

**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,

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

Plaintiff,

vs.

UNITED CORPORATION,

Defendant.

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

Plaintiff,

vs.

FATHI YUSUF,

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

**ACTION FOR DECLARATORY
JUDGMENT**

JURY TRIAL DEMANDED

Consolidated with

Case No.: SX-2014-CV-278

**ACTION FOR DEBT AND
CONVERSION**

JURY TRIAL DEMANDED

**MOTION AS TO HAMED CLAIM NO. H-9:
JOHN GAFFNEY'S SALARY, BENEFITS AND BONUS**

Hamed has raised as one of his claims, designated as H-9, whether the Partnership should have had to pay 100% of John Gaffney's salary and benefits from 2012 to 2016. The parties have agreed this would be one of the claims submitted by the Plaintiff on or before January 12, 2018. This motion is being filed to reduce those salary/benefit amounts by 90% and 50% for two specific, stated periods.

Hamed's expert CPA's reviewed the payment of 100% of Mr. Gaffney's salary by the Partnership and stated that under applicable accounting rules, his salary should have been allocated between the Partnership and Yusuf/United. See **Exhibit 1**.

Partnership paid John Gaffney's salary, benefits and bonus from October 2012 to April 24, 2013, despite Mr. Gaffney's under oath testimony that he was an employee of the United Corporation. From April 25, 2013 (the date identified in the Winding Up Order) to present, 100% of his salary and benefits have been charged to the Partnership **with no allocation documented**. (Emphasis added.)

Exhibit 1 is the "Gaffney" portion of the CPA's expert report—which also contains both Mr. Gaffney's responses and the documents supporting Hamed's position. As discussed below, the CPA's state that, first, as to the short period from October 7, 2012 to April 24, 2013, the Partnership's share of his salary should be 10%, and United/Yusuf share 90%. Second, as to the period after that date, they determined that the Partnership's share of his salary should be reduced to 50%, for the reasons noted herein. *Id.*

I. Facts. It is uncontested that in his 2013 testimony at the Preliminary Hearing, Mr. Gaffney stated: (1) he is not a Certified Public Accountant (CPA) in the Virgin Islands or elsewhere, (2) he worked for the United Corporation, (3) he began his employment with United on October 7, 2012, and (4) he did not receive a formal engagement letter with job duties. More importantly, at his deposition on April 3, 2014, Mr. Gaffney further testified that when he was hired and during his employment, United had unrelated, 'non-grocery store' operations and financial transactions—and that prior to April 2013, in

addition to working on Partnership matters, he did the accounting for those *totally separate* United operations.

Q. Okay. I guess the question is this: We agree that Plaza Extra Supermarkets sells [groceries] and takes in money, do we not? A. Sells groceries, yes. Q. Yes. Groceries. Takes in money. And that it has expenses, does it not? A. Yes. Q. Distinct and separate from that, United Corporation rents property, does it not? A. (Witness nods head.) Yes, that's one of its functions. Q. . . .do you work on the financials of United Corporation A. . . .I do. I do see the United books. . . See **Exhibit 2** at pp. 14-15.

Thus, the Court simply cannot order that 100% of his pre-April 24, 2013 salary be paid by the Partnership—under the applicable accounting rules and law, there must be some allocation. Moreover, once the Partnership was split up, he then became the **full-time** comptroller for *United Corporation and New East*—totally separate entities that also had several other operations unrelated to the Partnership. However, despite his being the full-time comptroller and accountant for the New East operation, and several other Yusuf operations, **100% of his salary after April 3, 2014 was charged to the Partnership.**¹ Finally, it is also undisputed that there are no contemporaneous time sheets showing the division of his labor between these entities.

II. Applicable Law. When courts award compensation for work done by professionals related to an entity in ongoing legal proceedings, they are not supposed to unilaterally "gift" large blocks of compensation without supporting specifics. Time sheets must be submitted, and, only then, **just actual work done** compensated. This is true not only for lawyers, expert witnesses and paralegals under the lodestar calculation,² but also

¹ Nothing shows he was also paid a separate, *additional* full salary by United, Plaza Extra-New East or Seaside. For that matter, there is no evidence of any other salary at all.

²See, e.g. *Yearwood Enterprises, Inc., d/b/a Paradise Gas v. Antilles Gas Corp.*, No. ST-17-CV-77, 2017 WL 6316625, at *3 (V.I. Super. Dec. 5, 2017)(emphasis added):

In assessing the reasonableness of the fees and costs sought by Plaintiff, the Court is **guided** by Virgin Islands jurisprudence regarding the reasonableness of the fees requested under 5 V.I.C. § 541.21 Defendant

for other professionals providing services to businesses or other entities, in court actions—such as guardians or accountants:

The Court's own research has uncovered only two cases from the District of Virgin Islands, and no territorial law cases, discussing *compensation rates for guardians*. . . .After initially denying the request due to a lack of supporting documentation, **the court authorized a payment of fees at the rate of \$90 per hour**—the then-rate paid to court-appointed counsel. . . .There are no entries, for example, regarding meetings or discussions with a RBCWM financial analyst as to investment strategies or concerns. Indeed, his time sheet indicates he spent minimal time and effort in the care of said property. As such, compensation via an hourly rate is appropriate in the instant matter as a fee award equal to a percentage of the settlement proceeds on an annual basis would be excessive. (Emphasis added.)

Booth v. Bowen, No. CIV. 2006-217, 2012 WL 5845390, at *4 (D.V.I. Nov. 19, 2012); see also *Hale v. Moore*, 289 S.W.3d 567, 583–84, 2008 WL 53871 (Ky. Ct. App. 2008)(“Third, **upon a showing of proof** a court *may* authorize additional compensation that is “fair and reasonable” for [accounting] services pertaining to realty and taxes. **Here, no proof was offered to the district court regarding calculation of the fee, an itemized bill was not submitted with the billing.** . . .”); and *In Re Campbell*, 59 V.I. 701, 740, 2013 WL 5200473, at *18 (V.I. Sept. 16, 2013) (“costs of the UPLC's investigation, in an amount this Court shall fix after reviewing an itemized bill of costs”). But Yusuf continues to insist that in spite of all of the obvious, contrary facts—primarily the fact that that Mr. Gaffney was working full time for Plaza Extra-New East and other United entities – 100% of Mr. Gaffney's salary should be paid by the Partnership. First, only the Partnership paid him, so Yusuf got at least half of his time either for free, or close to it. Second, that is not the law—Hamed does not have to take anyone's word about time worked when compensating an accountant. Third, **if the Partnership paid 100%, then it gets 50%**

seeks recovery for 50.4 hours at the rate of \$350.00 per hour for shareholders and \$50.00 per hour for an associate, for a total of \$16,630.00. Plaintiff claims that **the application contains time actually and necessarily spent in defending this action.**

back for the other work he did and Yusuf got for free, no matter how many hours Mr. Gaffney worked for the Partnership. A salaried employee works whatever time he works for 100% of his pay—there is no "overtime". Yusuf must buy that 50% of his time.

What is critical here is that Yusuf knew that the allocation of Mr. Gaffney's time between the Partnership and separate, United tasks was subject to strong dispute. In multiple documents and discussions with the Master, Yusuf was fully informed of Hamed's clear objections to paying 100% of Mr. Gaffney's salary despite his obvious other Yusuf duties. **The power to keep contemporaneous records³ was in Yusuf's hands—and he and United elected not to do so—and the burden was on them.** Hamed is not seeking a total denial of payment, only the realization that for some periods there was less Partnership work—and in others it was clearly not 100% of the time. Thus, Hamed agrees to accept the 10% for 2012-2013 and 50% for 2013-on, as stated by his CPA.

III. Argument. In Mr. Gaffney's *Preliminary Hearing* testimony, he stated that: (1) he was originally hired by the United Corporation on October 7, 2012 and identified his job as controller to United; and (2) he was hired to develop internal controls for United. In his deposition he further stated that he did the accounting for the separate activities of the United Corporation unrelated to the supermarket stores. See Exhibit 2 at pp.14-15. Subsequent to the stores being allocated between the partners, Mr. Gaffney continued to do accounting work for the United Corporation, as well as for Plaza Extra-New East. Indeed, it is now a famous axiom in this case that Mr. Gaffney repeatedly stated that he was too busy to answer *most* of Hamed's simple, very specific questions regarding the **Partnership accounting**. Because he was doing this work for both the supermarkets and for United's separate operations, Hamed's expert accountants opined:

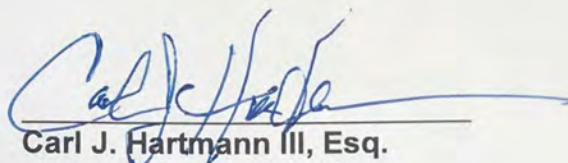
³ This problem cannot be solved by now submitting after-the-fact, made up time sheets -- which is why contemporaneous records are always required.

The audit evidence provided was not sufficient to conclude proper allocation of John Gaffney's salary, benefits and bonus based on time spent between the Partnership and United Corporation. As such, we 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.

Accordingly, the expert accountants' report concluded that for 2012-April 24, 2013, the Partnership is owed \$31,111.92: "Given that John Gaffney was hired by the United Corporation in 2012 through April 24, 2013, only 10% of his salary, benefits, and allowances should be allocated to the Partnership." See Exhibit 1. The expert report further allowed 50% for the later periods because Mr. Gaffney continued to work as the controller for the United Corporation during the time period prior to the split of the Partnership and after the split. Thus, for the remaining time period, April 25, 2013 to the present, 50% of his salary, benefits and allowances or \$195,119.70 should be allocated to the Partnership in recognition of his work for the Liquidating Partner. The other 50% should be allocated to the United Corporation and Plaza Extra - New East.

IV. Conclusion. Hamed has repeatedly identified this issue as a major point. He has asked numerous times to disallow Mr. Gaffney billing 100% of his salary to the Partnership. He has pointed out that there is no way for him to know, as a partner, what was being done. Thus, from the date this issue was first raised in 2013, Yusuf and Mr. Gaffney could have, and should have, begun keeping contemporaneous time records, as well as records of work for the other Yusuf entities. **They did not do so, and seek to get a full 100% of Mr. Gaffney's time as a reward.** However, the justification for these payments is undocumented, despite it being raised from the outset. For the reasons set forth herein, it is respectfully submitted that \$226,231.62 should be returned to the Partnership or \$113,115.81 to Hamed.

Dated: January 19, 2017



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Co-Counsel for Plaintiff

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Fax: (340) 773-867

CERTIFICATE OF SERVICE

I hereby certify that on this 19th day of December, 2017, I served a copy of the foregoing by email, as agreed by the parties, on:

Hon. Edgar Ross

Special Master

% edgarrossjudge@hotmail.com

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Stefan Herpel

Charlotte Perrell

Law House, 10000 Frederiksberg Gade

P.O. Box 756

St. Thomas, VI 00802

ghodges@dtflaw.com

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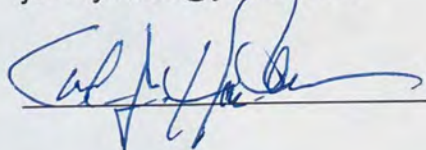
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CERTIFICATE OF COMPLIANCE WITH RULE 6-1(e)

This document complies with the page or word limitation set forth in Rule 6-1(e).

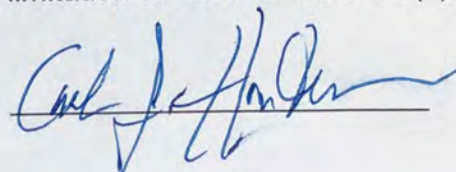


EXHIBIT 1

**TO HAMED'S MOTION AS TO HAMED CLAIM NO. H-9:
JOHN GAFFNEY'S SALARY, BENEFITS AND BONUS**

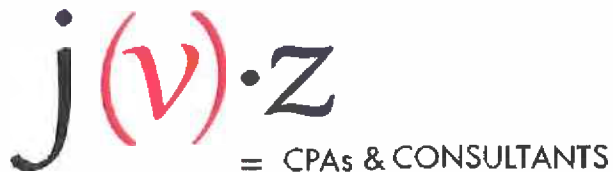
Engagement Report
Joel H. Holt, Esq.
c/o Plaza Supermarket Partnership and Subsidiaries

EXHIBIT
1

Exhibit:

B-2

JVZ-000001



5001 Chandler's Wharf
P.O. Box 24390 GBS
Christiansted, VI 00824
T. 340-719-8261
F. 340-719-2775
www.jvz-cpa.com

September 28, 2016

Joel H. Holt, Esq.
2132 Company Street
Christiansted, VI 00820

Re: Mohammad Hamed, et.al v. Fathi Yusuf and United Corporation

Dear Attorney Holt:

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

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

For the Firm

JACKSON, VIZCAINO ZOMERFELD, LLP

MEMBERS OF:

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

The Carribean's full-service accounting firm

JVZ-000002

ATTACHMENT IV - Analysis

~~following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in AU-C 315.A128.~~

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

The total amount of the claim is \$272,571.59.

Item 3004a – Checks written to Fathi Yusuf

Summary Description of Issue Identified:

Checks written from Partnership to Fathi Yusuf for personal use.

Work performed:

We requested canceled checks for the Plaza Extra bank accounts. John Gaffney informed us that he does not have all of the canceled checks for each of the Plaza Extra bank accounts. Attorney Joel Holt issued subpoenas to the Bank of Nova Scotia and Banco Popular on May 31, 2016. As of the date of this report, the banks have not responded fully.

Opinion as to the Issue Identified:

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

Item 3005/426 – John Gaffney's salary, benefits and bonus

Summary Description of Issue Identified:

Partnership paid John Gaffney's salary, benefits and bonus from October 2012 to April 24, 2013, despite Mr. Gaffney's under oath testimony that he was an employee of the United Corporation. From April 25, 2013 (the date identified in the Winding Up Order) to present, 100% of his salary and benefits have been charged to the Partnership with no allocation documented.

Work performed:

We interviewed John Gaffney and the Hameds regarding John Gaffney's employment with the Partnership and United Corporation. We also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting a detailed allocation of his time between the Partnership and Non-Plaza Extra/United Corporation from 2012-2015. In addition, we reviewed the general ledgers from 2012 to present provided by John Gaffney. We were advised by both parties that John was hired by and an employee of the United Corporation, not the Partnership. However, John Gaffney performed bookkeeping services for the Partnership. We noted payments from the Partnership bank accounts to John Gaffney for salary, benefits and bonus. No separate payments for United's sole benefit were located.

Gaffney response:

ATTACHMENT IV - Analysis

John Gaffney's response dated May 17, 2016 (see Attachment IX) stated he is paid \$2,000 salary, \$1,000 monthly personal travel and housing allowance, plus reimbursement for direct costs such as flights and hotel costs and shows 0% of his salary devoted to Non-PE Activities. John Gaffney provided the general ledgers and summary payroll registers.

Opinion as to the Issue Identified:

The audit evidence provided was not sufficient to conclude proper allocation of John Gaffney's salary, benefits and bonus based on time spent between the Partnership and United Corporation. As such, we 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.**

Salary, benefits and bonus paid to and on behalf of John Gaffney was: \$34,568.80 (2012 – April 24, 2013), \$82,315.84 (April 25, - December 31, 2013), \$122,182.50 (2014), \$125,529.05 (2015), \$60,212 (through June 2016).

Exhibit 3005-a contains a summary of the accounting (extracted from general ledger provided by John Gaffney) of the payments posted to John Gaffney for salary, benefits and bonus.

Given that John Gaffney was hired by the United Corporation in 2012 through April 24, 2013, only 10% of his salary, benefits, and allowances should be allocated to the Partnership. From April 25, 2013 to the present, 50% of his salary, benefits and allowances should be allocated to the Partnership in recognition of his work for the Liquidating Partner and his work for Plaza Extra – New East.

The total amount of the claim is \$226,231.62.

~~Item 3006 – Partnership funds used to pay Fathi Yusuf's personal legal fees~~

Summary Description of Issue Identified:

In 2012 and 2013, Fathi Yusuf used funds from the Partnership to pay for his personal legal fees. These expenditures were solely for the benefit of Mr. Yusuf and did not benefit the Partnership.

Work performed:

We interviewed John Gaffney and the Hameds regarding payments to certain attorneys, lawyers and professional in 2012 and 2013. We also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting an explanation as to why these payments were paid by the Partnership.

JVZ reviewed 7 checks that were written on Plaza Extra partnership bank accounts for payment of Fathi Yusuf's personal legal fees. We traced these 7 checks to the Partnership's bank statements to ensure checks cleared the bank account.

Gaffney's response:

John Gaffney's response dated May 17, 2016 (see Attachment IX) stated he is not in the position to ~~dispute whether the funds (used to pay Fathi Yusuf's lawyers) should be recovered by the Partnership.~~

**Attachment IX - John Gaffney's response letter
to Joel Holt and supporting documentation 5.17.16**

**Excerpt From
JVZ Engagement Report
September 28, 2016**

List of documents provided: N/A

WAPA statements dated 3/05/15 for East, West and STT

Item No. 3005

Description: From October 2, 2012-present, John Gaffney was hired by the United Corporation as its Controller. (See 1/25/13 transcript from the TRO hearing, p. 65 in *Hamed v Yusuf*, SX-12-CV-370)

General Ledger-Store, Date, Entry No. & Description [as an example] (if applicable): None

Question/Request for Info:

By year, please allocate the percentage of your time you devoted to non-PE activities.

Please provide back-up documentation for the following (10/2/12-present):

- Your salary & benefits by year
- Your bonuses by year
- Your allowances by year

Response:

See objection to Item No. 3002. Without waiving that objection, I was hired in October 2012. The terms included a \$2,000 weekly salary plus \$1,000 monthly for personal travel and housing plus reimbursement of any other direct business costs such as hotels, business flights, etc.

Company practices are that 2 weeks paid vacation is paid each year at the end of December. However, no pay is received when vacations are taken which explains the occasional gaps in my weekly salary. Bonuses are discretionary.

List of documents provided:

Included herein is a narrative which includes a recap of my wages and allowances for each year since 2012 plus details of my typical work week.

2012, 2013, 2014 and 2015 Summary Payroll Registers.

2012, 2013, 2014 and 2015 General Ledger detail of monthly allowances and reimbursements of direct business expenses.

**JOHN GAFFNEY
WAGES, BONUSES, AND ALLOWANCES**

<u>Year</u>	<u>Wages</u>	<u>Bonus</u>	<u>Travel & Housing</u>	<u>Non-PE Activities *</u>
2012	19,600.00	-	3,000.00	0%
2013	101,764.74	-	12,000.00	0%
2014	102,000.00	-	12,000.00	0%
2015	100,184.62	3,000.00	12,000.00	0%
2016	Thru Mar 24,000.00	-	3,000.00	0%

* My work week begins on Mondays and ends on Sunday. A regular work day begins at 8:30am and ends at 10:30pm. On Friday, I usually leave at 7:30pm. Saturday & Sunday hours vary, but I normally work at least 6 hours and often 8 or more hours. Subtracting 2 hours daily for meals, my typical work week is 70 hours. Every 2 months I travel to Florida for a long weekend (Friday through Monday). On occasion, I travel away for longer periods during which I don't get paid which explains why my salary falls short of \$104,000 annually. Throughout my entire employment with United Corporation dba Plaza Extra and Plaza Extra Partnership, I easily spend over 60 plus hours weekly on PE business. My purpose is and has always been to install, train and maintain the integrity of accounting for Plaza Extra which until the split accounted for 99% of all the revenue generated annually. For 6 months after the split, my hours increased due to the burden of partnership accounting and I often left the building after midnight. Currently, I continue cleaning up backlogged areas created by the persistent and continual need to handle more document flows than a single person can do. On any day, I handle matters related to the partnership period. Just today (04/05/16), I received two notices from VIBIR stating we owe \$761.58 and \$356.64 related to GRT for Feb 2015 and Mar 2015, respectively. This is partnership business.

Attachment IX - John Gaffney's response letter to Joel Holt and supporting documentation 5.17.16

GOVERNMENT OF THE U.S. VIRGIN ISLANDS
BUREAU OF INTERNAL REVENUE

6115 EST. SMITH BAY- SUITE 225
ST. THOMAS, VI 00802
(340) 715-1040
(340) 774-2672 - FAX

4008 ESTATE DIAMOND - PLOT 7-B
CHRISTIANSTED, VI 00820 4421
(340) 773-1040
(340) 773-1006 - FAX

3/29/16

UNITED CORPORATION
PO BOX 763
CHRISTIANSTED VI 00821-0000

SSN/EIN: xxxxxx1237
SPOUSE SSN/EIN:
TAX FORM: 720VI/720VI
TAX PERIOD: 2/28/2015
DLN: 20154000166
ASSESSMENT DATE: 3/29/2016

REMINDER

According to our records, you haven't paid all you owe for the tax period above. To avoid additional penalty and interest, please pay the full amount you owe within ten days from the date of this notice. We can file a Notice of Federal Tax Lien if your balance owed is not paid within 10 days from the date of this notice.

Please make your check or money order payable to the Virgin Islands Bureau of Internal Revenue. Write your social security number or employer identification number on your payment. Please enclose a copy of this notice so we can promptly credit your account.

If you have already paid your balance in full or arranged for an installment agreement, please disregard this notice.

SINCERELY,

YVONNE NISBETT
CHIEF, DELINQUENT ACCOUNTS BRANCH

ACCOUNT SUMMARY AS OF 3/29/2016

TAX:	112,667.18
PLUS PENALTIES	
FAILURE TO PAY	138.97
FAILURE TO FILE	.00
BAD CHECK PENALTY	.00
LIEN FEE	.00
PLUS INTEREST:	66.71
MINUS CREDITS:	112,111.28-
BALANCE DUE:	761.58

REC'D
4/5/16

Attachment IX - John Gaffney's response letter to Joel Holt and supporting documentation 5.17.16

GOVERNMENT OF THE U.S. VIRGIN ISLANDS
BUREAU OF INTERNAL REVENUE

6115 EST. SMITH BAY- SUITE 225
ST. THOMAS, VI 00802
(340) 715-1040
(340) 774-2672 - FAX

4008 ESTATE DIAMOND - PLOT 7-B
CHRISTIANSTED, VI 00820 4421
(340) 773-1040
(340) 773-1006 - FAX

3/29/16

UNITED CORPORATION
PO BOX 763
CHRISTIANSTED VI 00821-0000

SSN/EIN: xxxxxx1237
SPOUSE SSN/EIN:
TAX FORM: 720VI/720VI
TAX PERIOD: 3/31/2015
DLN: 20154000266
ASSESSMENT DATE: 3/29/2016

REMINDER

According to our records, you haven't paid all you owe for the tax period above. To avoid additional penalty and interest, please pay the full amount you owe within ten days from the date of this notice. We can file a Notice of Federal Tax Lien if your balance owed is not paid within 10 days from the date of this notice.

Please make your check or money order payable to the Virgin Islands Bureau of Internal Revenue. Write your social security number or employer identification number on your payment. Please enclose a copy of this notice so we can promptly credit your account.

If you have already paid your balance in full or arranged for an installment agreement, please disregard this notice.

SINCERELY,

YVONNE NISBETT
CHIEF, DELINQUENT ACCOUNTS BRANCH

ACCOUNT SUMMARY AS OF 3/29/2016

TAX:	120,404.87
PLUS PENALTIES	
FAILURE TO PAY	65.56
FAILURE TO FILE	.00
BAD CHECK PENALTY	.00
LIEN FEE	.00
PLUS INTEREST:	28.85
MINUS CREDITS:	120,142.64-
BALANCE DUE:	356.64

Rec'd
4/5/16

x 2012 United Corp Plaza West PR

Payroll Register

For the Period From Oct 1, 2012 to Dec 31, 2012

Filter Criteria includes: 1) Employee IDs from to ; 2) Employee Names from JOHN F. GAFFNEY to JOHN F. GAFFNEY Report order is by Check Date. Report is printed in Show Totals Only Format

Employee ID Employee Masked SS No	Pay Type	Pay Hrs	Pay Amt	Amount	Gross Medicallns Garnishment	Fed_Income EmplLoan MASA PRETXAFLAC FUTA_ER	Soc_Sec ChildCare CashDrawer PRETYCIGNA SUI_ER	Medicare HigherEd EmpShort Soc_Sec_ER
Summary Total 10/1/12 thru 12/31/12	Salary	440.00	19,600.00	15,068.63	19,600.00	-3,423.97	-823.20	-284.20
					-284.20	-42.00	-1.00	-1,215.20
Report Date Final Total 10/1/12 thru 12/31/12	Salary	440.00	19,600.00	15,068.63	19,600.00	-3,423.97	-823.20	-284.20
					-284.20	-42.00	-1.00	-1,215.20

x 2012 United Corp Plaza West AP

Vendor Ledgers

For the Period From Oct 1, 2012 to Dec 31, 2012

Filter Criteria includes: 1) IDs. JOHN. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
JOHN	10/9/12	0001001	PJ	*		2,156.75	2,156.75
JOHN GAFFNEY	10/10/12	3897	CDJ		2,156.75		0.00
	10/28/12	1368 Office Max	PJ	*		869.86	869.86
	10/31/12	4060	CDJ		869.86		0.00
	12/12/12	0001002	PJ	*		1,459.00	1,459.00
	12/12/12	4377	CDJ		1,459.00		0.00
Report Total					4,485.61	4,485.61	0.00

TRAVEL/HOUSING 3,000.00
 LATERAL FILE CABINET 869.86
 PRINTER, MONITOR, ETC 615.75
4,485.61

**X 2013 United Corp Plaza West
Payroll Register**

For the Period From Jan 1, 2013 to Dec 31, 2013

Filter Criteria includes: 1) Employee Names from JOHN F. GAFFNEY to JOHN F. GAFFNEY. Report order is by Check Date. Report is printed in Show Totals Only Format.

Employee ID Employee Masked SS No	Pay Type	Pay Hr	Pay Amt	Amount	Gross Emp_Loan MASA Soc_Sec_C	Fed_Income Medical_Ins AFLAC Medicare_C	Soc_Sec Garnishment PreTx_AFLA Fed_Unemp	MEDICARE Emp_Short PreTx_CIGN St_Unemp_C
Summary Total 1/1/13 thru 3/31/13	Salary	480.00	24,000.00	17,889.84	24,000.00	-4,274.16	-1,488.00	-348.00
Summary Total 4/1/13 thru 6/30/13	Salary	520.00	26,000.00	19,380.66	-1,488.00	-348.00	-42.00	-78.80
Summary Total 7/1/13 thru 9/30/13	Salary	480.00	24,000.00	17,385.84	26,000.00	-4,630.34	-1,612.00	-377.00
Summary Total 10/1/13 thru 12/31/13	Salary Vacation	360.00 1.00	24,000.00 3,764.74	20,631.58	-1,612.00	-377.00	-1,721.41	-402.59
Report Date Final Total 1/1/13 thru 12/31/13	Salary Vacation	1,840.0 1.00	98,000.00 3,764.74	75,287.92	27,764.74	-5,009.16	-6,309.41	-1,475.59
					-1,721.41	-402.59	-42.00	-78.80

**x 2013 United Corp Plaza West
Vendor Ledgers**

For the Period From Jan 1, 2013 to Dec 31, 2013

Filter Criteria includes: 1) IDs: JOHN. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
JOHN	1/1/13	0001003	PJ	*		1,000.00	1,000.00
JOHN GAFFNEY	1/21/13	4841	CDJ		1,000.00		0.00
	2/1/13	1004	PJ	*		1,000.00	1,000.00
	2/21/13	4887	CDJ		1,000.00		0.00
	3/1/13	001005	PJ	*		1,000.00	1,000.00
	3/25/13	5132	CDJ		1,000.00		0.00
	4/1/13	0001006	PJ	*		1,000.00	1,000.00
	5/1/13	0001007	PJ	*		1,000.00	2,000.00
	5/7/13	5457	CDJ		2,000.00		0.00
	6/1/13	0001008	PJ	*		1,000.00	1,000.00
	6/6/13	5683	CDJ		1,000.00		0.00
	6/27/13	2288554	PJ	*		300.00	300.00
	7/1/13	0001009	PJ	*		1,000.00	1,300.00
	7/17/13	5903	CDJ		300.00		1,000.00
	7/19/13	5947	CDJ		1,000.00		0.00
	8/5/13	1010	PJ	*		1,000.00	1,000.00
	8/5/13	6070	CDJ		1,000.00		0.00
<i>INTUIT</i>	8/7/13	200000621642	PJ	*		1,214.10	1,214.10
<i>SOFTWARE</i>	8/7/13	200000621642	PJ	*	1,214.10		0.00
	9/1/13	0001011	PJ	*		1,000.00	1,000.00
	9/27/13	6495	CDJ		1,000.00		0.00
	10/1/13	0001012	PJ	*		1,000.00	1,000.00
	11/1/13	001013	PJ	*		1,000.00	2,000.00
	11/4/13	6753	CDJ		1,000.00		1,000.00
	11/22/13	6949	CDJ		1,000.00		0.00
	12/1/13	0001014	PJ	*		1,000.00	1,000.00
	12/2/13	2279	PJ	*		117.69	1,117.69
	12/2/13	1454	PJ	*		117.69	1,235.38
	12/4/13	7031	CDJ		1,235.38		0.00
	12/29/13	001014A	PJ	*		556.50	556.50
Report Total					13,749.48	14,305.98	556.50

TRAVEL/HOUSING 12,000.00

REIMB SOFTWARE 1,214.10

HOTEL/AIRLINE 535.38

13,749.48

**x 2014 United Corp Plaza West
Payroll Register**

For the Period From Jan 1, 2014 to Dec 31, 2014

Filter Criteria includes: 1) Employee Names from JOHN F. GAFFNEY to JOHN F. GAFFNEY. Report order is by Check Date. Report is printed in Show Totals Only Format.

Employee ID Employee Masked SS No	Pay Type	Pay Hr	Pay Amt	Amount	Gross Emp_Loan MASA Soc_Sec_C	Fed_Income Medical_Ins AFLAC Medicare_C	Soc_Sec Garnishment PreTx_AFLA Fed_Unemp	MEDICARE Emp_Short PreTx_CIGN St_Unemp_C
Summary Total 1/1/14 thru 3/31/14	Salary		24,000.00	17,419.44	24,000.00	-4,744.56	-1,488.00	-348.00
Summary Total 4/1/14 thru 6/30/14	Salary		24,000.00	17,419.44	-1,488.00	-348.00	-42.00	-337.50
Summary Total 7/1/14 thru 9/30/14	Salary		24,000.00	17,419.44	-1,488.00	-348.00	-1,488.00	-348.00
Summary Total 10/1/14 thru 12/31/14	Salary Bonus Vacation		26,000.00 4,000.00	21,774.30	30,000.00 -1,860.00	-5,930.70 -435.00	-1,860.00	-435.00
Report Date Final Total 1/1/14 thru 12/31/14	Salary Bonus Vacation		98,000.00 4,000.00	74,032.62	102,000.00 -6,324.00	-20,164.38 -1,479.00	-6,324.00 -42.00	-1,479.00 -337.50

**United Corporation West (Pship)
Vendor Ledgers**

For the Period From Jan 1, 2014 to Dec 31, 2014

Filter Criteria includes: 1) IDs: JOHN. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
JOHN	1/1/14	Balance Fwd					556.50
JOHN GAFFNEY	1/1/14	0001015	PJ	*		1,000.00	1,556.50
	1/2/14	7188	CDJ		1,556.50		0.00
	2/1/14	0001016	PJ	*		1,000.00	1,000.00
	2/11/14	7416	CDJ		1,000.00		0.00
	3/1/14	0001017	PJ	*		1,000.00	1,000.00
	3/10/14	7552	CDJ		1,000.00		0.00
	4/1/14	0001018	PJ	*		1,000.00	1,000.00
	4/2/14	7675	CDJ		1,000.00		0.00
	5/1/14	0001019	PJ	*		1,000.00	1,000.00
	5/9/14	7895	CDJ		1,000.00		0.00
	6/1/14	0001020	PJ	*		1,000.00	1,000.00
	6/5/14	8032	CDJ		1,000.00		0.00
	7/1/14	0001021	PJ	*		1,000.00	1,000.00
	7/8/14	8175	CDJ		1,000.00		0.00
	7/31/14	20140713	PJ	*		437.00	437.00
	8/1/14	0001022	PJ	*		1,000.00	1,437.00
	8/1/14	8410	CDJ		1,000.00		437.00
	8/4/14	8414	CDJ		437.00		0.00
	8/28/14	VIESA PAYME	PJ	*		235.55	235.55
	8/28/14	8566	CDJ		235.55		0.00
	9/1/14	0001023	PJ	*		1,000.00	1,000.00
	9/2/14	8576	CDJ		1,000.00		0.00
	10/1/14	0001024	PJ	*		1,000.00	1,000.00
	10/1/14	1368013867	PJ	*		148.78	1,148.78
	10/6/14	8797	CDJ		1,148.78		0.00
	11/1/14	0001025	PJ	*		1,000.00	1,000.00
	11/3/14	8932	CDJ		1,000.00		0.00
	12/1/14	0001026	PJ	*		1,000.00	1,000.00
	12/9/14	9204	CDJ		1,000.00		0.00
	12/31/14	001026A	PJ	*		351.33	351.33
Report Total					13,377.83	13,172.66	351.33

TRAVEL/HOUSING 1200000
 HOTELS/AIRLINES 1,377.83
13,377.83

**United Corporation West (Pship)
Payroll Register**

For the Period From Jan 1, 2015 to Dec 31, 2015

Filter Criteria includes: 1) Employee Names from JOHN F. GAFFNEY to JOHN F. GAFFNEY. Report order is by Check Date. Report is printed in Show Totals Only Format.

Employee ID Employee Masked SS No	Pay Type	Pay Hr	Pay Amt	Amount	Gross Emp_Loan MASA	Fed_Income Medical_Ins AFLAC	Soc_Sec Garnishment PreTx_AFLA	MEDICARE Emp_Short PreTx_CIGN
	Salary	80.00	18,400.00	14,531.44	18,400.00	-2,460.96	-1,140.80	-266.80
					-1,140.80	-266.80	-42.00	-276.00
Summary Total 1/1/15 thru 3/31/15					18,400.00	-2,460.96	-1,140.80	-266.80
	Salary	80.00	18,400.00	14,531.44	-1,140.80	-266.80	-42.00	-276.00
Report Date Final Total 1/1/15 thru 12/31/15					18,400.00	-2,460.96	-1,140.80	-266.80
					-1,140.80	-266.80	-42.00	-276.00

**United Corporation dba Plaza East
Payroll Register**

For the Period From Jan 1, 2015 to Dec 31, 2015

Filter Criteria includes: 1) Employee Names from JOHN F. GAFFNEY to JOHN F. GAFFNEY. Report order is by Check Date. Report is printed in Show Totals Only Format.

Employee ID Employee Masked SS No	Pay Type	Pay Hr	Pay Amt	Amount	Gross Emp_Loan MASA Soc_Sec_C	Fed_Income Medical_Ins AFLAC Medicare_C	Soc_Sec Garnishment PreTx_AFLA Fed_Unemp	MEDICARE Emp_Short PreTx_CIGN St_Unemp_C
Summary Total 1/1/15 thru 3/31/15	Salary		4,000.00	3,147.12	4,000.00	-546.88	-248.00	-58.00
Summary Total 4/1/15 thru 6/30/15	Salary		26,000.00	22,422.68	-248.00	-58.00	-24.00	-60.00
Summary Total 7/1/15 thru 9/30/15	Salary		26,000.00	23,012.60	-1,612.00	-377.00	-18.00	-283.50
Summary Total 10/1/15 thru 12/31/15	Salary Vacation		22,000.00 3,784.62	22,440.92	25,784.62	-1,371.17	-1,598.65	-373.88
Report Date Final Total 1/1/15 thru 12/31/15	Salary Vacation		78,000.00 3,784.62	71,023.32	81,784.62	-4,504.77	-5,070.65	-1,185.88
					-5,070.65	-1,185.88	-42.00	-343.50

**United Corporation West (Pship)
Vendor Ledgers**

For the Period From Jan 1, 2015 to Dec 31, 2015

Filter Criteria includes: 1) IDs; JOHN. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
JOHN	1/1/15	Balance Fwd					351.33
JOHN GAFFNEY	1/1/15	0001027	PJ	*		1,000.00	1,351.33
	1/21/15	102914-1285-2	PJ	*		5.75	1,357.08
	1/21/15	3155	PJ	*		20.00	1,377.08
	1/21/15	9499	CDJ		1,377.08		0.00
	1/29/15	42846360820-	PJ	*		17.25	17.25
	2/1/15	001028	PJ	*		1,150.00	1,167.25
	2/3/15	9594	CDJ		17.25		1,150.00
	2/9/15	9616	CDJ		1,150.00		0.00
	3/1/15	0001029	PJ	*		1,000.00	1,000.00
	3/2/15	9816	CDJ		1,000.00		0.00
Report Total					3,544.33	3,193.00	0.00

TRAVEL/HOUSING 3,000.00
HOTEL/AIR REIMB 544.33
3,544.33

**United Corporation dba Plaza East
Vendor Ledgers**

For the Period From Jan 1, 2015 to Dec 31, 2015

Filter Criteria includes: 1) IDs: JOHN. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
JOHN	4/1/15	0001030	PJ	*		1,000.00	1,000.00
JOHN GAFFNEY	4/13/15	1137	CDJ		1,000.00		0.00
	5/1/15	03/14-04/16/15	PJ	*		143.77	143.77
	5/1/15	1293	CDJ		143.77		0.00
	5/1/15	0001031	PJ	*		1,000.00	1,000.00
	5/18/15	1417	CDJ		1,000.00		0.00
	6/1/15	0001032	PJ	*		1,000.00	1,000.00
	6/9/15	1532	CDJ		1,000.00		0.00
	7/1/15	0001033	PJ	*		1,000.00	1,000.00
	7/2/15	1765	CDJ		1,000.00		0.00
	7/29/15	1922	CDJ		1,000.00		-1,000.00
	8/1/15	0001034	PJ	*		1,000.00	0.00
	8/27/15	2171	CDJ		1,000.00		-1,000.00
	9/1/15	0001035	PJ	*		1,000.00	0.00
	10/1/15	1036	PJ	*		1,000.00	1,000.00
	10/5/15	2456	CDJ		1,000.00		0.00
	11/1/15	0001037	PJ	*		1,000.00	1,000.00
	11/9/15	2694	CDJ		1,000.00		0.00
	12/1/15	0001038	PJ	*		1,000.00	1,000.00
	12/2/15	2848	CDJ		1,000.00		0.00
Report Total					9,143.77	9,143.77	0.00

TRAVEL/HOUSING 9,000.00
 EXP REIMB 143.77
9,143.77

General Journal Entry

File Edit Go To Window Help

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Journal Entry

Date: 12/27/15 Reverse Transaction

Reference: 280

GL Account	Description	Debit	Credit	Job
60000	JOHN GAFFNEY (ROSS APPROVED BONUS)	3,000.00		
Accounting Fees		Account will be increased		
10600	JOHN GAFFNEY (ROSS APPROVED BONUS)		3,000.00	
Cash - Bank Claims 9091		Account will be decreased		
Totals:		3,000.00	3,000.00	
Out of Balance:		0.00		

**United Corporation dba Plaza East
Payroll Register**

For the Period From Jan 1, 2016 to Mar 31, 2016

Filter Criteria includes: 1) Employee Names from JOHN F. GAFFNEY. Report order is by Check Date. Report is printed in Show Totals Only Format.

Employee ID Employee Masked SS No	Pay Type	Pay Hr	Pay Amt	Amount	Gross Emp_Loan MASA	Fed_Income Medical_Ins AFLAC	Soc_Sec Medicare_C	Garnishment PreTx_AFLA Fed_Unemp	MEDICARE Emp_Short PreTx_CIGN St_Unemp_C
Summary Total 1/1/16 thru 3/31/16	Salary		24,000.00	17,775.83	24,000.00	-4,388.17	-1,488.00	-348.00	-348.00
Report Date Final Total 1/1/16 thru 3/31/16	Salary		24,000.00	17,775.83	24,000.00	-4,388.17	-1,488.00	-348.00	-348.00
					-1,488.00	-348.00	-42.00	-42.00	-345.00
					-1,488.00	-348.00	-42.00	-42.00	-345.00

**United Corporation dba Plaza East
Vendor Ledgers
For the Period From Jan 1, 2016 to Mar 31, 2016**

Filter Criteria includes: 1) IDs: JOHN. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
JOHN	1/1/16	0001039	PJ	*		1,000.00	1,000.00
JOHN GAFFNEY	1/6/16	3056	CDJ		1,000.00		0.00
	2/1/16	0001040	PJ	*		1,000.00	1,000.00
	2/4/16	3292	CDJ		1,000.00		0.00
	3/1/16	0001041	PJ	*		1,000.00	1,000.00
	3/2/16	3508	CDJ		1,000.00		0.00
Report Total					3,000.00	3,000.00	0.00

**Exhibits for
claim**

3005/426

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

Exhibit 3005/426-a

Salary, benefits and bonus paid to and on behalf of John Gaffney
2012- April 24, 2013

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store	Year
69200	Wages - Managers	1/9/2013	DD-20101	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	1/9/2013	DD-20101	PRJ	JOHN F. GAFFNEY	124			West	2013
67200	Taxes - Empr FICA & Medicare	1/9/2013	DD-20101	PRJ	JOHN F. GAFFNEY	29			West	2013
67400	Taxes - Empr FUTA Expense	1/9/2013	DD-20101	PRJ	JOHN F. GAFFNEY	12			West	2013
67500	Taxes - Empr VI Unemp	1/9/2013	DD-20101	PRJ	JOHN F. GAFFNEY	10			West	2013
69200	Wages - Managers	1/16/2013	DD-20233	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	1/16/2013	DD-20233	PRJ	JOHN F. GAFFNEY	124			West	2013
67200	Taxes - Empr FICA & Medicare	1/16/2013	DD-20233	PRJ	JOHN F. GAFFNEY	29			West	2013
67400	Taxes - Empr FUTA Expense	1/16/2013	DD-20233	PRJ	JOHN F. GAFFNEY	12			West	2013
67500	Taxes - Empr VI Unemp	1/16/2013	DD-20233	PRJ	JOHN F. GAFFNEY	10			West	2013
69200	Wages - Managers	1/23/2013	DD-20365	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	1/23/2013	DD-20365	PRJ	JOHN F. GAFFNEY	29			West	2013
67200	Taxes - Empr FICA & Medicare	1/23/2013	DD-20365	PRJ	JOHN F. GAFFNEY	124			West	2013
67400	Taxes - Empr FUTA Expense	1/23/2013	DD-20365	PRJ	JOHN F. GAFFNEY	12			West	2013
67500	Taxes - Empr VI Unemp	1/23/2013	DD-20365	PRJ	JOHN F. GAFFNEY	6			West	2013
69200	Wages - Managers	1/30/2013	DD-20495	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	1/30/2013	DD-20495	PRJ	JOHN F. GAFFNEY	29			West	2013
67200	Taxes - Empr FICA & Medicare	1/30/2013	DD-20495	PRJ	JOHN F. GAFFNEY	124			West	2013
67400	Taxes - Empr FUTA Expense	1/30/2013	DD-20495	PRJ	JOHN F. GAFFNEY	6			West	2013
67500	Taxes - Empr VI Unemp	1/30/2013	DD-20495	PRJ	JOHN F. GAFFNEY	6			West	2013
69200	Wages - Managers	2/6/2013	DD-20630	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	2/6/2013	DD-20630	PRJ	JOHN F. GAFFNEY	29			West	2013
67200	Taxes - Empr FICA & Medicare	2/6/2013	DD-20630	PRJ	JOHN F. GAFFNEY	124			West	2013
67500	Taxes - Empr VI Unemp	2/6/2013	DD-20630	PRJ	JOHN F. GAFFNEY	6			West	2013
69200	Wages - Managers	2/13/2013	DD-20766	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	2/13/2013	DD-20766	PRJ	JOHN F. GAFFNEY	124			West	2013
67200	Taxes - Empr FICA & Medicare	2/13/2013	DD-20766	PRJ	JOHN F. GAFFNEY	29			West	2013
67500	Taxes - Empr VI Unemp	2/13/2013	DD-20766	PRJ	JOHN F. GAFFNEY	6			West	2013
69200	Wages - Managers	2/20/2013	DD-20896	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	2/20/2013	DD-20896	PRJ	JOHN F. GAFFNEY	124			West	2013
67200	Taxes - Empr FICA & Medicare	2/20/2013	DD-20896	PRJ	JOHN F. GAFFNEY	29			West	2013
67500	Taxes - Empr VI Unemp	2/20/2013	DD-20896	PRJ	JOHN F. GAFFNEY	6			West	2013
69200	Wages - Managers	2/27/2013	DD-21032	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	2/27/2013	DD-21032	PRJ	JOHN F. GAFFNEY	29			West	2013
67200	Taxes - Empr FICA & Medicare	2/27/2013	DD-21032	PRJ	JOHN F. GAFFNEY	124			West	2013
67500	Taxes - Empr VI Unemp	2/27/2013	DD-21032	PRJ	JOHN F. GAFFNEY	6			West	2013
69200	Wages - Managers	3/4/2013	DD-21164	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	3/4/2013	DD-21164	PRJ	JOHN F. GAFFNEY	124			West	2013
67200	Taxes - Empr FICA & Medicare	3/4/2013	DD-21164	PRJ	JOHN F. GAFFNEY	29			West	2013
67500	Taxes - Empr VI Unemp	3/4/2013	DD-21164	PRJ	JOHN F. GAFFNEY	6			West	2013
69200	Wages - Managers	3/13/2013	DD-21304	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	3/13/2013	DD-21304	PRJ	JOHN F. GAFFNEY	29			West	2013
67200	Taxes - Empr FICA & Medicare	3/13/2013	DD-21304	PRJ	JOHN F. GAFFNEY	124			West	2013
67500	Taxes - Empr VI Unemp	3/13/2013	DD-21304	PRJ	JOHN F. GAFFNEY	6			West	2013
69200	Wages - Managers	3/20/2013	DD-21442	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	3/20/2013	DD-21442	PRJ	JOHN F. GAFFNEY	124			West	2013
67200	Taxes - Empr FICA & Medicare	3/20/2013	DD-21442	PRJ	JOHN F. GAFFNEY	29			West	2013
67500	Taxes - Empr VI Unemp	3/20/2013	DD-21442	PRJ	JOHN F. GAFFNEY	6			West	2013
69200	Wages - Managers	3/27/2013	DD-21574	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	3/27/2013	DD-21574	PRJ	JOHN F. GAFFNEY	124			West	2013
67200	Taxes - Empr FICA & Medicare	3/27/2013	DD-21574	PRJ	JOHN F. GAFFNEY	29			West	2013
67500	Taxes - Empr VI Unemp	3/27/2013	DD-21574	PRJ	JOHN F. GAFFNEY	5			West	2013 34,568.80
69200	Wages - Managers	4/3/2013	DD-21713	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	4/3/2013	DD-21713	PRJ	JOHN F. GAFFNEY	29			West	2013
67200	Taxes - Empr FICA & Medicare	4/3/2013	DD-21713	PRJ	JOHN F. GAFFNEY	124			West	2013
69200	Wages - Managers	4/10/2013	DD-21850	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	4/10/2013	DD-21850	PRJ	JOHN F. GAFFNEY	124			West	2013
67200	Taxes - Empr FICA & Medicare	4/10/2013	DD-21850	PRJ	JOHN F. GAFFNEY	29			West	2013
69200	Wages - Managers	4/17/2013	DD-21984	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	4/17/2013	DD-21984	PRJ	JOHN F. GAFFNEY	29			West	2013
67200	Taxes - Empr FICA & Medicare	4/17/2013	DD-21984	PRJ	JOHN F. GAFFNEY	124			West	2013
69200	Wages - Managers	4/24/2013	DD-22120	PRJ	JOHN F. GAFFNEY	2,000			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	4/24/2013	DD-22120	PRJ	JOHN F. GAFFNEY	29			West	2013
67200	Taxes - Empr FICA & Medicare	4/24/2013	DD-22120	PRJ	JOHN F. GAFFNEY	124			West	2013
Total period 2012- April 24, 2013						34,568.80				

Exhibit: 3005/426-a

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

Exhibit 3005/426-a

Salary, benefits and bonus paid to and on behalf of John Gaffney
April 25, 2013 - December 31, 2013

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store	Year
69200	Wages - Managers	4/30/2013	DD-22259	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	4/30/2013	DD-22259	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	4/30/2013	DD-22259	PRJ	JOHN F. GAFFNEY	29.00			West	2013
69200	Wages - Managers	5/8/2013	DD-22389	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	5/8/2013	DD-22389	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	5/8/2013	DD-22389	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	5/15/2013	DD-22527	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	5/15/2013	DD-22527	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	5/15/2013	DD-22527	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	5/22/2013	DD-22658	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	5/22/2013	DD-22658	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	5/22/2013	DD-22658	PRJ	JOHN F. GAFFNEY	29.00			West	2013
69200	Wages - Managers	5/29/2013	DD-22787	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	5/29/2013	DD-22787	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	5/29/2013	DD-22787	PRJ	JOHN F. GAFFNEY	29.00			West	2013
69200	Wages - Managers	6/5/2013	DD-22922	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	6/5/2013	DD-22922	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	6/5/2013	DD-22922	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	6/12/2013	DD-23060	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	6/12/2013	DD-23060	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	6/12/2013	DD-23060	PRJ	JOHN F. GAFFNEY	29.00			West	2013
69200	Wages - Managers	6/19/2013	DD-23195	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	6/19/2013	DD-23195	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	6/19/2013	DD-23195	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	6/26/2013	DD-23330	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	6/26/2013	DD-23330	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	6/26/2013	DD-23330	PRJ	JOHN F. GAFFNEY	29.00			West	2013
68200	Travel & Hotels Expense	7/1/2013	1009	PJ	JOHN GAFFNEY	1,000.00			West	2013 VZ-2/9/16
69200	Wages - Managers	7/3/2013	DD-23463	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	7/3/2013	DD-23463	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	7/3/2013	DD-23463	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	7/10/2013	DD-23597	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	7/10/2013	DD-23597	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	7/10/2013	DD-23597	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	7/17/2013	DD-23722	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	7/17/2013	DD-23722	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	7/17/2013	DD-23722	PRJ	JOHN F. GAFFNEY	29.00			West	2013
69200	Wages - Managers	7/24/2013	DD-23851	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	7/24/2013	DD-23851	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	7/24/2013	DD-23851	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	7/31/2013	DD-23980	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	7/31/2013	DD-23980	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	7/31/2013	DD-23980	PRJ	JOHN F. GAFFNEY	124.00			West	2013
68200	Travel & Hotels Expense	8/5/2013	1010	PJ	JOHN GAFFNEY	1,000.00			West	2013 VZ-2/9/16
61200	Computer Supplies & Expense	8/7/2013	2000006216429	PJ	JOHN GAFFNEY - INTUJI	1,214.10			West	2013 VZ-2/9/16
69200	Wages - Managers	8/7/2013	DD-24112	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	8/7/2013	DD-24112	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	8/7/2013	DD-24112	PRJ	JOHN F. GAFFNEY	29.00			West	2013
69200	Wages - Managers	8/14/2013	DD-24244	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	8/14/2013	DD-24244	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	8/14/2013	DD-24244	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	8/21/2013	DD-24375	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	8/21/2013	DD-24375	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	8/21/2013	DD-24375	PRJ	JOHN F. GAFFNEY	29.00			West	2013
69200	Wages - Managers	8/28/2013	DD-24502	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	8/28/2013	DD-24502	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	8/28/2013	DD-24502	PRJ	JOHN F. GAFFNEY	29.00			West	2013
68200	Travel & Hotels Expense	9/1/2013	1011	PJ	JOHN GAFFNEY	1,000.00			West	2013 VZ-2/9/16
69200	Wages - Managers	9/11/2013	DD-24758	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	9/11/2013	DD-24758	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	9/11/2013	DD-24758	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	9/18/2013	DD-24886	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	9/18/2013	DD-24886	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	9/18/2013	DD-24886	PRJ	JOHN F. GAFFNEY	29.00			West	2013
69200	Wages - Managers	9/25/2013	DD-25015	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	9/25/2013	DD-25015	PRJ	JOHN F. GAFFNEY	124.00			West	2013
67200	Taxes - Empr FICA & Medicare	9/25/2013	DD-25015	PRJ	JOHN F. GAFFNEY	29.00			West	2013
68200	Travel & Hotels Expense	10/1/2013	1012	PJ	JOHN GAFFNEY	1,000.00			West	2013 VZ-2/9/16
69200	Wages - Managers	10/2/2013	DD-25144	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	10/2/2013	DD-25144	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	10/2/2013	DD-25144	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	10/9/2013	DD-25268	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	10/9/2013	DD-25268	PRJ	JOHN F. GAFFNEY	29.00			West	2013
67200	Taxes - Empr FICA & Medicare	10/9/2013	DD-25268	PRJ	JOHN F. GAFFNEY	124.00			West	2013
69200	Wages - Managers	10/16/2013	DD-25397	PRJ	JOHN F. GAFFNEY	2,000.00			West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	10/16/2013	DD-25397	PRJ	JOHN F. GAFFNEY	29.00			West	2013

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al
Exhibit 3005/426-a

67200	Taxes - Empr FICA & Medicare	10/16/2013 DD-25397	PRJ	JOHN F. GAFFNEY	124.00	West	2013
69200	Wages - Managers	10/30/2013 DD-25654	PRJ	JOHN F. GAFFNEY	2,000.00	West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	10/30/2013 DD-25654	PRJ	JOHN F. GAFFNEY	124.00	West	2013
67200	Taxes - Empr FICA & Medicare	10/30/2013 DD-25654	PRJ	JOHN F. GAFFNEY	29.00	West	2013
68200	Travel & Hotels Expense	11/1/2013 1013	PJ	JOHN GAFFNEY	1,000.00	West	2013 VZ-2/9/16
69200	Wages - Managers	11/6/2013 DD-25788	PRJ	JOHN F. GAFFNEY	2,000.00	West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	11/6/2013 DD-25788	PRJ	JOHN F. GAFFNEY	29.00	West	2013
67200	Taxes - Empr FICA & Medicare	11/6/2013 DD-25788	PRJ	JOHN F. GAFFNEY	124.00	West	2013
69200	Wages - Managers	11/13/2013 DD-25921	PRJ	JOHN F. GAFFNEY	2,000.00	West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	11/13/2013 DD-25921	PRJ	JOHN F. GAFFNEY	124.00	West	2013
67200	Taxes - Empr FICA & Medicare	11/13/2013 DD-25921	PRJ	JOHN F. GAFFNEY	29.00	West	2013
69200	Wages - Managers	11/20/2013 DD-26054	PRJ	JOHN F. GAFFNEY	2,000.00	West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	11/20/2013 DD-26054	PRJ	JOHN F. GAFFNEY	124.00	West	2013
67200	Taxes - Empr FICA & Medicare	11/20/2013 DD-26054	PRJ	JOHN F. GAFFNEY	29.00	West	2013
69200	Wages - Managers	11/27/2013 DD-26181	PRJ	JOHN F. GAFFNEY	2,000.00	West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	11/27/2013 DD-26181	PRJ	JOHN F. GAFFNEY	29.00	West	2013
67200	Taxes - Empr FICA & Medicare	11/27/2013 DD-26181	PRJ	JOHN F. GAFFNEY	124.00	West	2013
68200	Travel & Hotels Expense	12/1/2013 1014	PJ	JOHN GAFFNEY	1,000.00	West	2013 VZ-2/9/16
69200	Wages - Managers	12/4/2013 DD-26313	PRJ	JOHN F. GAFFNEY	2,000.00	West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	12/4/2013 DD-26313	PRJ	JOHN F. GAFFNEY	124.00	West	2013
67200	Taxes - Empr FICA & Medicare	12/4/2013 DD-26313	PRJ	JOHN F. GAFFNEY	29.00	West	2013
69200	Wages - Managers	12/11/2013 DD-26447	PRJ	JOHN F. GAFFNEY	2,000.00	West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	12/11/2013 DD-26447	PRJ	JOHN F. GAFFNEY	124.00	West	2013
67200	Taxes - Empr FICA & Medicare	12/11/2013 DD-26447	PRJ	JOHN F. GAFFNEY	29.00	West	2013
69200	Wages - Managers	12/25/2013 DD-26716	PRJ	JOHN F. GAFFNEY	2,000.00	West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	12/25/2013 DD-26716	PRJ	JOHN F. GAFFNEY	124.00	West	2013
67200	Taxes - Empr FICA & Medicare	12/25/2013 DD-26716	PRJ	JOHN F. GAFFNEY	29.00	West	2013
69500	Wages - Vacation	12/30/2013 22465	PRJ	JOHN F. GAFFNEY	3,764.74	West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	12/30/2013 22465	PRJ	JOHN F. GAFFNEY	233.41	West	2013
67200	Taxes - Empr FICA & Medicare	12/30/2013 22465	PRJ	JOHN F. GAFFNEY	54.59	West	2013
69200	Wages - Managers	12/31/2013 DD-26855	PRJ	JOHN F. GAFFNEY	2,000.00	West	2013 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	12/31/2013 DD-26855	PRJ	JOHN F. GAFFNEY	29.00	West	2013
67200	Taxes - Empr FICA & Medicare	12/31/2013 DD-26855	PRJ	JOHN F. GAFFNEY	124.00	West	2013
Total period April 25, 2013 - December 31, 2013					82,315.84		

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

Exhibit 3005/426-a

Salary, benefits and bonus paid to and on behalf of John Gaffney
2014

Account ID	Account Description	Date	Reference	Jrn#	Trans Description	Debit Amt	Credit Amt	Balance	Store	Year
68200	Travel & Hotels Expense	1/1/2014	1015	PJ	JOHN GAFFNEY	1,000.00			West	2014 VZ-2/9/16
69200	Wages - Managers	1/8/2014	DD-26989	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	1/8/2014	DD-26989	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67200	Taxes - Empr FICA & Medicare	1/8/2014	DD-26989	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67400	Taxes - Empr FUTA Expense	1/8/2014	DD-26989	PRJ	JOHN F. GAFFNEY	12.00			West	2014
67500	Taxes - Empr VI Unemp	1/8/2014	DD-26989	PRJ	JOHN F. GAFFNEY	30.00			West	2014
69200	Wages - Managers	1/15/2014	DD-27122	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	1/15/2014	DD-27122	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67200	Taxes - Empr FICA & Medicare	1/15/2014	DD-27122	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67400	Taxes - Empr FUTA Expense	1/15/2014	DD-27122	PRJ	JOHN F. GAFFNEY	12.00			West	2014
67500	Taxes - Empr VI Unemp	1/15/2014	DD-27122	PRJ	JOHN F. GAFFNEY	30.00			West	2014
69200	Wages - Managers	1/22/2014	DD-27252	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	1/22/2014	DD-27252	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67200	Taxes - Empr FICA & Medicare	1/22/2014	DD-27252	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67400	Taxes - Empr FUTA Expense	1/22/2014	DD-27252	PRJ	JOHN F. GAFFNEY	12.00			West	2014
67500	Taxes - Empr VI Unemp	1/22/2014	DD-27252	PRJ	JOHN F. GAFFNEY	30.00			West	2014
69200	Wages - Managers	1/29/2014	DD-27381	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	1/29/2014	DD-27381	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67200	Taxes - Empr FICA & Medicare	1/29/2014	DD-27381	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67400	Taxes - Empr FUTA Expense	1/29/2014	DD-27381	PRJ	JOHN F. GAFFNEY	6.00			West	2014
67500	Taxes - Empr VI Unemp	1/29/2014	DD-27381	PRJ	JOHN F. GAFFNEY	30.00			West	2014
68200	Travel & Hotels Expense	2/1/2014	1016	PJ	JOHN GAFFNEY	1,000.00			West	2014 VZ-2/9/16
69200	Wages - Managers	2/5/2014	DD-27511	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	2/5/2014	DD-27511	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67200	Taxes - Empr FICA & Medicare	2/5/2014	DD-27511	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67500	Taxes - Empr VI Unemp	2/5/2014	DD-27511	PRJ	JOHN F. GAFFNEY	30.00			West	2014
69200	Wages - Managers	2/12/2014	DD-27644	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	2/12/2014	DD-27644	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67200	Taxes - Empr FICA & Medicare	2/12/2014	DD-27644	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67500	Taxes - Empr VI Unemp	2/12/2014	DD-27644	PRJ	JOHN F. GAFFNEY	30.00			West	2014
69200	Wages - Managers	2/19/2014	DD-27777	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	2/19/2014	DD-27777	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67200	Taxes - Empr FICA & Medicare	2/19/2014	DD-27777	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67500	Taxes - Empr VI Unemp	2/19/2014	DD-27777	PRJ	JOHN F. GAFFNEY	30.00			West	2014
69200	Wages - Managers	2/26/2014	DD-27909	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	2/26/2014	DD-27909	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67200	Taxes - Empr FICA & Medicare	2/26/2014	DD-27909	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67500	Taxes - Empr VI Unemp	2/26/2014	DD-27909	PRJ	JOHN F. GAFFNEY	30.00			West	2014
68200	Travel & Hotels Expense	3/1/2014	1017	PJ	JOHN GAFFNEY	1,000.00			West	2014 VZ-2/9/16
69200	Wages - Managers	3/5/2014	DD-28041	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	3/5/2014	DD-28041	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67200	Taxes - Empr FICA & Medicare	3/5/2014	DD-28041	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67500	Taxes - Empr VI Unemp	3/5/2014	DD-28041	PRJ	JOHN F. GAFFNEY	30.00			West	2014
69200	Wages - Managers	3/12/2014	DD-28177	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	3/12/2014	DD-28177	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67200	Taxes - Empr FICA & Medicare	3/12/2014	DD-28177	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67500	Taxes - Empr VI Unemp	3/12/2014	DD-28177	PRJ	JOHN F. GAFFNEY	30.00			West	2014
69200	Wages - Managers	3/19/2014	DD-28311	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	3/19/2014	DD-28311	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67200	Taxes - Empr FICA & Medicare	3/19/2014	DD-28311	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67500	Taxes - Empr VI Unemp	3/19/2014	DD-28311	PRJ	JOHN F. GAFFNEY	30.00			West	2014 110,182.50
69200	Wages - Managers	3/26/2014	DD-28448	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	3/26/2014	DD-28448	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67200	Taxes - Empr FICA & Medicare	3/26/2014	DD-28448	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67500	Taxes - Empr VI Unemp	3/26/2014	DD-28448	PRJ	JOHN F. GAFFNEY	7.50			West	2014
68200	Travel & Hotels Expense	4/1/2014	1018	PJ	JOHN GAFFNEY	1,000.00			West	2014 VZ-2/9/16
69200	Wages - Managers	4/2/2014	DD-28584	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	4/2/2014	DD-28584	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67200	Taxes - Empr FICA & Medicare	4/2/2014	DD-28584	PRJ	JOHN F. GAFFNEY	29.00			West	2014
69200	Wages - Managers	4/9/2014	DD-28715	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	4/9/2014	DD-28715	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67200	Taxes - Empr FICA & Medicare	4/9/2014	DD-28715	PRJ	JOHN F. GAFFNEY	29.00			West	2014
69200	Wages - Managers	4/16/2014	DD-28852	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	4/16/2014	DD-28852	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67200	Taxes - Empr FICA & Medicare	4/16/2014	DD-28852	PRJ	JOHN F. GAFFNEY	124.00			West	2014
69200	Wages - Managers	4/28/2014	DD-29128	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	4/28/2014	DD-29128	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67200	Taxes - Empr FICA & Medicare	4/28/2014	DD-29128	PRJ	JOHN F. GAFFNEY	29.00			West	2014
68200	Travel & Hotels Expense	5/1/2014	1019	PJ	JOHN GAFFNEY	1,000.00			West	2014 VZ-2/9/16
69200	Wages - Managers	5/7/2014	DD-29262	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	5/7/2014	DD-29262	PRJ	JOHN F. GAFFNEY	124.00			West	2014
67200	Taxes - Empr FICA & Medicare	5/7/2014	DD-29262	PRJ	JOHN F. GAFFNEY	29.00			West	2014
69200	Wages - Managers	5/14/2014	DD-29393	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	5/14/2014	DD-29393	PRJ	JOHN F. GAFFNEY	29.00			West	2014
67200	Taxes - Empr FICA & Medicare	5/14/2014	DD-29393	PRJ	JOHN F. GAFFNEY	124.00			West	2014
69200	Wages - Managers	5/21/2014	DD-29523	PRJ	JOHN F. GAFFNEY	2,000.00			West	2014 VZ-2/9/16

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al
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69200	Wages - Managers	11/19/2014 DD-32804	PRJ	JOHN F. GAFFNEY	2,000.00	West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	11/19/2014 DD-32804	PRJ	JOHN F. GAFFNEY	29.00	West	2014
67200	Taxes - Empr FICA & Medicare	11/19/2014 DD-32804	PRJ	JOHN F. GAFFNEY	124.00	West	2014
69200	Wages - Managers	11/26/2014 DD-32925	PRJ	JOHN F. GAFFNEY	2,000.00	West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	11/26/2014 DD-32925	PRJ	JOHN F. GAFFNEY	29.00	West	2014
67200	Taxes - Empr FICA & Medicare	11/26/2014 DD-32925	PRJ	JOHN F. GAFFNEY	124.00	West	2014
68200	Travel & Hotels Expense	12/1/2014 1025	PJ	JOHN GAFFNEY	1,000.00	West	2014 VZ-2/9/16
69200	Wages - Managers	12/3/2014 DD-33049	PRJ	JOHN F. GAFFNEY	2,000.00	West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	12/3/2014 DD-33049	PRJ	JOHN F. GAFFNEY	124.00	West	2014
67200	Taxes - Empr FICA & Medicare	12/3/2014 DD-33049	PRJ	JOHN F. GAFFNEY	29.00	West	2014
69200	Wages - Managers	12/17/2014 DD-33295	PRJ	JOHN F. GAFFNEY	2,000.00	West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	12/17/2014 DD-33295	PRJ	JOHN F. GAFFNEY	29.00	West	2014
67200	Taxes - Empr FICA & Medicare	12/17/2014 DD-33295	PRJ	JOHN F. GAFFNEY	124.00	West	2014
69200	Wages - Managers	12/24/2014 DD-33416	PRJ	JOHN F. GAFFNEY	2,000.00	West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	12/24/2014 DD-33416	PRJ	JOHN F. GAFFNEY	29.00	West	2014
67200	Taxes - Empr FICA & Medicare	12/24/2014 DD-33416	PRJ	JOHN F. GAFFNEY	124.00	West	2014
69200	Wages - Managers	12/30/2014 DD-33545	PRJ	JOHN F. GAFFNEY	2,000.00	West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	12/30/2014 DD-33545	PRJ	JOHN F. GAFFNEY	29.00	West	2014
67200	Taxes - Empr FICA & Medicare	12/30/2014 DD-33545	PRJ	JOHN F. GAFFNEY	124.00	West	2014
69500	Wages - Vacation	12/31/2014 25996	PRJ	JOHN F. GAFFNEY	4,000.00	West	2014 VZ-2/9/16
67200	Taxes - Empr FICA & Medicare	12/31/2014 25996	PRJ	JOHN F. GAFFNEY	58.00	West	2014
67200	Taxes - Empr FICA & Medicare	12/31/2014 25996	PRJ	JOHN F. GAFFNEY	248.00	West	2014
Total 2014					<u>122,182.50</u>		

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

Exhibit 3005/426-a

Salary, benefits and bonus paid to and on behalf of John Gaffney
2015

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Store	Year
68200	Travel & Hotels Expense	1/1/2015	1027	PJ	JOHN GAFFNEY	1,000.00			West	2015
68200	Travel & Hotels Expense	1/1/2015	1027	PJ	JOHN GAFFNEY	1,000.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	1/7/2015	DD-33668	PRJ	JOHN F. GAFFNEY	29.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	1/7/2015	DD-33668	PRJ	JOHN F. GAFFNEY	124.00			West	2015 Gaff 2-1-15
67400	Taxes - Empr FUTA Expense	1/7/2015	DD-33668	PRJ	JOHN F. GAFFNEY	12.00			West	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	1/7/2015	DD-33668	PRJ	JOHN F. GAFFNEY	30.00			West	2015 Gaff 2-1-15
69200	Wages - Managers	1/7/2015	DD-33668	PRJ	JOHN F. GAFFNEY	2,000.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	1/14/2015	DD-33788	PRJ	JOHN F. GAFFNEY	5.80			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	1/14/2015	DD-33788	PRJ	JOHN F. GAFFNEY	24.80			West	2015 Gaff 2-1-15
67400	Taxes - Empr FUTA Expense	1/14/2015	DD-33788	PRJ	JOHN F. GAFFNEY	2.40			West	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	1/14/2015	DD-33788	PRJ	JOHN F. GAFFNEY	6.00			West	2015 Gaff 2-1-15
69200	Wages - Managers	1/14/2015	DD-33788	PRJ	JOHN F. GAFFNEY	400.00			West	2015 Gaff 2-1-15
68200	Travel & Hotels Expense	1/21/2015	102914-1285-25	PJ	JOHN GAFFNEY	5.75			West	2015
68200	Travel & Hotels Expense	1/21/2015	3155	PI	JOHN GAFFNEY	20.00			West	2015
68200	Travel & Hotels Expense	1/21/2015	3155	PJ	JOHN GAFFNEY	20.00			West	2015 Gaff 2-1-15
68200	Travel & Hotels Expense	1/21/2015	102914-1285-25	PJ	JOHN GAFFNEY	5.75			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	1/21/2015	DD-33912	PRJ	JOHN F. GAFFNEY	29.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	1/21/2015	DD-33912	PRJ	JOHN F. GAFFNEY	124.00			West	2015 Gaff 2-1-15
67400	Taxes - Empr FUTA Expense	1/21/2015	DD-33912	PRJ	JOHN F. GAFFNEY	12.00			West	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	1/21/2015	DD-33912	PRJ	JOHN F. GAFFNEY	30.00			West	2015 Gaff 2-1-15
69200	Wages - Managers	1/21/2015	DD-33912	PRJ	JOHN F. GAFFNEY	2,000.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	1/28/2015	DD-34039	PRJ	JOHN F. GAFFNEY	124.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	1/28/2015	DD-34039	PRJ	JOHN F. GAFFNEY	29.00			West	2015 Gaff 2-1-15
67400	Taxes - Empr FUTA Expense	1/28/2015	DD-34039	PRJ	JOHN F. GAFFNEY	12.00			West	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	1/28/2015	DD-34039	PRJ	JOHN F. GAFFNEY	30.00			West	2015 Gaff 2-1-15
69200	Wages - Managers	1/28/2015	DD-34039	PRJ	JOHN F. GAFFNEY	2,000.00			West	2015 Gaff 2-1-15
68200	Travel & Hotels Expense	1/29/2015	42846360820-0096	PJ	JOHN GAFFNEY	17.25			West	2015
68200	Travel & Hotels Expense	1/29/2015	42846360820-0096	PJ	JOHN GAFFNEY	17.25			West	2015 Gaff 2-1-15
68200	Travel & Hotels Expense	2/1/2015	1028	PJ	JOHN GAFFNEY	1,150.00			West	2015
68200	Travel & Hotels Expense	2/1/2015	1028	PJ	JOHN GAFFNEY	1,150.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	2/4/2015	DD-34164	PRJ	JOHN F. GAFFNEY	29.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	2/4/2015	DD-34164	PRJ	JOHN F. GAFFNEY	124.00			West	2015 Gaff 2-1-15
67400	Taxes - Empr FUTA Expense	2/4/2015	DD-34164	PRJ	JOHN F. GAFFNEY	3.60			West	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	2/4/2015	DD-34164	PRJ	JOHN F. GAFFNEY	30.00			West	2015 Gaff 2-1-15
69200	Wages - Managers	2/4/2015	DD-34164	PRJ	JOHN F. GAFFNEY	2,000.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	2/11/2015	DD-34295	PRJ	JOHN F. GAFFNEY	29.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	2/11/2015	DD-34295	PRJ	JOHN F. GAFFNEY	124.00			West	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	2/11/2015	DD-34295	PRJ	JOHN F. GAFFNEY	30.00			West	2015 Gaff 2-1-15
69200	Wages - Managers	2/11/2015	DD-34295	PRJ	JOHN F. GAFFNEY	2,000.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	2/18/2015	DD-34424	PRJ	JOHN F. GAFFNEY	124.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	2/18/2015	DD-34424	PRJ	JOHN F. GAFFNEY	29.00			West	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	2/18/2015	DD-34424	PRJ	JOHN F. GAFFNEY	30.00			West	2015 Gaff 2-1-15
69200	Wages - Managers	2/18/2015	DD-34424	PRJ	JOHN F. GAFFNEY	2,000.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	2/25/2015	DD-34555	PRJ	JOHN F. GAFFNEY	124.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	2/25/2015	DD-34555	PRJ	JOHN F. GAFFNEY	29.00			West	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	2/25/2015	DD-34555	PRJ	JOHN F. GAFFNEY	30.00			West	2015 Gaff 2-1-15
69200	Wages - Managers	2/25/2015	DD-34555	PRJ	JOHN F. GAFFNEY	2,000.00			West	2015 Gaff 2-1-15
68200	Travel & Hotels Expense	3/1/2015	1029	PJ	JOHN GAFFNEY	1,000.00			West	2015
68200	Travel & Hotels Expense	3/1/2015	1029	PJ	JOHN GAFFNEY	1,000.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	3/4/2015	DD-34683	PRJ	JOHN F. GAFFNEY	29.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	3/4/2015	DD-34683	PRJ	JOHN F. GAFFNEY	124.00			West	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	3/4/2015	DD-34683	PRJ	JOHN F. GAFFNEY	30.00			West	2015 Gaff 2-1-15
69200	Wages - Managers	3/4/2015	DD-34683	PRJ	JOHN F. GAFFNEY	2,000.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	3/11/2015	26795	PRJ	JOHN F. GAFFNEY	29.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	3/11/2015	26795	PRJ	JOHN F. GAFFNEY	124.00			West	2015 Gaff 2-1-15
67500	Taxes - Empr VI Unemp	3/11/2015	26795	PRJ	JOHN F. GAFFNEY	30.00			West	2015 Gaff 2-1-15
69200	Wages - Managers	3/11/2015	26795	PRJ	JOHN F. GAFFNEY	2,000.00			West	2015 Gaff 2-1-15
67200	Taxes - Empr FICA & Medicare	3/25/2015	2015-0325-02	PJ	UNITED CORPORATION	58.00			East	2015
67200	Taxes - Empr FICA & Medicare	3/25/2015	2015-0325-02	PJ	UNITED CORPORATION	248.00			East	2015
67400	Taxes - Empr FUTA Expense	3/25/2015	2015-0325-02	PJ	UNITED CORPORATION	24.00			East	2015
67500	Taxes - Empr VI Unemp	3/25/2015	2015-0325-02	PJ	UNITED CORPORATION	60.00			East	2015
69200	Wages - Managers	3/25/2015	2015-0325-02	PJ	UNITED CORPORATION	4,000.00			East	2015
65500	Office Supplies & Expense	4/15/2015	2015-0415-01	PJ	UNITED CORPORATION	98.03			East	2015
67200	Taxes - Empr FICA & Medicare	4/29/2015	2015-0429-01	PJ	UNITED CORPORATION	145.00			East	2015
67200	Taxes - Empr FICA & Medicare	4/29/2015	2015-0429-01	PJ	UNITED CORPORATION	620.00			East	2015
67400	Taxes - Empr FUTA Expense	4/29/2015	2015-0429-01	PJ	UNITED CORPORATION	18.00			East	2015
67500	Taxes - Empr VI Unemp	4/29/2015	2015-0429-01	PJ	UNITED CORPORATION	150.00			East	2015
69200	Wages - Managers	4/29/2015	2015-0429-01	PJ	UNITED CORPORATION	10,000.00			East	2015
67200	Taxes - Empr FICA & Medicare	5/27/2015	2015-0527-02	PJ	UNITED CORPORATION	496.00			East	2015
67200	Taxes - Empr FICA & Medicare	5/27/2015	2015-0527-02	PJ	UNITED CORPORATION	116.00			East	2015
67500	Taxes - Empr VI Unemp	5/27/2015	2015-0527-02	PJ	UNITED CORPORATION	120.00			East	2015
69200	Wages - Managers	5/27/2015	2015-0527-02	PJ	UNITED CORPORATION	8,000.00			East	2015
67200	Taxes - Empr FICA & Medicare	6/24/2015	2015-0624-01	PJ	UNITED CORPORATION	496.00			East	2015
67200	Taxes - Empr FICA & Medicare	6/24/2015	2015-0624-01	PJ	UNITED CORPORATION	116.00			East	2015
67500	Taxes - Empr VI Unemp	6/24/2015	2015-0624-01	PJ	UNITED CORPORATION	13.50			East	2015
69200	Wages - Managers	6/24/2015	2015-0624-01	PJ	UNITED CORPORATION	8,000.00			East	2015
64900	Meals & Entertainment Expense	6/25/2015	2015-0625-01	PJ	UNITED CORPORATION	349.00			East	2015

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69200	Wages - Managers	7/31/2015	2015-0731-02	PJ	UNITED CORPORATION	10,765.00	East	2015
69200	Wages - Managers	8/31/2015	2015-0831-02	PJ	UNITED CORPORATION	8,612.00	East	2015
69200	Wages - Managers	9/30/2015	15-0930-02	PJ	UNITED CORPORATION	8,612.00	East	2015
68200	Travel & Hotels Expense	10/1/2015	15-1001-01	PJ	UNITED CORPORATION	7,143.77	East	2015
69200	Wages - Managers	10/28/2015	15-1028-02	PJ	UNITED CORPORATION	8,612.00	East	2015
69200	Wages - Managers	11/30/2015	15-1130-02	PJ	UNITED CORPORATION	6,459.00	East	2015
80000	Accounting Fees	12/17/2015	280	GEN	JOHN GAFFNEY (ROSS #	3,090.00	West	2015
69200	Wages - Managers	12/31/2015	15-1231-03	PJ	UNITED CORPORATION	12,686.15	East	2015
Total 2015						<u>125,529.05</u>		

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al
Exhibit 3005/426-a

Salary, benefits and bonus paid to and on behalf of John Gaffney
 2016

Account ID	Account Description	Date	Reference	jml	Trans Description	Debit Amt	Credit Amt	Year
68200	Travel & Hotels Expense	3/31/16	16-0331-03	PJ	UNITED CORPORATION - GAFFNEY TRAVEL/HOUSING ALLOW FOR JAN, FEB, MAR 2016	3,000.00		2016
68200	Travel & Hotels Expense	4/30/16	16-0430-03	PJ	UNITED CORPORATION - GAFFNEY APRIL TRAVEL/HOUSING ALLOWANCE	1,000.00		2016
68200	Travel & Hotels Expense	5/31/16	16-0531-03	PJ	UNITED CORPORATION - GAFFNEY MAY TRAVEL / HOUSING ALLOW	1,000.00		2016
68200	Travel & Hotels Expense	6/30/16	16-0630-03	PJ	UNITED CORPORATION - GAFFNEY JUNE TRAVEL HOUSING ALLOWANCE	1,000.00		2016
69200	Wages - Managers	1/31/16	16-0131-02	PJ	UNITED CORPORATION - JOHN GAFFNEY WAGES FOR FEBRUARY	8,774.00		2016
69200	Wages - Managers	2/29/16	16-0229-02	PJ	UNITED CORPORATION - JOHN GAFFNEY FEBRUARY WAGES	8,732.00		2016
69200	Wages - Managers	3/31/16	16-0331-02	PJ	UNITED CORPORATION - GAFFNEY MAR 2016 WAGES	8,717.00		2016
68200	Wages - Managers	4/30/16	16-0430-02	PJ	UNITED CORPORATION - JOHN GAFFNEY APRIL WAGES	8,612.00		2016
69200	Wages - Managers	5/31/16	16-0531-02	PJ	UNITED CORPORATION - JOHN GAFFNEY MAY WAGES	8,612.00		2016
69200	Wages - Managers	6/30/16	16-0630-02	PJ	UNITED CORPORATION - JOHN GAFFNEY JUNE WAGES	10,785.00		2016
Total 2016						60,212.00		

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al
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2012 – April 24, 2013	\$ 34,568.80
April 25, - December 31, 2013	82,315.84
2014	122,182.50
2015	125,529.05
through June 2016	60,212.00
	<u>\$ 424,808.19</u>

2012 – April 24, 2013	\$ 34,568.80
Percentage allocated	10%
	<u>3,456.88</u>

April 25, - December 31, 2013	\$ 82,315.84
Percentage allocated	50%
	<u>41,157.92</u>

2014	\$ 122,182.50
Percentage allocated	50%
	<u>61,091.25</u>

2015	\$ 125,529.05
Percentage allocated	50%
	<u>\$ 62,764.53</u>

2016	\$ 60,212.00
Percentage allocated	50%
	<u>\$ 30,106.00</u>

Amount payable by Partnership	\$ 198,576.58
Amount due back to the Partnership	226,231.62
	<u>\$ 424,808.19</u>

EXHIBIT 2

**TO HAMED'S MOTION AS TO HAMED CLAIM NO. H-9:
JOHN GAFFNEY'S SALARY, BENEFITS AND BONUS**

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

MOHAMMED HAMED by His Authorized)
Agent WALEED HAMED,)
)
Plaintiff/Counterclaim Defendant,)
)
vs.) Case No. SX-12-CV-370
)
FATHI YUSUF and UNITED CORPORATION,)
)
Defendants/Counterclaimants,)
)
vs.)
)
WALEED HAMED, WAHEED HAMED, MUFEED)
HAMED, HISHAM HAMED, and PLESSEN)
ENTERPRISES, INC.,)
)
Additional Counterclaim Defendants.)

THE VIDEOTAPED ORAL DEPOSITION OF JOHN GAFFNEY

was taken on the 3rd day of April, 2014, at the Law Offices
of Adam Hoover, 2006 Eastern Suburb, Christiansted,
St. Croix, U.S. Virgin Islands, between the hours of
3:14 p.m. and 4:41 p.m., pursuant to Notice and Federal
Rules of Civil Procedure.

Reported by:

Cheryl L. Haase
Registered Professional Reporter
Caribbean Scribes, Inc.
2132 Company Street, Suite 3
Christiansted, St. Croix U.S.V.I.
(340) 773-8161

EXHIBIT

2

JOHN GAFFNEY -- DIRECT

1 Q. Okay.

2 A. But it's certainly not what's being rumored as
3 going around.

4 Q. But -- but the Judge also said that there was a
5 partnership, as well, didn't he?

6 A. He gave an opinion that there was, and I didn't
7 have to read beyond the first page of that to know that it
8 was an opinion that basically allowed for litigation to
9 continue. It was not an order.

10 Q. I see. And so you think that the Judge was wrong
11 in his opinion that there was a partnership?

12 A. No, I think there's some merits about a
13 ~~partnership, but I -- I don't think it's the way it's~~
14 defined.

15 Q. Okay. I guess the question is this: We agree
16 that Plaza Extra Supermarkets sells grocery stores (sic) and
17 takes in money, do we not?

18 A. Sells groceries, yes.

19 Q. Yes. Groceries. Takes in money.

20 And that it has expenses, does it not?

21 A. Yes.

22 Q. Distinct and separate from that,
23 United Corporation rents property, does it not?

24 A. (Witness nods head.) Yes, that's one of its
25 functions.

JOHN GAFFNEY -- DIRECT

1 **Q.** Do you do the books, do you work on the financials
2 of United Corporation? For instance, when you were asked at
3 the preliminary injunction if you knew where the money from
4 a \$2.7 million withdrawal were, you said you had no idea;
5 that you hadn't worked -- you didn't work on the United
6 books.

7 Do you recall that testimony?

8 **A.** No, I do. I do see the United books, and in fact
9 they're incorporated into the overall financial statements.

10 **Q.** In the Sage 50 system that's -- that's used by the
11 company, are -- are the United financial -- the United
12 tenant account, for instance, referenced in that?

13 **A.** They are now.

14 **Q.** As of what date?

15 **A.** I don't know. Let me see when I put them in. I
16 know that what happened was -- oh, actually, I take that
17 back. I take that back.

18 They are in a combination company now,
19 because what I did was I set up separate accounting
20 departments in St. Thomas, at Plaza East and at Plaza West.
21 Then Iman was doing -- Iman did the, basically, the bank
22 analysis to come up with the journal entries to be able to
23 include the effects of the --

24 **Q.** But that's something new you've done now.

25 **A.** Yeah, I put that into a combination company.