

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

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

*Plaintiff/Counterclaim Defendant,*

vs.

**FATHI YUSUF** and **UNITED CORPORATION**

*Defendants and Counterclaimants.*

vs.

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

*Counterclaim Defendants,*

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**WALEED HAMED**, as the Executor of the  
Estate of MOHAMMAD HAMED, *Plaintiff,*

vs.

**UNITED CORPORATION**, *Defendant.*

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**WALEED HAMED**, as the Executor of the  
Estate of MOHAMMAD HAMED, *Plaintiff*

vs.

**FATHI YUSUF**, *Defendant.*

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**FATHI YUSUF**, *Plaintiff,*

vs.

**MOHAMMAD A. HAMED TRUST**, *et al,*

*Defendants.*

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**KAC357 Inc.**, *Plaintiff,*

vs.

**HAMED/YUSUF PARTNERSHIP**,

*Defendant.*

**Case No.: SX-2012-CV-370**

**ACTION FOR DAMAGES,  
INJUNCTIVE RELIEF AND  
DECLARATORY RELIEF**

**JURY TRIAL DEMANDED**

Consolidated with

**Case No.: SX-2014-CV-287**

Consolidated with

**Case No.: SX-2014-CV-278**

Consolidated with

**Case No.: ST-17-CV-384**

Consolidated with

**Case No.: ST-18-CV-219**

**JOHN GAFFNEY ACCOUNTANT'S REPORT  
AS TO HAMED CLAIM H-49 IN THE AMOUNT OF \$8,500,000  
SCOTIABANK TELECHECK TRANSFERS DEPOSITED IN PARTNERSHIP ACCOUNTS**

**I. Introduction**

This submission is made by the fiduciary partnership accountant pursuant to the applicable Orders of the Special Master: (1) Joint Discovery and Scheduling Plan, January 29, 2018; (32) Order re Joint Motion for 40 Days, August 6, 2018, and (3) Order re Motion to Strike Hamed Claim Nos. H-41 to H-141 and Additional "Maybe" Claims, August 12, 2018.

**II. Description of this Claim 'As Made'**

On August 17, 2018, I received a document from Hamed's counsel that listed the 101 Hamed Claims (H-41 to H-141) and attached the description given by Hamed to the Special Master, the prior description of each claim and the exhibits to Hamed's CPA's report relate to the claim (if any) – listing both the old and new claim numbers. That material related to this claim is attached as **Exhibit A** hereto. The description of the claim from those materials, and to which I am responding is as follows:

**H-49 IN THE AMOUNT OF \$8,500,000**

Scotiabank Telecheck transfers deposited in Partnership accounts

ALL INFORMATION AND RELATED DOCUMENTS KNOWN TO HAMED:

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

**III. The Work I was Ordered to Do by the Special Master**

1. . . .Mr. Gaffney will submit daily emails to counsel for Hamed [with copy to counsel for Yusuf] informing them of the hours worked and what was done. . . .
2. For each of the Hamed Claims numbered H-41 through H-141. . .John Gaffney will provide a written response, in his fiduciary capacity as the Partnership Accountant, to the following two items:
  - a. **Interrogatory:** Provide a written statement describing the transaction, with reference to when the actual activity or delivery occurred, who the persons/entities are, what amounts were involved, and what it was for (with reference to why the funds are allegedly properly charged to the Partnership) and making reference to any checks, invoices or other relevant documents.
  - b. **Production of Documents:** Attach to the above Interrogatory response, the documents referenced in your response.
3. Mr. Gaffney's responses to interrogatories and document requests will be provided in the bi-weekly period in which they are completed and not in groups or all at once. . . .

**IV. Accountant's Response to Interrogatory as to Hamed Claim H-41**

A. [Date(s)] when the actual activity or delivery occurred:

**Various Transaction Dates in 2015.**

B. Who the persons/entities are:

**Fathi Yusuf and Mohammad Hamed**

**Plaza East and Plaza West**

C. What amounts were involved,

**9 Checks Totaling \$8,500,000.**

**5 Bank Debits Totaling \$83,800.**

D. What it was for (with reference to why the funds are allegedly properly charged to the Partnership)

**8 of the 9 Checks in B. above are Authorized Partner Distributions – Documentation and Copies of Cleared Checks are Provided with this Submission. 1 of the 9 Checks for \$500,000 was a Transfer between accounts. Offsetting Account Proof is Supplied.**

**5 of 5 Bank Debits are Cash Orders. These are Requests by the Cash Room for Small Denomination Bills and are offset by Corresponding Deposits – Proof of Offsets has been provided in the form of Bank Statements and Excerpts of Sales Journals including Deposit Tickets substantiating High Denomination currency Deposits.**

**Accountant's Production of Documents**

**The documents I have used and am therefore providing are as follows:**

**Exhibit B-1:**

**Bank Statements and Support for \$8.5 million Checks Drawn**

**Exhibit B-2:**

**Screen Prints, Bank Statements and Other Support for Bank Debits totaling  
\$83,800.**

**Exhibit B-3:**

**V. Reservations and Limitations**

**A. Information**

**I was able to obtain any information I requested in writing from the parties.**

**I requested the following information from a party or parties and was not able to obtain it for the following reason(s) – the written request(s) are attached as Exhibit C. The reasons(s) or explanation I was given in writing is attached as Exhibit D. My concern, reservation or limitation on my responses above is/are as follow:**

**B. Documents**

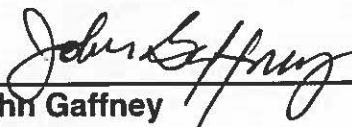
**I was able to obtain any documents I looked for.**

**I looked for the following documents and was not able to obtain them for the following reason(s) – the written statement as to the efforts I undertook are Exhibit E. The reasons(s) or for my concern, reservation or limitation on my responses above is/are as follow:**

### CERTIFICATION

The above is true and accurate to the best of my knowledge. I have had no *ex parte* communications with any person, entity, party or counsel in preparing this response. I have provided this to counsel upon my completion of the work.

Dated: August 27, 2018

  
\_\_\_\_\_  
John Gaffney

### CERTIFICATE OF SERVICE

I hereby certify that on the date stated above, I served a copy of the foregoing by email, as agreed by the parties, on:

Gregory H. Hodges  
Stefan Herpel  
Charlotte Perrell  
ghodges@dtflaw.com

Carl J. Hartmann  
Joel H. Holt  
carl@hartmann.attorney

  
\_\_\_\_\_  
John Gaffney

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

## **Exhibit A to Gaffney Report**

### **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 |
|--|------|------------|-----------|-----------------------|-----------|------|-------|
| <b>Transfers/checks successfully traced:</b> |      |            |           |                       |           |      |       |
| Tele West                                    | 2918 | 11/25/2014 |           | \$800,000.00          | Tele East | 6413 | 1129  |
| <b>Transfers/checks NOT traced:</b>          |      |            |           |                       |           |      |       |
| 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> |            |         |       |

**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 Galliney. 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          |
| Scolia #2918 | Scolia #6413 | Scolia #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 | 12/1/2014  | 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> |  |  |      |

APPROVED PTR DISTRIB'S Σ1 (A) <6,000,000>  
 SEE ATTACHED

XFER TRACED TO BANCO (B) <500,000>  
 8830 A/E OFFSRT

APPROVED PTR DISTRIB'S Σ2 (C) <2,000,000>  
 SEE ATTACHED

<2,000,000>

8,500,000

DIFF TO RECON

to

Exhibit: 371-a

**2014 Plaza East  
General Ledger  
For the Period From Jan 1, 2014 to Dec 31, 2014**

| Account  | Account Description    | Date     | Ref    | Jrnl | Trans Description        | Credit Amt     |
|----------|------------------------|----------|--------|------|--------------------------|----------------|
| 10500    | Cash - Bank Telch 6413 | 8/11/14  | 1178   | CDJ  | FATHI YUSUF TELE EAST    | 1,000,000.00 ① |
| 10500    | Cash - Bank Telch 6413 | 8/11/14  | 1179   | CDJ  | MOHAMMAD HAMED TELE EAST | 1,000,000.00 1 |
| 10500    | Cash - Bank Telch 6413 | 10/1/14  | 1181   | CDJ  | MOHAMMAD HAMED TELE EAST | 1,000,000.00   |
| 10500    | Cash - Bank Telch 6413 | 10/1/14  | 1180   | CDJ  | FATHI YUSUF TELE EAST    | 1,000,000.00   |
| 10500    | Cash - Bank Telch 6413 | 10/30/14 | TRANSF | GENJ | TRANSFER TELE EAST       | 500,000.00 ②   |
| 10500    | Cash - Bank Telch 6413 | 11/26/14 | 1184   | CDJ  | FATHI YUSUF TELE EAST    | 1,000,000.00   |
| 10500    | Cash - Bank Telch 6413 | 11/26/14 | 1185   | CDJ  | MOHAMMAD HAMED TELE EAST | 1,000,000.00   |
| SUBTOTAL |                        |          |        |      |                          | 6,500,000.00   |

① SEE BANK STMT & ENCLOSURES DOCUMENTING APPROVED PTR DISTRIBUTIONS IN AUGUST 2014.

② SEE EVIDENCE OF TRANSFER OFFSET. TRANSFER AMOUNT IS \$500,000. BUT COMBINED W/ OTHER TRANSFER. DEPOSIT TOTAL IS \$780,000.

**2014 Plaza West Archive**  
**General Ledger**  
**For the Period From Jan 1, 2014 to Dec 31, 2014**

| Account  | Account Description     | Date    | Ref  | Jrnl | Trans Description | Debit Amt | Credit Amt   |
|----------|-------------------------|---------|------|------|-------------------|-----------|--------------|
| 10500    | Cash - Bank Telchk 2918 | 10/7/14 | 1128 | CDJ  | FATHI YUSUF       | TELE WEST | 1,000,000.00 |
| 10500    | Cash - Bank Telchk 2918 | 10/7/14 | 1127 | CDJ  | MOHAMMAD HAMED    | TELE WEST | 1,000,000.00 |
| SUBTOTAL |                         |         |      |      |                   |           | 2,000,000.00 |

③ SEE BANK STMT : ENCLOSURES DOCUMENTING APPROVED PTR DISTRIBUTIONS IN OCTOBER 2014.

**Your CALL DEPOSIT Account Summary**

 BNS SUNNY ISLE BRANCH  
 P.O. BOX 773  
 CHRISTIANSTED

 1-866-9SCOTIA  
 1-866-972-6842  
 www.USVI.scotiabank.com

**UNITED CORPORATION INC. D/B/A**  
 PLAZA EXTRA  
 PO BOX 3649  
 KINGSHILL VI 00851-

*EAST*
**Account Number: 058-60086413**  
**Transit Number: 30585**  
**Statement Period: 31JUL14 to 31AUG14**
**058-60086413 - CALL DEPOSIT - USD**
**Account Summary**

|                           |                        |   |                  |
|---------------------------|------------------------|---|------------------|
| <b>No. of Deposits</b>    | <b>31</b>              | <b>Service Charges</b>                      | <b>\$ 0.00</b>   |
| <b>Deposits</b>           | <b>\$ 21,992.40</b>    | <b>Record Keeping Fees</b>                  | <b>\$ 0.00</b>   |
| <b>No. of Withdrawals</b> | <b>4</b>               | <b>Interest Paid</b>                        | <b>\$ 301.03</b> |
| <b>Withdrawals</b>        | <b>\$ 2,000,866.84</b> | <b>Interest Rate</b>                        | <b>0.15%</b>     |
| <b>Enclosures</b>         | <b>2</b>               | <b>Annual Percentage Yield Earned (APY)</b> | <b>0.15%</b>     |

*The interest earned and annual percentage yield earned are based on your average daily balance for the period 01AUG14 through 31AUG14.*



**Your CALL DEPOSIT Account Summary**

 UNITED CORPORATION INC. D/B/A  
 058-60086413

 1-866-9SCOTIA  
 1-866-972-6842


 www.USVI.scotiabank.com

**Transactions ( Withdrawals & Deposits ) - 058-60086413**

| Transaction Date | Description   | Amount            | Balance                |
|------------------|---|-------------------|------------------------|
|                  | <b>OPENING BALANCE</b>  |                   | <b>\$ 3,609,764.83</b> |
| 01AUG            | <b>SPECIAL AUTH DEBIT</b><br>71000156049158, FDGL LEASE PYMT              | \$ 389.10 -       |                        |
| 01AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305138497114, PLAZA EXTRA TELECHECK | \$ 780.72 +       | \$ 3,610,156.45        |
| 04AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305139572264, PLAZA EXTRA TELECHECK | \$ 963.33 +       | \$ 3,611,119.78        |
| 05AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305131127845, PLAZA EXTRA TELECHECK | \$ 1,076.38 +     |                        |
| 05AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305132038141, PLAZA EXTRA TELECHECK | \$ 697.40 +       |                        |
| 05AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305133843657, PLAZA EXTRA TELECHECK | \$ 350.25 +       | \$ 3,613,243.81        |
| 06AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305136090170, PLAZA EXTRA TELECHECK | \$ 138.04 +       | \$ 3,613,381.85        |
| 07AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305136860234, PLAZA EXTRA TELECHECK | \$ 1,417.95 +     | \$ 3,614,799.80        |
| 08AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305139009935, PLAZA EXTRA TELECHECK | \$ 19.50 +        |                        |
| 08AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305138266982, PLAZA EXTRA TELECHECK | \$ 1,296.56 +     | \$ 3,616,115.86        |
| 11AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305130048443, PLAZA EXTRA TELECHECK | \$ 728.11 +       | \$ 3,616,843.97        |
| 12AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305133630749, PLAZA EXTRA TELECHECK | \$ 523.55 +       |                        |
| 12AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305131911572, PLAZA EXTRA TELECHECK | \$ 728.44 +       |                        |
| 12AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305132128021, PLAZA EXTRA TELECHECK | \$ 1,187.56 +     |                        |
| 12AUG            | <b>CHECK - 1178</b>   | \$ 1,000,000.00 - | \$ 2,619,283.52        |
| 13AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305134897967, PLAZA EXTRA TELECHECK | \$ 229.89 +       |                        |
| 13AUG            | <b>CHECK - 1179</b>   | \$ 1,000,000.00 - | \$ 1,619,513.41        |
| 14AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305135915922, PLAZA EXTRA TELECHECK | \$ 888.84 +       | \$ 1,620,402.25        |
| 15AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305137619153, PLAZA EXTRA TELECHECK | \$ 783.97 +       | \$ 1,621,186.22        |
| 18AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305138748173, PLAZA EXTRA TELECHECK | \$ 557.15 +       | \$ 1,621,743.37        |
| 19AUG            | <b>SPECIAL AUTH DEBIT</b><br>91000013134764, TELECHECK INV082014B         | \$ 477.74 -       |                        |
| 19AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305132693670, PLAZA EXTRA TELECHECK | \$ 236.35 +       |                        |
| 19AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305131268020, PLAZA EXTRA TELECHECK | \$ 776.17 +       |                        |
| 19AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305131041883, PLAZA EXTRA TELECHECK | \$ 1,071.56 +     | \$ 1,623,349.71        |
| 20AUG            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305133503995, PLAZA EXTRA TELECHECK | \$ 601.25 +       | \$ 1,623,950.96        |



**Your CALL DEPOSIT Account Summary**

UNITED CORPORATION INC. D/B/A  
058-60086413

1-866-9SCOTIA  
1-866-972-6842

www.USVI.scotiabank.com

**Transactions ( Withdrawals & Deposits ) - 058-60086413**

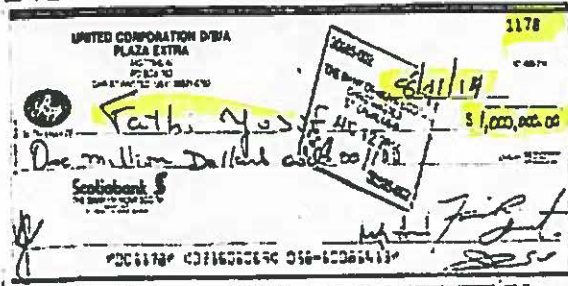
| Transaction Date                             | Description  | Amount         | Balance                                  |                |
|--|--|----------------|--|----------------|
| 21AUG  | SPECIAL AUTHORIZED CREDIT<br>43305135743292, PLAZA EXTRA TELECHECK | \$ 659.58 +    | \$ 1,624,610.54                          |                |
| 22AUG  | SPECIAL AUTHORIZED CREDIT<br>43305136193536, PLAZA EXTRA TELECHECK | \$ 927.82 +    | \$ 1,625,538.36                          |                |
| 25AUG  | SPECIAL AUTHORIZED CREDIT<br>43305138237129, PLAZA EXTRA TELECHECK | \$ 881.89 +    | \$ 1,626,420.25                          |                |
| 26AUG  | SPECIAL AUTHORIZED CREDIT<br>43305138915091, PLAZA EXTRA TELECHECK | \$ 272.38 +    |  |                |
| 26AUG  | SPECIAL AUTHORIZED CREDIT<br>43305131620557, PLAZA EXTRA TELECHECK | \$ 452.94 +    |  |                |
| 26AUG  | SPECIAL AUTHORIZED CREDIT<br>43305139112650, PLAZA EXTRA TELECHECK | \$ 1,160.62 +  | \$ 1,628,306.19                          |                |
| 27AUG  | SPECIAL AUTHORIZED CREDIT<br>43305133119964, PLAZA EXTRA TELECHECK | \$ 570.84 +    | \$ 1,628,877.03                          |                |
| 28AUG  | SPECIAL AUTHORIZED CREDIT<br>43305133495101, PLAZA EXTRA TELECHECK | \$ 787.68 +    | \$ 1,629,664.71                          |                |
| 29AUG  | SPECIAL AUTHORIZED CREDIT<br>43305135350413, PLAZA EXTRA TELECHECK | \$ 924.65 +    |  |                |
| 29AUG  | CREDIT INTEREST  | \$ 301.03 +    | \$ 1,630,890.39                          |                |
|  | <b>CLOSING BALANCE</b>   |                | <b>\$ 1,630,890.39</b>                   |                |
| <b>Total Returned Item Fees This Period</b>  |  | <b>\$ 0.00</b> | <b>Total Overdraft Fees This Period</b>  | <b>\$ 0.00</b> |
| <b>Total Returned Item Fees Year to Date</b> |  | <b>\$ 0.00</b> | <b>Total Overdraft Fees Year to Date</b> | <b>\$ 0.00</b> |

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**Your CALL DEPOSIT Account Summary**

 UNITED CORPORATION INC. D/B/A  
 058-60086413

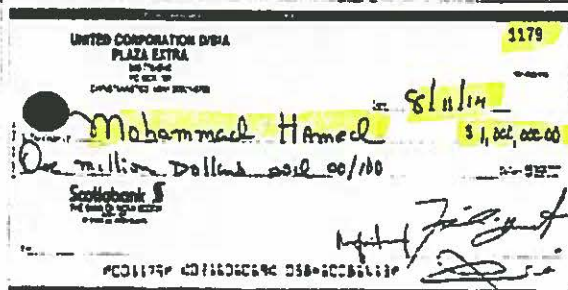
 1-866-9SCOTTIA  
 1-866-972-6842  
 www.USVI.scotiabank.com

**Images**


Check : 1178

Date : 12AUG

Amount : \$ 1,000,000.00



Check : 1179

Date : 13AUG

Amount : \$ 1,000,000.00

Claim H-49:

General Journal Entry

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Journal Entry

Date: 10/30/14  Reverse Transaction

Reference: TRANSF

| GL Account          | Description | Debit                     | Credit     | Job |
|---------------------|-------------|---------------------------|------------|-----|
| 10300               | TRANSFER    | 280,000.00                |            |     |
| <Inactive Account>  |             | Account will be increased |            |     |
| 10400               | TRANSFER    |                           | 280,000.00 |     |
| Cash - Bank CC 3307 |             | Account will be decreased |            |     |
| 10300               | TRANSFER    | 500,000.00                |            |     |
| <Inactive Account>  |             | Account will be increased |            |     |
| 10500               | TRANSFER    |                           | 500,000.00 |     |
| <Inactive Account>  |             | Account will be decreased |            |     |
| Totals:             |             | 780,000.00                | 780,000.00 |     |
| Out of Balance:     |             | 0.00                      |            |     |

VZ questioned the above transfer from a/c 10500 (Scotia Telecheck Cash) and stated they couldn't trace the offset. Here are the details which clearly reflects a transfer to a/c 10300 (Banco Operating Cash). Actually, the above entry transferred \$780,000 to a/c 10300 – see matching bank deposit to Banco 8830 (GL a/c 10300) on 10/30/14. These transfers were very routine.

More about cash management. For years, cash was accumulated in the accounts at ScotiaBank as management considered Banco to be unstable. Also, cash in the Telecheck accounts at Scotia drew interest making this practice more appealing.



From: October 01, 2014  
 To: October 31, 2014



**IDEAL BUSINESS ACCOUNT**

Page 3 Account Number  
**191-148830**  
UNITED CORPORATION

**Additions (continued)**  
**Deposit Tickets(continued)**

| Date                             | Reference | Description             | Amount                |
|----------------------------------|-----------|-------------------------|-----------------------|
| 10-21                            | 191008018 | Deposit Number 99999    | 1,565.00              |
| 10-21                            | 500005347 | Deposit                 | 800.00                |
| 10-21                            | 191007818 | Deposit Number 99999    | 589.00                |
| 10-21                            | 500054540 | Deposit                 | 38.01                 |
| 10-22                            | 500043094 | Deposit                 | 240,000.00            |
| 10-22                            | 500000269 | Deposit                 | 30,636.58             |
| 10-22                            | 191012121 | Deposit Number 89999    | 837.00                |
| 10-22                            | 500042942 | Deposit                 | 776.00                |
| 10-22                            | 500042949 | Deposit                 | 660.00                |
| 10-23                            | 500005656 | Deposit                 | 30,292.86             |
| 10-23                            | 500004919 | Deposit                 | 3,000.00              |
| 10-23                            | 191015410 | Deposit Number 99999    | 1,011.00              |
| 10-23                            | 191015310 | Deposit Number 99999    | 818.91                |
| 10-24                            | 500009486 | Deposit                 | 11,554.86             |
| 10-24                            | 500082893 | Deposit                 | 1,484.00              |
| 10-24                            | 500082885 | Deposit                 | 20.00                 |
| 10-24                            | 500082891 | Deposit                 | 5.33                  |
| 10-27                            | 500121538 | Deposit Number 3390002  | 36,528.60             |
| 10-27                            | 500128610 | Deposit                 | 21,426.21             |
| 10-27                            | 191035010 | Deposit                 | 1,082.00              |
| 10-27                            | 191010210 | Deposit Number 99999    | 708.00                |
| 10-27                            | 191010410 | Deposit Number 99999    | 10.00                 |
| 10-28                            | 500006324 | Deposit                 | 42,309.89             |
| 10-28                            | 500006220 | Deposit                 | 33,813.30             |
| 10-28                            | 500035821 | Deposit                 | 18,000.00             |
| 10-28                            | 191003418 | Deposit Number 99999    | 1,561.00              |
| 10-28                            | 191003218 | Deposit Number 99999    | 247.00                |
| 10-29                            | 500003869 | Deposit Number 21606674 | 29,859.08             |
| 10-29                            | 191011221 | Deposit Number 99999    | 470.00                |
| 10-29                            | 500040856 | Deposit                 | 95.00                 |
| 10-30                            | 500001222 | Deposit                 | 780,000.00            |
| 10-30                            | 500001213 | Deposit                 | 31,564.56             |
| 10-30                            | 500052188 | Deposit                 | 3,000.00              |
| 10-30                            | 191015518 | Deposit Number 99999    | 1,107.00              |
| 10-30                            | 500052184 | Deposit                 | 685.02                |
| 10-31                            | 500000380 | Deposit                 | 32,125.88             |
| 10-31                            | 191033918 | Deposit Number 99999    | 1,196.00              |
| <b>102 Total Deposit Tickets</b> |           |                         | <b>\$3,065,107.63</b> |
| <b>102 Total additions</b>       |           |                         | <b>\$3,065,107.63</b> |





### Your CALL DEPOSIT Account Summary

BNS SUNNY ISLE BRANCH  
P.O. BOX 773  
CHRISTIANSTED



1-866-9SCOTIA  
1-866-972-6842



www.USVI.scotiabank.com

**UNITED CORP DBA PLAZA EXTRA**  
SUPERMARKET-TELECHECK  
PO BOX 3649  
KINGSHILL VI 00851-3649

Account Number: **058-60092918**

Transit Number: **30585**

Statement Period: **30SEP14 to 31OCT14**

#### 058-60092918 - CALL DEPOSIT - USD

##### Account Summary

|                    |                 |                                      |           |
|--------------------|-----------------|--------------------------------------|-----------|
| No. of Deposits    | 31              | Service Charges                      | \$ 0.00   |
| Deposits           | \$ 21,042.70    | Record Keeping Fees                  | \$ 0.00   |
| No. of Withdrawals | 3               | Interest Paid                        | \$ 171.26 |
| Withdrawals        | \$ 2,000,393.77 | Interest Rate                        | 0.15%     |
| Enclosures         | 2               | Annual Percentage Yield Earned (APY) | 0.15%     |

*The interest earned and annual percentage yield earned are based on your average daily balance for the period 01OCT14 through 31OCT14.*

**Your CALL DEPOSIT Account Summary**

 UNITED CORP DBA PLAZA EXTRA  
 058-60092918

 1-866-9SCOTIA  
 1-866-972-6842

www.USVI.scotiabank.com

**Transactions ( Withdrawals & Deposits ) - 058-60092918**

| Transaction Date | Description   | Amount                       | Balance                |
|------------------|---|------------------------------|------------------------|
|                  | <b>OPENING BALANCE</b>  |                              | <b>\$ 2,818,563.47</b> |
| 01OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305137723623, PLAZA EXTRA TELECHECK | \$ 336.91 +                  | \$ 2,818,900.38        |
| 02OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305138857036, PLAZA EXTRA TELECHECK | \$ 544.96 +                  | \$ 2,819,445.34        |
| 06OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305131172566, PLAZA EXTRA TELECHECK | \$ 862.69 +                  | \$ 2,820,308.03        |
| 07OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305135861097, PLAZA EXTRA TELECHECK | \$ 586.66 +                  |                        |
| 07OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305134848823, PLAZA EXTRA TELECHECK | \$ 764.63 +                  |                        |
| 07OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305134564582, PLAZA EXTRA TELECHECK | \$ 1,321.49 +                | \$ 2,822,980.81        |
| 08OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305136558090, PLAZA EXTRA TELECHECK | \$ 821.13 +                  | \$ 2,823,801.94        |
| 09OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305137876146, PLAZA EXTRA TELECHECK | \$ 705.93 +                  |                        |
| <del>09OCT</del> | <del>CHECK - 1127</del>   | <del>\$ 1,000,000.00 -</del> |                        |
| <del>09OCT</del> | <del>CHECK - 1128</del>   | <del>\$ 1,000,000.00 -</del> | \$ 824,507.87          |
| 10OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305130243010, PLAZA EXTRA TELECHECK | \$ 238.52 +                  | \$ 824,746.39          |
| 14OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305130632854, PLAZA EXTRA TELECHECK | \$ 198.64 +                  |                        |
| 14OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305132450646, PLAZA EXTRA TELECHECK | \$ 570.05 +                  |                        |
| 14OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305133704642, PLAZA EXTRA TELECHECK | \$ 419.36 +                  |                        |
| 14OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305134747951, PLAZA EXTRA TELECHECK | \$ 768.66 +                  | \$ 826,703.10          |
| 15OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305135496828, PLAZA EXTRA TELECHECK | \$ 1,121.96 +                | \$ 827,825.06          |
| 16OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305136827453, PLAZA EXTRA TELECHECK | \$ 619.07 +                  | \$ 828,444.13          |
| 17OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305139265822, PLAZA EXTRA TELECHECK | \$ 807.44 +                  | \$ 829,251.57          |
| 20OCT            | <b>SPECIAL AUTH DEBIT</b><br>91000013223053, TELECHECK INV102014B         | \$ 393.77 -                  |                        |
| 20OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305130033035, PLAZA EXTRA TELECHECK | \$ 1,938.10 +                | \$ 830,795.90          |
| 21OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305134248292, PLAZA EXTRA TELECHECK | \$ 426.06 +                  |                        |
| 21OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305132482417, PLAZA EXTRA TELECHECK | \$ 470.78 +                  |                        |
| 21OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305132257770, PLAZA EXTRA TELECHECK | \$ 580.27 +                  | \$ 832,273.01          |
| 22OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305134979446, PLAZA EXTRA TELECHECK | \$ 177.76 +                  | \$ 832,450.77          |
| 23OCT            | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305136068542, PLAZA EXTRA TELECHECK | \$ 683.79 +                  | \$ 833,134.56          |



**Your CALL DEPOSIT Account Summary**

 UNITED CORP DBA PLAZA EXTRA  
 058-60092918

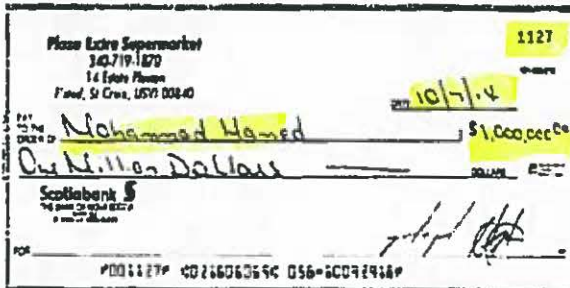
 1-866-9SCOTTIA  
 1-866-972-6842

[www.USVI.scotiabank.com](http://www.USVI.scotiabank.com)

| <b>Transactions ( Withdrawals &amp; Deposits ) - 058-60092918</b> |   |               |  |         |
|---|---|---------------|--|---------|
| <b>Transaction Date</b>   | <b>Description</b>  | <b>Amount</b> | <b>Balance</b>                           |         |
| 24OCT   | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305137295503, PLAZA EXTRA TELECHECK | \$ 472.95 +   | \$ 833,607.51                            |         |
| 27OCT   | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305138582235, PLAZA EXTRA TELECHECK | \$ 956.39 +   | \$ 834,563.90                            |         |
| 28OCT   | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305131480960, PLAZA EXTRA TELECHECK | \$ 533.85 +   |  |         |
| 28OCT   | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305131676845, PLAZA EXTRA TELECHECK | \$ 1,011.50 + |  |         |
| 28OCT   | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305132012226, PLAZA EXTRA TELECHECK | \$ 607.91 +   | \$ 836,717.16                            |         |
| 29OCT   | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305133698343, PLAZA EXTRA TELECHECK | \$ 611.87 +   | \$ 837,329.03                            |         |
| 30OCT   | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305134622959, PLAZA EXTRA TELECHECK | \$ 194.67 +   | \$ 837,523.70                            |         |
| 31OCT   | <b>SPECIAL AUTHORIZED CREDIT</b><br>43305135565094, PLAZA EXTRA TELECHECK | \$ 1,517.44 + |  |         |
| 31OCT   | <b>CREDIT INTEREST</b>  | \$ 171.26 +   | \$ 839,212.40                            |         |
|   | <b>CLOSING BALANCE</b>  |               | <b>\$ 839,212.40</b>                     |         |
| <b>Total Returned Item Fees This Period</b>                       |   | \$ 0.00       | <b>Total Overdraft Fees This Period</b>  | \$ 0.00 |
| <b>Total Returned Item Fees Year to Date</b>                      |   | \$ 0.00       | <b>Total Overdraft Fees Year to Date</b> | \$ 0.00 |

**Your CALL DEPOSIT Account Summary**UNITED CORP DBA PLAZA EXTRA  
058-600929181-866-9SCOTIA  
1-866-972-6842

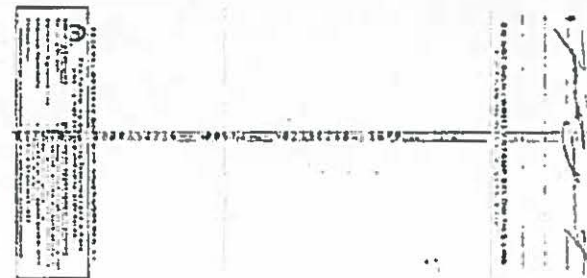
www.USVI.scotiabank.com

**Images**

Check : 1127

Date : 09OCT

Amount : \$ 1,000,000.00



Check : 1128

Date : 09OCT

Amount : \$ 1,000,000.00

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        | ①          |         | 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        | ②          |         | East  |
|            |                     | 2/5/15  | JE05      | GENJ | RET CK MUTILATED       | 30,000.00        |            |         | East  |
|            |                     |         |           |      |                        | <u>83,800.00</u> |            |         |       |

- ① CHANGE ORDERS W/ OFFSETTING DEPOSITS -  
 SEE BANK STMTS W/ OFFSETS
- ② CHANGE ORDERS. SEE BANK STMTS &  
 LEDGER SUMMARIZER PROCEDURE FOR  
 REIMB'G CHANGE ORDERS - INCLUDES  
 RELATED SALES JOURNALS & DEPOSIT SLIPS.

PLAZA WEST JE12:

General Journal Entry

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Journal Entry

Date: 11/2/15  Reverse Transaction  
 Reference: JE12

| GL Account            | Description         | Debit                     | Credit    | Job |
|-----------------------|---------------------|---------------------------|-----------|-----|
| 10200                 | RETURN CK MUTILATED | 11,000.00                 |           |     |
| Cash - Safe           |                     | Account will be increased |           |     |
| 65300                 | NSF CHARGE          | 20.00                     |           |     |
| NSF Checks Expense    |                     | Account will be increased |           |     |
| 60800                 | NSF CHARGE FEE      | 15.00                     |           |     |
| Bank Charges          |                     | Account will be increased |           |     |
| 10300                 | RETURN CK MUTILATED |                           | 11,000.00 |     |
| Cash - Bank Op'g 6269 |                     | Account will be decreased |           |     |
| 10300                 | NSF CHARGE          |                           | 20.00     |     |
| Cash - Bank Op'g 6269 |                     | Account will be decreased |           |     |
| 10300                 | NSF CHARGE FEE      |                           | 15.00     |     |
| Cash - Bank Op'g 6269 |                     | Account will be decreased |           |     |
| Totals:               |                     | 11,035.00                 | 11,035.00 |     |
| Out of Balance:       |                     | 0.00                      |           |     |

PLAZA WEST JE15:

General Journal Entry

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Journal Entry

Date: 1/15/15  Reverse Transaction  
 Reference: JE15

| GL Account            | Description            | Debit                     | Credit   | Job |
|-----------------------|------------------------|---------------------------|----------|-----|
| 10200                 | RETURN CHECK MUTILATED | 7,000.00                  |          |     |
| Cash - Safe           |                        | Account will be increased |          |     |
| 10300                 | RETURN CHECK MUTILATED |                           | 7,000.00 |     |
| Cash - Bank Op'g 6269 |                        | Account will be decreased |          |     |
| Totals:               |                        | 7,000.00                  | 7,000.00 |     |
| Out of Balance:       |                        | 0.00                      |          |     |

THESE JOURNAL ENTRIES RECORD CHARGES TO OPERATING A/C 10300 FOR CHANGE ORDERS. BANCO IS FAMOUS FOR GIVING WILD DESCRIPTIONS FOR THESE TRANSACTIONS, POSSIBLY BECAUSE THEIR

PERSONNEL DON'T SPEAK ENGLISH. DURING THE PARTNERSHIP YEARS, THESE TRANSACTIONS ORIGINATED IN THE CASH ROOM TO GET SMALL DENOMINATION CHANGE. AS SOON AS THE ORDER IS RECEIVED, THE CASH ROOM TYPICALLY (BUT NOT ALWAYS) PREPARES AN OFFSETTING CASH DEPOSIT CONSISTING OF LARGE DENOMINATION BILLS. ACCOUNTING PERSONNEL WERE TRAINED TO ENTER DESCRIPTIONS EXACTLY AS PROVIDED BY THE BANK TO INSTILL DISCIPLINE. SEE CORRESPONDING PAGES OF THE JANUARY BANK STATEMENT THAT SHOWS OFFSETTING DEPOSITS FOR THE ITEMS.

PLAZA WEST SJE19:

General Journal Entry

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Journal Entry

Date: 01/19/15  Reverse Transaction

Reference: SJE19

| GL Account            | Description         | Debit                     | Credit    | Job |
|-----------------------|---------------------|---------------------------|-----------|-----|
| 10200                 | RETURN CK MUTILATED | 15,800.00                 |           |     |
| Cash - Safe           |                     | Account will be increased |           |     |
| 10300                 | RETURN CK MUTILATED |                           | 15,800.00 |     |
| Cash - Bank Op'g 6269 |                     | Account will be decreased |           |     |
|                       |                     |                           |           |     |
|                       |                     |                           |           |     |
|                       |                     |                           |           |     |
| Totals:               |                     | 15,800.00                 | 15,800.00 |     |
| Out of Balance:       |                     | 0.00                      |           |     |

SEE CORRESPONDING PAGES OF THE FEBRUARY BANK STATEMENT SHOWING OFFSETTING DEPOSIT FOR THE ABOVE ITEM. OCCASIONALLY, BANCO WILL BREAK UP A CHANGE ORDER DUE TO UNAVAILABILITY OF LOW DENOMINATION BILLS. CASH ROOM CLERKS ATTEMPT TO MAKE ALL DEPOSITS CORRESPOND TO THE AMOUNT OF THE ORDER THAT BANCO FULFILLED.

SJE15 PLAZA EAST:

General Journal Entry

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Journal Entry

Date: 2/19/15  Reverse Transaction  
 Reference: SJE19

| GL Account            | Description         | Debit                     | Credit    | Job |
|-----------------------|---------------------|---------------------------|-----------|-----|
| 10200                 | RETURN CK MUTILATED | 15,800.00                 |           |     |
| Cash - Safe           |                     | Account will be increased |           |     |
| 10300                 | RETURN CK MUTILATED |                           | 15,800.00 |     |
| Cash - Bank Op'g 6269 |                     | Account will be decreased |           |     |
|                       |                     |                           |           |     |
|                       |                     |                           |           |     |
|                       |                     |                           |           |     |
| Totals:               |                     | 15,800.00                 | 15,800.00 |     |
| Out of Balance:       |                     | 0.00                      |           |     |

SJE05 PLAZA EAST:

General Journal Entry

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Journal Entry

Date: 2/6/15  Reverse Transaction  
 Reference: SJE05

| GL Account         | Description      | Debit                     | Credit    | Job |
|--------------------|------------------|---------------------------|-----------|-----|
| 10200              | RET CK MUTILATED | 30,000.00                 |           |     |
| Cash - Safe        |                  | Account will be increased |           |     |
| 10300              | RET CK MUTILATED |                           | 30,000.00 |     |
| <Inactive Account> |                  | Account will be decreased |           |     |
|                    |                  |                           |           |     |
|                    |                  |                           |           |     |
|                    |                  |                           |           |     |
| Totals:            |                  | 30,000.00                 | 30,000.00 |     |
| Out of Balance:    |                  | 0.00                      |           |     |

THESE TOO RELATE TO CHANGE ORDERS. SEE OFFSETTING DEPOSITS IN BANCO STATEMENTS HEREIN.

From: January 01, 2015  
 To: January 30, 2015

**IDEAL BUSINESS ACCOUNT**

Page 11 Account Number  
**191-256269**  
UNITED CORPORATION

**Subtractions (continued)**
**Other debits**

| Date                               | Reference   | Description                    | Amount                |
|------------------------------------|-------------|--------------------------------|-----------------------|
| 01-02                              | 51600002    | IRS Usatxpymt                  | 7,482.04              |
| 01-07                              | 50800005    | Plaza Extra West Payroll       | 35,571.97             |
| 01-07                              | 50800006    | IRS Usatxpymt                  | 10,553.56             |
| 01-07                              | 50800007    | IRS Usatxpymt                  | 9,904.58              |
| 01-09                              | 51900003    | IRS Usatxpymt                  | 9,013.86              |
| 01-12                              | 52100001    | Returned Check - Mutilated     | 11,000.00             |
| 01-12                              | 0100286     | RDC No Determined              | 20.00                 |
| 01-12                              | 0100286     | RDC Charge                     | 15.00                 |
| 01-14                              |             | Stop Payment Charge            | 15.00                 |
| 01-14                              | 11501000772 | 150114000772000 -outgoing Wire | 16,640.00             |
| 01-15                              | 51900003    | Plaza Extra West Payroll       | 31,952.73             |
| 01-15                              | 51900004    | IRS Usatxpymt                  | 8,068.44              |
| 01-15                              | 52000002    | Returned Check - Mutilated     | 7,000.00              |
| 01-22                              | 52000003    | Plaza Extra West Payroll       | 33,564.06             |
| 01-22                              | 52000004    | IRS Usatxpymt                  | 8,576.42              |
| 01-27                              | 5000004     | RDC NSF                        | 477.12                |
| 01-27                              | 5000004     | RDC Charge                     | 15.00                 |
| 01-28                              | 51900001    | Plaza Extra West Payroll       | 33,323.63             |
| 01-29                              | 52200002    | IRS Usatxpymt                  | 8,354.32              |
| <b>19 Total other subtractions</b> |             |                                | <b>\$231,547.73</b>   |
| <b>693 Total subtractions</b>      |             |                                | <b>\$2,895,026.03</b> |

**Miscellaneous debits and credits**

| Effective Date                                | Reference | Description           | Amount          |
|---|-----------|-----------------------|-----------------|
| 01-29   | 052000001 | Deposit Adjustment 73 | 350.00          |
| <b>Total miscellaneous debits and credits</b> |           |                       | <b>\$350.00</b> |

**Service Charges**

| Description                          | Unit charges | Amount              |
|--------------------------------------|--------------|---------------------|
| Checking Maintenance Fee             |              | 0.00                |
| 89 Deposit Tickets                   |              |                     |
| 2,792 Checks Deposited               |              |                     |
| 674 Checks Paid                      |              |                     |
| 00 Electronic Transactions           |              |                     |
| 3,485 Transactions Over              | 70           | 0.25                |
| <b>Total charges for this period</b> |              | <b>\$871.25</b>     |
| <b>Ending Balance</b>                |              | <b>\$242,081.67</b> |

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**Additions (continued)**
**Deposit Tickets(continued)**

| Date  | Reference | Description            | Amount     |
|-------|-----------|------------------------|------------|
| 01-07 | 500048576 | Deposit                | 300,000.00 |
| 01-07 | 191008010 | Deposit Number 99999   | 33,987.63  |
| 01-07 | 191007710 | Deposit Number 99999   | 21,467.28  |
| 01-07 | 191007310 | Deposit Number 99999   | 19,771.25  |
| 01-07 | 500037567 | Deposit Number 3617495 | 14,968.39  |
| 01-07 | 500005542 | Deposit                | 10,174.60  |
| 01-07 | 500005634 | Deposit                | 7,122.78   |
| 01-07 | 500037555 | Deposit Number 3617495 | 598.76     |
| 01-09 | 191000810 | Deposit Number 99999   | 22,958.00  |
| 01-09 | 191001210 | Deposit Number 99999   | 19,845.12  |
| 01-09 | 500000565 | Deposit                | 16,041.30  |
| 01-09 | 500001163 | Deposit                | 14,468.96  |
| 01-09 | 500048374 | Deposit                | 13,359.40  |
| 01-09 | 500001063 | Deposit                | 8,389.73   |
| 01-12 | 191009210 | Deposit Number 99999   | 24,768.25  |
| 01-12 | 191010727 | Deposit Number 99999   | 24,618.85  |
| 01-12 | 500086155 | Deposit                | 15,194.53  |
| 01-12 | 500077239 | Deposit                | 12,861.70  |
| 01-12 | 500277045 | Deposit                | 19.56      |
| 01-13 | 500048874 | Deposit                | 300,000.00 |
| 01-13 | 191007821 | Deposit Number 99999   | 34,893.05  |
| 01-13 | 191007521 | Deposit Number 99999   | 28,819.83  |
| 01-13 | 500003348 | Deposit                | 10,350.33  |
| 01-13 | 500003459 | Deposit                | 5,508.43   |
| 01-13 | 500002479 | Deposit Number 3617503 | 1,789.37   |
| 01-13 | 191007621 | Deposit Number 99999   | 487.00     |
| 01-14 | 197016710 | Deposit Number 99999   | 25,885.87  |
| 01-14 | 197016610 | Deposit Number 99999   | 11,000.00  |
| 01-14 | 500000123 | Deposit                | 6,545.56   |
| 01-14 | 500045399 | Deposit                | 14.07      |
| 01-16 | 500050024 | Deposit                | 130,000.00 |
| 01-16 | 191007610 | Deposit Number 99999   | 20,202.84  |
| 01-16 | 191007310 | Deposit Number 99999   | 18,188.54  |
| 01-16 | 500000150 | Deposit                | 15,959.84  |
| 01-16 | 500000013 | Deposit                | 14,471.50  |
| 01-16 | 500050376 | Deposit                | 121.44     |
| 01-16 | 191007510 | Deposit Number 999999  | 50.00      |
| 01-20 | 191049610 | Deposit Number 99999   | 37,916.60  |
| 01-20 | 191049110 | Deposit Number 99999   | 30,872.00  |
| 01-20 | 191049710 | Deposit Number 99999   | 27,420.50  |
| 01-20 | 191049310 | Deposit Number 99999   | 25,898.60  |



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**Additions (continued)**  
 Deposit Tickets(continued)

| Date                            | Reference | Description             | Amount                |
|---------------------------------|-----------|-------------------------|-----------------------|
| 01-20                           | 50011271  | Deposit                 | 15,906.63             |
| 01-20                           | 500113284 | Deposit                 | 12,423.46             |
| 01-20                           | 500113023 | Deposit                 | 8,191.56              |
| 01-20                           | 191066926 | Deposit Number 99999    | 7,000.00              |
| 01-20                           | 500112736 | Deposit                 | 4,846.30              |
| 01-20                           | 191051110 | Deposit Number 99999    | 2,117.00              |
| 01-20                           | 500111548 | Deposit                 | 567.92                |
| 01-20                           | 191049210 | Deposit Number 99999    | 52.00                 |
| 01-21                           | 191001610 | Deposit Number 99999    | 24,786.05             |
| 01-21                           | 500000766 | Deposit                 | 5,872.53              |
| 01-22                           | 191002210 | Deposit Number 99999    | 24,291.66             |
| 01-22                           | 500006334 | Deposit                 | 10,971.99             |
| 01-22                           | 500006325 | Deposit                 | 425.97                |
| 01-22                           | 500006330 | Deposit                 | 22.82                 |
| 01-23                           | 500055704 | Deposit                 | 230,000.00            |
| 01-23                           | 191002510 | Deposit Number 99999    | 24,022.86             |
| 01-23                           | 500010955 | Deposit                 | 14,211.02             |
| 01-23                           | 500059539 | Deposit                 | 281.15                |
| 01-26                           | 500192929 | Deposit                 | 27,459.60             |
| 01-26                           | 500192931 | Deposit                 | 26,602.61             |
| 01-26                           | 500099103 | Deposit                 | 14,047.82             |
| 01-26                           | 500099235 | Deposit                 | 7,695.52              |
| 01-26                           | 500120908 | Deposit                 | 601.89                |
| 01-26                           | 500192926 | Deposit                 | 124.00                |
| 01-27                           | 191006810 | Deposit Number 99999    | 41,951.20             |
| 01-27                           | 191006910 | Deposit Number 99999    | 32,428.11             |
| 01-27                           | 500005626 | Deposit                 | 5,314.07              |
| 01-27                           | 500011240 | Deposit Number 21606674 | 3,159.27              |
| 01-28                           | 191028410 | Deposit Number 99999    | 26,236.46             |
| 01-28                           | 500003228 | Deposit                 | 7,102.12              |
| 01-28                           | 500001695 | Deposit                 | 1,441.44              |
| 01-29                           | 500066424 | Deposit                 | 240,000.00            |
| 01-29                           | 191007710 | Deposit Number 99999    | 23,088.00             |
| 01-29                           | 500010368 | Deposit                 | 9,477.55              |
| 01-29                           | 500066582 | Deposit                 | 129.52                |
| 01-29                           | 191007610 | Deposit Number 99999    | 122.00                |
| 01-30                           | 500134560 | Deposit                 | 21,660.01             |
| 01-30                           | 500000307 | Deposit                 | 14,112.92             |
| <b>89 Total Deposit Tickets</b> |           |                         | <b>\$2,387,561.45</b> |
| <b>89 Total additions</b>       |           |                         | <b>\$2,387,561.45</b> |

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**Subtractions (continued)**
**Other debits (continued)**

| Date                        | Reference | Description                | Amount         |
|-----------------------------|-----------|----------------------------|----------------|
| 02-11                       | 5000004   | RDC Charge                 | 15.00          |
| 02-12                       | 52100002  | IRS Usatapymt              | 8,824.90       |
| 02-12                       | 2600257   | RDC NSF 21606674           | 413.58         |
| 02-12                       | 2600257   | RDC Charge                 | 15.00          |
| 02-13                       |           | Stop Payment Charge        | 15.00          |
| 02-18                       | 5000006   | RDC NSF                    | 584.98         |
| 02-18                       | 5000006   | RDC Charge                 | 15.00          |
| 02-19                       | 52200003  | Plaza Extra West Payroll   | 34,201.84      |
| 02-19                       | 52200004  | IRS Usatapymt              | 8,431.92       |
| 02-19                       | 52300001  | Returned Check - Mutilated | 15,800.00      |
| 02-25                       | 51900002  | Plaza Extra West Payroll   | 33,165.92      |
| 02-26                       | 52100002  | IRS Usatapymt              | 8,039.22       |
| 02-26                       | 52200001  | Cash Requisition           | 5,500.00       |
| 02-27                       |           | Overdraft Finance Charge   | 10.30          |
| 24 Total other subtractions |           |                            | \$213,497.92   |
| 493 Total subtractions      |           |                            | \$2,617,387.14 |

**Miscellaneous debits and credits**

| Effective Date                         | Reference | Description           | Amount  |
|--|-----------|-----------------------|---------|
| 02-03                                  | 051800001 | Deposit Adjustment 73 | 33.49   |
| Total miscellaneous debits and credits |           |                       | \$33.49 |

**Service Charges**

| Description                   | Unit charges | Amount              |
|-------------------------------|--------------|---------------------|
| Checking Maintenance Fee      |              | 10.00               |
| 79 Deposit Tickets            |              |                     |
| 2,435 Checks Deposited        |              |                     |
| 469 Checks Paid               |              |                     |
| 00 Electronic Transactions    |              |                     |
| 2,913 Transactions Over 70    | 0.25         | 728.25              |
| Total charges for this period |              | \$738.25            |
| <b>Ending Balance</b>         |              | <b>\$229,676.40</b> |

**Daily Balance History**

| Date  | Book Balance | Available Balance | Date  | Book Balance | Available Balance |
|-------|--------------|-------------------|-------|--------------|-------------------|
| 02-02 | 267,160.11   | 218,251.67        | 02-10 | 15,705.45    | 32,980.84         |
| 02-03 | 35,248.96    | 25,562.56         | 02-11 | 442,583.20   | 438,700.10        |
| 02-04 | 372,751.05   | 364,557.18        | 02-12 | 368,882.10   | 368,882.10        |
| 02-05 | 303,434.29   | 294,284.62        | 02-13 | 370,053.61   | 357,326.08        |
| 02-06 | 248,760.58   | 240,969.99        | 02-17 | 353,872.37   | 284,746.73        |
| 02-09 | 239,234.80   | 183,511.04        | 02-18 | 322,387.23   | 300,190.96        |

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## Additions (continued)

## Deposit Tickets(continued)

| Date                     | Reference | Description          | Amount         |
|--------------------------|-----------|----------------------|----------------|
| 02-19                    | 191002027 | Deposit Number 99999 | 22,025.35      |
| 02-19                    | 500003153 | Deposit              | 7,590.67       |
| 02-19                    | 500004478 | Deposit              | 6,137.89       |
| 02-19                    | 500003062 | Deposit              | 5,838.34       |
| 02-19                    | 500003059 | Deposit              | 4,142.65       |
| 02-19                    | 500004473 | Deposit              | 1,157.10       |
| 02-19                    | 191001927 | Deposit Number 99999 | 19.00          |
| 02-20                    | 500061893 | Deposit              | 340,000.00     |
| 02-23                    | 191025827 | Deposit Number 99999 | 31,085.42      |
| 02-23                    | 191002027 | Deposit Number 99999 | 26,187.87      |
| 02-23                    | 500084500 | Deposit              | 19,889.93      |
| 02-23                    | 191001127 | Deposit Number 99999 | 16,700.10      |
| 02-23                    | 191001827 | Deposit Number 99999 | 15,800.00      |
| 02-23                    | 500080807 | Deposit              | 13,939.36      |
| 02-23                    | 500078446 | Deposit              | 10,855.65      |
| 02-23                    | 500133354 | Deposit              | 10.48          |
| 02-24                    | 191004827 | Deposit Number 99999 | 38,462.73      |
| 02-24                    | 191004927 | Deposit Number 99999 | 29,092.55      |
| 02-24                    | 500000225 | Deposit              | 9,454.46       |
| 02-24                    | 500017501 | Deposit              | 3,261.98       |
| 02-24                    | 500064808 | Deposit              | 36.00          |
| 02-25                    | 191002927 | Deposit Number 99999 | 22,882.07      |
| 02-25                    | 500000318 | Deposit              | 10,684.42      |
| 02-26                    | 500066650 | Deposit              | 275,000.00     |
| 02-26                    | 191005327 | Deposit Number 99999 | 24,346.77      |
| 02-26                    | 500005198 | Deposit              | 7,645.76       |
| 02-26                    | 500004622 | Deposit              | 3,167.79       |
| 02-26                    | 191005527 | Deposit Number 99999 | 1,049.31       |
| 79 Total Deposit Tickets |           |                      | \$2,605,753.61 |
| 79 Total additions       |           |                      | \$2,605,753.61 |

## Subtractions

## Checks Paid

| Check Number | Date  | Reference | Amount    | Check Number | Date  | Reference | Amount    |
|--------------|-------|-----------|-----------|--------------|-------|-----------|-----------|
| 00000008     | 02-03 | 052100039 | 207.66    | 00009374     | 02-03 | 052200019 | 1,179.43  |
| 00000048     | 02-10 | 051900018 | 173.05    | 00009379     | 02-05 | 052200004 | 11,924.31 |
| 00000049     | 02-10 | 051900019 | 173.05    | 00009380     | 02-03 | 052200017 | 1,069.20  |
| 00000080     | 02-17 | 051900006 | 29,348.52 | 00009383     | 02-13 | 052500008 | 594.80    |
| 00009010     | 02-10 | 051700004 | 300.00    | 00009384     | 02-03 | 052200018 | 1,127.90  |
| 00009284     | 02-10 | 052000007 | 3,691.00  | 00009427     | 02-02 | 052200009 | 374.00    |
| 00009337     | 02-03 | 052100040 | 207.66    | 00009430     | 02-03 | 052200020 | 1,382.16  |

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**Subtractions (continued)**
**Checks Paid**

| Check Number | Date  | Reference | Amount                 | Check Number | Date  | Reference | Amount                |
|--------------|-------|-----------|------------------------|--------------|-------|-----------|-----------------------|
| 00100401     | 01-29 | 052100042 | 171.59                 | 00100407     | 01-29 | 052100002 | 191.46                |
| 00100402     | 01-30 | 052000031 | 396.60                 | 00100409     | 01-29 | 052100017 | 322.13                |
| 00100403     | 01-29 | 052100012 | 237.40                 | 00100410     | 01-29 | 052100019 | 338.23                |
| 00100404     | 01-30 | 052000018 | 175.00                 | 00100413     | 01-29 | 052100025 | 9,349.00              |
| 00100406     | 01-29 | 052100040 | 160.55                 |              |       |           |                       |
|              |       |           | <b>633 Checks Paid</b> |              |       |           | <b>\$2,247,411.55</b> |

**Other debits**

| Date  | Reference | Description                   | Amount    |
|-------|-----------|-------------------------------|-----------|
| 01-02 | 51600001  | IRS Usatapyt                  | 8,476.64  |
| 01-02 | 51800004  | Paid NSF Checks Charge 5      | 75.00     |
| 01-06 | 51900001  | Paid NSF Checks Charge 61     | 915.00    |
| 01-07 | 50800004  | IRS Usatapyt                  | 10,700.00 |
| 01-07 | 50800003  | IRS Usatapyt                  | 10,309.58 |
| 01-07 | 2600140   | RDC NSF                       | 660.00    |
| 01-07 | 2600140   | RDC Charge                    | 15.00     |
| 01-08 | 10100014  | RDC NSF                       | 150.00    |
| 01-08 | 10100014  | RDC Charge                    | 15.00     |
| 01-09 | 51900001  | United Corporati Payroll      | 43,772.25 |
| 01-09 | 51900002  | IRS Usatapyt                  | 9,726.78  |
| 01-09 | 2600201   | RDC NSF                       | 63.39     |
| 01-09 | 2600201   | RDC Charge                    | 15.00     |
| 01-12 | 10100033  | RDC Stop Payment 3610661      | 190.00    |
| 01-12 | 10100033  | RDC Charge                    | 15.00     |
| 01-14 | 51800001  | Returned NAF Check Charge-adj | 20.00     |
| 01-15 | 51900001  | United Corporati Payroll      | 43,490.99 |
| 01-15 | 51900002  | IRS Usatapyt                  | 10,494.30 |
| 01-15 | 52000001  | Returned Check - Mutilated    | 20,000.00 |
| 01-22 | 52000001  | United Corporati Payroll      | 40,520.56 |
| 01-22 | 52000002  | IRS Usatapyt                  | 9,474.42  |
| 01-22 | 10100028  | RDC Closed Account 3610650    | 27.08     |
| 01-22 | 10100028  | RDC Charge                    | 15.00     |
| 01-23 | 10100023  | RDC NSF                       | 76.72     |
| 01-23 | 10100023  | RDC Charge                    | 15.00     |
| 01-27 | 52200001  | Debit Memo                    | 10.00     |
| 01-28 | 5000003   | RDC NSF                       | 671.71    |
| 01-28 | 5000003   | RDC Charge 2                  | 30.00     |
| 01-28 | 0100219   | RDC Not Authorized            | 32.39     |
| 01-29 | 52200001  | IRS Usatapyt                  | 10,601.04 |
| 01-29 | 10300005  | RDC NSF                       | 50.00     |
| 01-29 | 10300005  | RDC Charge                    | 15.00     |
| 01-30 |           | Overdraft Finance Charge      | 185.23    |

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## Additions (continued)

## Deposit Tickets(continued)

| Date  | Reference | Description             | Amount     |
|-------|-----------|-------------------------|------------|
| 01-09 | 191003010 | Deposit Number 99999    | 395.00     |
| 01-12 | 500085732 | Deposit                 | 37,668.18  |
| 01-12 | 500077526 | Deposit                 | 36,158.30  |
| 01-12 | 500084817 | Deposit                 | 1,647.79   |
| 01-12 | 500077523 | Deposit                 | 1,375.69   |
| 01-12 | 191025427 | Deposit Number 99999    | 1,335.00   |
| 01-12 | 191003510 | Deposit Number 99999    | 964.00     |
| 01-12 | 500277042 | Deposit                 | 165.29     |
| 01-12 | 500277059 | Deposit                 | 66.62      |
| 01-13 | 500002485 | Deposit                 | 41,960.88  |
| 01-13 | 500003397 | Deposit                 | 32,715.02  |
| 01-13 | 500045287 | Deposit                 | 3,000.00   |
| 01-13 | 500002482 | Deposit                 | 2,512.00   |
| 01-13 | 191007721 | Deposit Number 99999    | 1,778.00   |
| 01-13 | 191007421 | Deposit Number 99999    | 503.00     |
| 01-14 | 500045288 | Deposit                 | 400,000.00 |
| 01-14 | 500007805 | Deposit                 | 32,398.99  |
| 01-14 | 191003816 | Deposit Number 99999    | 586.00     |
| 01-16 | 500000300 | Deposit                 | 32,395.56  |
| 01-16 | 191008710 | Deposit Number 99999    | 20,000.00  |
| 01-16 | 191008310 | Deposit Number 99999    | 945.00     |
| 01-20 | 500114712 | Deposit                 | 41,949.14  |
| 01-20 | 500107575 | Deposit                 | 40,406.06  |
| 01-20 | 500112857 | Deposit                 | 39,597.93  |
| 01-20 | 500112811 | Deposit Number 3610650  | 33,041.33  |
| 01-20 | 500114988 | Deposit                 | 30,389.28  |
| 01-20 | 191051210 | Deposit Number 99999    | 1,447.00   |
| 01-20 | 191009810 | Deposit Number 99999    | 975.00     |
| 01-20 | 191051410 | Deposit Number 99999    | 764.00     |
| 01-20 | 191041928 | Deposit Number 99999    | 480.00     |
| 01-21 | 500000561 | Deposit                 | 35,620.43  |
| 01-21 | 191001210 | Deposit Number 99999    | 821.00     |
| 01-22 | 500049065 | Deposit                 | 400,000.00 |
| 01-22 | 500008504 | Deposit                 | 34,791.46  |
| 01-22 | 191005616 | Deposit Number 99999    | 763.00     |
| 01-26 | 500072399 | Deposit                 | 36,401.56  |
| 01-26 | 500073084 | Deposit                 | 33,822.17  |
| 01-26 | 500081658 | Deposit Number 21606674 | 1,793.56   |
| 01-26 | 500193298 | Deposit                 | 1,238.00   |
| 01-26 | 500193296 | Deposit                 | 735.00     |
| 01-27 | 500024346 | Deposit                 | 47,693.68  |

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**Subtractions (continued)**
**Other debits**

| Date                        | Reference | Description                | Amount         |
|-----------------------------|-----------|----------------------------|----------------|
| 02-02                       | 52000001  | IRS Usatapymt              | 1,432.07       |
| 02-03                       | 52000006  | IRS Usatapymt              | 17,447.68      |
| 02-05                       | 51900001  | United Corporati Payroll   | 43,567.77      |
| 02-05                       | 51900002  | IRS Usatapymt              | 10,406.78      |
| 02-05                       | 52000001  | Returned Check - Mutilated | 30,000.00      |
| 02-11                       | 52100001  | United Corporati Payroll   | 44,330.37      |
| 02-12                       | 52100001  | IRS Usatapymt              | 10,625.72      |
| 02-19                       | 52200001  | United Corporati Payroll   | 41,723.82      |
| 02-19                       | 52200002  | IRS Usatapymt              | 9,954.70       |
| 02-19                       | 52500004  | Paid NAF Checks Charge 10  | 150.00         |
| 02-23                       | 52600001  | Cash Requisition           | 25,600.00      |
| 02-23                       |           | Stop Payment Charge        | 15.00          |
| 02-23                       | 10200073  | RDC NSF                    | 100.00         |
| 02-23                       | 10200073  | RDC Charge                 | 15.00          |
| 02-25                       | 51900001  | United Corporati Payroll   | 42,945.56      |
| 02-26                       | 52100001  | IRS Usatapymt              | 10,095.30      |
| 16 Total other subtractions |           |                            | \$288,409.77   |
| 498 Total subtractions      |           |                            | \$2,538,975.51 |

**Miscellaneous debits and credits**

| Effective Date                         | Reference | Description                | Amount   |
|--|-----------|----------------------------|----------|
| 02-02                                  | 051800001 | Deposit Adjustment 73      | 149.95   |
| 02-23                                  | 052400001 | Deposit Adjustment 3841401 | 234.53   |
| 02-26                                  | 051900001 | Deposit Adjustment 73      | 47.98    |
| Total miscellaneous debits and credits |           |                            | \$432.46 |

**Service Charges**

| Description                        | Unit charges | Amount       |
|------------------------------------|--------------|--------------|
| Checking Maintenance Fee           |              | 0.00         |
| 92 Deposit Tickets                 |              |              |
| 2,637 Checks Deposited             |              |              |
| 482 Checks Paid                    |              |              |
| 01 Electronic Transactions         |              |              |
| 3,142 Transactions Over 70         | 0.25         | 0.00         |
| Commercial Service Fee GROUP: 3059 |              | 2,241.00     |
| Total charges for this period      |              | \$2,241.00   |
| Ending Balance                     |              | \$448,980.00 |



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Additions (continued)

Deposit Tickets(continued)

| Date  | Reference | Description             | Amount     |
|-------|-----------|-------------------------|------------|
| 02-09 | 500074618 | Deposit                 | 38,697.47  |
| 02-09 | 500074356 | Deposit                 | 35,034.57  |
| 02-09 | 500074610 | Deposit                 | 3,660.00   |
| 02-09 | 500135961 | Deposit                 | 1,818.82   |
| 02-09 | 500081667 | Deposit                 | 1,593.73   |
| 02-09 | 191023527 | Deposit Number 99999    | 1,497.00   |
| 02-09 | 191067427 | Deposit Number 99999    | 1,306.00   |
| 02-09 | 500074613 | Deposit                 | 668.76     |
| 02-09 | 500135969 | Deposit                 | 350.16     |
| 02-09 | 191023827 | Deposit Number 99999    | 22.00      |
| 02-10 | 500060896 | Deposit                 | 460,000.00 |
| 02-10 | 500000581 | Deposit                 | 40,079.38  |
| 02-10 | 500000497 | Deposit                 | 31,916.46  |
| 02-10 | 191007027 | Deposit Number 99999    | 20,000.00  |
| 02-10 | 191021627 | Deposit Number 99999    | 2,393.00   |
| 02-10 | 191017527 | Deposit Number 99999    | 731.00     |
| 02-12 | 500003998 | Deposit                 | 31,565.00  |
| 02-12 | 500004869 | Deposit                 | 29,306.20  |
| 02-12 | 191024126 | Deposit Number 99999999 | 10,000.00  |
| 02-12 | 191007718 | Deposit Number 99999    | 1,527.00   |
| 02-12 | 191007918 | Deposit Number 99999    | 953.00     |
| 02-13 | 500001524 | Deposit                 | 38,230.74  |
| 02-13 | 500001518 | Deposit                 | 4,741.73   |
| 02-13 | 191004627 | Deposit Number 99999    | 3,651.00   |
| 02-13 | 500073825 | Deposit                 | 3,000.00   |
| 02-13 | 500073819 | Deposit                 | 1,000.00   |
| 02-17 | 500175450 | Deposit                 | 200,000.00 |
| 02-17 | 500110928 | Deposit                 | 44,660.81  |
| 02-17 | 500119186 | Deposit                 | 32,889.25  |
| 02-17 | 191014027 | Deposit Number 99999    | 2,039.00   |
| 02-17 | 191007918 | Deposit Number 99999    | 660.00     |
| 02-18 | 500000862 | Deposit                 | 42,953.14  |
| 02-18 | 500033503 | Deposit                 | 32,658.34  |
| 02-18 | 500004872 | Deposit                 | 27,224.48  |
| 02-18 | 191006627 | Deposit Number 99999    | 1,673.00   |
| 02-18 | 191008421 | Deposit                 | 709.00     |
| 02-18 | 191002516 | Deposit Number 999999   | 404.00     |
| 02-19 | 500003545 | Deposit                 | 34,746.03  |
| 02-19 | 191002627 | Deposit Number 99999    | 1,206.00   |
| 02-19 | 500061976 | Deposit                 | 32.39      |
| 02-19 | 191002527 | Deposit Number 99999    | 1.68       |

**2015 Plaza East  
General Ledger  
For the Period From Jan 1, 2015 to Feb 28, 2015**

Filter Criteria includes: 1) IDs: 10200. Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

| Account ID<br>Account Description | Date    | Reference | Jrnl | Trans Description  | Debit Amt | Credit Amt | Balance    |
|-----------------------------------|---------|-----------|------|--------------------|-----------|------------|------------|
| 10200                             | 1/1/15  |           |      | Beginning Balance  |           |            | 65,000.00  |
| Cash - Safe                       | 1/4/15  | SJ04      | GEN  | DAILY POS (CHAN    |           | 20,000.00  |            |
|                                   | 1/13/15 | SJ13      | GEN  | DAILY POS (CHAN    |           | 20,000.00  |            |
|                                   | 1/15/15 | SJE15     | GEN  | RET MUTILATED      | 20,000.00 |            |            |
|                                   |         |           |      | Current Period Cha | 20,000.00 | 40,000.00  | -20,000.00 |
|                                   | 2/1/15  |           |      | Beginning Balance  |           |            | 45,000.00  |
|                                   | 2/5/15  | SJE05     | GEN  | RET CK MUTILAT     | 30,000.00 |            |            |
|                                   | 2/8/15  | SJ08      | GEN  | DAILY POS ENTR     |           | 20,000.00  |            |
|                                   | 2/10/15 | SJ10      | GEN  | DAILY POS ENTR     |           | 10,000.00  |            |
|                                   | 2/20/15 | SJ20      | GEN  | DAILY POS ENTR     |           | 15,000.00  |            |
|                                   | 2/21/15 | SJ21      | GEN  | DAILY POS ENTR     |           | 5,800.00   |            |
|                                   | 2/23/15 | SJE23     | GEN  | CASH REQUISITI     | 25,600.00 |            |            |
|                                   |         |           |      | Current Period Cha | 55,600.00 | 50,800.00  | 4,800.00   |
|                                   | 2/28/15 |           |      | Ending Balance     |           |            | 49,800.00  |



**Plaza Extra - EAST**  
**End of Day Accounting Summary**

Date: **01/13/15**  
 Initials: **S.A.**

| Till Statistics      |           |
|----------------------|-----------|
| Sales                | 79,565.50 |
| Cashier Over (Short) | 14.76     |

| Misc Income (List Who) |        |
|------------------------|--------|
| Lotto                  | 890.00 |
| Phone Cards            | 55.00  |
| Gift Certs             |        |
|                        |        |
| TOTAL                  | 945.00 |

| Bank Deposits (Total of Each Dep) |           |
|-----------------------------------|-----------|
| Cash                              | 32,395.56 |
| Phone Cards/Lotto                 | 945.00    |
|                                   |           |
|                                   |           |
| Change Order Dep                  | 20,000.00 |
| TOTAL                             | 53,340.56 |

| Balancing Overview    |           |
|-----------------------|-----------|
| Total - Top of Pg 1   | 79,565.50 |
| Explain Till Diff (1) | -         |

| Balancing Overview - Sales |           |
|----------------------------|-----------|
| Total Sales                | 80,763.54 |
| Discounts                  | 1,198.04  |
| Net Sales                  | 79,565.50 |
| Total - Top of Pg 1        | 79,565.50 |
| Explain O'view Diff (2)    | -         |

| Vendor Rebates (List Who) |   |
|---------------------------|---|
|                           |   |
|                           |   |
|                           |   |
| TOTAL                     | - |

| Reconciliation       |           |
|----------------------|-----------|
| Bal'g Overview Total | 79,565.50 |
| + Misc Income        | 945.00    |
| + Vendor Rebates     | -         |
| + AR Collections     | -         |
| + NSF Re-Deposits    | -         |
| (-) In-Store Charges | (114.80)  |
| (-) Coupons          | (3.00)    |
| + Change Orders      | 20,000.00 |
| (-) Gift Cert Redeem | (180.00)  |
| (-) Correction Holds |           |
| + Pr Day Corrections |           |
| (-) Paid Outs        | (279.10)  |
| Collection Envelope  | 99,933.60 |

| Balancing Overview - Actual Tills |           |
|-----------------------------------|-----------|
| Cash                              | 27,583.19 |
| Credit Card                       |           |
| Check                             | 2,991.07  |
| Manual Credit                     | 25,846.14 |
| Coupons                           | 3.00      |
| Debit Card                        |           |
| Manual Debit                      | 7,211.48  |
| Elec Cash                         |           |
| Elec Foodstamps                   |           |
| Food Stamps                       | 13,349.86 |
| InStore Charges                   | 114.80    |
| Store Coupons                     |           |
| Telecheck                         | 196.00    |
| WIC                               | 2,280.72  |
|                                   |           |
|                                   |           |
| TOTAL                             | 79,576.26 |
| Total - Top of Pg 1               | 79,565.50 |
| Diff - Explain (3)                | 10.76     |

| AR Rcpts, Emp Lns, Etc. (List Who) |   |
|------------------------------------|---|
|                                    |   |
|                                    |   |
|                                    |   |
| TOTAL                              | - |

| NSF Re-Deposits (List Who) |   |
|----------------------------|---|
|                            |   |
|                            |   |
| TOTAL                      | - |

| Cash Room Over (Short) |            |
|------------------------|------------|
| Bank Deposits          | 53,340.56  |
| Electr Settlements     | 41,174.92  |
| Over (Short)           | (5,418.12) |

| Electronic Settlement Totals |           |
|------------------------------|-----------|
| VISA / MC                    | 19,469.78 |
| ABT BPPR                     | 10,985.10 |
| ATH                          | 6,802.68  |
| Discover                     | 177.24    |
| EBT JP Morgan                | 640.87    |
| Amex                         | 2,903.25  |
| Telecheck                    | 196.00    |
| TOTAL                        | 41,174.92 |

| ATTACHMENTS:  |  |
|---|--|
| A) Cash Room Worksheet  |  |
| B) Balancing Overview   |  |
| C) Till Statistics  |  |
| D) Copies of ALL Bank Deposit Slips                                       |  |
| E) Copies of Cust Purch Orders & Cash Register Tapes for In-Store Charges |  |
| F) Copies of Correction Hold Items  |  |
| G) Other (Gift Certs, Pd Out Rcpts...)                                    |  |

(1) Explanation: Credit card terminal from 1/13/15 was settled on 1/14/15 for the total amount of \$5365.57.

(2) Explanation:

(3) Explanation:

Cash Disbursed For:

**UNITED CORPORATION**  
 DBA PLAZA EXTRA  
 P.O. BOX 763  
 ST. CROIX, VI 00821

DATE 01.13.2015

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL  
 ENDORSE & LIST CHECKS SEPARATELY OR  
 ATTACH LIST

|   | DOLLARS | CENTS   |
|---|---------|---|
| CURRENCY  |         |   |
| COIN  |         |   |
| TOTAL CASH  |         |   |
| CHECKS  |         |   |
| 1 20 x 500  | 10,000  | 00  |
| 2   |         |   |
| 3 50 x 4  | 200     | 00  |
| 4   |         |   |
| 5 100 x 98  | 9,800   | 00  |
| 6 Cash  | 20,000  | 00  |
| 7   |         |   |
| 8   |         |   |
| 9   |         |   |
| 10  |         |   |
| 11  |         |   |
| 12  |         |   |
| 13  |         |   |
| 14  |         |   |
| 15  |         |   |
| 16  |         |   |
| 17  |         |   |
| 18  |         |   |
| 19  |         |   |
| 20  |         |   |
| 21  |         |   |
| 22  |         |   |
| 23  |         |   |
| TOTAL FROM OTHER<br>SIDE OR ATTACHED LIST   |         |   |
| <small>PLEASE PRINT FULL NAME</small><br><small>FOR CHECKS</small><br><small>TESTING FILE</small> |         | <small>2015</small><br><small>1</small><br><small>20,000.00</small> |

BANCO POPULAR DE PUERTO RICO

TOTAL  
ITEMS

\$

20000.00

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE CALL LETTER AGREEMENTS  
 021606674191148830

**Plaza Extra - EAST**  
**End of Day Accounting Summary**

Date:

02/08/15

Initials:

S.A.

| Till Statistics      |           |
|----------------------|-----------|
| Sales                | 86,663.55 |
| Cashier Over (Short) | 5.06      |

| Balancing Overview    |           |
|-----------------------|-----------|
| Total - Top of Pg 1   | 86,663.55 |
| Explain Till Diff (1) | -         |

| Balancing Overview - Sales |           |
|----------------------------|-----------|
| Total Sales                | 87,894.16 |
| Discounts                  | 1,230.61  |
| Net Sales                  | 86,663.55 |
| Total - Top of Pg 1        | 86,663.55 |
| Explain O'view Diff (2)    | -         |

| Balancing Overview - Actual Tills |           |
|-----------------------------------|-----------|
| Cash                              | 28,483.20 |
| Credit Card                       |           |
| Check                             | 2,482.43  |
| Manual Credit                     | 29,913.00 |
| Coupons                           |           |
| Debit Card                        |           |
| Manual Debit                      | 8,961.86  |
| Elec Cash                         |           |
| Elec Foodstamps                   |           |
| Food Stamps                       | 15,095.89 |
| InStore Charges                   |           |
| Store Coupons                     |           |
| Telecheck                         | 539.45    |
| WIC                               | 1,180.78  |
|                                   |           |
|                                   |           |
|                                   |           |
|                                   |           |
|                                   |           |
| TOTAL                             | 86,656.61 |
| Total - Top of Pg 1               | 86,663.55 |
| Diff - Explain (3)                | (6.94)    |

| Misc Income (List Who) |        |
|------------------------|--------|
| Lotto                  | 631.00 |
| Phone Cards            | 100.00 |
| Gift Certs             |        |
|                        |        |
|                        |        |
| TOTAL                  | 731.00 |

| Vendor Rebates (List Who) |   |
|---------------------------|---|
|                           |   |
|                           |   |
|                           |   |
|                           |   |
| TOTAL                     | - |

| AR Rcpts, Emp Lns, Etc. (List Who) |   |
|------------------------------------|---|
|                                    |   |
|                                    |   |
|                                    |   |
|                                    |   |
| TOTAL                              | - |

| NSF Re-Deposits (List Who) |   |
|----------------------------|---|
|                            |   |
|                            |   |
| TOTAL                      | - |

| Electronic Settlement Totals |           |
|------------------------------|-----------|
| VISA / MC                    | 26,636.64 |
| ABT BPPR                     | 14,742.45 |
| ATH                          | 8,962.86  |
| Discover                     | 123.62    |
| EBT JP Morgan                | 358.33    |
| Amex                         | 3,122.48  |
| Telecheck                    | 539.45    |
| TOTAL                        | 54,485.83 |

| Bank Deposits (Total of Each Dep) |           |
|-----------------------------------|-----------|
| Cash                              | 31,916.46 |
| Phone Cards/Lotto                 | 731.00    |
|                                   |           |
|                                   |           |
| Change Order Dep                  | 20,000.00 |
| TOTAL                             | 52,647.46 |

| Reconciliation       |            |
|----------------------|------------|
| Bal'g Overview Total | 86,663.55  |
| + Misc Income        | 731.00     |
| + Vendor Rebates     | -          |
| + AR Collections     | -          |
| + NSF Re-Deposits    | -          |
| (-) In-Store Charges | -          |
| (-) Coupons          | -          |
| + Change Orders      | 20,000.00  |
| (-) Gift Cert Redeem | (157.98)   |
| (-) Correction Holds |            |
| + Pr Day Corrections |            |
| (-) Paid Outs        | (72.00)    |
| Collection Envelope  | 107,164.57 |

| Cash Room Over (Short) |           |
|------------------------|-----------|
| Bank Deposits          | 52,647.46 |
| Electr Settlements     | 54,485.83 |
| Over (Short)           | (31.28)   |

| ATTACHMENTS:  |  |
|---|--|
| A) Cash Room Worksheet  |  |
| B) Balancing Overview   |  |
| C) Till Statistics  |  |
| D) Copies of ALL Bank Deposit Slips                                       |  |
| E) Copies of Cust Purch Orders & Cash Register Tapes for In-Store Charges |  |
| F) Copies of Correction Hold Items  |  |
| G) Other (Gift Certs, Pd Out Rcpts...)                                    |  |

(1) Explanation:

(2) Explanation:

(3) Explanation:

Cash Disbursed For:

**UNITED CORPORATION**  
 DBA PLAZA EXTRA  
 P.O. BOX 763  
 ST. CROIX, VI 00821

DATE 02/08/2015

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL  
 ENDORSE & LIST CHECKS SEPARATELY OR  
 ATTACH LIST

|  | DOLLARS | CENTS     |
|--|---------|-----------|
| CURRENCY                               |         |           |
| COIN                                   |         |           |
| TOTAL CASH                             |         |           |
| CHECKS                                 |         |           |
| <sup>1</sup> 50 x 160                  | 8,000   | 00        |
| <sup>2</sup>                           |         |           |
| <sup>3</sup> 100 x 120                 | 12,000  | 00        |
| <sup>4</sup>                           |         |           |
| <sup>5</sup> Cash                      | 20,000  | 00        |
| <sup>6</sup>                           |         |           |
| <sup>7</sup>                           |         |           |
| <sup>8</sup>                           |         |           |
| <sup>9</sup>                           |         |           |
| <sup>10</sup> Change                   |         |           |
| <sup>11</sup> Order                    |         |           |
| <sup>12</sup>                          |         |           |
| <sup>13</sup>                          |         |           |
| <sup>14</sup>                          |         |           |
| <sup>15</sup>                          |         |           |
| <sup>16</sup>                          |         |           |
| <sup>17</sup>                          |         |           |
| <sup>18</sup>                          |         |           |
| <sup>19</sup>                          |         |           |
| <sup>20</sup>                          |         |           |
| <sup>21</sup>                          |         |           |
| <sup>22</sup>                          |         |           |
| <sup>23</sup>                          |         |           |
| TOTAL FROM OTHER SIDE OR ATTACHED LIST |         |           |
| PLEASE RE-ENTER TOTAL HERE             |         |           |
|  |         | 20,000.00 |

BANCO POPULAR DE PUERTO RICO

TOTAL ITEMS

\$

20,000.00

CHECKS AND OTHER ITEMS ARE RECEIVED FOR DEPOSIT SUBJECT TO THE PROVISIONS OF THE UNIFORM COMMERCIAL CODE AND ANY APPLICABLE COLLECTION AGREEMENT.

⑆021605674⑆⑆⑆⑆191⑆⑆⑆⑆148830⑆⑆

**Plaza Extra - EAST**  
**End of Day Accounting Summary**

Date:

02/10/15

Initials:

S.A.

| Till Statistics      |           |
|----------------------|-----------|
| Sales                | 76,930.69 |
| Cashier Over (Short) | 9.59      |

| Balancing Overview    |           |
|-----------------------|-----------|
| Total - Top of Pg 1   | 76,930.69 |
| Explain Till Diff (1) | -         |

| Balancing Overview - Sales |           |
|----------------------------|-----------|
| Total Sales                | 78,058.11 |
| Discounts                  | 1,127.42  |
| Net Sales                  | 76,930.69 |
| Total - Top of Pg 1        | 76,930.69 |
| Explain O'view Diff (2)    | -         |

| Balancing Overview - Actual Tills |           |
|-----------------------------------|-----------|
| Cash                              | 28,787.02 |
| Credit Card                       |           |
| Check                             | 2,147.00  |
| Manual Credit                     | 23,946.35 |
| Coupons                           | 4.00      |
| Debit Card                        |           |
| Manual Debit                      | 6,830.76  |
| Elec Cash                         |           |
| Elec Foodstamps                   |           |
| Food Stamps                       | 13,060.31 |
| InStore Charges                   |           |
| Store Coupons                     |           |
| Telecheck                         | 381.97    |
| WIC                               | 1,768.87  |
|                                   |           |
|                                   |           |
|                                   |           |
| TOTAL                             | 76,926.28 |
| Total - Top of Pg 1               | 76,930.69 |
| Diff - Explain (3)                | (4.41)    |

| Misc Income (List Who) |        |
|------------------------|--------|
| Lotto                  | 923.00 |
| Phone Cards            | 30.00  |
| Gift Certs             |        |
|                        |        |
|                        |        |
| TOTAL                  | 953.00 |

| Vendor Rebates (List Who) |   |
|---------------------------|---|
|                           |   |
|                           |   |
|                           |   |
|                           |   |
| TOTAL                     | - |

| AR Rcpts, Emp Lns, Etc. (List Who) |   |
|------------------------------------|---|
|                                    |   |
|                                    |   |
|                                    |   |
|                                    |   |
| TOTAL                              | - |

| NSF Re-Deposits (List Who) |   |
|----------------------------|---|
|                            |   |
|                            |   |
| TOTAL                      | - |

| Electronic Settlement Totals |           |
|------------------------------|-----------|
| VISA / MC                    | 20,790.44 |
| ABT BPPR                     | 12,908.47 |
| ATH                          | 6,830.76  |
| Discover                     | 343.37    |
| EBT JP Morgan                | 151.41    |
| Amex                         | 2,818.67  |
| Telecheck                    | 381.97    |
| TOTAL                        | 44,225.09 |

| Bank Deposits (Total of Each Dep) |           |
|-----------------------------------|-----------|
| Cash                              | 31,565.00 |
| Phone Cards/Lotto                 | 953.00    |
|                                   |           |
| Change Order Dep                  | 10,000.00 |
| TOTAL                             | 42,518.00 |

| Reconciliation       |           |
|----------------------|-----------|
| Bal'g Overview Total | 76,930.69 |
| + Misc Income        | 953.00    |
| + Vendor Rebates     | -         |
| + AR Collections     | -         |
| + NSF Re-Deposits    | -         |
| (-) In-Store Charges | -         |
| (-) Coupons          | (4.00)    |
| + Change Orders      | 10,000.00 |
| (-) Gift Cert Redeem | (355.00)  |
| (-) Correction Holds | (14.97)   |
| + Pr Day Corrections |           |
| (-) Paid Outs        | (732.47)  |
| Collection Envelope  | 86,777.25 |

| Cash Room Over (Short) |           |
|------------------------|-----------|
| Bank Deposits          | 42,518.00 |
| Electr Settlements     | 44,225.09 |
| Over (Short)           | (34.16)   |

| ATTACHMENTS:  |  |
|---|--|
| A) Cash Room Worksheet  |  |
| B) Balancing Overview   |  |
| C) Till Statistics  |  |
| D) Copies of ALL Bank Deposit Slips                                       |  |
| E) Copies of Cust Purch Orders & Cash Register Tapes for In-Store Charges |  |
| F) Copies of Correction Hold Items  |  |
| G) Other (Gift Certs, Pd Out Rcpts...)                                    |  |

(1) Explanation:

(2) Explanation:

(3) Explanation:

Cash Disbursed For:

**UNITED CORPORATION**  
 DBA PLAZA EXTRA  
 P.O. BOX 763  
 ST. CROIX, VI 00821

DATE 02.10.2015

DEPOSITS MAY NOT BE AVAILABLE FOR IMMEDIATE WITHDRAWAL  
 ENDORSE & LIST CHECKS SEPARATELY OR  
 ATTACH LIST

|   | DOLLARS | CENTS        |
|---|---------|--------------|
| CURRENCY                                  |         |              |
| COIN                                      |         |              |
| TOTAL CASH                                |         |              |
| CHECKS                                    |         |              |
| 1 20x300                                  | 6,000   | 00           |
| 2   |         |              |
| 3 100x40                                  | 4,000   | 00           |
| 4 Cash                                    | 10,000  | 00           |
| 5   |         |              |
| 6   |         |              |
| 7   |         |              |
| 8   |         |              |
| 9   |         |              |
| 10  |         |              |
| 11  |         |              |
| 12  |         |              |
| 13  |         |              |
| 14  |         |              |
| 15  |         |              |
| 16  |         |              |
| 17  |         |              |
| 18  |         |              |
| 19  |         |              |
| 20  |         |              |
| 21  |         |              |
| 22  |         |              |
| 23  |         |              |
| TOTAL FROM OTHER<br>SIDE OR ATTACHED LIST |         |              |
| PLEASE<br>RE-ENTER<br>TOTAL HERE          | TOTAL   | \$ 10,000.00 |

BANCO POPULAR DE PUERTO RICO

TOTAL  
ITEMS

\$

10,000.00

⑆021806674⑆191⑆148830⑆

CHECKS AND OTHER ITEMS ARE RECEIVED FROM DEPOSIT SUBJECT TO THE PROVISIONS OF THE NATIONAL CHECK AND PAY APPLICATION COLLECTION AGREEMENT