto Expenses	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - AUTO	136.34		STT
65500	Office Supplies & Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - OFFICEMAX	177.66		STT
68200	Travel & Hotels Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - TRAVEL	267.00		STT
65700	Postage & Overnight Delivery	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - USPS	288.57		STT
68200	Travel & Hotels Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - GAS RECEIPTS	412.94		STT
66700	Repairs & Maintenance Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - REPAIRS	841.00		STT
64900	Meals & Entertainment Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - MEALS	1,488.50		STT
20000	Accounts Payable - Trade	3/10/15	2015-0315-1	PJ	PETTY CASH - STT		3,652.77	STT

20000	Accounts Payable - Trade	4/30/15	41562	CDJ	PETTY CASH - STT - Invoice: 2015-0430-1	2,482.54	STT
10300	Cash - Bank Op'g 2010	4/30/15	41562	CDJ	PETTY CASH - STT	2,482.54	STT
60500	Auto Expenses	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - AUTO CARE	23.02	STT
61200	Computer Supplies & Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - COMPUTER EXPENSES	85.60	STT
68200	Travel & Hotels Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - GAS	287.01	STT
66700	Repairs & Maintenance Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - REPAIR AND MAIN.	306.17	STT
64900	Meals & Entertainment Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - MEALS	385.23	STT
65500	Office Supplies & Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - OFFICE EXPENSES	648.30	STT
65700	Postage & Overnight Delivery	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - USPS AND SEA PLANE	747.21	STT
20000	Accounts Payable - Trade	4/30/15	2015-0430-1	PJ	PETTY CASH - STT	2,482.54	STT

Question/Request for Info:

For each entry, please provide all documentation supporting the entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 435

Description: Plaza Extra St. Thomas Cash for Safe

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10300	Cash - Bank Op'g 2010	4/30/15	41564	CDJ	PLAZA EXTRA PLAZA EXTRA - REPLENISHMENT OF PLAZA EXTRA STHOMAS SAFE FOR BIDDING		21,225.41	STT
10200	Cash - Safe	4/30/15	41564	CDJ	CLOSURE	21,225.41		STT

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 436

Description: United Shopping Center paid accounting fees for Plaza Extra

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60000	Accounting Fees	9/30/15	JE30-01	GENJ	REV ACTG FEES PAID BY SHOP CTR FOR PLAZA		4,500.00	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 437

Description: United Shopping Center paid legal fees for Plaza Extra

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
64500	Legal Fees Expense	9/30/15	JE30-01	GENJ	REV LEGAL FEE PAID BY SHOP CTR FOR PLAZA		4,946.31	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, attorney billings, receipts and invoices.

Response:

List of documents provided:

Item No. 438

Description: Source accounting

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60000	Accounting Fees	6/10/15	179	GENJ	SOURCE ACCOUNTING	3,500.00		West
10600	Cash - Bank Claims 9091	6/10/15	179	GENJ	SOURCE ACCOUNTING		3,500.00	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please identify who Source Accounting is and what work they performed for the partnership.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 439

Description: St. Thomas 1.5% CR Reduction paid by West to United

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
21200	FUTA Accrued & Payable	12/31/15	15-1231-01	GENJ	STT 1.5% CR REDUCTION PAID BY WEST TO UNITED	12,346.17		STT
28600	Pship Claims Reserve Clearing	12/31/15	15-1231-01	GENJ	STT 1.5% CR REDUCTION PAID BY WEST TO UNITED		12,346.17	STT

Question/Request for Info:

- Please explain what this entry is.
- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 440

Description: Temporary adjustment for unreimbursed cash expenses during 2014/15

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10200	Cash - Safe	4/30/15	JE30	GENJ	TEMP ADJ FOR UNREIMB'D CASH EXP'S DURING 2014/15		46,725.41	STT
61000	Cash Short (Over)	4/30/15	JE30	GENJ	TEMP ADJ FOR UNREIMB'D CASH EXP'S DURING 2014/15	46,725.41		STT

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 441

Description: Tropical Shipping Rebate check

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	10/27/15	JE27	GENJ	TROPICAL SHIPPING 2014 REBATE CK 64312	293,614.74		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please show how this amount was distributed between the partners and provide documentation of that distribution.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 442

Description: Accounts Payable – United Corporation

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	3/6/15	2015-0306-01	PJ	UNITED CORPORATION	500.00		East
20000	Accounts Payable - Trade	3/9/15	2015-0309-01	PJ	UNITED CORPORATION		9,558.60	East
20000	Accounts Payable - Trade	3/11/15	2015-0311-01	PJ	UNITED CORPORATION		21.33	East
20000	Accounts Payable - Trade	3/18/15	2015-0318-CM01	PJ	UNITED CORPORATION	1,074.10		East
20000	Accounts Payable - Trade	3/18/15	2015-0318-01	PJ	UNITED CORPORATION		924.18	East
20000	Accounts Payable - Trade	3/24/15	2015-0324-CM01	PJ	UNITED CORPORATION	10,196.62		East
20000	Accounts Payable - Trade	3/25/15	2015-0325-03	PJ	UNITED CORPORATION		1,609.60	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-03	PJ	UNITED CORPORATION		1,609.60	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-04	PJ	UNITED CORPORATION		1,677.86	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-04	PJ	UNITED CORPORATION		1,677.86	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-02	PJ	UNITED CORPORATION		4,390.00	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-02	PJ	UNITED CORPORATION		4,390.00	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-01	PJ	UNITED CORPORATION		11,841.50	East
20000	Accounts Payable - Trade	3/25/15	2015-0325-01	PJ	UNITED CORPORATION		11,841.50	East

20000	Accounts Payable - Trade	3/26/15	2015-0326-01	PJ	UNITED CORPORATION		409.62	East
20000	Accounts Payable - Trade	3/26/15	2015-0326-01	PJ	UNITED CORPORATION		409.62	East
20000	Accounts Payable - Trade	3/30/15	2015-0930-02	PJ	UNITED CORPORATION		13,117.00	East
20000	Accounts Payable - Trade	3/30/15	2015-0930-02	PJ	UNITED CORPORATION		13,117.00	East
20000	Accounts Payable - Trade	3/30/15	2015-0930-01	PJ	UNITED CORPORATION		59,867.02	East
20000	Accounts Payable - Trade	3/30/15	2015-0930-01	PJ	UNITED CORPORATION		59,867.02	East
20000	Accounts Payable - Trade	3/31/15	2015-0331-CM02	PJ	UNITED CORPORATION	13,117.00		East
20000	Accounts Payable - Trade	3/31/15	2015-0331-CM02	PJ	UNITED CORPORATION	13,117.00		East
20000	Accounts Payable - Trade	3/31/15	2015-0331-CM01	PJ	UNITED CORPORATION	59,867.02		East
20000	Accounts Payable - Trade	3/31/15	2015-0331-CM01	PJ	UNITED CORPORATION	59,867.02		East
20000	Accounts Payable - Trade	3/31/15	2015-0331-01	PJ	UNITED CORPORATION		327.00	East
20000	Accounts Payable - Trade	3/31/15	2015-0331-01	PJ	UNITED CORPORATION		327.00	East
20000	Accounts Payable - Trade	4/1/15	2015-0401-02	PJ	UNITED CORPORATION		376.14	East
20000	Accounts Payable - Trade	4/1/15	2015-0401-02	PJ	UNITED CORPORATION		376.14	East
20000	Accounts Payable - Trade	4/1/15	2015-0401-01	PJ	UNITED CORPORATION		28,899.28	East
20000	Accounts Payable - Trade	4/1/15	2015-0401-01	PJ	UNITED CORPORATION		28,899.28	East
20000	Accounts Payable - Trade	4/6/15	2015-0406-CM01	PJ	UNITED CORPORATION	767.06		East
20000	Accounts Payable - Trade	4/6/15	2015-0406-CM01	PJ	UNITED CORPORATION	767.06		East

20000	Accounts Payable - Trade	4/8/15	2015-0408-CM01	PJ	UNITED CORPORATION	1,221.22	East
20000	Accounts Payable - Trade	4/8/15	2015-0408-CM01	PJ	UNITED CORPORATION	1,221.22	East
20000	Accounts Payable - Trade	4/15/15	2015-0415-01	PJ	UNITED CORPORATION	98.03	East
20000	Accounts Payable - Trade	4/29/15	2015-0429-02	PJ	UNITED CORPORATION	4,537.58	East
20000	Accounts Payable - Trade	4/29/15	2015-0429-01	PJ	UNITED CORPORATION	10,933.00	East
20000	Accounts Payable - Trade	4/29/15	2015-0429-03	PJ	UNITED CORPORATION	29,603.75	East
20000	Accounts Payable - Trade	5/8/15	2015-0508-01	PJ	UNITED CORPORATION	59.99	East
20000	Accounts Payable - Trade	5/14/15	2015-0514-01	PJ	UNITED CORPORATION	544.00	East
20000	Accounts Payable - Trade	5/25/15	2015-0525-01	PJ	UNITED CORPORATION	1,750.00	East
20000	Accounts Payable - Trade	5/27/15	2015-0527-01	PJ	UNITED CORPORATION	3,292.50	East
20000	Accounts Payable - Trade	5/27/15	2015-0527-02	PJ	UNITED CORPORATION	8,732.00	East
20000	Accounts Payable - Trade	5/27/15	2015-0527-03	PJ	UNITED CORPORATION	23,683.00	East
20000	Accounts Payable - Trade	6/3/15	2015-0603-01	PJ	UNITED CORPORATION	653.50	East
20000	Accounts Payable - Trade	6/24/15	2015-0624-02	PJ	UNITED CORPORATION	4,390.00	East
20000	Accounts Payable - Trade	6/24/15	2015-0624-01	PJ	UNITED CORPORATION	8,625.50	East
20000	Accounts Payable - Trade	6/24/15	2015-0624-03	PJ	UNITED CORPORATION	22,505.00	East
20000	Accounts Payable - Trade	6/25/15	2015-0625-01	PJ	UNITED CORPORATION	349.00	East
20000	Accounts Payable - Trade	7/1/15	2015-0701-04	PJ	UNITED CORPORATION	270.00	East

20000	Accounts Payable - Trade	7/1/15	2015-0701-02	PJ	UNITED CORPORATION	445.88	East
20000	Accounts Payable - Trade	7/1/15	2015-0701-03	PJ	UNITED CORPORATION	2,255.00	East
20000	Accounts Payable - Trade	7/1/15	2015-0701-05	PJ	UNITED CORPORATION	2,869.32	East
20000	Accounts Payable - Trade	7/1/15	2015-0701-06	PJ	UNITED CORPORATION	8,210.39	East
20000	Accounts Payable - Trade	7/1/15	2015-0701-01	PJ	UNITED CORPORATION	62,082.94	East
20000	Accounts Payable - Trade	7/24/15	2015-0724-01	PJ	UNITED CORPORATION	4,433.25	East
20000	Accounts Payable - Trade	7/31/15	2015-0731-01	PJ	UNITED CORPORATION	5,457.50	East
20000	Accounts Payable - Trade	7/31/15	2015-0731-02	PJ	UNITED CORPORATION	10,765.00	East
20000	Accounts Payable - Trade	7/31/15	2015-0731-03	PJ	UNITED CORPORATION	27,898.75	East
20000	Accounts Payable - Trade	8/20/15	15-0820-01	PJ	UNITED CORPORATION	174.00	East
20000	Accounts Payable - Trade	8/31/15	2015-0831-01	PJ	UNITED CORPORATION	4,366.00	East
20000	Accounts Payable - Trade	8/31/15	2015-0831-02	PJ	UNITED CORPORATION	8,612.00	East
20000	Accounts Payable - Trade	8/31/15	2015-0831-03	PJ	UNITED CORPORATION	22,319.00	East
20000	Accounts Payable - Trade	9/1/15	15-0901-03	PJ	UNITED CORPORATION	707.23	East
20000	Accounts Payable - Trade	9/1/15	15-0901-01	PJ	UNITED CORPORATION	1,922.00	East
20000	Accounts Payable - Trade	9/1/15	15-0901-02	PJ	UNITED CORPORATION	3,518.28	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0311-01	21.33	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0508-01	59.99	East

20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0415-01	98.03	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-04	270.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0331-01	327.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0625-01	349.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0401-02	376.14	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0326-01	409.62	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-02	445.88	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0514-01	544.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0603-01	653.50	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0318-01	924.18	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0325-03	1,609.60	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0325-04	1,677.86	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0525-01	1,750.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-03	2,255.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-05	2,869.32	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0527-01	3,292.50	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0831-01	4,366.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0325-02	4,390.00	East

20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0624-02	4,390.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0724-01	4,433.25	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0429-02	4,537.58	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0731-01	5,457.50	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-06	8,210.39	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0831-02	8,612.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0624-01	8,625.50	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0527-02	8,732.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0309-01	9,558.60	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0731-02	10,765.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0429-01	10,933.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0325-01	11,841.50	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0930-02	13,117.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0831-03	22,319.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0624-03	22,505.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0527-03	23,683.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0731-03	27,898.75	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0401-01	28,899.28	East

20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0429-03	29,603.75	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0930-01	59,867.02	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0701-01	62,082.94	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	PJ	UNITED CORPORATION	326,017.99	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0306-01	500.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0406-CM01	767.06	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0318-CM01	1,074.10	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0408-CM01	1,221.22	East
20000	Accounts Payable - Trade	9/30/15	15-0930-03	PJ	UNITED CORPORATION	4,366.00	East
20000	Accounts Payable - Trade	9/30/15	15-0930-02	PJ	UNITED CORPORATION	8,612.00	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0324-CM01	10,196.62	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0331-CM02	13,117.00	East
20000	Accounts Payable - Trade	9/30/15	15-0930-01	PJ	UNITED CORPORATION	27,898.72	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: 2015-0331-CM01	59,867.02	East
20000	Accounts Payable - Trade	9/30/15	JE30-03	CDJ	UNITED CORPORATION - Invoice: JE30-03	326,017.99	East
20000	Accounts Payable - Trade	10/1/15	15-1001-02	PJ	UNITED CORPORATION	1,062.00	East
20000	Accounts Payable - Trade	10/1/15	15-1001-03	PJ	UNITED CORPORATION	1,290.00	East
20000	Accounts Payable - Trade	10/1/15	15-1001-01	PJ	UNITED CORPORATION	7,143.77	East

20000	Accounts Payable - Trade	10/28/15	15-1028-03	PJ	UNITED CORPORATION	2,153.00	East
20000	Accounts Payable - Trade	10/28/15	15-1028-02	PJ	UNITED CORPORATION	8,612.00	East
20000	Accounts Payable - Trade	10/28/15	15-1028-01	PJ	UNITED CORPORATION	22,319.00	East
20000	Accounts Payable - Trade	10/31/15	15-1031-01	PJ	UNITED CORPORATION	375.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0901-03	707.23	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1001-02	1,062.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1001-03	1,290.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0901-01	1,922.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1028-03	2,153.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0901-02	3,518.28	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0930-03	4,366.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1001-01	7,143.77	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0930-02	8,612.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1028-02	8,612.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-1028-01	22,319.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: 15-0930-01	27,898.72	East
20000	Accounts Payable - Trade	11/5/15	CRA263	PJ	UNITED CORPORATION	89,604.00	East
20000	Accounts Payable - Trade	11/5/15	CRA263	CDJ	UNITED CORPORATION - Invoice: CRA263	89,604.00	East

20000	Accounts Payable - Trade	11/30/15	15-1130-02	PJ	UNITED CORPORATION	6,459.00	East
20000	Accounts Payable - Trade	11/30/15	15-1130-01	PJ	UNITED CORPORATION	22,319.00	East
20000	Accounts Payable - Trade	12/17/15	CRA282	PJ	UNITED CORPORATION	30,827.00	East
20000	Accounts Payable - Trade	12/18/15	15-1218-01	PJ	UNITED CORPORATION	54.89	East
20000	Accounts Payable - Trade	12/29/15	15-1229-01	PJ	UNITED CORPORATION	5.75	East
20000	Accounts Payable - Trade	12/31/15	15-1231-03	PJ	UNITED CORPORATION	12,686.15	East
20000	Accounts Payable - Trade	12/31/15	15-1231-01	PJ	UNITED CORPORATION	26,149.07	East
20000	Accounts Payable - Trade	12/31/15	15-1231-02	PJ	UNITED CORPORATION	27,898.75	East

Question/Request for Info:

Please provide all documentation supporting each of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 443

Description: Price gun deposits

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60700	Bad Debts Expense	9/30/15	XJE30-13	GENJ	W/O EMP PRICE GUN DEP'S DUE TO NO OR COMPLICATED ACTG IN OTHER STORES		1,780.00	West
25200	Price Gun Deposits Held	9/30/15	XJE30-13	GENJ	W/O EMP PRICE GUN DEP'S DUE TO NO OR COMPLICATED ACTG IN OTHER STORES	1,780.00		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 444

Description: 2013 Q3 VIESA deficiency

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	10/17/15	258	GENJ	VIESA 2013 Q3 DEFICIENCY PLUS PENALTY & INTEREST		9,166.84	West
10600	Cash - Bank Claims 9091	11/25/15	265	GENJ	VIESA 2013 Q3 DEFICIENCY RE EAST PMT NOT CLEARED		7,314.60	West
10600	Cash - Bank Claims 9091	11/25/15	266	GENJ	VIESA INT/PEN RE Q3 2013 TAX PMT NOT CLR'D		2,071.35	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please explain why a penalty and interest was assessed against Plaza Extra.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 445

Description: US Custom payments

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
52200	COS - US Customs Expense	3/26/15	2015-0326- 01	PJ	UNITED CORPORATION - WEST US CUSTOMS PAID BY EAST CK 1022	409.62		East
52200	COS - US Customs Expense	4/1/15	2015-0401- 02	PJ	UNITED CORPORATION - US CUSTOMS PD BY NEW EAST CK 1069 FOR PSHIP WEST	376.14		East
52000	COS - Excise Tax Expense	9/1/15	15-0901-03	PJ	UNITED CORPORATION - VIBIR EXCISE TAX PAID BY EAST FOR PSHIP	707.23		East
50000	COS - Purchases	9/1/15	15-0901-02	PJ	UNITED CORPORATION - ALIMENTAIRA INVOICE PAID BY EAST FOR PSHIP	3,518.28		East
50000	COS - Purchases	9/1/15	15-0901-01	PJ	UNITED CORPORATION - ASSOC GROCERS INVOICE PAID BY EAST FOR PSHIP	1,922.00		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 446

Description: United Corporation paid FUTA

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
21200	FUTA Accrued & Payable	7/1/15	2015-0701- 05	PJ	UNITED CORPORATION - EAST PSHIP FUTA PAID BY UNITED EAST ON 6/25 INCL'D IN TOTAL PMT OF \$3,510.90	2,869.32		East
21200	FUTA Accrued & Payable	12/31/15	15-1231-01	PJ	UNITED CORPORATION - FUTA 1.5% CR REDUCTION EAST PSHIP ALLOCATION	7,177.82		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 447

Description: Gift Certificates – United Corporation

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
48000	Revenue - Sales		2015-0701-03		UNITED CORPORATION - PSHIP GIFT CERTS			
	Discounts	7/1/15	03	PJ	REDEEMED AT EAST	2,255.00		East
48000	Revenue - Sales		15-1031-01		UNITED CORPORATION - P'SHIP GIFT CERTS			
	Discounts	10/31/15	15-1031-01	PJ	REDEEMED BY NEW EAST	375.00		East

Question/Request for Info:

Please provide all documentation supporting these entries, including, but not limited to, gift certificates, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Item No. 448

Description: Yusuf distribution for cash on hand

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10000	Cash - Petty	3/31/15	XJE31-01	GENJ	YUSUF DISTRIB FOR CASH ON HAND		6,800.00	East
10100	Cash - Registers	3/31/15	XJE31-01	GENJ	YUSUF DISTRIB FOR CASH ON HAND		24,310.00	East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 449

Description: Yusuf Yusuf invoices

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/28/15	100428	CDJ	YUSUF YUSUF - Invoice: INDUSTRIAL V.1/20/14 - INDUSTRIAL VIDEO SUPPLY PMT (INV. DATE 1/20/15)	7,680.00		East
20000	Accounts Payable - Trade	1/19/15	100107	CDJ	YUSUF YUSUF - Invoice: LUXOR GOOD1/16/15 - LUXOR GOODS, INC. PMT (INV. DATE 1/16 &1/17/14)	2,123.00		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 450

Description: Hector Torres invoice

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/22/15	20150122	PJ	HECTOR TORRES		2,000.00	West
20000	Accounts Payable - Trade	1/22/15	9501	CDJ	HECTOR TORRES - Invoice: 20150122	2,000.00		West

Question/Request for Info:

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 451

Description: Ramone Reid Felix

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/2/15	01-02-2015	PJ	RAMONE REID - FELIX		84.00	West
50000	COS - Purchases	1/2/15	01-02-2015	PJ	RAMONE REID - FELIX	84.00		West
10300	Cash - Bank Op'g 6269	1/7/15	9404	CDJ	RAMONE REID - FELIX		84.00	West
20000	Accounts Payable - Trade	1/7/15	9404	CDJ	RAMONE REID - FELIX - Invoice: 01-02-2015	84.00		West
10300	Cash - Bank Op'g 8830	2/4/15	100468	CDJ	RAMONE REID FELIX		1,008.00	East
20000	Accounts Payable - Trade	2/4/15	100468	CDJ	RAMONE REID FELIX - Invoice: 1/21/2015	1,008.00		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 452

Description: Tasty Alternatives invoice

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/26/15	100194	CDJ	TASTY ALTERNATIVES - Invoice: 0014402	15,431.00		East
20000	Accounts Payable - Trade	4/1/15	0014403	PJ	TASTY ALTERNATIVES		15,290.00	STT
20000	Accounts Payable - Trade	5/13/15	CRA113	CDJ	TASTY ALTERNATIVES - Invoice: 0014403	15,290.00		STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 453

Description: Scotia invoices for St. Thomas

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	2/20/15	41275	CDJ	SCOTIA - Invoice: 6217-46785-49633	5,287.00		STT
20000	Accounts Payable - Trade	2/17/15	6217-46785-49633	PJ	SCOTIA		5,287.00	STT
20000	Accounts Payable - Trade	2/20/15	41276	CDJ	SCOTIA - Invoice: 6217-46786-49703	6,124.17		STT
20000	Accounts Payable - Trade	2/17/15	6217-46786-49703	PJ	SCOTIA		6,124.17	STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Item No. 454

Description: Lissette Colon's salary, benefits, bonuses and incidental expenses

General Ledger-Store, Date, Entry No. & Description None

Question/Request for Info:

From March 9, 2015 to present, please identify the percentage of Ms. Colon's time devoted to non-Plaza Extra partnership activities.

Please provide back-up documentation (invoices, cancelled checks and any other back up documentation) for the following (3/9/15-present):

- Ms. Colon's salary & benefits
- Ms. Colon's bonuses
- Ms. Colon's allowances
- Ms. Colon's travel, entertainment or incidental expenses, if any

Response:

List of documents provided:

Item No. 455

Description: Myra Senhouse's salary, benefits, bonuses and incidental expenses

General Ledger-Store, Date, Entry No. & Description None

Question/Request for Info:

From March 9, 2015 to present, please identify the percentage of Ms. Senhouse's time devoted to non-Plaza Extra partnership activities.

Please provide back-up documentation (invoices, cancelled checks and any other back up documentation) for the following (3/9/15-present):

- Ms. Senhouse's salary & benefits
- Ms. Senhouse's bonuses
- Ms. Senhouse's allowances
- Ms. Senhouse's travel, entertainment or incidental expenses, if any

Response:

List of documents provided:

Item No. 456

Description: Humphrey Caswell salary, benefits, bonuses and T&E

General Ledger-Store, Date, Entry No. & Description None

Question/Request for Info:

From May 1, 2015 to present, please identify the percentage of Mr. Caswell's time devoted to non-Plaza Extra partnership activities.

Please provide back-up documentation (invoices, cancelled checks and any other back up documentation) for the following (5/1/15-present):

- Mr. Caswell's salary & benefits
- Mr. Caswell's bonuses
- Mr. Caswell's allowances
- Mr. Caswell's travel and entertainment expenditures

Response:

List of documents provided:

Claim H-88 - was Old Item 422 – Unclear general ledger entry regarding excess cash over \$50k per court order

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted a journal entry for \$44,399.63 which decreased account #10200 cash – safe and increased account #10300 Cash – Bank Op'g 8830 recorded on East in 2015.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds advised they are not aware of this entry or the business purpose. Hamed's CPA provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Hamed's CPA traced the deposit to the Partnership's bank. However, Hamed's CPA did not receive any audit evidence to reconcile the deposit to the accounting for the safe.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support this journal entry. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$44,399.63

Item No. 422

Description: Excess cash over \$50k per court order

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10300	Cash - Bank Op'g 8830	3/18/15	JE18	GENJ	EXCESS CASH OVER \$50K PER COURT ORDER	44,399.63		East
10200	Cash - Safe	3/18/15	JE18	GENJ	EXCESS CASH OVER \$50K PER COURT ORDER		44,399.63	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please describe what this entry means.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-89 - was Old Item 423 – Unclear general ledger entries regarding Prepayment of Insurance

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several journal entries in 2015 with the description “EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds advised they are not aware of these entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entries.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support these journal entries. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$139,230.53.

Item No. 423

Description: Prepayment of insurance

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
63200	Insurance - Gen Liability	9/30/15	XJE30-04	GENJ	EXP PREPAID INSUR & TREAT ANY REFUND AS PSHIP INC	15,990.39		East
63200	Insurance - Gen Liability	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME	15,990.40		West
63200	Insurance - Gen Liability	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME	73,281.25		STT
63400	Insurance - Property	9/30/15	XJE30-04	GENJ	EXP PREPAID INSUR & TREAT ANY REFUND AS PSHIP INC	15,338.78		East
63400	Insurance - Property	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME	18,629.71		West
13100	Prepaid Insurance	9/30/15	XJE30-04	GENJ	EXP PREPAID INSUR & TREAT ANY REFUND AS PSHIP INC		31,329.17	East
13100	Prepaid Insurance	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME		34,620.11	West
13100	Prepaid Insurance	9/30/15	XJE30-04	GENJ	EXPENSE PREPAID INSUR & TREAT ANY REFUND AS PSHIP INCOME		73,281.25	STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.
- Please identify any refunds that were given as a result of the prepayment of the insurance.
- If refunds were given, please show how the refund was distributed between the partners and provide documentation of that distribution.

Please provide all documentation supporting these entries and any refunds, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-90 - was Old Item 425 – 2015 Accounts Payable-Trade to John Gaffney

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several journal entries in 2015 for accounts payable to John Gaffney (Exhibit 425-a).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these journal entries. The Hameds advised they are not aware of the business purpose for these entries. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support these journal entries. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$1,544.33.

Item No. 425

Description: 2015 Accounts Payable-Trade to John Gaffney

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/15	0001027	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 102914-1285-25	5.75		West
20000	Accounts Payable - Trade	1/21/15	102914-1285-25	PJ	JOHN GAFFNEY		5.75	West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 3155	20.00		West
20000	Accounts Payable - Trade	1/21/15	3155	PJ	JOHN GAFFNEY		20.00	West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 0001027	1,000.00		West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice: 001026A	351.33		West
20000	Accounts Payable - Trade	1/29/15	42846360820-0096	PJ	JOHN GAFFNEY		17.25	West
20000	Accounts Payable - Trade	2/3/15	9594	CDJ	JOHN GAFFNEY - Invoice: 42846360820-0096	17.25		West
20000	Accounts Payable - Trade	2/1/15	001028	PJ	JOHN GAFFNEY		1,150.00	West
20000	Accounts Payable - Trade	2/9/15	9616	CDJ	JOHN GAFFNEY - Invoice: 001028	1,150.00		West
20000	Accounts Payable - Trade	3/1/15	0001029	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	3/2/15	9816	CDJ	JOHN GAFFNEY - Invoice: 0001029	1,000.00		West

Question/Request for Info:

- Please describe the purpose of the routine \$1,000 payments.

Please provide all documentation supporting **each** of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Exhibits for claim 425

**Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al,
Exhibit 425-a**

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable -Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice:102914-1285-25	5.75		West
20000	Accounts Payable - Trade	1/21/15	102914-1285-25	PJ	JOHN GAFFNEY		5.75	West
20000	Accounts Payable - Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice:3155	20.00		West
20000	Accounts Payable - Trade	1/21/15	3155	PJ	JOHN GAFFNEY		20.00	West
20000	Accounts Payable -Trade	1/21/15	9499	CDJ	JOHN GAFFNEY - Invoice:001026A	351.33		West
20000	Accounts Payable - Trade	1/29/15	42846360820-96	PJ	JOHN GAFFNEY		17.25	West
20000	Accounts Payable - Trade	2/3/15	9594	CDJ	JOHN GAFFNEY - Invoice: 42846360820-0096	17.25		West
20000	Accounts Payable - Trade	2/1/15	001028	PJ	JOHN GAFFNEY		1,150.00	West
20000	Accounts Payable -Trade	2/9/15	9616	CDJ	JOHN GAFFNEY - Invoice: 1026	1,150.00		West
						<u>1,544.33</u>		

Exhibit: 425-a

Claim H-91 - was Old Item 427 –2013 Accounts Payable-Trade to John Gaffney

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted one unsubstantiated journal entry for \$1,214.10 on August 7, 2013.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this journal entry. The Hameds advised they are not aware of the business purpose for this entry. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support this journal entry. As such, Hamed's CPA are not able to satisfy ourselves of management's assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$1,214.10, subject to further refinement after discovery is re-opened and completed.

Item No. 427

Description: 2013 Accounts Payable-Trade to John Gaffney

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	7/1/13	0001009	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	7/19/13	5947	CDJ	JOHN GAFFNEY - Invoice: 0001009	1,000.00		West
20000	Accounts Payable - Trade	8/5/13	6070	CDJ	JOHN GAFFNEY - Invoice: 1010	1,000.00		West
20000	Accounts Payable - Trade	8/5/13	1010	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	8/7/13	2000006216429CM	PJ	JOHN GAFFNEY	1,214.10		West
20000	Accounts Payable - Trade	8/7/13	2000006216429	PJ	JOHN GAFFNEY		1,214.10	West
20000	Accounts Payable - Trade	9/1/13	0001011	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	9/27/13	6495	CDJ	JOHN GAFFNEY - Invoice: 0001011	1,000.00		West
20000	Accounts Payable - Trade	10/1/13	0001012	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	11/1/13	001013	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	11/4/13	6753	CDJ	JOHN GAFFNEY - Invoice: 0001012	1,000.00		West
20000	Accounts Payable - Trade	11/22/13	6949	CDJ	JOHN GAFFNEY - Invoice: 001013	1,000.00		West
20000	Accounts Payable - Trade	12/1/13	0001014	PJ	JOHN GAFFNEY		1,000.00	West
20000	Accounts Payable - Trade	12/4/13	7031	CDJ	JOHN GAFFNEY - Invoice: 0001014	1,000.00		West

Question/Request for Info:

- Please describe the purpose of the routine \$1,000 payments.

Please provide all documentation supporting each of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-92 - was Old Item 428 – Unclear general ledger entries regarding 2015 Accounts Payable-Trade to Maher Yusuf

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual journal entries payable to Maher Yusuf.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the entries or transactions, nor the business purpose for them. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting canceled checks, invoices and any other back up documentation supporting these entries. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these transactions were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$1,866.39.

Item No. 428

Description: 2015 Accounts Payable – Maher Yusuf

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 0803010000037	46.00		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 067793	58.00		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 00009357948	81.29		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: Q2F8334	82.41		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 727709329	152.25		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 097489	232.50		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 011457	400.00		West
20000	Accounts Payable - Trade	1/1/15	2015-0101-06	CDJ	MAHER YUSUF - Invoice: 20130820		1,052.45	West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: AG SHOW - GAS	58.50		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: 828	111.87		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: 008210	125.00		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: CVICHE 105	140.00		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: 391375095	378.57		West
20000	Accounts Payable - Trade	3/16/15	080914	CDJ	MAHER F YUSUF - Invoice: TRAVEL - 08/09/14CM		813.94	West

Question/Request for Info:

Please provide all documentation supporting each of these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-93 - was Old Item 430 – Unsubstantiated check to NejeH Yusuf

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted check #100589 for \$2,031.84 to NejeH Yusuf with the description “JAN 2015 GRT RECEIPT.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA reviewed the check written on Plaza Extra partnership bank accounts for payment to NejeH Yusuf. Hamed's CPA Hameds regarding payments made to NejeH Yusuf. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$2,031.84.

Item No. 430

Description: NejeH Yusuf GRT payments

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10300	Cash - Bank Op'g 8830	2/26/15	100589	CDJ	NEJEH F. YUSUF NEJEH F. YUSUF - Invoice:		2,031.84	East
20000	Accounts Payable - Trade	2/26/15	100589	CDJ	JAN 2015 GRT RECEIPT - JAN 2015 GRT RECEIPT PMT	2,031.84		East
20000	Accounts Payable - Trade	2/26/15	JAN 2015 GRT RECEIPT	PJ	NEJEH F. YUSUF		2,031.84	East
29900	Suspense	2/26/15	JAN 2015 GRT RECEIPT	PJ	NEJEH F. YUSUF - JAN 2015 GRT RECEIPT PMT	2,031.84		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-94 - was Old Item 431 – Unclear general ledger entry, Non-cash distribution to Yusuf

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry for \$245,089.90 with the description "NON-CASH DISTRIB TO YUSUF TO SETTLE MISC DUE TO/FR ACCOUNTS AT 9/30". This unusual journal entry increases dividend distributions and reduces the suspense account (account #29900).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or transaction. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$245,089.90.

Item No. 431

Description: Non-cash distribution to Yusuf

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
33000	Dividend Distributions	9/30/15	JE30-01	GENJ	NON-CASH DISTRIB TO YUSUF TO SETTLE MISC DUE TO/FR ACCOUNTS AT 9/30	245,089.90		West
29900	Suspense	9/30/15	JE30-01	GENJ	NON-CASH DISTRIB TO YUSUF TO SETTLE MISC DUE TO/FR ACCOUNTS AT 9/30		245,089.90	West

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-95 - was Old Item 432 – Unclear general ledger entry, North Western Selectra Inc.

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry for \$4,524.24 with the description "NORTH WESTERN SELECTA INC - CLEAR OLD OPEN ITEM."

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or transaction. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this journal entry was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded this amount should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$4,524.24.

Item No. 432

Description: North Western Selectra Inc. – Clear Old Open Item

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
50000	COS - Purchases	1/1/15	CM1593532	PJ	NORTH WESTERN SELECTA INC - CLEAR OLD OPEN ITEM		4,524.24	West

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-96 - was Old Item 433 – Unclear 2015 general ledger entry, J Ortiz

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry for \$1,250 with the description "OFFSET J ORTIZ PR DEDUCTS TO OTHER RENT." This unusual journal entry increases (debit) due from cashiers – shortages (account #13300) and reduces (credit) the rent expense account (account #66400).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or transaction. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this entry was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$1,250.

Item No. 433

Description: Offset J Ortiz

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
13300	Due from Cashiers - Shortages	3/8/15	JE08-02	GENJ	OFFSET J ORTIZ PR DEDUCTS TO OTHER RENT	1,250.00		East
66400	Rent Expense - Other	3/8/15	JE08-02	GENJ	OFFSET J ORTIZ PR DEDUCTS TO OTHER RENT		1,250.00	East

Question/Request for Info:

- Please describe the detail underlying the transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-97 - was Old Item 434 – Unclear general ledger entries regarding St. Thomas petty cash

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual journal entries on STT in 2015 with “petty cash” in its descriptions.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the entries or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transactions were recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entries.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these entries were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$10,339.12.

Item No. 434

Description: St. Thomas Petty Cash

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	CDJ	PETTY CASH - STT - Invoice: 2013-1022-1 - CLEAR OLD UNPAID DISPUTED VOUCHERS	235.00		STT
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	CDJ	PETTY CASH - STT - Invoice: 2013-0909-1 - CLEAR OLD UNPAID DISPUTED VOUCHERS	728.74		STT
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	PJ	PETTY CASH - STT	963.74		STT
20000	Accounts Payable - Trade	1/1/15	2015-0101-3	CDJ	PETTY CASH - STT - Invoice: 2015-0101-3 - CLEAR OLD UNPAID DISPUTED VOUCHERS		963.74	STT
61000	Cash Short (Over)	1/1/15	2015-0101-3	PJ	PETTY CASH - STT - W/O UNPAID DISPUTED VOUCHERS		963.74	STT
20000	Accounts Payable - Trade	1/19/15	41212	CDJ	PETTY CASH - STT - Invoice: 2014-0119-1	1,366.13		STT
10300	Cash - Bank Op'g 2010	1/19/15	41212	CDJ	PETTY CASH - STT		1,366.13	STT
68200	Travel & Hotels Expense	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - PARKING FEE'S	1.00		STT
65500	Office Supplies & Expense	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - OFFICEMAX	228.44		STT
60500	Auto Expenses	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - ADVANCE AUTO PARTS AND CAR REPAIRS	308.92		STT
66700	Repairs & Maintenance Expense	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - HOME DEPOT	407.83		STT
65700	Postage & Overnight Delivery	1/19/15	2014-0119-1	PJ	PETTY CASH - STT - USPS	419.94		STT
20000	Accounts Payable - Trade	1/19/15	2014-0119-1	PJ	PETTY CASH - STT		1,366.13	STT
20000	Accounts Payable - Trade	2/10/15	41300	CDJ	PETTY CASH - STT - Invoice: 2015-0210-1	1,873.94		STT

10300	Cash - Bank Op'g 2010	2/10/15	41300	CDJ	PETTY CASH - STT		1,873.94	STT
68200	Travel & Hotels Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - SEABORNE FLIGHT FOR ACCOUNTANT TO ST CROIX	112.00		STT
66700	Repairs & Maintenance Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - KEYS MADE AND LAUNDRY AND RODRIEGUEZ AUTO	154.25		STT
65700	Postage & Overnight Delivery	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - USPS POSTAGE	186.96		STT
65500	Office Supplies & Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - OFFICE MAX	441.46		STT
68200	Travel & Hotels Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - GAS RECEIPTS	445.97		STT
64900	Meals & Entertainment Expense	2/10/15	2015-0210-1	PJ	PETTY CASH - STT - MEALS	533.30		STT
20000	Accounts Payable - Trade	2/10/15	2015-0210-1	PJ	PETTY CASH - STT		1,873.94	STT
20000	Accounts Payable - Trade	3/10/15	41402	CDJ	PETTY CASH - STT - Invoice: 2015-0315-1	3,652.77		STT
10300	Cash - Bank Op'g 2010	3/10/15	41402	CDJ	PETTY CASH - STT		3,652.77	STT
54000	COS - Supplies	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - SUPPLIES	40.76		STT
60500	Auto Expenses	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - AUTO	136.34		STT
65500	Office Supplies & Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - OFFICEMAX	177.66		STT
68200	Travel & Hotels Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - TRAVEL	267.00		STT
65700	Postage & Overnight Delivery	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - USPS	288.57		STT
68200	Travel & Hotels Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - GAS RECEIPTS	412.94		STT
66700	Repairs & Maintenance Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - REPAIRS	841.00		STT
64900	Meals & Entertainment Expense	3/10/15	2015-0315-1	PJ	PETTY CASH - STT - MEALS	1,488.50		STT
20000	Accounts Payable - Trade	3/10/15	2015-0315-1	PJ	PETTY CASH - STT		3,652.77	STT

20000	Accounts Payable - Trade	4/30/15	41562	CDJ	PETTY CASH - STT - Invoice: 2015-0430-1	2,482.54	STT
10300	Cash - Bank Op'g 2010	4/30/15	41562	CDJ	PETTY CASH - STT	2,482.54	STT
60500	Auto Expenses	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - AUTO CARE	23.02	STT
61200	Computer Supplies & Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - COMPUTER EXPENSES	85.60	STT
68200	Travel & Hotels Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - GAS	287.01	STT
66700	Repairs & Maintenance Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - REPAIR AND MAIN.	306.17	STT
64900	Meals & Entertainment Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - MEALS	385.23	STT
65500	Office Supplies & Expense	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - OFFICE EXPENSES	648.30	STT
65700	Postage & Overnight Delivery	4/30/15	2015-0430-1	PJ	PETTY CASH - STT - USPS AND SEA PLANE	747.21	STT
20000	Accounts Payable - Trade	4/30/15	2015-0430-1	PJ	PETTY CASH - STT	2,482.54	STT

Question/Request for Info:

For each entry, please provide all documentation supporting the entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-98 - was Old Item 436 – Unclear general ledger entry regarding United Shopping Center payment of accounting fees for the Partnership

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry for \$4,500 with the description "ACTG FEES PAID BY SHOP CTR FOR PLAZA," recorded to account #14500 Due from (to) Shopping Ctr.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or transaction or any accounting fees paid by the Shopping Center on behalf of the Partnership. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this entry was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$4,500.

Item No. 436

Description: United Shopping Center paid accounting fees for Plaza Extra

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60000	Accounting Fees	9/30/15	JE30-01	GENJ	REV ACTG FEES PAID BY SHOP CTR FOR PLAZA		4,500.00	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-99 - was Old Item 437 – Unclear general ledger entry regarding United Shopping Center payment of legal fees for the Partnership

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry for \$4,946.31 with the description "REV LEGAL FEE PAID BY SHOP CTR FOR PLAZA," with the journal entry against general ledger account #14500 Due from (to) Shopping Ctr.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or transaction or any legal fees paid by the Shopping Center on behalf of the Partnership. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this entry was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$4,946.31.

Item No. 437

Description: United Shopping Center paid legal fees for Plaza Extra

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
64500	Legal Fees Expense	9/30/15	JE30-01	GENJ	REV LEGAL FEE PAID BY SHOP CTR FOR PLAZA		4,946.31	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, attorney billings, receipts and invoices.

Response:

List of documents provided:

Claim H-100 - was Old Item 438 – Transaction with Source Accounting

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted check #179 of \$3,500 to Source Accounting.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

JVZ reviewed bank statement for Plaza Extra Cash - Bank Claims 9091 bank account noted check #179 cleared on 6/15/15. Hamed's CPA interviewed the Hameds regarding the payment made to Source Accounting. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, what work the vendor did for the Partnership, as well as requesting canceled checks, invoices and any other back up documentation. In addition, Hamed's CPA reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this payment was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$3,500.

Item No. 438

Description: Source accounting

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60000	Accounting Fees	6/10/15	179	GENJ	SOURCE ACCOUNTING	3,500.00		West
10600	Cash - Bank Claims 9091	6/10/15	179	GENJ	SOURCE ACCOUNTING		3,500.00	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please identify who Source Accounting is and what work they performed for the partnership.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-101 - was Old Item 439 – Unclear general ledger entry regarding St. Thomas 1.5% CR Reduction (FUTA) paid by West to United

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry for \$12,346.17 with the description “STT 1.5% CR REDUCTION PAID BY WEST TO UNITED” offsetting against Pship Claims Reserve Clearing account (account #28600).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or transaction. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$12,346.17.

Item No. 439

Description: St. Thomas 1.5% CR Reduction paid by West to United

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
21200	FUTA Accrued & Payable	12/31/15	15-1231-01	GENJ	STT 1.5% CR REDUCTION PAID BY WEST TO UNITED	12,346.17		STT
28600	Pship Claims Reserve Clearing	12/31/15	15-1231-01	GENJ	STT 1.5% CR REDUCTION PAID BY WEST TO UNITED		12,346.17	STT

Question/Request for Info:

- Please explain what this entry is.
- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-102 - was Old Item 440 – Unclear general ledger entry regarding temporary adjustment for unreimbursed cash expenses during 2014/15

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry for \$46,725.41 reducing Cash – Safe (account #10200) with the description “TEMP ADJ FOR UNREIMB'D CASH EXP'S DURING 2014/15” offsetting against Cash Over (Short) (account #28600).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this transaction was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$46,725.41.

Item No. 440

Description: Temporary adjustment for unreimbursed cash expenses during 2014/15

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10200	Cash - Safe	4/30/15	JE30	GENJ	TEMP ADJ FOR UNREIMB'D CASH EXP'S DURING 2014/15		46,725.41	STT
61000	Cash Short (Over)	4/30/15	JE30	GENJ	TEMP ADJ FOR UNREIMB'D CASH EXP'S DURING 2014/15	46,725.41		STT

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-103 - was Old Item 443 – Unclear general ledger entry regarding price gun deposits

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry for \$1,780 recorded on West 2015 with the description "W/O EMP PRICE GUN DEP'S DUE TO NO OR COMPLICATED ACTG IN OTHER STORES."

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the entry or transaction or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$1,780.

Item No. 443

Description: Price gun deposits

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
60700	Bad Debts Expense	9/30/15	XJE30-13	GENJ	W/O EMP PRICE GUN DEP'S DUE TO NO OR COMPLICATED ACTG IN OTHER STORES		1,780.00	West
25200	Price Gun Deposits Held	9/30/15	XJE30-13	GENJ	W/O EMP PRICE GUN DEP'S DUE TO NO OR COMPLICATED ACTG IN OTHER STORES	1,780.00		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-104 - was Old Item 444 – Unclear general ledger entries regarding 2013 Q3 VIESA deficiency, plus penalty and interest in 2015

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted checks #258 with the description "VIESA 2013 Q3 DEFICIENCY PLUS PENALTY & INTEREST," #265 with the description "VIESA 2013 Q3 DEFICIENCY RE EAST PMT NOT CLEARED," and #266 with the description "VIESA INT/PEN RE Q3 2013 TAX PMT NOT CLR'D," all written on the Plaza West Claims Reserve Account ending 9091.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the business purpose of these checks. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$9,385.95.

Item No. 444

Description: 2013 Q3 VIESA deficiency

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	10/17/15	258	GENJ	VIESA 2013 Q3 DEFICIENCY PLUS PENALTY & INTEREST		9,166.84	West
10600	Cash - Bank Claims 9091	11/25/15	265	GENJ	VIESA 2013 Q3 DEFICIENCY RE EAST PMT NOT CLEARED		7,314.60	West
10600	Cash - Bank Claims 9091	11/25/15	266	GENJ	VIESA INT/PEN RE Q3 2013 TAX PMT NOT CLR'D		2,071.35	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.
- Please explain why a penalty and interest was assessed against Plaza Extra.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-105 - was Old Item 445 – Unclear general ledger entries regarding United Corporation

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual journal entries with the descriptions “UNITED CORPORATION - WEST US CUSTOMS PAID BY EAST CK 1022,” “UNITED CORPORATION - US CUSTOMS PD BY NEW EAST CK 1069 FOR PSHIP WEST,” “UNITED CORPORATION - VIBIR EXCISE TAX PAID BY EAST FOR PSHIP,” “UNITED CORPORATION - ALIMENTAIRA INVOICE PAID BY EAST FOR PSHIP,” and “UNITED CORPORATION - ASSOC GROCERS INVOICE PAID BY EAST FOR PSHIP” all recorded against accounts payable – trade (account #20000) on East payable to United Corporation.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the business purpose of these entries and don't understand why the United Corporation would purportedly be paying Partnership expenses. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$6,933.27.

Item No. 445

Description: US Custom payments

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
52200	COS - US Customs Expense	3/26/15	2015-0326- 01	PJ	UNITED CORPORATION - WEST US CUSTOMS PAID BY EAST CK 1022	409.62		East
52200	COS - US Customs Expense	4/1/15	2015-0401- 02	PJ	UNITED CORPORATION - US CUSTOMS PD BY NEW EAST CK 1069 FOR PSHIP WEST	376.14		East
52000	COS - Excise Tax Expense	9/1/15	15-0901-03	PJ	UNITED CORPORATION - VIBIR EXCISE TAX PAID BY EAST FOR PSHIP	707.23		East
50000	COS - Purchases	9/1/15	15-0901-02	PJ	UNITED CORPORATION - ALIMENTAIRA INVOICE PAID BY EAST FOR PSHIP	3,518.28		East
50000	COS - Purchases	9/1/15	15-0901-01	PJ	UNITED CORPORATION - ASSOC GROCERS INVOICE PAID BY EAST FOR PSHIP	1,922.00		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-106 - was Old Item 446 – Unclear general ledger entries regarding United Corporation - FUTA

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several unusual journal entries with the descriptions “UNITED CORPORATION - EAST PSHIP FUTA PAID BY UNITED EAST ON 6/25 INCL'D IN TOTAL PMT OF \$3,510.90” and “UNITED CORPORATION - FUTA 1.5% CR REDUCTION EAST PSHIP ALLOCATION” recorded on East payable to United Corporation.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the business purpose of these entries. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these entries were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$10,047.14.

Item No. 446

Description: United Corporation paid FUTA

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
21200	FUTA Accrued & Payable	7/1/15	2015-0701- 05	PJ	UNITED CORPORATION - EAST PSHIP FUTA PAID BY UNITED EAST ON 6/25 INCL'D IN TOTAL PMT OF \$3,510.90	2,869.32		East
21200	FUTA Accrued & Payable	12/31/15	15-1231-01	PJ	UNITED CORPORATION - FUTA 1.5% CR REDUCTION EAST PSHIP ALLOCATION	7,177.82		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-107 - was Old Item 447 – Unclear general ledger entry regarding United Corporation – Gift Certificates

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an entry to East in 2015 with the description "UNITED CORPORATION - PSHIP GIFT CERTS REDEEMED AT EAST." This entry recorded an expense to Revenue – Sales Discounts (account #48000) and offset against accounts payable (account #20000).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they were not able to validate the accuracy of this entry. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting supporting documentation for this entry. Lastly, Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this entry was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$2,630.

Item No. 447

Description: Gift Certificates – United Corporation

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
48000	Revenue - Sales		2015-0701-03		UNITED CORPORATION - PSHIP GIFT CERTS			
	Discounts	7/1/15	03	PJ	REDEEMED AT EAST	2,255.00		East
48000	Revenue - Sales		15-1031-01		UNITED CORPORATION - P'SHIP GIFT CERTS			
	Discounts	10/31/15	15-1031-01	PJ	REDEEMED BY NEW EAST	375.00		East

Question/Request for Info:

Please provide all documentation supporting these entries, including, but not limited to, gift certificates, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-108 - was Old Item 449 – Unclear general ledger entries regarding Industrial Video and Luxor Goods

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted unusual journal entries of \$7,680 and \$2,123 to Yusuf Yusuf with the description “YUSUF YUSUF - Invoice: INDUSTRIAL V.1/20/14 - INDUSTRIAL VIDEO SUPPLY PMT (INV. DATE 1/20/15)” and “YUSUF YUSUF - Invoice: LUXOR GOOD1/16/15 - LUXOR GOODS, INC. PMT (INV. DATE 1/16 &1/17/14. These transactions were reversed out of the accounting records and reentered as payable to Yusuf Yusuf for the same amounts.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding payments made to Yusuf Yusuf for these vendors. The Hameds stated they were unaware of those two transactions and could not identify the business purpose without the invoices. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these entries were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$9,803.

Item No. 449

Description: Yusuf Yusuf invoices

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/28/15	100428	CDJ	YUSUF YUSUF - Invoice: INDUSTRIAL V.1/20/14 - INDUSTRIAL VIDEO SUPPLY PMT (INV. DATE 1/20/15)	7,680.00		East
20000	Accounts Payable - Trade	1/19/15	100107	CDJ	YUSUF YUSUF - Invoice: LUXOR GOOD1/16/15 - LUXOR GOODS, INC. PMT (INV. DATE 1/16 &1/17/14)	2,123.00		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-109 - was Old Item 450 – Unclear general ledger entry regarding Hector Torres' invoice

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted check #9501 for \$2,000 to Hector Torres with the description "HECTOR TORRES - Invoice: 20150122."

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding payments made to Hector Torres. The Hameds stated they are not aware at this check or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting supporting documentation for this entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this payment was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in AU-C 315.A128.

The total amount of the claim is \$2,000.

Item No. 450

Description: Hector Torres invoice

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/22/15	20150122	PJ	HECTOR TORRES		2,000.00	West
20000	Accounts Payable - Trade	1/22/15	9501	CDJ	HECTOR TORRES - Invoice: 20150122	2,000.00		West

Question/Request for Info:

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-110 - was Old Item 451 – Unclear general ledger entries regarding Ramone Reid Felix

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted checks #9404 and #100468 with the descriptions “RAMONE REID - FELIX - Invoice: 01-02-2015” and “RAMONE REID FELIX - Invoice: 1/21/2015,” respectively, payable to Ramone Reid Felix.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

JVZ reviewed bank statement for Plaza Extra East operating bank accounts and noted both payments cleared in 2015. Hamed's CPA interviewed the Hameds regarding payments made to Ramone Reid Felix. The Hameds stated they are not aware of the checks or the business purpose. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting supporting documentation for this entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$1,092.

Item No. 451

Description: Ramone Reid Felix

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/2/15	01-02-2015	PJ	RAMONE REID - FELIX		84.00	West
50000	COS - Purchases	1/2/15	01-02-2015	PJ	RAMONE REID - FELIX	84.00		West
10300	Cash - Bank Op'g 6269	1/7/15	9404	CDJ	RAMONE REID - FELIX		84.00	West
20000	Accounts Payable - Trade	1/7/15	9404	CDJ	RAMONE REID - FELIX - Invoice: 01-02-2015	84.00		West
10300	Cash - Bank Op'g 8830	2/4/15	100468	CDJ	RAMONE REID FELIX		1,008.00	East
20000	Accounts Payable - Trade	2/4/15	100468	CDJ	RAMONE REID FELIX - Invoice: 1/21/2015	1,008.00		East

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-111 - was Old Item 452 – Unclear general ledger entries regarding Tasty Alternatives

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted checks #100194 recorded on East with the description "TASTY ALTERNATIVES - Invoice: 0014402" and #113 recorded on STT with the description "TASTY ALTERNATIVES - Invoice: 0014403," both payable to Tasty Alternatives.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA reviewed bank statements and noted both payments cleared in 2015. Hamed's CPA interviewed the Hameds regarding payments made to Tasty Alternatives. The Hameds stated they cannot validate the business purpose for the invoices and checks. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$30,721.

Item No. 452

Description: Tasty Alternatives invoice

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/26/15	100194	CDJ	TASTY ALTERNATIVES - Invoice: 0014402	15,431.00		East
20000	Accounts Payable - Trade	4/1/15	0014403	PJ	TASTY ALTERNATIVES		15,290.00	STT
20000	Accounts Payable - Trade	5/13/15	CRA113	CDJ	TASTY ALTERNATIVES - Invoice: 0014403	15,290.00		STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-112 - was Old Item 453 – Scotia Invoices

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted two unusual journal entries with the description “SCOTIA – invoice”.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding the Scotia invoices. The Hameds stated The Hameds stated they cannot validate the business purpose for the invoices and any subsequent checks. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting an explanation of the detail underlying the transaction and how he arrived at that amount, as well as requesting canceled checks, invoices and any other back up documentation.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments were for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$11,411.17.

Item No. 453

Description: Scotia invoices for St. Thomas

General Ledger-Store, Date, Entry No. & Description

Acct ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	2/20/15	41275	CDJ	SCOTIA - Invoice: 6217-46785-49633	5,287.00		STT
20000	Accounts Payable - Trade	2/17/15	6217-46785-49633	PJ	SCOTIA		5,287.00	STT
20000	Accounts Payable - Trade	2/20/15	41276	CDJ	SCOTIA - Invoice: 6217-46786-49703	6,124.17		STT
20000	Accounts Payable - Trade	2/17/15	6217-46786-49703	PJ	SCOTIA		6,124.17	STT

Question/Request for Info:

- Please describe the detail underlying each transaction and how you arrived at the amount.

Please provide all documentation supporting these entries, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices.

Response:

List of documents provided:

Claim H-113 - was Old Item 454 – Lissette Colon’s salary, benefits, bonuses and incidental expenses

DESCRIPTION OF THIS CLAIM:

The Partnership paid Lissette Colon’s salary, benefits, bonuses and incidental expenses from March 9, 2015 to present.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding Lissette Colon’s employment with the Partnership. The Hameds advised that Lissette devoted time during her work week to Non-Plaza Extra activities, including work for United Corporation. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting a detailed allocation of Lissette’s time between the Partnership and Non-Plaza Extra/United Corporation from March 9, 2015 to present. In addition, Hamed's CPA reviewed the general ledgers from 2015 to present provided by John Gaffney. Hamed's CPA noted payments from the Partnership bank accounts to Lissette Colon.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

The audit evidence provided was not sufficient to conclude proper allocation of Lissette Colon’s salary, benefits and bonus based on time spent between the Partnership and United Corporation. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Exhibit 454-a contains a summary of the accounting (extracted from general ledger provided by John Gaffney) of the payments posted to Lissette Colon for salary, benefits, bonuses and incidental expenses.

The total amount of the claim is \$6,215.44, subject to further refinement after discovery is reopened and completed.

Item No. 454

Description: Lissette Colon's salary, benefits, bonuses and incidental expenses

General Ledger-Store, Date, Entry No. & Description None

Question/Request for Info:

From March 9, 2015 to present, please identify the percentage of Ms. Colon's time devoted to non-Plaza Extra partnership activities.

Please provide back-up documentation (invoices, cancelled checks and any other back up documentation) for the following (3/9/15-present):

- Ms. Colon's salary & benefits
- Ms. Colon's bonuses
- Ms. Colon's allowances
- Ms. Colon's travel, entertainment or incidental expenses, if any

Response:

List of documents provided:

Exhibits for claim 454

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al
 Exhibit 454-a

Account ID	Account Description	Date	Reference	Jml	Trans Description	Debit Amt	Credit Amt	Store	
67200	Taxes - Empr FICA & Medicare	3/25/15	2015-032	PJ	UNITED CORPORATION - LISSETTE COLON PAYROLL FOR MARCH	94.79		East	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	3/25/15	2015-032	PJ	UNITED CORPORATION - LISSETTE COLON PAYROLL FOR MARCH	22.16		East	2015 Gaff 2-1-15
67400	Taxes - Empr FUTA Expense	3/25/15	2015-032	PJ	UNITED CORPORATION - LISSETTE COLON PAYROLL FOR MARCH	9.17		East	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	3/25/15	2015-032	PJ	UNITED CORPORATION - LISSETTE COLON PAYROLL FOR MARCH	22.94		East	2015 Gaff 2-1-15
69300	Wages - Other	3/25/15	2015-032	PJ	UNITED CORPORATION - LISSETTE COLON PAYROLL FOR MARCH	1,528.80		East	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	4/29/15	2015-042	PJ	UNITED CORPORATION - LISSETTE COLON PAYROLL FOR APRIL	256.33		East	2015 Gaff 2-1-15
57200	Taxes - Empr FICA & Medicare	4/29/15	2015-042	PJ	UNITED CORPORATION - LISSETTE COLON PAYROLL FOR APRIL	59.95		East	2015 Gaff 2-1-15
67400	Taxes - Empr FUTA Expense	4/29/15	2015-042	PJ	UNITED CORPORATION - LISSETTE COLON PAYROLL FOR APRIL	24.81		East	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	4/29/15	2015-042	PJ	UNITED CORPORATION - LISSETTE COLON PAYROLL FOR APRIL	52.01		East	2015 Gaff 2-1-15
69300	Wages - Other	4/29/15	2015-042	PJ	UNITED CORPORATION - LISSETTE COLON PAYROLL FOR APRIL	4,134.48		East	2015 Gaff 2-1-15
						<u>6,215.44</u>			

Exhibit: 454-a

Claim H-114 - was Old Item 455 – Myra Senhouse’s salary, benefits, bonuses and incidental expenses

DESCRIPTION OF THIS CLAIM:

The Partnership paid Myra Senhouse’s salary, benefits, bonuses and incidental expenses from March 9, 2015 to present.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed John Gaffney and the Hameds regarding Myra Senhouse’s employment with the Partnership. The Hameds advised that Myra devoted time during her work week to Non-Plaza Extra activities, including work for United Corporation. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting a detailed allocation of Myra’s time between the Partnership and Non-Plaza Extra/United Corporation from March 9, 2015 to present. In addition, Hamed's CPA reviewed the general ledgers from 2015 to present provided by John Gaffney. Hamed's CPA noted payments from the Partnership bank accounts to Myra.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

The audit evidence provided was not sufficient to conclude proper allocation of Myra’s salary, benefits and bonus based on time spent between the Partnership and United Corporation. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Exhibit 455-a contains a summary of the accounting (extracted from general ledger provided by John Gaffney) of the payments posted to Myra Senhouse for salary, benefits, bonuses and incidental expenses.

The total amount of the claim is \$2,259.41, subject to further refinement after discovery is re-opened and completed.

Item No. 455

Description: Myra Senhouse's salary, benefits, bonuses and incidental expenses

General Ledger-Store, Date, Entry No. & Description None

Question/Request for Info:

From March 9, 2015 to present, please identify the percentage of Ms. Senhouse's time devoted to non-Plaza Extra partnership activities.

Please provide back-up documentation (invoices, cancelled checks and any other back up documentation) for the following (3/9/15-present):

- Ms. Senhouse's salary & benefits
- Ms. Senhouse's bonuses
- Ms. Senhouse's allowances
- Ms. Senhouse's travel, entertainment or incidental expenses, if any

Response:

List of documents provided:

Exhibits for claim 455

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al
 Exhibit 455-a

Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Source
67200 Taxes - Empr FICA & Medicare	3/11/15	26837	PRJ	MYRA SENHOUSE	31.67		WEST
67200 Taxes - Empr FICA & Medicare	3/11/15	26837	PRJ	MYRA SENHOUSE	7.41		WEST
67400 Taxes - Empr FUTA Expense	3/11/15	26837	PRJ	MYRA SENHOUSE	3.07		WEST
67500 Taxes - Empr VI Unemp	3/11/15	26837	PRJ	MYRA SENHOUSE	7.56		WEST
69200 Wages - Managers	3/11/15	26837	PRJ	MYRA SENHOUSE	500.00		WEST
63000 Insurance - Empr Health	3/25/15	2015-0325-03	PJ	UNITED CORPORATION - MARCH 2015 PAYROLL FOR MYRA SENHOUSE	178.28		EAST
67200 Taxes - Empr FICA & Medicare	3/25/15	2015-0325-03	PJ	UNITED CORPORATION - MARCH 2015 PAYROLL FOR MYRA SENHOUSE	70.78		EAST
67200 Taxes - Empr FICA & Medicare	3/25/15	2015-0325-03	PJ	UNITED CORPORATION - MARCH 2015 PAYROLL FOR MYRA SENHOUSE	16.56		EAST
67400 Taxes - Empr FUTA Expense	3/25/15	2015-0325-03	PJ	UNITED CORPORATION - MARCH 2015 PAYROLL FOR MYRA SENHOUSE	6.86		EAST
67500 Taxes - Empr VI Unemp	3/25/15	2015-0325-03	PJ	UNITED CORPORATION - MARCH 2015 PAYROLL FOR MYRA SENHOUSE	17.12		EAST
69300 Wages - Other	3/25/15	2015-0325-03	PJ	UNITED CORPORATION - MARCH 2015 PAYROLL FOR MYRA SENHOUSE	1,320.00		EAST
					<u>2,259.31</u>		

Exhibit: 455-a

Claim H-115 - was Old Item 456 – Humphrey Caswell’s salary, benefits, bonuses and travel and entertainment expenses

DESCRIPTION OF THIS CLAIM:

The Partnership paid Humphrey Caswell’s salary, benefits, bonuses and travel and entertainment expenses from May 1, 2015 to present.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed John Gaffney and the Hameds regarding Humphrey Caswell’s employment with the Partnership. The Hameds advised that Humphrey devoted time during his work week to Non-Plaza Extra activities, including work for United Corporation. Hamed's CPA also provided John Gaffney a query dated April 28, 2016 (see Attachment VIII) requesting a detailed allocation of Humphrey’s time between the Partnership and Non-Plaza Extra/United Corporation from May 1, 2015 to present. In addition, Hamed's CPA reviewed the general ledgers from 2015 to present provided by John Gaffney. Hamed's CPA noted payments from the Partnership bank accounts to Humphrey.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney did not respond to our request.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

The audit evidence provided was not sufficient to conclude proper allocation of Humphrey’s salary, benefits and bonus based on time spent between the Partnership and United Corporation. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Exhibit 456-a contains a summary of the accounting (extracted from general ledger provided by John Gaffney) of the payments posted to Humphrey Caswell for salary, benefits, bonuses and travel and entertainment expenses.

The total amount of the claim is \$28,666.00, subject to further refinement after discovery is re-opened and completed.

Item No. 456

Description: Humphrey Caswell salary, benefits, bonuses and T&E

General Ledger-Store, Date, Entry No. & Description None

Question/Request for Info:

From May 1, 2015 to present, please identify the percentage of Mr. Caswell's time devoted to non-Plaza Extra partnership activities.

Please provide back-up documentation (invoices, cancelled checks and any other back up documentation) for the following (5/1/15-present):

- Mr. Caswell's salary & benefits
- Mr. Caswell's bonuses
- Mr. Caswell's allowances
- Mr. Caswell's travel and entertainment expenditures

Response:

List of documents provided:

Exhibits for claim 456

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et al

Exhibit 456-a

67200	Taxes - Empr FICA & Medicare	1/7/15	83360	PRJ	HUMPHREY CASWELL JR	14.06	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	1/7/15	83360	PRJ	HUMPHREY CASWELL JR	60.12	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	1/7/15	83360	PRJ	HUMPHREY CASWELL JR	5.82	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	1/7/15	83360	PRJ	HUMPHREY CASWELL JR	14.55	STT	2015	Conf 2-1-15
69300	Wages - Other	1/7/15	83360	PRJ	HUMPHREY CASWELL JR	869.75	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	1/7/15	83512	PRJ	HUMPHREY CASWELL JR	13.06	STT	2015	Conf 2-1-15
67400	Taxes - Empr FICA & Medicare	1/7/15	83512	PRJ	HUMPHREY CASWELL JR	55.83	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	1/7/15	83512	PRJ	HUMPHREY CASWELL JR	5.40	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	1/7/15	83512	PRJ	HUMPHREY CASWELL JR	13.51	STT	2015	Conf 2-1-15
69300	Wages - Other	1/7/15	83512	PRJ	HUMPHREY CASWELL JR	900.30	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	1/21/15	83678	PRJ	HUMPHREY CASWELL JR	15.00	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	1/21/15	83678	PRJ	HUMPHREY CASWELL JR	55.37	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	1/21/15	83678	PRJ	HUMPHREY CASWELL JR	5.38	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	1/21/15	83678	PRJ	HUMPHREY CASWELL JR	13.44	STT	2015	Conf 2-1-15
69300	Wages - Other	1/21/15	83678	PRJ	HUMPHREY CASWELL JR	896.23	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	1/28/15	83846	PRJ	HUMPHREY CASWELL JR	13.12	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	1/28/15	83846	PRJ	HUMPHREY CASWELL JR	56.08	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	1/28/15	83846	PRJ	HUMPHREY CASWELL JR	5.43	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	1/28/15	83846	PRJ	HUMPHREY CASWELL JR	13.57	STT	2015	Conf 2-1-15
69300	Wages - Other	1/28/15	83846	PRJ	HUMPHREY CASWELL JR	904.50	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	2/4/15	84013	PRJ	HUMPHREY CASWELL JR	14.50	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	2/4/15	84013	PRJ	HUMPHREY CASWELL JR	62.00	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	2/4/15	84013	PRJ	HUMPHREY CASWELL JR	6.00	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	2/4/15	84013	PRJ	HUMPHREY CASWELL JR	15.00	STT	2015	Conf 2-1-15
69300	Wages - Other	2/4/15	84013	PRJ	HUMPHREY CASWELL JR	1,000.00	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	2/11/15	84187	PRJ	HUMPHREY CASWELL JR	14.50	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	2/11/15	84187	PRJ	HUMPHREY CASWELL JR	62.00	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	2/11/15	84187	PRJ	HUMPHREY CASWELL JR	6.00	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	2/11/15	84187	PRJ	HUMPHREY CASWELL JR	15.00	STT	2015	Conf 2-1-15
69300	Wages - Other	2/11/15	84187	PRJ	HUMPHREY CASWELL JR	1,000.00	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	2/18/15	84358	PRJ	HUMPHREY CASWELL JR	13.55	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	2/18/15	84358	PRJ	HUMPHREY CASWELL JR	57.92	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	2/18/15	84358	PRJ	HUMPHREY CASWELL JR	5.61	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	2/18/15	84358	PRJ	HUMPHREY CASWELL JR	14.01	STT	2015	Conf 2-1-15
69300	Wages - Other	2/18/15	84358	PRJ	HUMPHREY CASWELL JR	914.25	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	2/25/15	84528	PRJ	HUMPHREY CASWELL JR	13.84	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	2/25/15	84528	PRJ	HUMPHREY CASWELL JR	59.16	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	2/25/15	84528	PRJ	HUMPHREY CASWELL JR	3.37	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	2/25/15	84528	PRJ	HUMPHREY CASWELL JR	14.31	STT	2015	Conf 2-1-15
69300	Wages - Other	2/25/15	84528	PRJ	HUMPHREY CASWELL JR	954.25	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	3/4/15	84696	PRJ	HUMPHREY CASWELL JR	14.48	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	3/4/15	84696	PRJ	HUMPHREY CASWELL JR	61.92	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	3/4/15	84696	PRJ	HUMPHREY CASWELL JR	13.98	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	3/4/15	84696	PRJ	HUMPHREY CASWELL JR	998.75	STT	2015	Conf 2-1-15
69300	Wages - Other	3/4/15	84696	PRJ	HUMPHREY CASWELL JR	14.50	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	3/11/15	84869	PRJ	HUMPHREY CASWELL JR	62.00	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	3/11/15	84869	PRJ	HUMPHREY CASWELL JR	35.00	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	3/11/15	84869	PRJ	HUMPHREY CASWELL JR	1,000.00	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	3/11/15	84869	PRJ	HUMPHREY CASWELL JR	13.76	STT	2015	Conf 2-1-15
69300	Wages - Other	3/11/15	84869	PRJ	HUMPHREY CASWELL JR	58.84	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	3/18/15	85031	PRJ	HUMPHREY CASWELL JR	14.21	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	3/18/15	85031	PRJ	HUMPHREY CASWELL JR	949.00	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	3/18/15	85031	PRJ	HUMPHREY CASWELL JR	14.50	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	3/18/15	85031	PRJ	HUMPHREY CASWELL JR	62.00	STT	2015	Conf 2-1-15
69300	Wages - Other	3/18/15	85031	PRJ	HUMPHREY CASWELL JR	15.00	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	3/25/15	85193	PRJ	HUMPHREY CASWELL JR	1,000.00	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	3/25/15	85193	PRJ	HUMPHREY CASWELL JR	13.52	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	3/25/15	85193	PRJ	HUMPHREY CASWELL JR	57.82	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	3/25/15	85193	PRJ	HUMPHREY CASWELL JR	13.99	STT	2015	Conf 2-1-15
69300	Wages - Other	3/25/15	85193	PRJ	HUMPHREY CASWELL JR	932.30	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	4/1/15	85356	PRJ	HUMPHREY CASWELL JR	14.02	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	4/1/15	85356	PRJ	HUMPHREY CASWELL JR	29.95	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	4/1/15	85356	PRJ	HUMPHREY CASWELL JR	14.31	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	4/1/15	85356	PRJ	HUMPHREY CASWELL JR	967.00	STT	2015	Conf 2-1-15
69300	Wages - Other	4/1/15	85356	PRJ	HUMPHREY CASWELL JR	34.50	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	4/22/15	85539	PRJ	HUMPHREY CASWELL JR	62.00	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	4/22/15	85539	PRJ	HUMPHREY CASWELL JR	15.00	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	4/22/15	85539	PRJ	HUMPHREY CASWELL JR	1,000.00	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	4/22/15	85539	PRJ	HUMPHREY CASWELL JR	14.50	STT	2015	Conf 2-1-15
69300	Wages - Other	4/22/15	85539	PRJ	HUMPHREY CASWELL JR	62.00	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	4/29/15	86006	PRJ	HUMPHREY CASWELL JR	15.00	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	4/29/15	86006	PRJ	HUMPHREY CASWELL JR	62.00	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	4/29/15	86006	PRJ	HUMPHREY CASWELL JR	1,000.00	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	4/29/15	86006	PRJ	HUMPHREY CASWELL JR	14.50	STT	2015	Conf 2-1-15
69300	Wages - Other	4/29/15	86006	PRJ	HUMPHREY CASWELL JR	1,000.00	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	5/6/15	86214	PRJ	HUMPHREY CASWELL JR	14.50	STT	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	5/6/15	86214	PRJ	HUMPHREY CASWELL JR	62.00	STT	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	5/6/15	86214	PRJ	HUMPHREY CASWELL JR	15.00	STT	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	5/6/15	86214	PRJ	HUMPHREY CASWELL JR	1,000.00	STT	2015	Conf 2-1-15
69300	Wages - Other	5/6/15	86214	PRJ	HUMPHREY CASWELL JR	1,000.00	STT	2015	Conf 2-1-15
68200	Travel & Hotels Expense	5/14/15	2015-0514-01	PJ	UNITED CORPORATION - REIMB HUMPHREY CASWELL FOR SEABOURNE FLIGHTS	544.00	East	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	5/27/15	2015-0527-01	PJ	UNITED CORPORATION - MAY 2015 MTD PAYROLL FOR HUMPHREY CASWELL	43.30	East	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	5/27/15	2015-0527-01	PJ	UNITED CORPORATION - MAY 2015 MTD PAYROLL FOR HUMPHREY CASWELL	186.00	East	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	5/27/15	2015-0527-01	PJ	UNITED CORPORATION - MAY 2015 MTD PAYROLL FOR HUMPHREY CASWELL	18.00	East	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	5/27/15	2015-0527-01	PJ	UNITED CORPORATION - MAY 2015 MTD PAYROLL FOR HUMPHREY CASWELL	15.00	East	2015	Conf 2-1-15
69200	Wages - Managers	5/27/15	2015-0527-01	PJ	UNITED CORPORATION - MAY 2015 MTD PAYROLL FOR HUMPHREY CASWELL	3,000.00	East	2015	Conf 2-1-15
68200	Travel & Hotels Expense	6/5/15	2015-0603-01	PJ	UNITED CORPORATION - REIMB HUMPHREY CASWELL FOR SEABOURNE FLIGHTS	655.50	East	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	6/24/15	2015-0624-02	PJ	UNITED CORPORATION - HUMPHREY CASWELL PAYROLL FOR JUNE	58.00	East	2015	Conf 2-1-15
67200	Taxes - Empr FICA & Medicare	6/24/15	2015-0624-02	PJ	UNITED CORPORATION - HUMPHREY CASWELL PAYROLL FOR JUNE	248.00	East	2015	Conf 2-1-15
67400	Taxes - Empr FUTTA Expense	6/24/15	2015-0624-02	PJ	UNITED CORPORATION - HUMPHREY CASWELL PAYROLL FOR JUNE	24.00	East	2015	Conf 2-1-15
67500	Taxes - Empr VI Unemp	6/24/15	2015-0624-02	PJ	UNITED CORPORATION - HUMPHREY CASWELL PAYROLL FOR JUNE	60.00	East	2015	Conf 2-1-15
69200	Wages - Managers	6/24/15	2015-0624-02	PJ	UNITED CORPORATION - HUMPHREY CASWELL PAYROLL FOR JUNE	4,000.00	East	2015	Conf 2-1-15
69100	Wages - Other	7/21/15	2015-0731-01	PJ	UNITED CORPORATION - HUMPHREY CASWELL WAGES	5,457.30	East	2015	Conf 2-1-15
69100	Wages - Other	8/31/15	2015-0831-01	PJ	UNITED CORPORATION - HUMPHREY CASWELL WAGES	4,366.00	East	2015	Conf 2-1-15
69100	Wages - Other	9/30/15	15-0930-01	PJ	UNITED CORPORATION - HUMPHREY CASWELL WAGES FOR SEP	4,366.00	East	2015	Conf 2-1-15
69200	Travel & Hotels Expense	10/1/15	15-1001-02	PJ	UNITED CORPORATION - HUMPHREY CASWELL TRAVEL REIMB FOR APRIL	1,002.00	East	2015	Conf 2-1-15
69200	Travel & Hotels Expense	10/1/15	15-1001-03	PJ	UNITED CORPORATION - SEABOURNE TRAVEL FOR HUMPHREY CASWELL	1,790.00	East	2015	Conf 2-1-15
69300	Wages - Other	10/28/15	15-1028-01	PJ	UNITED CORPORATION - HUMPHREY CASWELL OCT WAGES	2,150.00	East	2015	Conf 2-1-15
						45,524.49			

Exhibit: 456-a

Claim H-116 - was Old Item 457 – Unclear general ledger entries regarding United Corporation in 2016

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several checks payable to United Corporation (checks #291 \$65,294.61, #297 \$66,559.67, #302 \$41,320.75, #312 \$65,653.79).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the business purpose of these entries or why the Partnership would be making payments to the United Corporation. Hamed's CPA also generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support these transactions. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$238,828.82, subject to further refinement after discovery is re-opened and completed.

Item No. 457

Description: Unclear 2016 general ledger entries regarding the United Corporation

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	1/25/16	291	GENJ	UNITED CORP 12/31/15 AP BAL PD BY CRA FOR EAST		65,294.61	West
28600	Pship Claims Reserve Clearing	1/25/16	291	GENJ	UNITED CORP 12/31/15 AP BAL PD BY CRA FOR EAST	65,294.61		West
28600	Pship Claims Reserve Clearing	1/27/16	CRA292	CDJ	UNITED CORPORATION UNITED CORPORATION		65,294.61	East
20000	Accounts Payable - Trade	1/27/16	CRA292	CDJ	- Invoice: 15- 0820-01 UNITED CORPORATION	174.00		East
20000	Accounts Payable - Trade	1/27/16	CRA292	CDJ	- Invoice: 15- 1031-01 UNITED CORPORATION	375.00		East
20000	Accounts Payable - Trade	1/27/16	CRA292	CDJ	- Invoice: 15- 1130-01 UNITED CORPORATION	22,319.00		East
20000	Accounts Payable - Trade	1/27/16	CRA292	CDJ	- Invoice: 15- 1130-02 UNITED CORPORATION	6,459.00		East
20000	Accounts Payable - Trade	1/27/16	CRA292	CDJ	- Invoice: 15- 1218-01 UNITED CORPORATION	54.89		East
20000	Accounts Payable - Trade	1/27/16	CRA292	CDJ	- Invoice: 15- 1229-01 UNITED CORPORATION	5.75		East
20000	Accounts Payable - Trade	1/27/16	CRA292	CDJ	- Invoice: 15- 1231-01 UNITED CORPORATION	26,149.07		East
20000	Accounts Payable - Trade	1/27/16	CRA292	CDJ	- Invoice: 15- 1231-02 UNITED CORPORATION	27,898.75		East
20000	Accounts Payable - Trade	1/27/16	CRA292	CDJ	- Invoice: 15- 1231-03 UNITED CORPORATION	12,686.15		East

20000	Accounts Payable - Trade	1/27/16	CRA292	CDJ	UNITED CORPORATION - Invoice: CRA282	30,827.00	East
20000	Accounts Payable - Trade	1/31/16	16-0131-01	PJ	UNITED CORPORATION	24,055.00	East
20000	Accounts Payable - Trade	1/31/16	16-0131-02	PJ	UNITED CORPORATION	8,774.00	East
20000	Accounts Payable - Trade	2/16/16	16-0216-01`	PJ	UNITED CORPORATION	317.99	East
20000	Accounts Payable - Trade	2/29/16	16-0229-01	PJ	UNITED CORPORATION	23,698.00	East
20000	Accounts Payable - Trade	2/29/16	16-0229-02	PJ	UNITED CORPORATION	8,732.00	East
10600	Cash - Bank Claims 9091	3/9/16	297	GENJ	UNITED CORP 2/29/16 AP BAL PD BY CRA FOR EAST	66,559.67	West
28600	Pship Claims Reserve Clearing	3/9/16	297	GENJ	UNITED CORP 2/29/16 AP BAL PD BY CRA FOR EAST	66,559.67	West
28600	Pship Claims Reserve Clearing	3/9/16	297	CDJ	UNITED CORPORATION	66,559.67	East
20000	Accounts Payable - Trade	3/9/16	297	CDJ	UNITED CORPORATION - Invoice: 16-0131-01	24,055.00	East
20000	Accounts Payable - Trade	3/9/16	297	CDJ	UNITED CORPORATION - Invoice: 16-0131-02	8,774.00	East
20000	Accounts Payable - Trade	3/9/16	297	CDJ	UNITED CORPORATION - Invoice: 16-0216-02	982.68	East
20000	Accounts Payable - Trade	3/9/16	297	CDJ	UNITED CORPORATION - Invoice: 16-0229-01	23,698.00	East
20000	Accounts Payable - Trade	3/9/16	297	CDJ	UNITED CORPORATION - Invoice: 16-0229-02	8,732.00	East
20000	Accounts Payable - Trade	3/31/16	16-0331-01	PJ	UNITED CORPORATION	29,603.75	East
20000	Accounts Payable - Trade	3/31/16	16-0331-02	PJ	UNITED CORPORATION	8,717.00	East

20000	Accounts Payable - Trade	3/31/16	16-0331-03	PJ	UNITED CORPORATION	3,000.00	East
10600	Cash - Bank Claims 9091	4/1/16	302	GENJ	UNITED CORP BAL DUE 3/31 AP AGING	41,320.75	West
28600	Pship Claims Reserve Clearing	4/1/16	302	GENJ	UNITED CORP BAL DUE 3/31 AP AGING	41,320.75	West
28600	Pship Claims Reserve Clearing	4/1/16	302	CDJ	UNITED CORPORATION	41,320.75	East
20000	Accounts Payable - Trade	4/1/16	302	CDJ	UNITED CORPORATION - Invoice: 16-0331-01	29,603.75	East
20000	Accounts Payable - Trade	4/1/16	302	CDJ	UNITED CORPORATION - Invoice: 16-0331-02	8,717.00	East
20000	Accounts Payable - Trade	4/1/16	302	CDJ	UNITED CORPORATION - Invoice: 16-0331-03	3,000.00	East
20000	Accounts Payable - Trade	4/18/16	16-0418-01	PJ	UNITED CORPORATION UNITED CORPORATION - REIMB PE EAST O/S CK 69838 PAID BY UNITED EAST CK 3842	260.00	East
51000	COS - Freight Expense	4/18/16	16-0418-01	PJ	UNITED EAST CK 3842	260.00	East
20000	Accounts Payable - Trade	4/22/16	16-0422-01	PJ	UNITED CORPORATION	1,246.21	East
20000	Accounts Payable - Trade	4/30/16	16-0430-01	PJ	UNITED CORPORATION	23,683.00	East
20000	Accounts Payable - Trade	4/30/16	16-0430-02	PJ	UNITED CORPORATION	8,612.00	East
20000	Accounts Payable - Trade	4/30/16	16-0430-03	PJ	UNITED CORPORATION	1,000.00	East
20000	Accounts Payable - Trade	5/31/16	16-0531-01	PJ	UNITED CORPORATION	23,683.00	East
20000	Accounts Payable - Trade	5/31/16	16-0531-02	PJ	UNITED CORPORATION	8,612.00	East

20000	Accounts Payable - Trade	5/31/16	16-0531-03	PJ	UNITED CORPORATION		1,000.00	East
10600	Cash - Bank Claims 9091	6/10/16	312	CDJ	UNITED CORPORATION		65,653.79	West
28600	Pship Claims Reserve Clearing	6/10/16	312	CDJ	UNITED CORPORATION - UNITED EAST MAY AP AGING	65,653.79		West
20000	Accounts Payable - Trade	6/10/16	CRA312CM	PJ	UNITED CORPORATION	65,653.79		East
20000	Accounts Payable - Trade	6/10/16	CRA315CM	PJ	UNITED CORPORATION	500.00		East
20000	Accounts Payable - Trade	6/10/16	CRA312	CDJ	UNITED CORPORATION - Invoice: 16-0415-01	50.00		East
20000	Accounts Payable - Trade	6/10/16	CRA312	CDJ	UNITED CORPORATION - Invoice: 16-0418-01	260.00		East
20000	Accounts Payable - Trade	6/10/16	CRA312	CDJ	UNITED CORPORATION - Invoice: 16-0422-01		1,246.21	East
20000	Accounts Payable - Trade	6/10/16	CRA312	CDJ	UNITED CORPORATION - Invoice: 16-0430-01	23,683.00		East
20000	Accounts Payable - Trade	6/10/16	CRA312	CDJ	UNITED CORPORATION - Invoice: 16-0430-02	8,612.00		East
20000	Accounts Payable - Trade	6/10/16	CRA312	CDJ	UNITED CORPORATION - Invoice: 16-0430-03	1,000.00		East
20000	Accounts Payable - Trade	6/10/16	CRA312	CDJ	UNITED CORPORATION - Invoice: 16-0531-01	23,683.00		East
20000	Accounts Payable - Trade	6/10/16	CRA312	CDJ	UNITED CORPORATION - Invoice: 16-0531-02	8,612.00		East
20000	Accounts Payable - Trade	6/10/16	CRA312	CDJ	UNITED CORPORATION - Invoice: 16-0531-03	1,000.00		East
20000	Accounts Payable - Trade	6/10/16	CRA312	CDJ	UNITED CORPORATION - Invoice: CRA312CM		65,653.79	East
28600	Pship Claims Reserve Clearing	6/10/16	CRA312CM	PJ	UNITED CORPORATION - REIMB APR & MAY AP AGING TOT		65,653.79	East

20000	Accounts Payable - Trade	6/30/16	16-0630-01	PJ	UNITED CORPORATION	28,084.75	East
20000	Accounts Payable - Trade	6/30/16	16-0630-02	PJ	UNITED CORPORATION	10,765.00	East
20000	Accounts Payable - Trade	6/30/16	16-0630-03	PJ	UNITED CORPORATION	1,000.00	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

Claim H-117 - was Old Item 459 – Unclear general ledger entries regarding United Corporation – Workers' Compensation

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal for \$317.99 payable to United Corporation with the description "Worker's Compensation interest for late filing in March 2015".

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that they are not aware of the business purpose of this entry and don't understand why the Partnership should have to pay interest due to a late filing on the part of the Liquidating Partner.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$317.99.

Item No. 459

Description: Unclear general ledger entry regarding United Corporation – Worker’s Compensation interest for late filing in March 2015

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
63600	Insurance - Workers' Comp	2/16/16	16-0216-01	PJ	UNITED CORPORATION - WORKERS' COMP INT FOR LATE FILING IN MARCH 2105	317.99		East
20000	Accounts Payable - Trade	2/16/16	16-0216-01`	PJ	UNITED CORPORATION		317.99	East
20000	Accounts Payable - Trade	3/9/16	297	CDJ	UNITED CORPORATION - Invoice: 16-0216-01`	317.99		East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-118 - was Old Item 460 – Unclear general ledger entries regarding FUTA late fee

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted unusual journal entries for payable to United Corporation with the descriptions "Unclear general ledger entries for FUTA late fee for 2015 Q1 dep of East/West/STT" for \$982.68, "2/12/16 IRS notice regarding 2013 FUTA" for \$74,779.10 and "2012 IRS refund for FUTA" for \$9,935.49.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are not aware of the business purpose of these entries and don't understand why the Partnership should have to pay interest due to a late filing on the part of the Liquidating Partner.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support these transactions. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$85,697.27.

Item No. 460

Description: Unclear general ledger entries for FUTA late fee for 2015 Q1 dep of East/West/STT, IRS notice regarding 2013 FUTA and 2012 IRS refund for FUTA

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
67400	Taxes - Empr FUTA Expense	2/16/16	16-0216-02	PJ	UNITED CORPORATION - FUTA LATE FEE FOR 2015-Q1 DEP OF EAST/WEST/STT	982.68		East
20000	Accounts Payable - Trade	2/16/16	16-0216-02	PJ	UNITED CORPORATION		982.68	East
67400	Taxes - Empr FUTA Expense	4/1/16	FUTA2013	PJ	INTERNAL REVENUE SERVICE - 02/12/16 IRS NOTICE RE 2013 FUTA	74,779.10		East
20000	Accounts Payable - Trade	4/1/16	FUTA2013	PJ	INTERNAL REVENUE SERVICE		74,779.10	East
67400	Taxes - Empr FUTA Expense	5/11/16	SJ11	GENJ	IRS REFUND RE 2012 FORM 940		9,935.49	West
28600	Pship Claims Reserve Clearing	12/31/15	15-1231-01	PJ	UNITED CORPORATION - FUTA 1.5% CR REDUCTION WEST ALLOCATION	6,625.08		East
28600	Pship Claims Reserve Clearing	12/31/15	15-1231-01	GENJ	WEST 1.5% CR REDUCTION PD BY EAST TO UNITED CORP		6,625.08	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

Claim H-119 - was Old Item 464 – Transaction with Raja Foods

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted accounts payable for \$410 payable to Raja Foods.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding payments made to Raja Foods. The Hameds stated that they are not aware of the business purpose of this entry and cannot substantiate it without seeing the underlying invoice.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this entry was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$410.

Item No. 464

Description: Unclear general ledger entries regarding Raja Foods for the St. Thomas store

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/1/16	16-0101-01	PJ	RAJA FOODS	410.00		STT
50000	COS - Purchases	1/1/16	16-0101-01	PJ	RAJA FOODS - LATE NOTICE OF BAL DUE ON INVOICE		410.00	STT

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-120 - was Old Item 465 – 2016 transactions with Caribbean Refrigeration & Mechanical LLC

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted several transactions totaling \$10,901.51 to Caribbean Refrigeration & Mechanical LLC.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding payments made to Caribbean Refrigeration & Mechanical LLC. Hamed's CPA were advised that Caribbean Refrigeration & Mechanical LLC were used for small repairs to refrigeration equipment which usually cost under \$1,000. The Hameds could not identify a business purpose for the large expenses.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that these payments to Caribbean Refrigeration & Mechanical LLC was for valid business expenses or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$10,901.51.

Item No. 465

Description: Unclear general ledger entries regarding Caribbean Refrigeration & Mech for the St. Thomas store

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	1/25/16	16-0125-01	PJ	CARIBBEAN REFRIGERATION & MECH	5,088.97		STT
66700	Repairs & Maintenance Expense	1/25/16	285	GENJ	CRMVI INV 4783 PD BY CRA	5,088.97		STT
28600	Pship Claims Reserve Clearing	1/25/16	285	GENJ	CRMVI LLC INV 4783 PD BY CRA FOR STT		5,088.97	West
66700	Repairs & Maintenance Expense	1/25/16	16-0125-01	PJ	CARIBBEAN REFRIGERATION & MECH - LATE ENTRY ON 1/16/16 OF OLD INVOICE		5,088.97	STT
20000	Accounts Payable - Trade	1/25/16	16-0125-02	PJ	CARIBBEAN REFRIGERATION & MECH	5,812.54		STT
66700	Repairs & Maintenance Expense	1/25/16	286	GENJ	CRMVI INV 4984 PD BY CRA	5,812.54		STT
28600	Pship Claims Reserve Clearing	1/25/16	286	GENJ	CRMVI INV 4984 PD BY CRA		5,812.54	STT
66700	Repairs & Maintenance Expense	1/25/16	16-0125-02	PJ	CARIBBEAN REFRIGERATION & MECH - LATE ENTRY ON 1/16/16 OF OLD INVOICE		5,812.54	STT

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

Claim H-121 - was Old Item 466 – Unclear general ledger entries regarding Hamed's CPA Are Wine LLC

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted check #299 for \$2,704.79 payable to Hamed's CPA Are Wine LLC. Other reimbursement may have occurred by the United Corporation, but it is impossible to identify whether that happened or not from the current general ledgers and that fact that no invoices were provided to review.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding invoices and payments made to Hamed's CPA Are Wine LLC. The Hameds cannot substantiate the business purpose without reviewing the invoices.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this payment was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$2,704.79, subject to further refinement after discovery is re-opened and completed.

Item No. 466

Description: Unclear general ledger entries We Are Wine LLC for the St. Thomas store

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	3/11/16	299	GENJ	WE ARE WINE LLC PMT BY CRA FOR STT		2,704.79	West
28600	Pship Claims Reserve Clearing	3/11/16	299	GENJ	WE ARE WINE LLC PMT BY CRA FOR STT	2,704.79		West
10300	Cash - Bank Op'g 2010	3/11/16	41375V	CDJ	WE ARE WINE LLC	2,704.79		STT
28600	Pship Claims Reserve Clearing	3/11/16	CRA299	CDJ	WE ARE WINE LLC		2,704.79	STT
20000	Accounts Payable - Trade	3/11/16	CRA299	CDJ	WE ARE WINE LLC - Invoice: 0197	242.36		STT
20000	Accounts Payable - Trade	3/11/16	41375V	CDJ	WE ARE WINE LLC - Invoice: 0197		242.36	STT
20000	Accounts Payable - Trade	3/11/16	CRA299	CDJ	WE ARE WINE LLC - Invoice: 0253	330.22		STT
20000	Accounts Payable - Trade	3/11/16	41375V	CDJ	WE ARE WINE LLC - Invoice: 0253		330.22	STT
20000	Accounts Payable - Trade	3/11/16	CRA299	CDJ	WE ARE WINE LLC - Invoice: 0311	519.14		STT
20000	Accounts Payable - Trade	3/11/16	41375V	CDJ	WE ARE WINE LLC - Invoice: 0311		519.14	STT
20000	Accounts Payable - Trade	3/11/16	CRA299	CDJ	WE ARE WINE LLC - Invoice: 0371	563.99		STT
20000	Accounts Payable - Trade	3/11/16	41375V	CDJ	WE ARE WINE LLC - Invoice: 0371		563.99	STT
20000	Accounts Payable - Trade	3/11/16	41375V	CDJ	WE ARE WINE LLC - Invoice: 0372	35.53		STT
20000	Accounts Payable - Trade	3/11/16	CRA299	CDJ	WE ARE WINE LLC - Invoice: 0372		35.53	STT
20000	Accounts Payable - Trade	3/11/16	CRA299	CDJ	WE ARE WINE LLC - Invoice: 0377	480.00		STT
20000	Accounts Payable - Trade	3/11/16	41375V	CDJ	WE ARE WINE LLC - Invoice: 0377		480.00	STT
20000	Accounts Payable - Trade	3/11/16	CRA299	CDJ	WE ARE WINE LLC - Invoice: 0396	604.61		STT
20000	Accounts Payable - Trade	3/11/16	41375V	CDJ	WE ARE WINE LLC - Invoice: 0396		604.61	STT

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-122 - was Old Item 467 – Unclear general ledger entry regarding a US Customs penalty

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry regarding a US Customs penalty in the amount of \$2,250 February 8, 2016.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this journal entry. The Hameds stated that they are not aware of the business purpose of this entry and don't understand why the Partnership should have to pay a penalty resulting from the actions of the Liquidating Partner. Hamed's CPA also reviewed the general ledgers from 2012 to present provided by John Gaffney.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that this payment was for a valid business expense or served a business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$2,250.00.

Item No. 467

Description: Unclear general ledger entries regarding US Customs penalty paid by CRA for St. Thomas store

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
52200	COS - US Customs Expense	2/8/16	293	GENJ	US CUSTOMS PENALTY PD BY CRA	2,250.00		STT
10600	Cash - Bank Claims 9091	2/8/16	CRA293	GENJ	US CUSTOMS (STT PENALTY RE SHPT DTD 3/9/15)		2,250.00	West
28600	Pship Claims Reserve Clearing	2/8/16	CRA293	GENJ	US CUSTOMS (STT PENALTY RE SHPT DTD 3/9/15)	2,250.00		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-123 - was Old Item 468 – Payment to Dudley, Topper and Feuerzeig, LLP (Fathi Yusuf's personal attorney)

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted check #305 recorded on West in 2016 payable to Dudley, Topper and Feuerzeig, LLP, ("DTF"). DTF is the law firm representing the Fathi Yusuf personally.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this payment to DTF. Hamed's CPA were advised that DTF is the personal attorney representing Fathi Yusuf and should not be an expense of the Partnership. Hamed's CPA reviewed the Declaration of Joel H. Holt dated February 8, 2016 (Exhibit 272-b) along with its attachments, in particular Exhibit B (matter ledger report from DTF). Hamed's CPA also reviewed the Plaintiff's Reply to DTF's Opposition to Disqualify the Firm from any Further Involvement in These Proceedings in *Hamed v Yusuf*, et. al., SX-12-CV-370, particularly the quote where DTF asserted "[t]he Order needs no clarification because it does not propose that Yusuf's counsel . . . would be paid with partnership funds." (Exhibit 357-b)

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he has not responded to the first two sets of requests and Hamed's counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

IRS Pub. 535 - Business Expenses states "[g]enerally, you cannot deduct personal, living, or family expenses."

Therefore, Hamed's CPA conclude this payment would not be deductible for tax purposes under **IRS Pub. 535**. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Hamed's CPA concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The total amount of the claim is \$9,680.

Item No. 468

Description: 2016 payments to Dudley, Topper and Feuerzeig, LLP (Fathi Yusuf's personal attorney)

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
64500	Legal Fees Expense	3/1/16	167848	PJ	DUDLEY TOPPER AND FEUERZEIG LL - LIQUIDATING PTR DUTIES	3,280.00		West
20000	Accounts Payable - Trade	3/1/16	167848	PJ	DUDLEY TOPPER AND FEUERZEIG LL		3,280.00	West
64500	Legal Fees Expense	3/1/16	168038	PJ	DUDLEY TOPPER AND FEUERZEIG LL - LIQUIDATING PTR DUTIES	6,400.00		West
20000	Accounts Payable - Trade	3/1/16	168038	PJ	DUDLEY TOPPER AND FEUERZEIG LL		6,400.00	West
20000	Accounts Payable - Trade	4/2/16	305	CDJ	DUDLEY TOPPER AND FEUERZEIG LL - Invoice: 167848	3,280.00		West
20000	Accounts Payable - Trade	4/2/16	305	CDJ	DUDLEY TOPPER AND FEUERZEIG LL - Invoice: 168038	6,400.00		West
10600	Cash - Bank Claims 9091	4/2/16	305	CDJ	DUDLEY TOPPER AND FEUERZEIG LL		9,680.00	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-124 - was Old Item 469 – Unclear general ledger entries regarding Inter Ocean refund

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted a refund from Inter Ocean.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding this unusual journal entry. The Hameds stated that it is not clear whether the portion of the refund owed Hamed has been credited.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence, nor were Hamed's CPA provided any audit evidence from John Gaffney, that the accounting records support this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Due to the lack of sufficient information, Hamed's CPA are unable to conclude on the amount of the claim for this item, if any. Further discovery is needed to determine the amount of this claim.

Item No. 469

Description: Unclear general ledger entries regarding Inter Ocean refund

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
10600	Cash - Bank Claims 9091	1/28/16	JE28	GENJ	INTER OCEAN 2015 REFUND	38,656.52		West
13100	Prepaid Insurance	1/28/16	JE28	GENJ	INTER OCEAN 2015 REFUND		14,572.50	West
13100	Prepaid Insurance	1/28/16	JE28	GENJ	INTER OCEAN 2015 REFUND		4,865.21	West
13100	Prepaid Insurance	1/28/16	JE28	GENJ	INTER OCEAN 2015 REFUND		19,218.81	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-125 - was Old Item 470 – Unclear general ledger entries regarding “Lutheran Family Social Services”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on West with the following description “LUTHERAN FAM RECOVERY REVERSE PREV AR CHG OFF.” This entry is recorded to Dividend Distribution #33000. Write-off of receivables should be recorded to expenses rather than dividend distributions.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds’ counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of the claim is \$1,246.21.

Item No. 470

Description: Unclear general ledger entries regarding Lutheran Family Social Services

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
11000	Accounts Receivable - Trade	4/22/16	JE22	GENJ	LUTHERAN FAM RECOVERY REVERSE PREV AR CHG OFF	1,246.21		West
28600	Pship Claims Reserve Clearing	4/22/16	JE22	GENJ	LUTHERAN FAM SVCS REC'D BY UNITED EAST FOR PE WEST	1,246.21		West
33000	Dividend Distributions	4/22/16	JE22	GENJ	LUTHERAN FAM RECOVERY REVERSE PREV AR CHG OFF		1,246.21	West
13000	POS In-Store Charges	4/22/16	JE22	GENJ	LUTHERAN FAM SVCS REC'D BY UNITED EAST FOR PE WEST		1,246.21	West
11000	Accounts Receivable - Trade	4/22/16	8 602 8 80CM	SJ	LUTHERAN SOCIAL SERVICES OF TH		1,246.21	West
13000	POS In-Store Charges	4/22/16	8 602 8 80CM	SJ	LUTHERAN SOCIAL SERVICES OF TH - PER REGISTER TAPE	1,246.21		West
28600	Pship Claims Reserve Clearing	4/22/16	16-0422-01	PJ	UNITED CORPORATION - LUTHERAN FAM SVCS PMT REC'D BY UNITED EAST FOR PE WEST		1,246.21	East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-126 - was Old Item 471 – Unclear general ledger entries regarding “KAC357 LLC”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted unusual journal entries recorded on West with the following description “KAC357 LLC - PSHIP GIFT CERTS REDEEMED IN STT AFTER APR 30”.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entries.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of these transactions. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in AU-C 315.A128.

The total amount of the claim is \$3,640.

Item No. 471

Description: Unclear general ledger entries regarding KAC357 LLC

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
20000	Accounts Payable - Trade	2/29/16	16-0229- 01	PJ	KAC357 LLC	524.67		West
20000	Accounts Payable - Trade	2/29/16	16-0229- 02	PJ	KAC357 LLC		3,640.00	West
14600	Due from (to) Hamed	2/29/16	16-0229- 01	PJ	KAC357 LLC - CHG FOR VERA CRUZ \$ PD TO KAC357 AFTER MAR 8 SPLIT		99.14	West
14600	Due from (to) Hamed	2/29/16	16-0229- 01	PJ	KAC357 LLC - CHG FOR VERA CRUZ \$ PD TO KAC357 AFTER MAR 8 SPLIT		221.95	West
14600	Due from (to) Hamed	2/29/16	16-0229- 01	PJ	KAC357 LLC - CHG FOR VERA CRUZ \$ PD TO KAC357 AFTER MAR 8 SPLIT		203.58	West
28600	Pship Claims Reserve Clearing	2/29/16	16-0229- 02	PJ	KAC357 LLC - PSHIP GIFT CERTS REDEEMED IN STT AFTER APR 30	3,640.00		West
10600	Cash - Bank Claims 9091	4/1/16	304	CDJ	KAC357 LLC		3,115.33	West
20000	Accounts Payable - Trade	4/1/16	304	CDJ	KAC357 LLC - Invoice: 16-0229-01		524.67	West
20000	Accounts Payable - Trade	4/1/16	304	CDJ	KAC357 LLC - Invoice: 16-0229-02	3,640.00		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-127 - was Old Item 472 – Unclear 2016 general ledger entries for Banco Popular Puerto Rico

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on West for Banco Popular Puerto Rico.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

The Hamed does not have the securities statements to validate the information therefore they are unable to confirm the accuracy of this information. Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

Due to the lack of sufficient information, Hamed's CPA are unable to conclude on the amount of the claim for this item, if any.

Item No. 472

Description: Unclear general ledger entries for Banco Popular Puerto Rico – Hamed does not have the securities statements to validate the information

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
15100	Marketable Securities - BPPR	1/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY		64,020.12	West
15100	Marketable Securities - BPPR	2/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	64,020.12		West
15100	Marketable Securities - BPPR	2/29/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY		47,194.14	West
15100	Marketable Securities - BPPR	3/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	47,194.14		West
15100	Marketable Securities - BPPR	3/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	126,945.30		West
15100	Marketable Securities - BPPR	4/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY		126,945.30	West
15100	Marketable Securities - BPPR	4/30/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	169,714.44		West
15100	Marketable Securities - BPPR	5/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY		169,714.44	West
15100	Marketable Securities - BPPR	5/31/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	181,350.90		West
15100	Marketable Securities - BPPR	6/1/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY		181,350.90	West
15100	Marketable Securities - BPPR	6/30/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	251,662.21		West
15150	Unrealized (Gain) Loss - BPPR	1/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	65,944.13		West
15150	Unrealized (Gain) Loss - BPPR	2/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY		65,944.13	West
15150	Unrealized (Gain) Loss - BPPR	2/29/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	59,688.62		West
15150	Unrealized (Gain) Loss - BPPR	3/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY		59,688.62	West
15150	Unrealized (Gain) Loss - BPPR	3/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY		89,362.61	West
15150	Unrealized (Gain) Loss - BPPR	4/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	89,362.61		West
15150	Unrealized (Gain) Loss - BPPR	4/30/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY		144,441.89	West

15150	Unrealized (Gain) Loss - BPPR	5/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	144,441.89	West
15150	Unrealized (Gain) Loss - BPPR	5/31/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	145,155.98	West
15150	Unrealized (Gain) Loss - BPPR	6/1/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	145,155.98	West
15150	Unrealized (Gain) Loss - BPPR	6/30/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	173,203.09	West
80150	Interest Income - Nontaxable	1/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	20,000.00	West
80150	Interest Income - Nontaxable	2/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	20,000.00	West
80150	Interest Income - Nontaxable	2/29/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	36,250.00	West
80150	Interest Income - Nontaxable	3/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	36,250.00	West
80150	Interest Income - Nontaxable	3/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	43,343.75	West
80150	Interest Income - Nontaxable	4/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	43,343.75	West
80150	Interest Income - Nontaxable	4/30/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	48,968.75	West
80150	Interest Income - Nontaxable	5/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	48,968.75	West
80150	Interest Income - Nontaxable	5/31/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	65,218.75	West
80150	Interest Income - Nontaxable	6/1/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	65,218.75	West
80150	Interest Income - Nontaxable	6/30/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	88,968.75	West
80200	Dividend Income	1/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	1.15	West
80200	Dividend Income	2/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	1.15	West
80200	Dividend Income	2/29/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	2.31	West
80200	Dividend Income	3/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	2.31	West
80200	Dividend Income	3/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	18,399.44	West
80200	Dividend Income	4/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	18,399.44	West
80200	Dividend Income	4/30/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	18,400.86	West
80200	Dividend Income	5/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	18,400.86	West
80200	Dividend Income	5/31/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	18,402.37	West
80200	Dividend Income	6/1/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	18,402.37	West
80200	Dividend Income	6/30/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	42,096.21	West
80800	Broker & Account Mgt Fees	1/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	12,774.99	West
80800	Broker & Account Mgt Fees	2/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	12,774.99	West

80800	Broker & Account Mgt Fees	2/29/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	12,774.99	West
80800	Broker & Account Mgt Fees	3/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	12,774.99	West
80800	Broker & Account Mgt Fees	3/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	12,774.99	West
80800	Broker & Account Mgt Fees	4/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	12,774.99	West
80800	Broker & Account Mgt Fees	4/30/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	25,734.04	West
80800	Broker & Account Mgt Fees	5/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	25,734.04	West
80800	Broker & Account Mgt Fees	5/31/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	25,734.04	West
80800	Broker & Account Mgt Fees	6/1/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	25,734.04	West
80800	Broker & Account Mgt Fees	6/30/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	25,734.04	West
81100	Proceeds from Securities Sold	3/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	248,088.50	West
81100	Proceeds from Securities Sold	4/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	248,088.50	West
81100	Proceeds from Securities Sold	4/30/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	248,088.50	West
81100	Proceeds from Securities Sold	5/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	248,088.50	West
81100	Proceeds from Securities Sold	5/31/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	248,088.50	West
81100	Proceeds from Securities Sold	6/1/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	248,088.50	West
81100	Proceeds from Securities Sold	6/30/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	248,088.50	West
81200	Cost of Securities Sold	3/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	243,377.86	West
81200	Cost of Securities Sold	4/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	243,377.86	West
81200	Cost of Securities Sold	4/30/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	243,377.86	West
81200	Cost of Securities Sold	5/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	243,377.86	West
81200	Cost of Securities Sold	5/31/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	243,377.86	West
81200	Cost of Securities Sold	6/1/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	243,377.86	West
81200	Cost of Securities Sold	6/30/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	243,377.86	West
81300	Basis Adj's Securities Sold	1/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	5,302.15	West
81300	Basis Adj's Securities Sold	2/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	5,302.15	West
81300	Basis Adj's Securities Sold	2/29/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	10,982.84	West
81300	Basis Adj's Securities Sold	3/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	10,982.84	West

81300	Basis Adj's Securities Sold	3/31/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	16,096.15	West
81300	Basis Adj's Securities Sold	4/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	16,096.15	West
81300	Basis Adj's Securities Sold	4/30/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	21,073.66	West
81300	Basis Adj's Securities Sold	5/1/16	SJE03	GENJ	POST BPPR NET MONTHLY ACTIVITY	21,073.66	West
81300	Basis Adj's Securities Sold	5/31/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	26,402.80	West
81300	Basis Adj's Securities Sold	6/1/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	26,402.80	West
81300	Basis Adj's Securities Sold	6/30/16	SJE103	GENJ	POST BPPR NET MONTHLY ACTIVITY	31,582.44	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-128 - was Old Item 473 – Unclear general ledger entries regarding 2016 V.I. Employment Security contributions and penalties

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted checks #313, 314 and 315 on West paid to V.I. EMPLOYMENT SECURITY AGENC.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording these checks.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$13,047.65.

Item No. 473

Description: Unclear general ledger entries regarding 2016 V.I. Employment Security contributions and penalties

General Ledger-Store, Date, Entry No. & Description

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Store
67500	Taxes - Empr VI Unemp	6/10/16	313	CDJ	V.I. EMPLOYMENT SECURITY AGENC - VIESA CONTRIB DUE FR PRIOR YEARS	12,082.65		West
10600	Cash - Bank Claims 9091	6/10/16	313	CDJ	V.I. EMPLOYMENT SECURITY AGENC		12,082.65	West
67500	Taxes - Empr VI Unemp	6/10/16	314	CDJ	V.I. EMPLOYMENT SECURITY AGENC - VIESA PENALTIES FR PRIOR YEARS	240.00		West
10600	Cash - Bank Claims 9091	6/10/16	314	CDJ	V.I. EMPLOYMENT SECURITY AGENC		240.00	West
67500	Taxes - Empr VI Unemp	6/10/16	315	CDJ	V.I. EMPLOYMENT SECURITY AGENC - VIESA SURCHARGE Q1 & Q2 (Q2 ERROR CORRECTED AT PE EAST 6/10/16)	725.00		West
10600	Cash - Bank Claims 9091	6/10/16	315	CDJ	V.I. EMPLOYMENT SECURITY AGENC		725.00	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-129 - was Old Item 475 – Fathi Yusuf draw from Partnership funds for gift

DESCRIPTION OF THIS CLAIM:

Partnership funds were withdrawn by Fathi Yusuf. From those funds, he and his wife Fawzia gave Shawn Hamed \$1.5 million and Mafi Hamed \$1.5 million. Fathi Yusuf took an additional \$1 million at the same time for his family.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

The Hameds advised us that Fathi Yusuf has recently made a claim in 2016 for the return of the \$1.5 million he gifted to Shawn Hamed in the divorce proceedings between Shawn and his daughter. This was originally understood to be part of a distribution to both families. If the \$4 million withdrawn by Fathi Yusuf was not a distribution as previously agreed and Fathi Yusuf withdrew the entire amount for his own use and then gifted it to his son-in-law, then the amount was an unequal withdrawal. Therefore, because of the divorce claim that was made in 2016, Hamed's CPA are making a claim here to return the unequal withdrawal.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Based on our conversation with the Hameds, Hamed's CPA concluded these are Partnership funds and should be listed as an asset and claim of the Partnership to satisfy ourselves of management's assertions: 1. Completeness as described in **AU-C 315.A128**.

The total amount of this claim is \$4,000,000.

Claim H-130 - was Old Item 476 - Wireless Tech Rent

DESCRIPTION OF THIS CLAIM:

Wireless Tech did not pay rent to Plaza Extra-STT for the space it used in the grocery store.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed Waheed Hamed regarding the rent payments for Wireless Tech. Waheed stated that Wireless Tech, under the direction of Fady Monsour, rented space at Plaza Extra-STT, but did not pay rent to the Partnership for approximately six months at a rate of \$2,500 per month. He made a separate arrangement with Nejeah Yusuf regarding the disposition of the rent owed and thus the money was not returned to the Partnership.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Based on our conversation with the Hameds, Hamed's CPA concluded these are Partnership funds and should be listed as an asset and claim of the Partnership to satisfy ourselves of management's assertions: 1. Completeness as described in **AU-C 315.A128**.

The total amount of this claim is \$15,000.

Claim H-131 - was Old Item 477 – Unclear general ledger entries regarding Hanun loan

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted unusual journal entries recorded on West with the description "RECLASS HANUN LOAN AS DISTRIB TO HAMED & YUSUF".

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entries.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not sent queried regarding these items because he has not responded to the first two sets of requests and the Hamed's counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in AU-C 315.A128.

The total amount of this claim is \$35,000.

Item No. 477

Description: Unclear general ledger entries regarding Hanun loan.

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
33000	Dividend Distributions	3/8/15	JE08-08	GENJ	RECLASS HANUN LOAN AS DISTRIB TO HAMED & YUSUF	35,000.00			East
13600	Due from Hannun	3/8/15	JE08-08	GENJ	RECLASS HANUN LOAN AS DISTRIB TO HAMED & YUSUF		35,000.00		East
33000	Dividend Distributions	3/8/15	JE08-08	GENJ	RECLASS HANUN LOAN AS DISTRIB TO HAMED & YUSUF	35,000.00			East
13600	Due from Hannun	3/8/15	JE08-08	GENJ	RECLASS HANUN LOAN AS DISTRIB TO HAMED & YUSUF		35,000.00		East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-132 - was Old Item 478 – Unclear general ledger entries regarding distributing cash on hand in 2015

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted unusual journal entries recorded in 2015 with the descriptions "ADJUST NOMINAL CASH ON HAND DIFF TO OTHER INC" which increased cash-safe (revenue) and "YUSUF DISTRIB FOR CASH ON HAND" which decrease cash-safe (expense).

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA interviewed the Hameds regarding these unusual journal entries. The Hameds stated that they are unsure regarding the entries or the business purpose. Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. Hamed's CPA reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entries.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence that the amount recorded as revenue was deposited into the safe or the amount recorded as withdraw for expenses was for a valid business purpose. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$19,333.33.

Item No. 478

Description: Unclear general ledger entries regarding distributing cash on hand in 2015

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
10200	Cash - Safe	3/31/15	JE31	GENJ	ADJUST NOMINAL CASH ON HAND DIFF TO OTHER INC	443.33			West
10200	Cash - Safe	3/31/15	XJE31-01	GENJ	YUSUF DISTRIB FOR CASH ON HAND		18,890.00		East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-133 - was Old Item 479 – Unclear general ledger entry regarding Yusuf distribution of WAPA deposit

Item No. 479

Description: Unclear general ledger entries regarding Yusuf distribution of WAPA deposit.

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
19000	Deposits	3/31/15	XJE31-08	GENJ	YUSUF DISTRIB OF WAPA DEP		110,842.00		East
33000	Dividend Distributions	3/31/15	XJE31-08	GENJ	YUSUF DISTRIB OF WAPA DEP	110,842.00			East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-134 - was Old Item 480 – Unclear general ledger entry regarding “Yusuf distribu for trade AR”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on West with the description “Yusuf distribu for trade AR”.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds’ counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$15,701.34.

Item No. 480

Description: Unclear general ledger entries regarding "Yusuf distribu for trade AR"

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
33000	Dividend Distributions	3/31/15	XJE31-02	GENJ	YUSUF DISTRIB FO TRADE AR	15,701.34			East
11000	Accounts Receivable - Trade	3/31/15	XJE31-02	GENJ	YUSUF DISTRIB FO TRADE AR		15,701.34		East

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-135 - was Old Item 481 – Unclear general ledger entry regarding “xfer fr Yusuf fam BPPR a/c to United BPPR a/c”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on West with the description “xfer fr Yusuf fam BPPR a/c to United BPPR a/c”.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds’ counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$1,449.33.

Item No. 481

Description: Unclear general ledger entries regarding "xfer fr Yusuf fam BPPR a/c to United BPPR a/c"

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
14000	Due from (to) Yusuf	3/31/15	SJE03A	GENJ	XFER FR YUSUF FAM BPPR A/C TO UNITED BPPR A/C			1,449.33	West
15110.00	Pending Settlements - BPPR	3/31/15	SJE03A	GENJ	XFER FR YUSUF FAM BPPR A/C TO UNITED BPPR A/C	1,449.33			West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-136 - was Old Item 482 – Unclear general ledger entry regarding “Yusuf refund of overpayment”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on West with the description “Yusuf refund of overpayment”.

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds’ counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$77,335.62.

Item No. 482

Description: Unclear general ledger entry regarding "Yusuf refund of overpayment"

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
10600	Cash - Bank Claims 9091	7/14/15	JE14	GENJ	YUSUF REFUND OF OVERPMT	77,335.62			West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-137 - was Old Item 483 – Unclear general ledger entry regarding “CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on West with the description “CLEAR MISC HAMED/PSHIP DUE TO/FR ACCOUNTS.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$247,870.31.

Item No. 483

Description: Unclear general ledger entries regarding clearing “due from (to) SH’s Yusuf” and “due from (to) Shopping Ctr”

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
28600	Pship Claims Reserve Clearing	9/30/15	JE30-01	GENJ	CLEAR YUSUF/PSHIP MISC DUE TO/FR ACCOUNTS ON 9/30		186,819.33		STT
14000	Due from (to) SH's Yusuf	9/30/15	JE30-01	GENJ	CLEAR YUSUF/PSHIP MISC DUE TO/FR ACCOUNTS ON 9/30	186,819.33			STT
14500	Due from (to) Shopping Ctr	9/30/15	JE30-03	GENJ	CLEAR MISC YUSUF/PSHIP DUE TO/FR ACCOUNTS		900,000.00		West
29900	Suspense	9/30/15	JE30-05	GENJ	CLEAR MISC HAMED/PSHIP DUE TO/FR ACCOUNTS	247,870.31			West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-138 - was Old Item 484 – Unclear general ledger entry regarding “correct Yusuf/Hamed distrib settle on 9/30 ref ck 251 for \$183,381.91”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on STT with the description “correct Yusuf/Hamed distrib settle on 9/30 ref ck 251 for \$183,381.91.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds’ counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$20,484.

Item No. 484

Description: Unclear general ledger entries regarding "correct Yusuf/Hamed distrib settle on 9/30 ref ck 251 for \$183,381.91"

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
33000	Dividend Distributions	9/30/15	XJE30-12	GENJ	CORRECT YUSUF/HAMED DISTRIB SETTLE ON 9/30 REF CK 251 FOR \$183,381.91	10,242.00			STT
29900.00	Suspense	9/30/15	XJE30-12	GENJ	CORRECT YUSUF/HAMED DISTRIB SETTLE ON 9/30 REF CK 251 FOR \$183,381.91		20,484.00		STT

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-139 - was Old Item 485 – Unclear general ledger entry regarding “clear pship a/c 28600 intraco bal’s to equity”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted journal entry recorded on West with the description “clear pship a/c 28600 intraco bal’s to equity.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds’ counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$247,137.88.

Item No. 485

Description: Unclear general ledger entry regarding "clear pship a/c 28600 intraco bal's to equity"

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
28600	Pship Claims Reserve Clearing	12/31/15	XJE31-3	GENJ	CLEAR PSHIP A/C 28600 INTRACO BAL'S TO EQUITY			247,137.88	West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-140 - was Old Item 487 – Unclear general ledger entry regarding “clear misc Hamed/pship due to/fr accounts”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on West with the description “clear misc Hamed/pship due to/fr accounts.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds’ counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$39,788.40.

Item No. 487

Description: Unclear general ledger entry "clear misc Hamed/pship due to/fr accounts" in the amount of \$39,788.40. Insufficient documentation to allow Hamed to trace/allocate the amount of the transaction.

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
25800	Deposit Error Suspense	9/30/15	JE30-05	GENJ	CLEAR MISC HAMED/PSHIP DUE TO/FR ACCOUNTS		39,788.40		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided:

Claim H-141 - was Old Item 488 – Unclear general ledger entry regarding “due t/fr settlement re stmt at 9/30/15”

DESCRIPTION OF THIS CLAIM:

Hamed's CPA noted an unusual journal entry recorded on West with the description “due t/fr settlement re stmt at 9/30/15.”

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

Hamed's CPA generated a transaction detail report in Sage 50 using the accounting backup provided by John Gaffney. This report shows the detail from inception to date of the general ledger account which the transaction was recorded. JVZ reviewed the activity in the account, and any related account(s), to determine the business purpose or rationale for recording such entry.

INFORMATION RECEIVED BY HAMED FROM YUSUF/GAFFNEY:

John Gaffney was not queried regarding these items because he only responded to a few items in our first query and did not respond at all to the second set of requests. The Hameds' counsel has informed us that they were notified that he would not be answering further such written questions.

HAMED'S CPA'S EXPERT ANALYSIS OF WHY THE CLAIM IS VALID:

Hamed's CPA did not find any sufficient reliable audit evidence of the business purpose of this transaction. As such, Hamed's CPA are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

The total amount of this claim is \$183,381.91.

Item No. 488

Description: Unclear general ledger entry "due t/fr settlement re stmt at 9/30/15" in the amount of \$183,381.91. Insufficient documentation to allow Hamed to trace/allocate the amount of the transaction.

General Ledger-Store, Date, Entry No. & Description

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store
10600.00	Cash - Bank Claims 9091	10/1/15	251	GENJ	DUE TO/FR SETTLEMENT RE STMT AT 9/30/15		183,381.91		West

Question/Request for Info:

- Please describe the detail underlying this transaction and how you arrived at the amount.

Please provide all documentation supporting this entry, including, but not limited to, canceled checks, bank statements, deposit slips, transfer slips, credit card statements, receipts and invoices

Response:

List of documents provided: