

**CLAIM Y-2**  
**Exhibits**  
**15-28**

**Index of Exhibits**  
**Plaintiff Hamed's Opposition to United's Motion for Summary Judgment**  
**as to Revised Claim Y-2—Rent Claimed by United for Bays 5 and 8**

<b>Exhibit A</b>	Hamed Counterstatement of Facts Re Yusuf Revised Claim Y-2—Unpaid Rent for Bays 5 and 8
<b>Y-2 Exhibit 1</b>	August 27, 2001 Letter to Fathi Yusuf from Thomas Luff re United Shopping Center Reports, including Accounts Receivable Current Month
<b>Y-2 Exhibit 2</b>	Bay 1 settlement calculations for May 5, 2004 through December 31, 2011 rent paid by the Partnership for Plaza Extra-East
<b>Y-2 Exhibit 3</b>	February 7, 2012 Partnership rent check to the United Shopping Center for "PLAZA EXTRA (SION FARM) RENT"
<b>Y-2 Exhibit 4</b>	May 17, 2013 Letter from Attorney DeWood to Attorney Holt Re Bays 5 and 8 rent
<b>Y-2 Exhibit 5</b>	May 22, 2013 Letter from Attorney Holt to Attorney DeWood denying rent is owed by the Partnership for Bays 5 and 7 rent
<b>Y-2 Exhibit 6</b>	December 23, 2013 Answer and Counterclaim in <i>Hamed v Yusuf</i> , SX-12-CV-370
<b>Y-2 Exhibit 7</b>	September 30, 2016 Yusuf Accounting Claims
<b>Y-2 Exhibit 8</b>	August 12, 2014 Declaration of Fathi Yusuf regarding rent owed for Bays 5 and 8
<b>Y-2 Exhibit 9</b>	Judge Brady's July 21, 2016 Order Re Limitations on Accounting
<b>Y-2 Exhibit 10</b>	October 30, 2017 Revised Yusuf Accounting Claims
<b>Y-2 Exhibit 11</b>	May 15, 2018 Yusuf Response to Request to Admit No. 9
<b>Y-2 Exhibit 12</b>	January 15, 2019 Yusuf Response to Request for Interrogatory No. 29
<b>Y-2 Exhibit 13</b>	January 21, 2019 Fathi Yusuf Deposition
<b>Y-2 Exhibit 14</b>	September 3, 2001 Diamond Girl (Zahriyeh-Awadallah) lease for Bay 5
<b>Y-2 Exhibit 15</b>	October 1, 2002 Riverdale (Idheilah-Zgheir) lease for Bay 8
<b>Y-2 Exhibit 16</b>	December 1, 2011 Diamond Girl (Awadallah) lease for Bays 4 & 5
<b>Y-2 Exhibit 17</b>	September 17, 2012 Complaint in <i>Hamed v Yusuf</i> , SX-12-CV-370

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**Plaintiff Hamed's Opposition to United's Motion for Summary Judgment**  
**as to Revised Claim Y-2—Rent Claimed by United for Bays 5 and 8**

<b>Y-2 Exhibit 18</b>	October 4, 2012 Defendant's Notice of Removal
<b>Y-2 Exhibit 19</b>	November 16, 2012 Opinion re ordering remand to VI Superior Court
<b>Y-2 Exhibit 20</b>	April 1, 2014 Mohammad Hamed Deposition, Vol. 2
<b>Y-2 Exhibit 21</b>	April 2, 2014 Fathi Yusuf Deposition
<b>Y-2 Exhibit 22</b>	June 6, 2014 Defendant's Opposition to Plaintiff's Motion for Partial Summary Judgment re Statute of Limitations in <i>Hamed v Yusuf</i> , SX-12-CV-370
<b>Y-2 Exhibit 23</b>	April 27, 2014 Judge Brady Order regarding Rent for Bay 1
<b>Y-2 Exhibit 24</b>	May 15, 2018 Yusuf response to RFPD No. 21 of 50
<b>Y-2 Exhibit 25</b>	December 18, 2018 Yusuf supplemental response to Interrogatory No. 29
<b>Y-2 Exhibit 26</b>	January 21, 2019 Wally Hamed Deposition
<b>Y-2 Exhibit 27</b>	January 22, 2019 Willie Hamed Deposition
<b>Y-2 Exhibit 28</b>	March 31, 2019 Declaration of Kim Japinga

# **Exhibit 15**

# LEASE CONTRACT

For Bay No. 8

## United Shopping Plaza

4-C & D Sion Farm

PO Box #763

Christiansted, VI 00821

**Tenant: Mahmud A. Idheilah**

**And**

**Majdi Zgheir**

**Bay 8**

**United Shopping Plaza**

Y-2

**EXHIBIT**

**15**

Date: October 1, 2002

EXPIRES 1-1 2007

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57. WAIVER OF LITIGATION: ..... 30

THIS LEASE, ENTERED INTO BY AND BETWEEN:

LANDLORD: UNITED CORPORATION hereinafter also referred to as "Landlord"), a corporation organized and existing under the laws of the Government of the Virgin Islands, with principal offices at United Shopping Plaza, Plots 4C and 4D, Estate Sion Farm, Christiansted, St. Croix, United States Virgin Islands, herein represented by its PRESIDENT, MAHER YUSUF, who represents that he is duly authorized to execute and deliver this contract in the name and behalf of Landlord by appropriate authority granted by its Board of Directors, which authority, or the ratification thereof, he shall establish and exhibit whenever and wherever necessary.

AND TENANT: MAHMUD A IDHEILEH AND MAJDI ZGHEIR, BAY 8,  
UNITED SHOPPING PLAZA

(Hereinafter also referred to as "Tenant")

1. UNITED SHOPPING PLAZA:

Landlord has legal title to Plots 4C and 4D, Estate Sion Farm, Christiansted, St. Croix, U.S. Virgin Islands and the improvements thereon, hereinafter defined as the "United Shopping Plaza."

2. LEASED PREMISES:

Landlord agrees to lease to Tenant the facility in the Shopping Plaza identified in Exhibit A as Bay 8 (the Leased Premises), which said Leased Premises, together with all rights, improvements, appurtenances, easements and privileges attached thereto (including but not limited to the use in common with other tenants of the Shopping Plaza of the Common Areas, to be hereinafter defined) are defined as the "Leased Premises." The Leased Premises, as shown in Exhibit A will have on the ground floor dimensions of approximately 6250 sq. ft. ~~The Leased Premises include the exterior unfinished walls of the Leased Premises as well as the doors and glass windows.~~ The Leased Premises also include one-half of the width of any common walls.

3. TITLE:

Landlord covenants that

- a. it has the right to make this lease;
- b. the United Shopping Plaza is and shall continue to be, during the term of this lease, free and clear of all liens, encumbrances and restrictions that may affect Tenant's quiet enjoyment of the Leased Premises; and
- c. the United Shopping Plaza is duly zoned by the Government of the Virgin Islands for use as a shopping center.





4. LEASE:

The parties hereto state that they have agreed to enter into a lease contract with respect to the Leased Premises hereinabove described, accordingly, Landlord does hereby LEASE to Tenant, and Tenant LEASES from Landlord the Leased Premises with all rights, uses, servitudes, improvements appurtenances, easements and privileges belonging thereto, including, but not limited to, the non-exclusive right to use the Common Areas defined herein.

5. LANDLORD'S RESERVATION:

Landlord has reserved the right to place in the Leased Premises (in such manner to reduce to a minimum the interference with Tenant's use of the Demised Premises) utility lines, pipes, and the like, to serve premises other than the Leased Premises, and to replace and maintain or repair such utility lines, pipes and the like in, over and upon the Leased Premises as may have been installed in the building, including, but not limited to, those that may have been initially installed in the Leased Premises by Landlord. It is understood that upon Landlord making any maintenance work as provided by this Article Landlord will restore Leased Premises to the condition that Leased Premises were in prior to such work.



6. TERM OF LEASE:

The Term of this lease shall be for a period of Sixty-Three (63) calendar months commencing on October 1, 2002. Tenant shall have first option on Bay 8 for a further term of five years.

Handwritten notes: YES X 1-1-03

7. TENANT'S ACCESS PRIOR TO COMMENCEMENT OF TERM:

Tenant, prior to the commencement of the term may, at its own risk and expense and without any liability to Landlord, install fixtures and other equipment in the Leased Premises and do other work; provided, however, that such activities of Tenant shall not interfere with any work performed by Landlord and further provided that the Leased Premises is are not otherwise occupied by a tenant under a lease in existence on or before the date this lease is executed

8. INSPECTION BY TENANT:

The Tenant acknowledges that it has inspected the Leased Premises and accepts same on an "AS IS-WHERE IS" basis, subject to Landlord's improvements: Landlord will provide a loading door; will remove the existing suspended ceiling; install a working bathroom; and will install warehouse lighting, all work to commence promptly after execution of this Lease. Tenant acknowledges that it has sole responsibility to obtain any permits or certificates necessary to permit it to occupy the Leased Premises or otherwise open for business. If Tenant disputes the square footage of the Leased Premises, the amount set forth in this lease shall govern, irrespective of the actual square footage.

for business not later than ninety (90) days after the date when the Leased Premises have been made available for Tenant's occupancy.

10. RENT:

Tenant agrees to pay Rent to Landlord, without any prior demand and without any setoff or deduction whatsoever, at the address of landlord or at such places as Landlord may direct in writing, at the following rates and times:

The Rent for the Leased Premises shall initially be waived until January 1, 2003. Thereafter the Annual Rent shall be \$31,260.00 for the first year, payable in equal monthly installments of \$2,605.00 per calendar month beginning with January 1, 2003. The Annual Rent for the remaining four years of the lease, beginning January 1, 2004 shall be \$37,500 payable in equal monthly installments of \$3,125 and proportionately at such rate for any partial month, such monthly installments to be paid in advance on the first day of each and every calendar month during the term hereof.

APRIL 1

11. PAYMENTS:

Tenant is responsible for the delivery of all payments due under this lease on the date due. Failure to make such payment within 30 days shall result in Landlord charging interest due on all unpaid sums at a rate of 1-1/2% per month. If Tenant shall fail to pay in full all payments due herein within 30 days of the date due, the Tenant shall be in default under this Lease. If the interest rate set forth herein is deemed to be usurious or otherwise against public policy, the interest rate shall be the maximum amount permitted by law or public policy. Interest shall accrue at the prevailing legal interest rate from and after the due date of any and all payments required under this Lease, including but without limitation, fixed minimum rent, percentage rents, additional rents described in this Lease, maintenance fees and tenant's proportional share of real property tax.

Tenant agrees that it may not set-off against payments due hereunder any disputed payments or other charges it claims are due to it from Landlord.

12. DEFAULTS:

If default should be made in any of Tenant's obligations under this Lease and such default is not cured within thirty (30) days after written notice by Landlord to Tenant thereof (or if said default cannot be cured with thirty (30) days,) then, if Tenant does not commence within said thirty day period to attempt to cure said default and thereafter proceed with due diligence with the curing of the same, Tenant shall be in default under this Lease.

13. LANDLORD'S ADDITIONAL REMEDIES FOR DEFAULT:

Landlord may, at its option, terminate this Lease upon five (5) business days written notice to Tenant (if said default is not cured within such five-day period), and Landlord may reenter the Leased Premises as its own estate, and/or Landlord may relet the Leased Premises in

and that Landlord shall have the sole discretion of determining the amount of square footage requiring repair.

- f. Tenant expressly waives any claim it has or may have against Landlord for attorney's fees or interest
- g. Tenant acknowledges that Landlord offered it the option of leasing the Leased Premises at an annual rent of \$ 100,000, in which case Landlord would not have required the waivers set forth in (a)-(g) above.

Signature of Tenant

*Mahmud A. Jaber* \_\_\_\_\_

Landlord is not responsible for water or sewer line leaks, damage or repairs unless leak occurs outside of the leased premises. Leaks within common walls shall be the joint responsibility of the tenants on either side of the common wall.

Signature of Tenant

*Mahmud A. Jaber* \_\_\_\_\_

THIS IS THE LEASE that the appearing parties hereby execute in the respective capacity that each appear hereunder, and they hereby ratify this instrument in all its parts and bind themselves to stand for all the terms therein contained at all times under the legal responsibilities arising therefrom according to law, and thus the appearing parties hereby accept this instrument in all its parts, as drafter, being all well informed of its contents, and they do hereby consent to the execution of this Lease.

IN EVIDENCE THERETO, the appearing parties place their initials on every page of this instrument and sign it on the lines indicated below, at the place and on the date indicated next to their respective signature.

Given at Christiansted, St. Croix; U S. Virgin Islands as of this \_\_\_-day of \_\_\_\_\_, 2002.

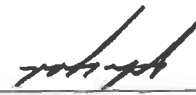
WITNESSES(As to Landlord):

UNITED CORPORATION, d/b/a

UNITED SHOPPING PLAZA,

Landlord

BY



Maher Yusef, President

WITNESSES (As to Tenant):

BY



Tenant-

BY

Tenant

TERRITORY OF THE VIRGIN' ISLANDS )

SS

DIVISION OF ST. CROIX )

On this \_\_\_ day of \_\_\_\_\_, 2002, before me appeared \_\_\_\_\_ who acknowledged himself to be the \_\_\_\_\_ of UNITED CORPORATION, the corporation described in the foregoing instrument, and acknowledged that as such officer, being authorized so to do, he executed the foregoing instrument on behalf of the corporation by subscribing the name of such corporation by himself as such officer, and caused the corporate seal of said corporation to be affixed thereto, as his free and voluntary act and as the free and voluntary act of the said Corporation for the uses and purposes therein set forth.

WITNESS my hand and official seal.

Notary Public



**INDIVIDUAL ACKNOWLEDGEMENT**

TERRITORY OF THE VIRGIN' ISLANDS )

SS

DIVISION OF ST. CROIX )

On this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_, before me appeared \_\_\_\_\_ to me known and known to me to be the individual described in and who executed the foregoing instrument, and who acknowledged that he executed the foregoing instrument freely and voluntarily for the uses and purposes therein contained, WITNESS my hand and official seal.

\_\_\_\_\_  
Notary Public

TENANT'S SECRETARY'S CERTIFICATE

The undersigned, \_\_\_\_\_ hereby certifies:

1. That he (she) is the Secretary of \_\_\_\_\_ a corporation organized according to the laws of the Virgin Islands.

2. That at a Special Meeting of the Board of Directors of the aforementioned corporation, held at \_\_\_\_\_ on \_\_\_\_\_ at which meeting a quorum was present, the following resolution was unanimously adopted:

"Resolved:

That the Lease Contract executed on \_\_\_\_\_ by \_\_\_\_\_ as the \_\_\_\_\_ of this corporation with UNITED CORPORATION, d/b/a UNITED SHOPPING PLAZA, whereby certain space was leased by this corporation at a Shopping Plaza owned by UNITED CORPORATION, located in St. Croix, U.S. Virgin Islands, is hereby RATIFIED and made binding upon this corporation."

That \_\_\_\_\_ occupies the office of \_\_\_\_\_ and has been duly elected to and of this corporation.

IN WITNESS WHEREOF, I execute this Certificate, under my hand and the seal of the corporation at \_\_\_\_\_, on this \_\_\_\_\_ day of \_\_\_\_\_, 2002

\_\_\_\_\_  
Secretary

**GUARANTY**

This Guaranty is an absolute and unconditional Guaranty of payment and performance. It shall be enforceable against the Guarantor, its successors and assigns, without necessity for any suit or proceedings on the Landlord's part of any kind or nature whatsoever against the Tenant, its successors and assigns, and without the necessity of any notice of non-payment, non-performance or non-observance or of any notice of acceptance of this Guaranty or of any other notice or demand to which the guarantor might otherwise be entitled, all of which the Guarantor hereby expressly waives; and the Guarantor hereby expressly agrees that the validity of this Guaranty and the obligations of the Guarantor hereunder shall in no wise be terminated, affected, diminished or impaired by reason of the assertion, or the failure to assert, by the Landlord against the Tenant, or against the Tenant's successors and assigns, any of the rights or remedies reserved to the Landlord pursuant to the provisions of the said Lease.

This Guaranty shall be a continuing Guaranty, and the liability of the guarantor hereunder shall in no way be affected, modified or diminished by reason of any assignment, renewal, modification or extension of the lease or by reason of any modification or waiver of or change in any of the terms, covenants, conditions or provisions of said Lease, or by reason of any extension of time that may be granted by the Landlord to the Tenant, its successors or assigns, or by reason of any dealings or transactions or matter or thing occurring between the Landlord and the Tenant, its successors or assigns, whether or not notice thereof is given to the Guarantor.

All of the Landlord's Rights and Remedies under the said Lease or under this Guaranty are intended to be distinct, separate and cumulative and no such right and remedy therein or herein mentioned is intended to be in exclusion of or a waiver of any of the others.

This Guaranty shall be governed by and construed in accordance with the laws of the Government of the Virgin Islands. The Parties hereby subject themselves to the jurisdiction of the Courts of the Territory of the Virgin Islands in any action, proceeding or counterclaim brought by either of the parties hereto against the other on any matter whatsoever arising out of or in any way connected with the aforementioned Lease or this Guaranty. Any such action or proceeding against Guarantor may be commenced by the service of the process necessary to commence such action or proceeding upon the Guarantor or registered or certified mail addressed to the Guarantor at the address set forth above.

**Guarantor:**

Signature *Malcolm A. J. ...* Social Security No.: 580 16 4397

Name: \_\_\_\_\_

Address: \_\_\_\_\_

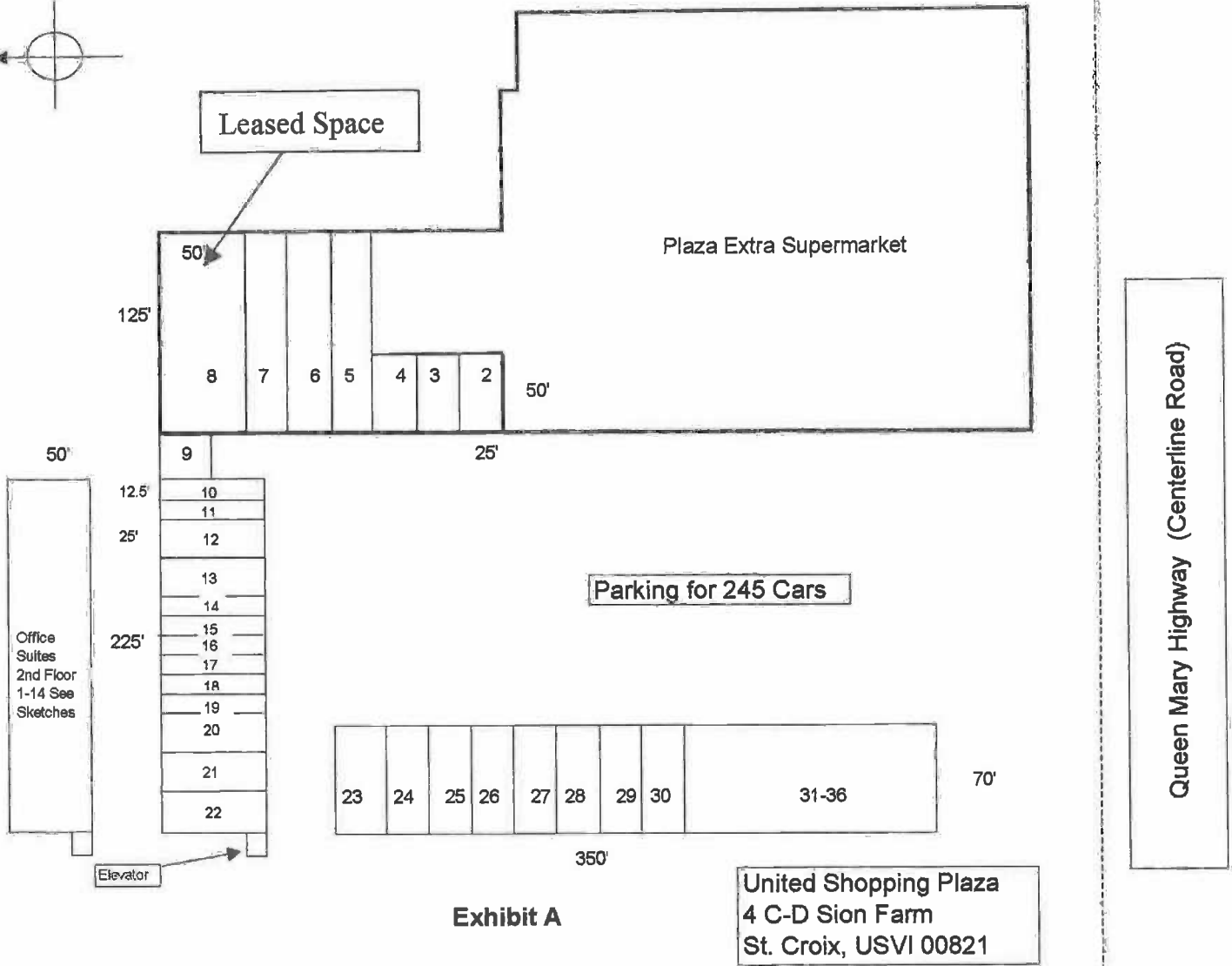
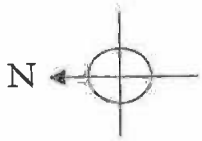


Exhibit A

United Shopping Plaza  
 4 C-D Sion Farm  
 St. Croix, USVI 00821



# **Exhibit 16**

# LEASE CONTRACT

For Bay No. 4 and 5

## United Shopping Plaza

4-C & D Sion Farm  
PO Box #763  
Christiansted, VI 00821

### Tenant:

**Mazen Awadallah**

Date: 1 December 2011

exp 11-30-15

Y-2

**EXHIBIT**

**16**

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THIS LEASE, ENTERED INTO BY AND BETWEEN:

LANDLORD: UNITED CORPORATION hereinafter also referred to as "Landlord"), a corporation organized and existing under the laws of the Government of the Virgin Islands, with principal offices at United Shopping Plaza, Plots 4C and 4D, Estate Sion Farm, Christiansted, St. Croix, United States Virgin Islands, herein represented by its PRESIDENT, MAHER YUSUF, who represents that he is duly authorized to execute and deliver this contract in the name and behalf of Landlord by appropriate authority granted by its Board of Directors, which authority, or the ratification thereof, he shall establish and exhibit whenever and wherever necessary.

AND TENANT: **Mazen Awadallah**

**BAY 4 AND 5**  
**UNITED SHOPPING PLAZA**

(Hereinafter also referred to as "Tenant")

1. UNITED SHOPPING PLAZA:

Landlord has legal title to Plots 4C and 4D, Estate Sion Farm, Christiansted, St. Croix, U.S. Virgin Islands and the improvements thereon, hereinafter defined as the "United Shopping Plaza."

2. LEASED PREMISES:

Landlord agrees to lease to Tenant the facility in the Shopping Plaza identified in Exhibit A as Bay 4 and 5 (the Leased Premises), which said Leased Premises, together with all rights, improvements, appurtenances, easements and privileges attached thereto (including but not limited to the use in common with other tenants of the Shopping Plaza of the ~~Common Areas, to be hereinafter defined~~) are defined as the "Leased Premises." The Leased Premises, as shown in Exhibit A will have on the floor dimensions of approximately 3125 and 1250 sq. ft. ~~The Leased Premises include the exterior unfinished walls of the Leased Premises as well as the doors and glass windows.~~ The Leased Premises also include one-half of the width of any common walls.

3. TITLE:

Landlord covenants that

- a. it has the right to make this lease;
- b. the United Shopping Plaza is duly zoned by the Government of the Virgin Islands for use as a shopping center.

4. LEASE :

The parties hereto state that they have agreed to enter into a lease contract with respect to the Leased Premises hereinabove described, accordingly, Landlord does hereby LEASE to Tenant, and Tenant LEASES from Landlord the Leased Premises with all rights, uses, servitudes, improvements, appurtenances, easements and privileges belonging thereto, including, but not limited to, the non-exclusive right to use the Common Areas defined herein.

5. LANDLORD'S RESERVATION:

Landlord has reserved the right to replace and maintain or repair such utility lines, pipes and the like in, over and upon the Leased Premises as may have been installed in the building, including, but not limited to, those that may have been initially installed in the Leased Premises by Landlord. It is understood that upon Landlord making any maintenance work as provided by this Article Landlord will restore Leased Premises to the condition that Leased Premises were in prior to such work.

6. TERM OF LEASE:

The Term of this lease shall be for a period of Five (5) calendar years commencing on 1 December 2011.

7. TENANT'S ACCESS PRIOR TO COMMENCEMENT OF TERM:

Tenant, prior to the commencement of the term may, at its own risk and expense and without any liability to Landlord, install fixtures and other equipment in the Leased Premises and do other work provided that the Leased Premises is are not otherwise occupied by a tenant under a lease in existence on or before the date this lease is executed.

8. INSPECTION BY TENANT:

The Tenant acknowledges that it has inspected the Leased Premises and accepts same on an "AS IS-WHERE IS" basis. Tenant acknowledges that Tenant may not rely upon any representations made by Landlord or any other party regarding the state or condition of the premises except those specifically set forth in this Lease Contract. Tenant acknowledges that it has sole responsibility to obtain any permits or certificates necessary to permit it to occupy the Leased Premises or otherwise open for business. If Tenant disputes the square footage of the Leased Premises, the amount set forth in this lease shall govern, irrespective of the actual square footage.

9. OPENING FOR BUSINESS:

Tenant, at its own cost and expense, shall equip its premises with trade fixtures and all personal property necessary or proper for the operation of Tenant's business, and shall open for business not later than ninety (90) days after the date when the Leased Premises have been made available for Tenant's occupancy.

10. RENT:

Tenant agrees to pay Rent to Landlord, ~~without any prior demand and without any setoff or deduction whatsoever, at the address of landlord or at such places as Landlord may direct in writing, \$4500.00 per month. All payments and monthly installments are to be~~ paid in advance on the first day of each and every calendar month during the term hereof at Landlord's office at Plaza Extra Sion Farm, unless otherwise designated.

11. PAYMENTS.

Tenant is responsible for the delivery of all payments due under this lease on the date due. Failure to make such payment within 30 days shall result in Landlord charging interest due on all unpaid sums at a rate of 1-1/2% per month. If Tenant shall fail to pay in full all payments due herein within 30 days of the date due, the Tenant shall be in default under this Lease. If the interest rate set forth herein is deemed to be usurious or otherwise against public policy, the interest rate shall be the maximum amount permitted by law or public policy. Tenant agrees that it may not set-off against payments due hereunder any disputed payments or other charges it claims are due to it from Landlord.

12. DEFAULTS:

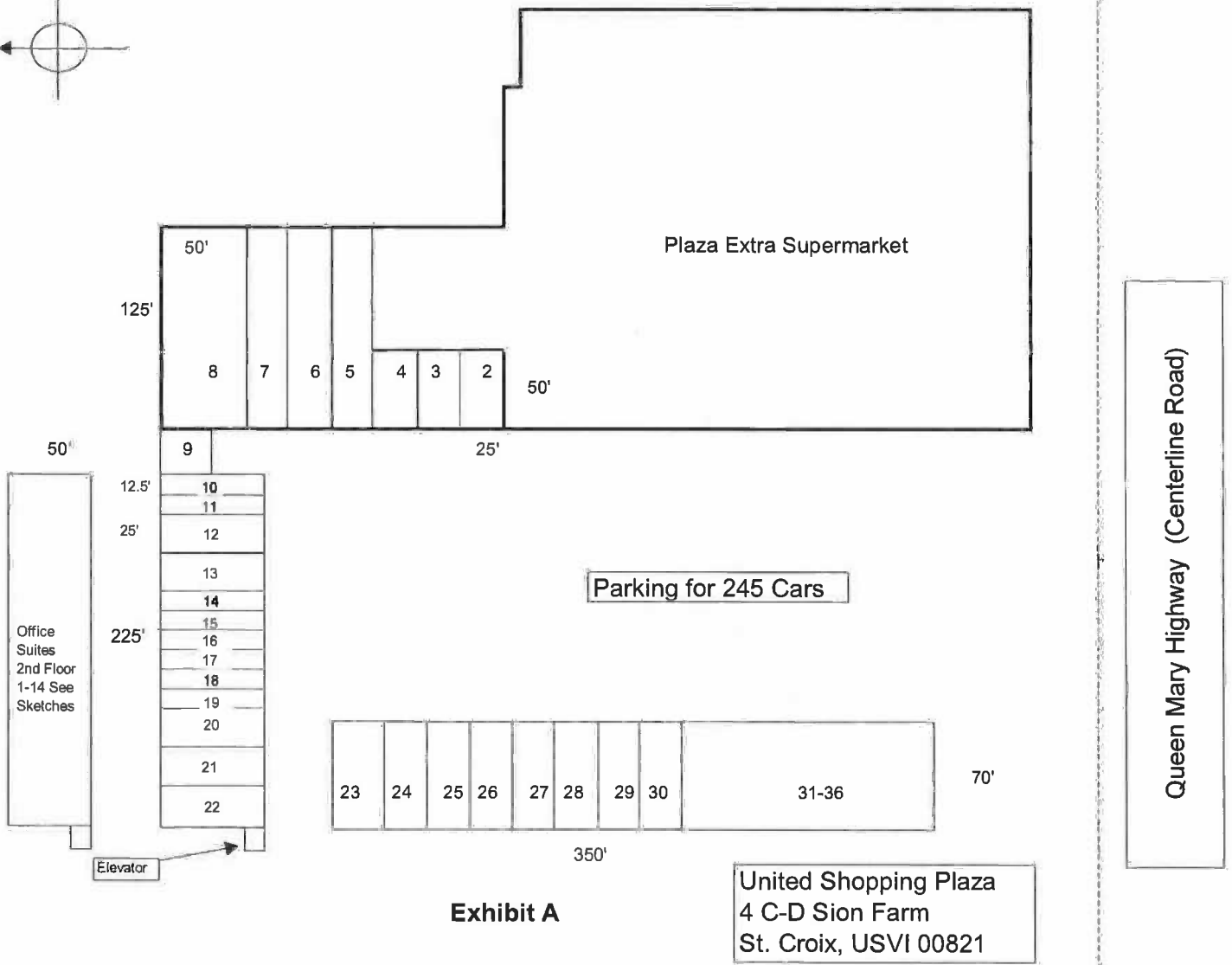
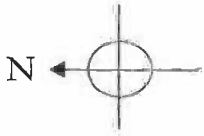
If default should be made in any of Tenant's obligations under this Lease and such default is not cured within thirty (30) days (or if said default cannot be cured within thirty (30) days), Tenant shall be in default under this Lease.

13. LANDLORD'S REMEDIES FOR DEFAULT:

In the event of default by Tenant, Landlord may, at its option, terminate this Lease upon five (5) business days written notice to, and Landlord may reenter the Leased Premises as its own estate, and/or Landlord may relet the Leased Premises in whole or in part, and alter, change or subdivide the same as in Landlord's reasonable judgment may accomplish the best results at such rental reasonably approximating a fair market rental and upon such terms and for such length of time, whether less or greater than the unexpired portion of the Term of this Lease as Landlord may reasonably elect. Notwithstanding any such termination of this Lease, Tenant shall be liable unto landlord for any deficiency between Rent provided hereunder and the rentals collected by Landlord for the period of said reletting and/or vacancy, not exceeding the balance of the Term after deducting therefrom the reasonable cost of such reletting, including reasonable costs for brokerage fees, attorneys fees, and reasonable cost of restoration of the Leased Premises to make them suitable for reletting. Landlord may monthly, or at such greater intervals as it may see fit, institute action to exact payment of said deficiency.

Should Landlord not initially terminate this Lease upon default, Landlord may nevertheless terminate this Lease at any time thereafter, provided the default is still continuing.

In the event of termination of this Lease, Landlord shall be immediately be entitled to recover from Tenant, the worth at the time of any such termination of the excess, if any, of an amount equivalent to Rent and Additional Rent for the balance of the Lease Term over



**Exhibit A**



United Shopping Plaza

Sion Farm, St Croix, Virgin Islands

- a. Tenant agrees not to assert any set offs in any action for eviction or to collect payments due under this Lease.
- b. Tenant agrees that it will not assert any counterclaim in an action for eviction or collection of payments due under this Lease nor seek consolidation of any action between the parties, nor seek to transfer any action brought under the Virgin Islands Forcible Entry and Detainer statute to the civil docket of any court; Landlord in turn agrees that it will not assert that the failure to assert such a counterclaim is a waiver of a compulsory counterclaim.
- c. Tenant expressly waives trial by jury in any action between Landlord and Tenant; Landlord in turn agrees to waive trial by jury in such actions.
- d. Tenant expressly waives any claim for special, consequential, or punitive damages in any action between Landlord and Tenant; Landlord in turn waives such claim to damages.
- e. Tenant agrees that if Landlord is required to perform repairs within the Leased Premises at the conclusion of the Lease (including any conclusion that results from Tenant's default), Landlord shall be entitled to liquidated damages for repair costs of a minimum of \$35.00 per sq. of floor space and that Landlord shall have the sole discretion of determining the amount of square footage requiring repair.
- f. Tenant expressly waives any claim it has or may have against Landlord for attorney's fees or interest.

Tenant acknowledges that Landlord offered it the option of leasing the Leased Premises at an annual rent of \$70,000 in which case Landlord would not have required the waivers set forth in (a)-(f) above.

Signature of Tenant



United Shopping Plaza

Sion Farm, St Croix, Virgin Islands

THIS IS THE LEASE that the appearing parties hereby execute in the respective capacity that each appear hereunder, and they hereby ratify this instrument in all its parts and bind themselves to stand for all the terms therein contained at all times under the legal responsibilities arising therefrom according to law, and thus the appearing parties hereby accept this instrument in all its parts, as drafter, being all well informed of its contents, and they do hereby consent to the execution of this Lease.

IN EVIDENCE THERETO, the appearing parties place their initials on every page of this instrument and sign it on the lines indicated below, at the place and on the date indicated next to their respective signature.

Given at Christiansted, St. Croix; U S. Virgin Islands as of this \_\_\_ day of \_\_\_\_\_, 2011

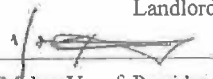
WITNESS (As to Landlord):

\_\_\_\_\_

UNITED SHOPPING PLAZA,

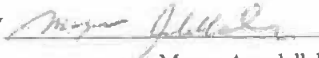
Landlord

BY

  
Maher Yusef, President  
Yusuf Yusuf

Tenant

BY

  
Mazen Awadallah

WITNESS(As to Tenant):

BY \_\_\_\_\_

Notary:

# **Exhibit 17**

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

**MOHAMMAD HAMED By His Authorized  
Agent WALEED HAMED** )

**Plaintiff,** )

**v.** )

**FATHI YUSUF AND UNITED CORPORATION** )

**Defendant.** )

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**CIVIL NO. SX-12-CV-370**

**ACTION FOR DAMAGES  
INJUNCTIVE AND  
DECLARATORY RELIEF  
JURY TRIAL DEMANDED**

**COMPLAINT**

Comes now, the Plaintiff, Mohammad Hamed, by his authorized agent, Waleed Hamed, and hereby files this Complaint against Fathi Yusuf and the United Corporation, alleging as follows:

1. This Court has jurisdiction over this matter pursuant to Title 4 V.I.C. §76(a) and 5 V.I.C. §1261.
2. Plaintiff, Mohammad Hamed ("Hamed") and his authorized agent Waleed Hamed (a/k/a Wally Hamed) are both adult residents of St. Croix, United States Virgin Islands. The acts referenced herein attributable to Mohammad Hamed are to acts done either directly by Mohammad Hamed or through his family members acting as his authorized agent, hereinafter collectively referred to as "Hamed."
3. Defendant Fathi Yusuf is a resident of the St. Croix, United States Virgin Islands. The acts referenced herein attributable to Fathi Yusuf are to acts done either directly by Fathi Yusuf or through his family members acting as his authorized agent, hereinafter collectively referred to as "Yusuf."
4. The defendant, United Corporation ("United") is a Virgin Islands Corporation.

5. In the mid-1980's, Hamed and Yusuf formed a partnership to operate a grocery supermarket on the east side of St. Croix, named Plaza Extra, which was located in a shopping center operated by United.
6. The partnership between Hamed and Yusuf subsequently expanded to two other supermarket locations, one in the west end to St. Croix and one in St. Thomas, both of which also operated under the name Plaza Extra. The partners generally refer to these three stores as Plaza Extra East (Sion Farm, St. Croix), Plaza Extra West (Plesson/Grove, St. Croix) and Plaza Extra St. Thomas (Tutu Park, St. Thomas). The Plaza supermarkets have grown in size, currently employing in excess of 600 employees in the three stores.
7. At all times relative hereto, the three Plaza Extra supermarkets have been managed jointly by Hamed and Yusuf, operating as a partnership with separate accounting records and separate bank accounts for each store, even though the partnership utilized the corporate entity of United for the reporting of tax obligations.
8. The bank accounts for the three Plaza Extra supermarkets have always been accessible equally to Hamed and Yusuf, with the parties agreeing that one family member from each of the Hamed and Yusuf families will sign each check written on these bank accounts. The parties are currently prohibited from removing funds from these accounts other than to operate the three Plaza supermarkets because of an Order entered by the District Court of the Virgin Islands in the

criminal matter entitled, *USA v. United Corporation et al.*, District Court Criminal No. 2005-15. The current bank accounts for each of the three Plaza stores are:

**St. Thomas Plaza Extra Store:**

Operating Acct:	04xxxxxxxxx	Bank of Nova Scotia (BNS)
Payroll Acct:	04xxxxxxxxx	Bank of Nova Scotia (BNS)
Telecheck Acct:	04xxxxxxx	Bank of Nova Scotia (BNS)
Credit Card Acct:	1xxxxxxx	Banco Popular

**St. Croix Plaza Extra – WEST**

Operating Acct:	19xxxxxx	Banco Popular
Credit Card Acct:	19xxxxxx	Banco Popular
TeleCheck Acct:	05xxxxxxxxx	Bank of Nova Scotia (BNS)

**St. Croix Plaza Extra – EAST**

Operating Acct:	19xxxxxx	Banco Popular
Credit Card Acct:	19xxxxxx	Banco Popular
Telecheck Acct:	58xxxxxxxxx	Bank of Nova Scotia (BNS)

9. United has always had separate accounting records and separate bank accounts for its shopping center and business operations that were unrelated to the three Plaza Extra supermarket stores. Hamed does not have access to these separate bank accounts used by United for its shopping center and other businesses unrelated to the three Plaza Extra supermarkets.

10. At all times relative hereto, the Hamed and Yusuf partnership profits from the Plaza Extra stores have always been held in banking and brokerage accounts completely separate from the profits of United's other unrelated businesses, even though the banking and brokerage accounts holding the profits from the Hamed and Yusuf partnership are in United's name as well. The parties are currently prohibited from removing funds from these accounts because of the same Order

entered by the District Court of the Virgin Islands in *USA v. United Corporation et al.*, District Court Criminal No. 2005-15. The current brokerage accounts holding these profits are:

**Popular Securities**

PSx-xxxx22  
PSx-xxxx63  
PSx-xxxx60  
PSx-xxxx79  
PSx-xxxx01  
PSx-xxxx10  
PSx-xxxx28  
PSx-xxxx36

11. At all times relative hereto, Hamed and Yusuf have equally shared the profits distributed from the three Plaza supermarkets.
12. From time to time, Hamed and Yusuf have used these profits to buy other businesses and real property, always owning these jointly held assets on a 50/50 basis.
13. In this regard, Hamed and Yusuf have also maintained records of withdrawals from the partnership account to each of them (and their respective family members), to make sure there would always be an equal (50/50) amount of these withdrawals for each partner's family members.
14. Yusuf has repeatedly confirmed the existence of this partnership between himself and Hamed, including statements made under oath.
15. On February 10, 2012, Yusuf's attorney, Nizar DeWood ("DeWood"), informed Hamed (through his agent Wally Hamed) that Yusuf wanted to dissolve the partnership. See Exhibit A.

16. On February 12, 2012, (See Exhibit B) DeWood sent a letter on Yusuf's behalf to Hamed announcing that Yusuf was ready to proceed with dissolving the partnership, describing the partnership assets to be divided as follows:

As it stands, the partnership has three major assets: Plaza Extra - West (Grove Place, including the real property), Plaza Extra - East (Sion Farm) and Plaza Extra (Tutu Park, St. Thomas).

17. DeWood then sent a proposed partnership dissolution agreement on behalf of Yusuf on March 13, 2012, to Wally Hamed, regarding the proposed dissolution of the partnership. That document (See Exhibit C) then went on to state in part as follows:

WHEREAS, the Partners have operated the Partnership under an oral partnership Agreement since 1986.

WHEREAS, the Partnership was formed for the purposes of operating Super Markets in the District of St. Croix, and St. Thomas; and

WHEREAS, the Partners have shared profits, losses, deductions, credits, and cash of the Partnership;

WHEREAS, the Partners have certain rights and responsibilities under the Virgin Islands Revised Uniform Partnership Act ("Act") governing dissolution of partnerships, and hereby desire to vary or confirm by the terms of this Agreement;

That document then described the partnership assets as follows:

**Section 1.1: Assets of the Partnership**

1. PLAZA EXTRA EAST- Estate Sion Farm. St. Croix
2. PLAZA EXTRA WEST- Estate Grove, St. Croix (Super Market Business ONLY)
3. PLAZA EXTRA - Tutu Park. St. Thomas

18. The parties thereafter met on numerous occasions to try to address the division of the partnership assets, including the three Plaza Extra Stores and the



partnership profits held in the various bank and brokerage accounts. However, to date no agreement has been reached regarding the division of these partnership assets.

19. In the interim time period, Yusuf has engaged in and continues to engage in numerous acts in breach of his obligations as a partner in his partnership with Hamed, all of which are designed to undermine the partnership's operations and success, including but not limited to the following acts:

- a) Threatening to terminate the Hamed family employees in the three Plaza Extra stores;
- b) Threatening to have United evict the Plaza Extra store located in the United shopping center on the east side of St. Croix (See Group Exhibit D), including the threat of using self help to remove the partnership from the premises without using judicial process;
- c) Attempting to have United impose excessive rent obligations on this store (See Group Exhibit D);
- d) Failing to recognize Plaza Extra's rights in the premises where its Plaza store in the United Shopping Center is located, as the store was damaged by fire in 1992 and was rebuilt entirely with insurance funds from the Plaza supermarket and not from United, including using said partnership funds for the purchase of additional adjacent land for use by the supermarket;

- e) Attempting to discredit the operations of these three stores by making defamatory statements about Hamed and his family members to third parties, including suppliers for the three stores, which are completely untrue;
- f) Attempting to unilaterally change how the stores have operated by threatening to impose new and unreasonable restrictions on the operations of these three stores, all of which are aimed at undermining Hamed's partnership interest in the three stores.
- g) Refusing to pay valid obligations owed by the partnership, including but not limited to attorney's fees incurred in litigation in the pending District Court criminal case, in an effort to undermine the partnership's operations;
- h) Threatening to close down the Plaza Supermarkets;
- i) Threatening the Hamed family members working in the Plaza supermarkets with physical harm, trying to intimidate them into leaving the stores;
- j) Giving false information to third parties, including suppliers of the three Plaza Supermarkets, regarding its future operations, jeopardizing the good will of the Three Plaza supermarkets;
- k) Unilaterally canceling orders placed with vendors and not ordering new inventory for the three Plaza supermarkets; and
- l) Spending funds from the bank accounts of the three Plaza supermarkets to support his other personal business interests unrelated to the three Plaza supermarkets.

20. Finally, on or about August 20, 2012, Yusuf unilaterally and wrongfully converted \$2.7 million from the Plaza Extra supermarket accounts used to operate the partnership's three stores, placing the funds in a separate United account controlled only by him. Said conversion was a willful and wanton breach of the partnership agreement between Hamed and Yusuf.
21. Despite repeated demands, he has not returned these funds to the Plaza Extra bank accounts from which they were withdrawn, which not only violates the partnership agreement, but also threatens the financial viability of these three Plaza supermarkets and the employment of its 600 employees.
22. Upon information and belief, Yusuf has used these funds to purchase other assets in United's name, such as real property on St. Croix recently purchased for \$1.7 million. See Exhibit E.
23. The acts in question were designed in part to take advantage of Hamed's failing health to force him out of the partnership and deny him his rightful partnership assets and profits.

#### COUNT I

24. All preceding allegations are realleged and incorporated herein by reference.
25. The foregoing acts all violate the partnership rights of Hamed as well as the terms of the partnership agreement between Yusuf and Hamed.
26. As such, pursuant to 26 V.I.C. § 75, Hamed is entitled to legal and equitable relief as deemed appropriate to protect and preserve his partnership rights.

27. In this regard Hamed is entitled to declaratory relief as to his rights as well as injunctive relief to protect those rights, including the return of funds to the partnership improperly taken or spent by Yusuf to date in violation of the agreement between the parties.

28. Hamed is also entitled to compensatory damages for all financial losses inflicted by Yusuf on the partnership and/or his partnership interest as well as punitive damages against Yusuf for his willful and wanton misconduct.

#### COUNT II

29. All preceding allegations are realleged and incorporated herein by reference.

30. The foregoing acts by Yusuf also constitute intentional misconduct, or reckless and grossly negligent conduct, which has adversely and materially affected the partnership between Hamed and Yusuf regarding the three Plaza supermarkets.

31. As such, Hamed is also entitled to a judicial determination under 26 V.I.C. § 121(5) that it is not practicable to continue the partnership with Yusuf so that Yusuf's partnership interests should be disassociated from the business, allowing Hamed to continue the partnership business without him pursuant to the provisions of 26 V.I.C. §§ 122-123 and Subchapter VII of Title 26.

WHEREFORE, the Plaintiff seeks the following relief from this Court as follows:

- 1) Declaratory Relief against both defendants to establish Hamed's rights under his partnership with Yusuf, including his rights regarding the operation of the three Plaza Extra supermarkets and the withdrawal of funds from the partnership accounts associated with these three Plaza supermarkets;
- 2) Injunctive Relief enjoining the defendants from interfering with Hamed's partnership rights, including enjoining Yusuf from interfering with the operations of the three Plaza Extra supermarkets and enjoining Yusuf from withdrawing any

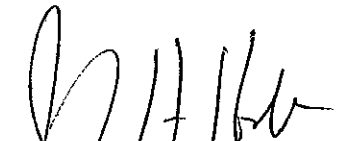
funds from any partnership bank accounts or brokerage accounts without the consent of Hamed;

- 3) Declaratory Relief and Injunctive Relief against both defendants requiring the immediate return of of all funds improperly withdrawn from the bank accounts of the three Plaza supermarket accounts by Yusuf, including but not limited to the \$2.7 million recently removed by Yusuf to an account to which Hamed does not have access;
- 4) Declaratory Relief and Injunctive Relief against both defendants regarding the property rights of the Plaza Extra store located at the United Shopping Center on the east side of St. Croix.
- 5) Declaratory Relief as to the partnership's rights in any businesses and/or assets purchased by United using partnership assets or obtained without providing the partnership the opportunity to participate in the ownership of these newly acquired businesses and/or assets;
- 6) An award of compensatory damages against the defendants, jointly and severally, as determined by the trier of fact;
- 7) A judicial determination under 26 V.I.C. § 121(5) that it is not practicable to continue the partnership with Yusuf so that Yusuf's partnership interests should be disassociated from the business, allowing Hamed to continue the partnership business without him pursuant to the provisions of 26 V.I.C. §§ 122-123 and Subchapter VII of Title 26.
- 8) An award of prejudgment interest at the statutory rate of 9%;
- 9) An award of punitive damages against Yusuf as determined by the trier of fact;
- 10) An award of attorney's fees and costs against both defendants; and
- 11) Any other relief the Court deems appropriate as warranted by the facts and the applicable law.

**A TRIAL BY JURY IS DEMANDED AS TO ALL ISSUES TRIABLE BY A JURY**

**Complaint  
Page 11**

**Dated: September 17, 2012**



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**Joel H. Holt, Esq.  
2132 Company Street  
St. Croix, VI 00820  
(340) 773-8709  
holtvi@aol.com**

# **Exhibit 18**

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

MOHAMMAD HAMED, by his	)	Case No.1:12-cv-99
authorized agent, WALEED HAMED,	)	
	)	
Plaintiff,	)	
	)	
v.	)	
	)	
FATHI YUSUF and UNITED CORPORATION,	)	
	)	
Defendants.	)	

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**NOTICE OF REMOVAL**

PLEASE TAKE NOTICE that:

Defendants, FATHI YUSUF and UNITED CORPORATION (collectively, “Defendants”), pursuant to 28 U.S.C. §§ 1446, hereby give notice of the removal of this action from the Superior Court of the Virgin Islands, St. Croix Division, to the District Court of the Virgin Islands, St. Croix Division. In support of this Notice of Removal, Defendants state as follows:

1. On or about September 17, 2012, Plaintiff Mohammad Hamed (“Plaintiff”), by his authorized agent, filed a civil complaint (the “Complaint”) in the Superior Court of the Virgin Islands, St. Croix Division, styled *MOHAMMAD HAMED By His Authorized Agent WALEED HAMED v. FATHI YUSUF & UNITED CORPORATION*, Case No. SX-12-CV-370, which case was assigned to the Honorable Julio A. Brady (the “State Court Action”).

2. On or about September 18, 2012, Plaintiff also filed a Motion for a Temporary Restraining Order and/or a Preliminary Injunction and an accompanying Memorandum in Support of Motion for a Temporary Restraining Order and/or a Preliminary Injunction (collectively, the “TRO Motion”).

3. Defendants were served with Summonses and copies of the Complaint and TRO Motion on September 18, 2012.



4. Defendants promptly engaged the undersigned counsel and, on or about September 28, 2012, filed a Motion to Proceed on Plaintiff's Motion for a Temporary Restraining Order and/or a Preliminary Injunction as a Motion for Preliminary Injunction and for Enlargement of Time to Respond to Same.

5. On or about October 2, 2012, Plaintiff filed his Reply to Defendant's Motion to proceed as a preliminary injunction.

6. No process, pleadings or orders have been filed in the State Court Action since Plaintiff's October 2, 2012 Reply.

7. Pursuant to 28 U.S.C. § 1446(a), a copy of all process, pleadings and orders served upon Defendants in the State Court Action to date are separately attached hereto, namely:

- (a) Superior Court Summons dated September 17, 2012;
- (b) Superior Court Docketing Letter and Notice of Judge Assignment dated September 17, 2012;
- (c) Complaint dated September 17, 2012;
- (d) Motion for a Temporary Restraining Order and/or a Preliminary Injunction dated September 18, 2012;
- (e) Memorandum in Support of Motion for a Temporary Restraining Order and/or a Preliminary Injunction dated September 18, 2012;
- (f) Notice of Service of Motion for a Temporary Restraining Order and/or a Preliminary Injunction dated September 19, 2012;
- (g) Notice of Filing Proposed Order for Temporary Restraining Order and/or a Preliminary Injunction dated September 20, 2012;
- (h) Notice of Appearance by Joseph A. DiRuzzo, III dated September 21, 2012;

(i) Defendants' Motion to Proceed on Plaintiff's Motion for a Temporary Restraining Order and/or a Preliminary Injunction as a Motion for Preliminary Injunction and for Enlargement of Time to Respond to Same dated September 28, 2012; and

(j) Plaintiff's Reply to Defendant's Motion for Enlargement of Time dated October 2, 2012.

8. This Notice of Removal is timely, as Defendants were served the Complaint on September 18, 2012. *See* 28 U.S.C. § 1446(b).

9. The underlying action, which is ostensibly brought pursuant to the partnership provisions of the Virgin Islands Code, Title 26, is premised on the naked assertion that, “[i]n the mid-1980’s, Hamed and Yusef formed a partnership to operate” three commercial supermarket businesses, which are located on properties owned and/or operated by Defendant United Corporation. (Complaint ¶¶ 5-6).

10. Among other legal and factual defects, the Complaint does not attach or reference a single tax return, corporate declaration, or other public document supporting the existence of any partnership or partnership agreement.

11. Nevertheless, Plaintiff alleges that “Yusef has engaged in and continues to engage in numerous acts in breach of his obligations as [an alleged] partner in [the alleged] partnership with Hamed,” including an alleged wrongful conversion of \$2.7 million from certain commercial accounts at issue. (Complaint ¶¶ 19-20).

12. Plaintiff seeks, “pursuant to 26 V.I.C. § 75, . . . legal and equitable relief as deemed appropriate to protect and preserve [his alleged] partnership rights,” “including the return of funds to the partnership [allegedly] improperly taken or spent by Yusuf to date in violation of the agreement between the parties” and “compensatory damages for all [alleged] financial losses inflicted

by Yusuf on the partnership and/or his partnership interest as well as punitive damages against Yusuf for his [alleged] willful and wanton misconduct.” (Complaint ¶¶ 26-28).

13. Plaintiff also seeks “a judicial determination under 26 V.I.C. § 121(5) that it is not practicable to continue the [alleged] partnership . . .” (Complaint ¶ 31).

14. Significantly, the Complaint refers to a federal criminal action in the District Court of the Virgin Islands, St. Croix Division, styled *UNITED STATES OF AMERICA and GOVERNMENT OF THE VIRGIN ISLANDS v. FATHI YUSUF MOHAMAD YUSUF, WALEED MOHAMMAD HAMED, WAHEED MOHAMMAD, MAHER FATHI YUSUF, NEJEH FATHI YUSUF, ISAM YUSUF and UNITED CORPORATION*, Case No. 2005-15F/B, which case was assigned to and is currently pending before the Honorable Wilma A. Lewis (the “Federal Court Criminal Action”). (Complaint ¶¶ 8, 10).

15. As alleged in the Complaint, the “parties” are currently prohibited from removing funds from United Corporation’s accounts at issue pursuant to an Order entered in the Federal Court Criminal Action. (Complaint ¶¶ 8, 10).

16. Fathi Yusuf and United Corporation, who are the defendants in the present action, together with Waleed Hamed, who is the plaintiff’s “authorized agent” in this action, are co-defendants in the Federal Court Criminal Action.

17. Indeed, on or about February 26, 2010, in the Federal Court Criminal Action, United Corporation, its attorneys, the individual defendants in that action, the United States Department of Justice, Tax Division, and the United States Attorney for the District of the Virgin Islands entered into a Plea Agreement (the “Plea Agreement,” which is DE # 1248 in the Federal Court Criminal Action and is attached as Exhibit “A” hereto).

18. As reflected in the Plea Agreement, United Corporation agreed to plead guilty in the Federal Court Criminal Action to a violation of “Title 33, Virgin Islands Code, Section 1525(2)” relating to the filing of a corporate income tax return on Form 1120S for the year 2001 and the underreporting of gross income. (Plea Agreement at 2-4).

19. In turn, the “Government” (defined in the Plea Agreement collectively as “the Department of Justice, Tax Division, and the United States Attorney for the District of the Virgin Islands”) agreed, in relevant part, to “dismiss all counts of the Indictment with prejudice against [the individual defendants]” and “not to file any additional criminal charges against United [Corporation] or any of the individual defendants for conduct arising out of the facts alleged in the Indictment.” (Plea Agreement at 1-2).

20. The United States Department of Justice of the Virgin Islands also agreed in the Plea Agreement “that it will file no criminal charges against United [Corporation] or any of the individual defendants for any conduct arising out of the facts alleged in the Indictment.” (Plea Agreement at 2).

21. As a further condition of the Plea Agreement, the defendants in the Federal Court Criminal Action, including Plaintiff Mohammad Hamed’s authorized agent and Defendants Fathi Yusuf and United Corporation here, agreed, prior to sentencing, which has not occurred yet, to file “complete and accurate” corporate and individual income tax returns and reporting documents for the years 2002, 2003, 2004, 2005, 2006, 2007 and 2008, and to pay in full the amounts due upon the returns for those years. (Plea Agreement at 11).

22. Related to the filing of such tax returns, the Plea Agreement identifies “restitution numbers for tax loss” derived from United Corporation’s gross receipts for the years 1996-2001,

United Corporation's corporate income taxes for the years 1996-1998, and the individual income taxes of United Corporation's shareholders for the years 1999-2001. (Plea Agreement, Exhibit 1).

23. At bottom, the Plea Agreement is undisputedly based on the representations by the defendants in the Federal Court Criminal Action, and their counsel, to the Government that United Corporation exists and has always existed as a corporation, not a partnership; and that, related to the corporate and individual income tax returns at issue in that action, no partnership exists or ever existed during the relevant tax periods.

24. Among other important provisions, the Plea Agreement also contains a waiver of United Corporation's appellate rights and ability to "collaterally attack" any conviction and sentence in the Federal Court Criminal Action, an integration clause, and a "no oral modification" clause requiring that any modification of the Plea Agreement be signed in writing "by the Government, United [Corporation], the individual defendants, and [United Corporation]'s shareholders." (Plea Agreement at 10, 12).

25. At all times relevant to the allegations in the Complaint, Plaintiff, by his authorized agent and otherwise, was aware of the Federal Court Criminal Action, including the representations made therein and the execution of the Plea Agreement.

26. Clearly, the present allegations of a supposed "partnership" relating to United Corporation's ownership, operations and tax status, as alleged in the Complaint, are anathema to the Plea Agreement and seek to implode the Federal Court Criminal Action and otherwise turn it on its head.<sup>1</sup>

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<sup>1</sup> A meaningful review of the Complaint reveals that Plaintiff has manipulated his pleading to avoid presenting the obvious federal questions addressed in this Notice of Removal and thus avoid federal jurisdiction. Indeed, shortly before filing the Complaint, Plaintiff, through his counsel, transmitted to the United States Department of Justice a self-serving letter expressing "certain concerns" and claimed "confusion" regarding the representations made by certain defendants in the Federal Court

27. The present allegations, on their face, thus necessarily raise substantial and significant federal issues, which sensibly belong in federal court, including, at a minimum, the interpretation of the Internal Revenue Code, the Treasury Regulations thereunder, and the federal criminal statutes at issue in the Federal Court Criminal Action.

28. Accordingly, under 28 U.S.C. §§ 1331 and 1441, this Court has original jurisdiction over the present claims and the action is properly removed thereto. *See, e.g., Grable & Sons Metal Products, Inc. v. Darue Engineering & Manufacturing*, 545 U.S. 308 (2005) (upholding federal jurisdiction in a state-law action turning on the interpretation of a federal tax law).

29. In addition, under the Supremacy Clause of the United States Constitution, the claims in this action are completely preempted by federal law, as the interpretation of federal tax law and federal criminal statutes are plainly federal in character and within the sole province of the federal courts. U.S.C.A. Const. Art. VI, cl. 2.

30. Indeed, because the allegations in the Complaint necessarily implicate the income tax laws applicable to the Virgin Islands, as the Government of the Virgin Islands is a party in the Federal Court Criminal Action and otherwise, this Court has exclusive jurisdiction over this action. *See* 48 U.S.C. § 1612(a) (providing that “[t]he District Court of the Virgin Islands shall have exclusive jurisdiction over all criminal and civil proceedings in the Virgin Islands with respect to the income tax laws applicable to the Virgin Islands”); *see also Birdman v. Office of the Governor*, 677 F.3d 167 (3d

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Criminal Action, and the defendants’ counsel, to the Government regarding the alleged “partnership” (or lack thereof) between “Mr. Yusuf and Mr. Hamed,” and indicating the representations were “misleading.” (*See* Aug. 31, 2012 Letter from Joel H. Holt, Esq., to Lori Hendrickson, Assistant United States Attorney (attached as Exhibit “B” hereto)). The August 31, 2012 letter demonstrates Plaintiff’s true intentions in bringing the Complaint in State court – *i.e.*, to attempt an end-run around the Federal court’s proper jurisdiction and thereby both, for his part, somehow evade the “misleading” representations and falsehoods Plaintiff directly and/or indirectly made to the Government and the court in the Federal Court Criminal Action and, on Defendant Fathi Yusuf’s and United Corporation’s part, somehow enjoin their actions and representations in that federal action. Plaintiff’s such tactics are disingenuous and disturbing.

Cir. 2012) (holding that the District Court of the Virgin Islands’ “exclusive jurisdiction” under 48 U.S.C. § 1612(a) over the “income tax laws applicable to the Virgin Islands” is vis-à-vis the court created under Virgin Islands local law, *i.e.*, the Virgin Islands Superior Court and Virgin Islands Supreme Court)).

31. An additional and separate basis for removal jurisdiction is the federal officer removal statute, 28 U.S.C § 1442, which allows removal when “[t]he United States or any agency thereof or any officer (*or any person acting under that officer*) of the United States or of any agency thereof, [is] sued in an official or individual capacity for any act under color of such office or on account of any right, title or authority claimed under any Act of Congress for the apprehension or punishment of criminals or the collection of the revenue.” 28 U.S.C. § 1442(a)(1) (emphasis added). *See also Jamison v. Wiley*, 14 F.3d 222, 238 (4th Cir. 1994) (observing that removal under § 1442 is not constrained by the well-pleaded complaint rule, but is appropriate “when [the defendant acting under a federal officer] can allege a colorable federal defense to [an] action”) (internal quotation marks omitted).

32. This statute applies to claims, as here, arising out of a private party’s “effort to *assist*, or to help *carry out*, the duties or tasks of the federal superior.” *Watson v. Philip Morris Cos.*, 551 U.S. 142, 152 (2007) (original emphasis).

33. Specifically, Defendants Fathi Yusuf and United Corporation here, as co-defendants in the Federal Court Criminal Action, easily fall within § 1442(a)(1)’s scope, because they are subject to a binding agreement with the Government, *i.e.*, the Plea Agreement; they will be asserting colorable federal defenses based on that agreement, including under the waiver, integration and “no oral modification” clauses therein; and there is a causal nexus between Defendants’ actions as alleged in the Complaint, which actions were and are informed by the Government’s directions in

the Federal Court Criminal Action and the Plea Agreement, and Plaintiff's present claims. *See, e.g., Jamison*, 14 F.3d at 238-39 (finding that state-law tort action was properly removed under § 1442(a)(1) where defendant sufficiently alleged a colorable federal defense of immunity) (cautioning that a defendant need not prove that it will actually prevail on its colorable federal defense, and that “[n]othing in the federal removal statute authorizes the remand of a case that has been properly removed under § 1442(a)(1) on the ground that the [alleged colorable federal defense] is later rejected”) (citation omitted).

34. Lastly, pursuant to the bases of original jurisdiction set forth above, this Court has supplemental jurisdiction over all the claims set forth in the Complaint, because the claims “are so related to claims in the action within such original jurisdiction that they form part of the same case or controversy under Article III of the United States Constitution.” 28 U.S.C. § 1367(a).

35. Upon filing this Notice of Removal, Defendants, by and through their undersigned counsel, will promptly give written notice thereof to Plaintiff, through his counsel, and will file a copy of this Notice of Removal with the Clerk of the Superior Court of the Virgin Islands, St. Croix Division. *See* 28 U.S.C. § 1446(d) (directing the State court, upon receipt of the notice, to “effect the removal and . . . proceed no further unless and until the case is remanded”).

**WHEREFORE**, Defendants Fathi Yusuf and United Corporation pray that this action proceed in this Court as an action properly removed thereto.

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Respectfully submitted,

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Dated October 4, 2012

**CERTIFICATE OF SERVICE**

I hereby certify that, on October 4, 2012, a true and accurate copy of the foregoing document was served via USPS and email to the following: Joel H. Holt, Esq., 2132 Company St., St. Croix, VI 00820, [holtvi@aol.com](mailto:holtvi@aol.com).

---

Joseph A. DiRuzzo, III

# **Exhibit 19**

**DISTRICT COURT OF THE VIRGIN ISLANDS  
DIVISION OF ST. CROIX**

<b>MOHAMMAD HAMED, by his authorized</b>	)	
<b>agent, WALEED HAMED,</b>	)	
	)	
<b>Plaintiff,</b>	)	
	)	
<b>v.</b>	)	
	)	
<b>FATHI YUSUF and UNITED</b>	)	
<b>CORPORATION,</b>	)	
	)	
<b>Defendants.</b>	)	
<hr style="border: 0.5px solid black;"/>		

**Civil Action No. 2012-099**

**Attorneys:**

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**Joel H. Holt, Esq.,**  
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*For the Plaintiff*

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*For the Defendants*

**MEMORANDUM OPINION**

**Lewis, District Judge**

THIS MATTER is before the Court on Plaintiff’s Motion for Remand (Dkt. No. 13) and supporting memorandum (Dkt. No 14), Defendants’ opposition to the motion (Dkt. No. 19), and Plaintiff’s reply. (Dkt. No. 22). For the reasons discussed below, the Court will grant Plaintiff’s motion and remand the matter to the Superior Court of the Virgin Islands.

Y-2

<b>EXHIBIT</b>
<b>19</b>

## I. BACKGROUND

By complaint dated September 17, 2012 (Dkt. No. 1-3), Plaintiff Mohammad Hamed (“Plaintiff”) initiated a civil action against Defendants Fathi Yusuf and United Corporation (collectively, “Defendants”) in the Superior Court of the Virgin Islands alleging violations of a partnership agreement between Plaintiff and Defendant Yusuf regarding the operation of three Plaza Extra grocery stores located on St. Croix and St. Thomas, United States Virgin Islands.<sup>1</sup> The complaint raises two claims under Virgin Islands partnership law, codified at 26 V.I.C. §§ 1, *et seq.* Specifically, Count I alleges that Defendants violated Plaintiff’s partnership rights and the terms of the partnership agreement, thereby entitling Plaintiff to legal and equitable relief under 26 V.I.C. § 75. (Dkt. No. 1-3 at ¶¶ 25-26). In Count II, Plaintiff requests that—pursuant to 26 V.I.C. § 121(5)—the Superior Court: (1) determine that it is not practicable for Plaintiff to continue in the partnership with Defendant Yusuf; (2) disassociate Defendant Yusuf’s partnership interests from the Plaza Extra businesses; and (3) permit Plaintiff to continue conducting business after Defendant Yusuf’s disassociation. (Dkt. No. 1-3 at ¶¶ 30-31).

Invoking 28 U.S.C. §§ 1441(a) and 1442(a)(1), Defendants timely removed the action to this Court on October 4, 2012. (Dkt. No. 1). Plaintiff responded by filing the instant motion to remand (Dkt. Nos. 13, 14) on October 11, 2012, asserting that this Court lacks jurisdiction over this local dispute between residents of the Virgin Islands seeking relief under Virgin Islands partnership law. The motion has been fully briefed, with Defendants’ Opposition filed on

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<sup>1</sup> As this Court recently explained, when ruling on a motion to remand premised on alleged jurisdictional defects, the district court must focus on the plaintiff’s complaint at the time the petition for removal was filed, and must assume as true all factual allegations of the complaint. *Rivera v. Hovenssa, LLC*, Nos. 11-cv-0052, 11-cv-0053, 2012 U.S. Dist. LEXIS 83977, \*1-2 n.2 (D.V.I. June 18, 2012).

October 25, 2012 (Dkt. No. 19), and Plaintiff's Reply on October 30, 2012. (Dkt. No. 22). The matter is now ripe for consideration.

## II. LEGAL STANDARD

“Pursuant to 28 U.S.C. § 1441(a), a defendant has the right to remove a civil action from state court if the case could have been brought originally in federal court.” *Rivera v. Hovensa, LLC*, Nos. 11-cv-0052, 11-cv-0053, 2012 U.S. Dist. LEXIS 83977, \*8 (D.V.I. June 18, 2012) (quoting *In re Briscoe*, 448 F.3d 201, 215 (3d Cir. 2006)); *Danielson v. Innovative Commc'ns, Corp.*, 49 V.I. 1071, 1075 (D.V.I. 2008) (“An action may be removed to federal district court if the district court would have original jurisdiction over the matter.”). Further, under 28 U.S.C. § 1442(a)(1), a federal officer, or person acting under such an officer, may remove to federal court any action brought against him in state court for conduct performed under federal direction. *Feidt v. Owens Corning Fiberglas Corp.*, 153 F.3d 124, 127 (3d Cir. 1998)); *Piskanin v. United States*, 461 F. App'x 88, 89 (3d Cir. 2012). “A removed case will be remanded, however, ‘if at any time before final judgment, it appears that the district court lacked subject matter jurisdiction.’” *Danielson*, 49 V.I. at 1076 (quoting 28 U.S.C. § 1447(c)); *Rivera*, 2012 U.S. Dist. LEXIS 83977 at \*8.

“The removal statutes ‘are to be strictly construed, with all doubts to be resolved in favor of remand.’” *Rivera*, 2012 U.S. Dist. LEXIS 83977 at \*9 (quoting *Brown v. Jevic*, 575 F.3d 322, 326 (3d Cir. 2009)). “When considering a motion to remand, the removing party has the burden of establishing the propriety of the removal.” *Danielson*, 49 V.I. at 1077 (citations omitted); *Rivera*, 2012 U.S. Dist. LEXIS 83977 at \*8 (“A party urging jurisdiction on a federal court bears the burden of proving that jurisdiction exists.”) (citing *Symczyk v. Genesis HealthCare Corp.*, 656 F.3d 189, 191 n.4 (3d Cir. 2011)).

### III. DISCUSSION

Plaintiff claims that the Court lacks jurisdiction over this “purely local” dispute arising under Virgin Islands partnership law. (Dkt No. 14 at 1-2). Defendants contend that this Court has jurisdiction: (1) under 28 U.S.C. § 1331, because the complaint “raises substantial and significant federal issues”; (2) pursuant to 48 U.S.C. § 1612(a), as the complaint “necessarily implicates the income tax laws applicable to the Virgin Islands”; (3) under 28 U.S.C. § 1442(a)(1), as the case involves parties acting under an officer of the United States; and (4) over all claims pursuant to 28 U.S.C. § 1367(a). (Dkt. No. 1 at 7-10).

As discussed below, Defendants’ arguments are unpersuasive. The matter will be remanded to the Superior Court because this Court lacks subject matter jurisdiction.<sup>2</sup>

#### A. Federal Question Jurisdiction

As the United States Supreme Court explained:

Title 28 U.S.C. § 1331 vests in federal district courts “original jurisdiction” over “all civil actions arising under the Constitution, laws, or treaties of the United States.” A case “aris[es] under” federal law within the meaning of § 1331, this Court has said, if “a well-pleaded complaint establishes either that federal law creates the cause of action or that the plaintiff’s right to relief necessarily depends on resolution of a substantial question of federal law.” *Franchise Tax Bd. of Cal. v. Construction Laborers Vacation Trust for Southern Cal.*, 463 U.S. 1, 27-28, 103 S. Ct. 2841, 77 L. Ed. 2d 420 (1983).

*Empire HealthChoice Assur., Inc. v. McVeigh*, 547 U.S. 677, 689-90 (2006). The mere fact that a federal issue may be implicated does not give rise to federal question jurisdiction—the issue

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<sup>2</sup> Both parties spend considerable time in their filings arguing the merits of the underlying claims—*i.e.* attempting to establish or refute the existence of the alleged partnership. (*See, e.g.*, Dkt. No. 19 at 1-11; Dkt. No. 22 at 2-3). The Court will not address these arguments because “[i]t is well established that a federal court must satisfy itself of its jurisdiction over the subject matter before it considers the merits of the case.” *Rivera*, 2012 U.S. Dist. LEXIS 83977 at \*7 (citations and internal quotation marks omitted).

must be a substantial one. *Grable & Sons Metal Prods., Inc. v. Darue Eng'g & Mfg.*, 545 U.S. 308, 313 (2005). The ultimate question is: “[D]oes a state-law claim necessarily raise a stated federal issue, actually disputed and substantial, which a federal forum may entertain without disturbing any congressionally approved balance of federal and state judicial responsibilities.” *Id.* at 314.

Here, Defendants argue that while the complaint concerns local partnership law, it nevertheless “raises substantial and significant federal issues,” which provide jurisdiction under 28 U.S.C. § 1331 and *Grable*. (Dkt. No. 1 at ¶¶ 26-28). In particular, Defendants claim that this suit implicates Defendants’ obligations under the terms of a plea agreement entered into in a criminal case before this Court for filing false tax returns. (*United States v. United Corp., et al.*, 1:05-cr-015, Dkt. No. 1248) (requiring that, *inter alia*, Defendant United Corporation file complete and accurate tax returns for the 2002-2008 tax years). Plaintiff, in turn, argues that jurisdiction is not proper under § 1331 because there is no federal question presented on the face of the complaint, and no provision of federal law is at issue in this case. (Dkt. No. 22 at 7-8).

In *Grable*, the Internal Revenue Service seized and sold real property to satisfy a tax delinquency. The original landowner subsequently brought a quiet title action in state court seeking to reclaim the property on the ground that the IRS had failed to follow the notice provisions of federal tax law before effectuating the seizure. 545 U.S. at 310-11. The case was removed, and the Supreme Court ultimately upheld the finding of federal jurisdiction over the state-law claim because a federal issue was substantial and disputed. Indeed, the interpretation of the federal tax notification statute was the “only legal or factual issue contested in the case.” *Id.* at 315.

Despite Defendants' arguments to the contrary, *Grable* does not support a finding of federal question jurisdiction in this case. While *Grable* was focused solely on the interpretation of a provision of federal tax law, this case turns on questions of Virgin Islands partnership law. Thus, unlike *Grable*, the contested issues in this case are grounded in state—not federal—law.

Defendants' second claim, that a plea agreement entered into in a separate federal criminal case will be impacted, also does not "raise a stated federal issue, actually disputed and substantial" in this case. *Id.* at 314. Defendants appear to argue that Plaintiff's position regarding the partnership status of the parties in the current litigation is inconsistent with representations made during the prior criminal proceeding, and would impede Defendants' ability to comply with the plea agreement entered into in resolving the criminal case.

This argument is an attempt to refute Plaintiff's allegations of the existence of a partnership; thus, it is a defense presented to the merits of Plaintiff's claims. It is well-settled, however, that a defense may not confer jurisdiction on this Court. The presence or absence of "arising under" jurisdiction pursuant to § 1331 is governed by "the rule of the 'well-pleaded complaint,' under which 'federal jurisdiction exists only when a federal question is presented on the face of plaintiff's properly pleaded complaint.'" *Gardiner v. St. Croix Dist. Governing Bd. of Dirs.*, 859 F. Supp. 2d 728, 732 (D.V.I. 2012) (quoting *Caterpillar, Inc. v. Williams*, 482 U.S. 386, 391-92 (1987)); *Pascack Valley Hosp., Inc. v. Local 464A UFCW Welfare Reimbursement Plan*, 388 F.3d 393, 398 (3d Cir. 2004) ("Under the 'well-pleaded complaint' rule, the plaintiff is ordinarily entitled to remain in state court so long as its complaint does not, on its face, affirmatively allege a federal claim. To support removal, a right or immunity created by the Constitution or laws of the United States must be an element, and an essential one, of the plaintiff's cause of action.") (internal quotation marks and citations omitted). Defenses to a



plaintiff's claim do not appear on the face of a well-pleaded complaint, and, therefore, do not confer arising under jurisdiction. *See Pascack Valley Hosp.*, 388 F.3d at 398; *Beneficial Nat'l Bank v. Anderson*, 539 U.S. 1, 6 (2003) (“[A] defense that relies on the preclusive effect of a prior federal judgment or the pre-emptive effect of a federal statute will not provide a basis for removal. As a general rule, absent diversity jurisdiction, a case will not be removable if the complaint does not affirmatively allege a federal claim.”) (internal citations omitted).

Here, the face of Plaintiff's complaint does not present a federal question. Instead, it asserts claims arising under Virgin Islands partnership law, and makes no reference to federal rights or immunities. Defendants' proposed defense also does not provide a sufficient basis for removal. Accordingly, the Court finds that jurisdiction is not proper under 28 U.S.C. § 1331.

#### **B. Implication of Virgin Islands Tax Law**

Defendants argue that this Court has exclusive jurisdiction over this action pursuant to 48 U.S.C. § 1612(a) because the allegations in the complaint “necessarily implicate the income tax laws of the Virgin Islands.” (Dkt. No. 1 at ¶ 30).

Section 1612(a) provides in pertinent part that “[t]he District Court of the Virgin Islands shall have *exclusive jurisdiction over all criminal and civil proceedings in the Virgin Islands with respect to the income tax laws applicable to the Virgin Islands*, regardless of the degree of the offense or the amount involved . . . .” 48 U.S.C. § 1612(a) (emphasis added). The United States Court of Appeals for the Third Circuit examined this provision in *Birdman v. Office of the Governor*, 677 F.3d 167 (3d Cir. 2012), a case in which two married couples and their business entities sued the Virgin Islands and its Bureau of Internal Revenue seeking a determination of the source of certain income, and also sued the United States seeking tax refunds. *Id.* at 169. The Third Circuit addressed the “exclusive jurisdiction” language of the statute but did not address

what qualifies as a “proceeding[] . . . with respect to the income tax laws applicable to the Virgin Islands” within the meaning of § 1612(a). The parties simply agreed that the statutory provision was satisfied. *Id.* at 175.

Here, the Court finds that this case is not a “proceeding[] . . . with respect to the income tax laws applicable to the Virgin Islands” within the plain meaning of § 1612(a). As discussed above, the complaint at issue raises claims and seeks relief exclusively under Virgin Islands partnership law, not the Internal Revenue Code or other tax law. In fact, the complaint does not even mention, let alone invoke or seek relief under, the IRC or other tax provisions. (*See generally* Dkt. No. 3 at 1-11). This case—unlike *Birdman*—also does not involve claims against the Internal Revenue Service or the Virgin Islands Bureau of Internal Revenue. Instead, this is a dispute between private parties regarding their rights under an alleged partnership agreement. In short, this case is a proceeding with respect to the *partnership laws* of the Virgin Islands, not its *tax laws*. Defendants’ general assertions that tax laws will be implicated by the decision in this case, or that a defendant will not be able to comply with a plea agreement in a separate criminal action requiring it to file accurate tax returns, does not fundamentally alter the type of proceeding presently before the Court.

In sum, the Court has fulfilled its obligation to construe the complaint and has determined that the instant partnership dispute is not a proceeding with respect to the income tax laws applicable to the Virgin Islands. *Feidt*, 153 F.3d at 128 (“The district court’s authority, indeed obligation, to determine whether a removal petition properly invokes its removal jurisdiction necessarily includes the authority to construe the complaint upon which the court makes its determination.”). Therefore, 48 U.S.C. § 1612(a) does not provide this Court with subject matter jurisdiction.

### C. Acting Under an Officer of the United States

Defendants argue that removal is appropriate under 28 U.S.C. § 1442(a)(1) because they are “acting under” the United States as a result of the plea agreement entered into in the separate criminal action. (Dkt. No. 1 at ¶¶ 31-33). More specifically, Defendants contend that Defendant United Corporation and its shareholders have been “subjected to the guidance or control of both the Federal Government and the Virgin Islands Government” pursuant to the criminal plea agreement and resulting conditions of probation, which collectively provide for “a periodic review of financial statements and returns of United [Corporation][,]” the filing of accurate returns for 2002-2008, and payment of any amounts due. (Dkt. No. 19 at 17). Defendants provide no case law supporting this construction of the federal officer removal provision of § 1442(a)(1), and the Supreme Court has previously rejected this line of argument.

In *Watson v. Philip Morris Cos.*, 551 U.S. 142 (2007), the Supreme Court addressed when an individual or entity is “acting under” a federal official for the purpose of removal predicated on § 1442(a)(1). In that case, the Court held that a tobacco company, whose cigarette testing procedures were directed, supervised, and monitored in considerable detail by a federal regulatory agency, was not “acting under” an officer of the United States. *Id.* at 145. The Court explained that “precedent and statutory purpose make clear that the private person’s ‘acting under’ must involve an effort to assist, or to help carry out, the duties or tasks of the federal superior.” *Id.* at 152. The Court noted that “the help or assistance necessary to bring a private person within the scope of the statute does *not* include simply *complying* with the law.” *Id.* (original emphasis). By way of example, the Court explained that taxpayers who fill out “complex federal tax forms” are “compl[ying] with the law (or acquiesce[ing] to an order)[,]” not “acting under” a federal official who is giving an order or enforcing the law. *Id.*

Here, Defendants advance the same argument rejected by the Supreme Court in *Watson*—that by complying with tax law, they are somehow “acting under” a federal official. Accordingly, Defendants have failed to establish that removal is proper under § 1442(a)(1).

Defendants’ claim of compliance with a criminal plea agreement or supervision by the United States Probation Office does not alter the equation. *See e.g., Morgan v. Ford Motor Co.*, No. 06-1080 (JAP), 2007 U.S. Dist. LEXIS 52944, \*19 (D.N.J. July 23, 2007) (relying on *Watson* in denying defendant’s argument that “because its conduct was governed by a series of administrative consent orders and it was doing exactly what the Environmental Protection Agency told it to do, it was thus acting under the direction of a federal officer”). Thus, Defendants’ reliance on 28 U.S.C. § 1442(a)(1) is fatally flawed.

#### **D. Supplemental Jurisdiction**

Citing 28 U.S.C. § 1367(a), Defendants also contend that this Court “has supplemental jurisdiction over *all* the claims set forth in the [c]omplaint” because the claims are so related to the claims in the action over which the Court has original jurisdiction. (Dkt. No. 1 at ¶ 34) (emphasis added). This contention is wholly without merit. The Court cannot exercise supplemental jurisdiction over *all* claims in an action; rather, the Court may exercise supplemental jurisdiction over those claims that are so related to claims over which the Court has original jurisdiction that they form part of the same case or controversy under Article III of the United States Constitution. 28 U.S.C. § 1367(a).

Because the Court does not have original jurisdiction over any claims in this action, Defendants may not avail themselves of § 1367(a).



**IV. CONCLUSION**

For the reasons stated above, Defendants have failed to establish that removal to the District Court of this partnership dispute between Virgin Islands residents is proper.

Accordingly, the Court will grant Plaintiff's motion (Dkt. No. 13) and remand the matter to the Superior Court of the Virgin Islands. An appropriate Order accompanies this Memorandum Opinion.

Date: November 16, 2012

\_\_\_\_\_/s/\_\_\_\_\_  
WILMA A. LEWIS  
District Judge

# **Exhibit 20**

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  
) Volume 2  
FATHI YUSUF and UNITED CORPORATION, )  
)  
Defendants/Counterclaimants, )  
)  
vs. )  
)  
WALEED HAMED, WAHEED HAMED, MUFEED )  
HAMED, HISHAM HAMED, and PLESSSEN )  
ENTERPRISES, INC., )  
)  
Additional Counterclaim Defendants.)

**THE VIDEOTAPED ORAL DEPOSITION OF MOHAMMAD HAMED**

was taken on the 1st 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  
9:12 a.m. and 5:13 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

Y-2

**EXHIBIT**  
**20**

HAMD600050

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HAMD600051



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By: K. Glenda Cameron

**Also Present:**

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Hatim Yusuf, Interpreter  
Kim Japinga  
Waleed Hamed  
Hisham Hamed  
Mufeed Hamed  
Maher Yusuf  
Fathi Yusuf

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<b>Description</b>	<b>Counsel</b>	<b>Page</b>
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Cheryl L. Haase  
(340) 773-8161

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**HAMD600054**

**Deposition Page 20**

**20:6-8**

MOHAMMAD HAMED -- DIRECT

1           **Q. (Mr. Hodges)** Okay. But in 1996, you left the  
2 day-to-day operations of Plaza Extra and returned to Jordan,  
3 isn't that correct?

4           **THE INTERPRETER:** It was a vacation. Don't  
5 you go on vacation?

6           **Q. (Mr. Hodges)** So you're saying to me, sir, that  
7 you did not retire in 1996?

8           **A.** No.

9           **THE INTERPRETER:** No. He did not. I did not  
10 retire.

11          **Q. (Mr. Hodges)** So how long would you stay in Jordan  
12 at a time after 1996?

13          **A.** A month.

14          **THE INTERPRETER:** One month.

15          **Q. (Mr. Hodges)** You never stayed in Jordan more than  
16 one month at a time after 1996?

17          **THE INTERPRETER:** He says, Yes, it may  
18 have -- yes, it has occurred. Every year, I used to go  
19 visit my parents. They were alive, and I would stay during  
20 the -- the month of Ramadan with them.

21          **Q. (Mr. Hodges)** Okay. So between 1996 and 2010, how  
22 many months a year did you spend in Jordan?

23          **A.** I don't know.

24          **THE INTERPRETER:** I don't know.

25          **A.** I don't know.

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HAMD600069

# **Deposition Pages 105-106**

**105:23-25**

**106:3-5**

**MOHAMMAD HAMED -- DIRECT**

1 funds were ever used to purchase property in Jordan in your  
2 name only?

3 **MR. HARTMANN:** Object as to form.

4 **A.** What I know, I never. No, I have -- no.  
5 (Speaking in Arabic.)

6 **THE INTERPRETER:** He's -- he's not -- in his  
7 name alone, no, he's not aware of that.

8 He's saying Mr. Yusuf is the only one who's  
9 purchased in his name only.

10 **Q. (Mr. Hodges)** And what property is that?

11 **A.** It's land. I don't know. I never see, and I  
12 don't know where. (Speaking in Arabic.)

13 **THE INTERPRETER:** He does not know.


14 **Q. (Mr. Hodges)** So it's -- it's -- it's your  
15 testimony that land wasn't purchased in your name only that  
16 Mr. Yusuf knew about?

17 **MR. HARTMANN:** Object as to form.

18 **THE INTERPRETER:** He swears on the Quran that  
19 he has -- he does not have anything in his name alone.

20 **Q. (Mr. Hodges)** That was purchased with partnership  
21 funds?

22 **THE INTERPRETER:** Yes.



23 **Q. (Mr. Hodges)** Okay. Would you agree with me,  
24 Mr. Hamed, that Plaza Extra paid rent to United Corporation  
25 for occupying the Plaza East premises from the beginning

Cheryl L. Haase  
(340) 773-8161

HAMD600154

MOHAMMAD HAMED -- DIRECT

1 until December 1993?

2 **THE INTERPRETER:** From the beginning?

3 **MR. HODGES:** '86, 1986.

4 **THE INTERPRETER:** Okay.

5 Yes.

6 **Q. (Mr. Hodges)** Okay. And that rental was based on  
7 a price per square foot that you agreed upon with Mr. Yusuf,  
8 is that correct?

9 **THE INTERPRETER:** Yes.

10 **Q. (Mr. Hodges)** Okay. And isn't it true that no  
11 rent has been paid to United since January 1, 1994 through  
12 May 4, 2004?

13 **MR. HARTMANN:** Object as to form.

14 **A.** I don't know. (Speaking in Arabic.)

15 **THE INTERPRETER:** He says, I don't know.

16 **Q. (Mr. Hodges)** You're not aware of any dispute  
17 regarding United's entitlement to rent for the ten years  
18 from January 1, 1994 to May 4, 19 -- excuse me -- 2004?

19 **THE INTERPRETER:** I am not aware, except  
20 recently I've learned that my son has told me that  
21 Mr. Fathi Yusuf is demanding rent of \$250,000 per month, and  
22 this is of recent.

23 **Q. (Mr. Hodges)** Okay. Well, I'm -- I'm talking  
24 about the price per square foot monthly rent for the period  
25 between January 1, 1994 through May 4, 2004 that was agreed

Cheryl L. Haase  
(340) 773-8161

HAMD600155



**CERTIFICATE****C-E-R-T-I-F-I-C-A-T-E**

1  
2  
3 I, CHERYL L. HAASE, a Registered Professional Reporter  
4 and Notary Public No. NP-158-03 for the U.S. Virgin Islands,  
5 Christiansted, St. Croix, do hereby certify that the above  
6 and named witness, MOHAMMAD HAMED, was first duly sworn to  
7 testify the truth; that said witness did thereupon testify  
8 as is set forth; that the answers of said witness to the  
9 oral interrogatories propounded by counsel were taken by me  
10 in Stenotype and thereafter reduced to typewriting under my  
11 personal direction and supervision.

12 I further certify that the facts stated in the caption  
13 hereto are true; and that all of the proceedings in the  
14 course of the hearing of said deposition are correctly and  
15 accurately set forth herein.

16 I further certify that I am not counsel, attorney or  
17 relative of either party, nor financially or otherwise  
18 interested in the event of this suit.

19 IN WITNESS WHEREOF, I have hereunto set my hand as such  
20 Certified Court Reporter on this the 21st day of April,  
21 2014, at Christiansted, St. Croix, United States Virgin  
22 Islands.

23 \_\_\_\_\_  
24 Cheryl L. Haase, RPR  
25 My Commission Expires 2/10/16

# **Exhibit 21**

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 FATHI YUSUF**

was taken on the 2nd 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  
9:17 a.m. and 4:16 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

Y-2

**EXHIBIT**  
**21**

**APPEARANCES****A-P-P-E-A-R-A-N-C-E-S****For the Plaintiff/Counterclaim Defendant:**

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2132 Company Street  
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U.S. Virgin Islands 00820

By: Joel H. Holt

and

Law Offices of  
Carl Hartmann, III  
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Christiansted, U.S. Virgin Islands 00820

By: Carl Hartmann, III

**For the Defendant/Counterclaimants**

Law Offices of  
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By: Gregory H. Hodges

and

Law Offices of  
Nizar A. DeWood  
2006 Eastern Suburbs, Suite 101  
Christiansted, VI 00830

By: Nizar A. DeWood

Cheryl L. Haase  
(340) 773-8161

**APPEARANCES**1  
2  
3  
4  
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24  
25**For Waleed Hamed:**

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Eckard, P.C.  
P.O. Box 24849  
Christiansted, VI 00824

By: Mark W. Eckard

**For Fathi Yusuf:**

Law Offices of  
K. Glenda Cameron  
2006 Eastern Suburb, Suite 101  
Christiansted, St. Croix  
U.S. Virgin Islands 00820

By: K. Glenda Cameron

**Also Present:**

Josiah Wynans, Videographer  
Kim Japinga  
Waleed Hamed  
Hisham Hamed  
Mufeed Hamed  
Maher Yusuf

Cheryl L. Haase  
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24  
25**E-X-A-M-I-N-A-T-I-O-N**

<b>Description</b>	<b>Counsel</b>	<b>Page</b>
Direct	by Mr. Holt	8

**E-X-H-I-B-I-T-S**

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3	Plaintiff's Responses to Defendants' Second Set of Interrogatories to Defendants	24
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6	Defendants' Reply to Plaintiff's Opposition to Defendants' Rule 12 Motion	62
7	Letter to Mohammed Hamed from Nazir A. DeWood, Bates No. HAMD200064	68
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10	Check No. 64866 Cheryl L. Haase (340) 773-8161	94
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4	12	Handwritten document with	99
5		"Dorothia" at the top.	
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Cheryl L. Haase  
(340) 773-8161

## COLLOQUY

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Cheryl L. Haase  
(340) 773-8161



## **Deposition Pages 89-91**

**89:14-23**

**90:15-25**

**91:9-12**

**FATHI YUSUF -- DIRECT**

1 water, and that water was going in for the poor, his family  
2 and my family. But my commitment only for ten years. Only  
3 for ten years.

4 Three -- two or three years before the  
5 expiration of my commitment, I have to find a fair price  
6 after the ten years is finished. What is the fair price?  
7 Because really, I don't want to take advantage of my  
8 partner, period. You know? I keep saying "partner," but  
9 you understand what I mean. My partnership is different to  
10 what is in the Virgin Islands Code. My partner is according  
11 to our commitment. I respect the code, but I did not enter  
12 with these people according to the Virgin Islands Code.  
13 According to our agreement.

14 Okay. Now, I say, What is fair? St. Croix  
15 store, St. Thomas store is much smaller, and is doing better  
16 business. Selling more. If I want to charge 7.25 a square  
17 foot, that's not fair. I have a much larger store, and the  
18 store, even though it's larger, it sells less.

19 I say, Wally, to be fair with you and myself,  
20 I want to charge in, when the -- when my commitment finish  
21 with you guys, I will charge you according for percentage on  
22 sale, according to St. Thomas percentage.

23 He said, That's fair.

24 Q. Okay. Now, I'm going to cut you off right there  
25 because he's going to cut that tape off. Then we're going

**FATHI YUSUF -- DIRECT**

1 to come right back to where you're at now, --

2 **A.** Okay, sir.

3 **Q.** -- which is the St. Thomas percentage?

4 **A.** Okay.

5 **THE VIDEOGRAPHER:** Going off record at 11:32.

6 (Respite.)

7 **THE VIDEOGRAPHER:** Going back on record at  
8 11:34.

9 **Q.** (Mr. Holt) All right. Mr. Yusuf, we -- we -- the  
10 tape cut you off, but you were then saying that you wanted  
11 to be fair, and you were talking to Wally about the next --  
12 the next set of rent?

13 **A.** Yes.

14 **Q.** Okay.

15 **A.** He says, Okay. That's is fair. Then when it's  
16 the -- when the lease, in '93, okay? When -- when that  
17 period finished, then I know we have to go based on  
18 St. Thomas sale. Now, St. Thomas is doing less -- I mean,  
19 St. Thomas doing much higher, so otherwise, if St. Thomas  
20 pays a half a million dollars a year, I was expecting time  
21 and a half the store, maybe getting 400,000. Because  
22 they're -- the deal is based on sale.

23 By the time my new agreement become  
24 effective, sale turn around. Sion Farm start to do a lot  
25 better than St. Thomas. And why? Because some --

**FATHI YUSUF -- DIRECT**

1 Cost-U-Less have something to do with it. Cost-U-Less  
2 become neighbor, and then we have to go more flexible in our  
3 prices, and we become a grocery spot. Whoever want to shop  
4 for grocery, either they come in this area. What he don't  
5 find at Cost-U-Less, will go to Plaza. Whatever he don't go  
6 to Plaza, he gone to Cost-U-Less, plus the competition get  
7 heat up. This cause the sale to go up. And we have to  
8 that. So when I wanted, in 2010 -- yeah, this is 2000 --

9 1994 to 2000 --

10 **MR. HODGES:** 2004.

11 **A.** -- to 2004, that was -- that was my commitment for  
12 the 5.55.

13 **Q. (Mr. Holt)** Uh-huh.

14 **A.** After 2004, this become the new commitment between  
15 each other based on St. Thomas location, and I left it at  
16 that.

17 Now, as they come up with the -- start to see  
18 something questionable, and I start to question Wally, and  
19 unfortunately I know he's obligated to come to an answer,  
20 but unfortunately he never come up with an answer at all, I  
21 decided to give him and his father the notice we leaving.  
22 We have to split. We can't work together.

23 So -- but the rent, really, it doesn't bother  
24 me, because that's the agreement between me and Mr. Hamed.  
25 I am the final word in running the show. I am the one who

**Deposition Page 94**

**94:6-18**

**FATHI YUSUF -- DIRECT**

1 with -- with Wally, and you went over these figures with  
2 him, and Wally agreed that these figures are correct?

3 **A.** Yes.

4 (Deposition Exhibit No. 10 was  
5 marked for identification.)

6 **Q. (Mr. Holt)** Okay. And then showing you  
7 Exhibit No. 10, is this the check that was then paid for the  
8 rent?

9 **A.** Yeah, this is the -- that's the check to cover  
10 this.

11 **Q.** Okay. And so the check was from Plaza Extra  
12 Supermarkets to United Corporation to pay for the rent --

13 **A.** Yeah.

14 **Q.** -- based upon the calculation you gave them.

15 **A.** Yes.

16 **Q.** Okay. And that rent covered from 2004 through  
17 2011?

18 **A.** Yes.

19 **Q.** Okay. Was there any agreement for there to be a  
20 ten-year lease?

21 **A.** Yes -- no. It was month to month.

22 **Q.** Okay.

23 **A.** That one was month to month.

24 **Q.** Okay. Now, you say after you gave them notice to  
25 leave, you expected them to leave. You were talking about

## **Deposition Pages 127-128**

**127:18-25**

**128:1-8**

**FATHI YUSUF -- DIRECT**

1           **A.**    I -- I'm not going to receive it. I already  
2 assign it to the bank, and the bank, they knows is this is  
3 the village money.

4           **Q.**    Okay.

5           **A.**    It's not my money anymore.

6           **Q.**    Okay.

7           **A.**    Can I comment on the other item I believe I  
8 missed?


9                   **MR. HOLT:** You can, but he's going to change  
10 the tape on us.

11                   **THE WITNESS:** Okay.

12                   **THE VIDEOGRAPHER:** Going off record of 1:44.

13   (Respite.)

14                   **THE VIDEOGRAPHER:** Going back on record at  
15 1:45.



16           **Q.**    **(Mr. Holt)** Mr. Yusuf, you indicated that you had  
17 one more comment that you wanted to make?

18           **A.**    Yes. When we was talking about Plaza Extra, the  
19 location, East, which is Sion Farm, which myself, my wife  
20 and our children owns it 100 percent? When we was talking  
21 about the rent, I was looking up to December 31st, 1993, and  
22 all of a sudden from -- we get busy when you handing me  
23 these sheets, we start to talk about this sheet. I have  
24 skipped 1994 to 2004.

25   I know I'm okay, because Mr. Mohammad admit



FATHI YUSUF -- DIRECT

1 and acknowledge he owes the rent, but I should have just  
2 have it for the record, too, just to confirm it, that  
3 Plaza Extra still owe the rent for that from that period for  
4 United Corporation.

5 Q. And that was the rent that you calculated at 5.55  
6 per square foot?

7 A. 5.55. I get the approval from Wally. I -- he  
8 have 69,580 square feet.

9 Bless you.

10 Q. (Mr. Hodges) If that rent is owed, how come you  
11 didn't add it to the figures that are on Exhibit No. 8 that  
12 you're holding?

13 A. That's a good question. Thank you very much for  
14 bringing it up.

15 Q. And -- and just for the record?

16 A. First of all, it's two different rates, one by the  
17 square foot, the second one based on income. That's one  
18 thing.

19 The second thing is, that is 5.55. This is  
20 based on income. The only thing I did not submit both of  
21 them on separate -- separate, same subject but separate  
22 invoice, which it can be done. But since I know I break the  
23 record, I mean I close up some years, and I don't have no  
24 record to remember up to what year I have closed in the --  
25 conciliate (sic) the price, you know, come even with

**CERTIFICATE****C-E-R-T-I-F-I-C-A-T-E**

1  
2  
3 I, CHERYL L. HAASE, a Registered Professional Reporter  
4 and Notary Public No. NP-158-03 for the U.S. Virgin Islands,  
5 Christiansted, St. Croix, do hereby certify that the above  
6 and named witness, FATHI YUSUF, was first duly sworn to  
7 testify the truth; that said witness did thereupon testify  
8 as is set forth; that the answers of said witness to the  
9 oral interrogatories propounded by counsel were taken by me  
10 in Stenotype and thereafter reduced to typewriting under my  
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14 course of the hearing of said deposition are correctly and  
15 accurately set forth herein.

16 I further certify that I am not counsel, attorney or  
17 relative of either party, nor financially or otherwise  
18 interested in the event of this suit.

19 IN WITNESS WHEREOF, I have hereunto set my hand as such  
20 Certified Court Reporter on this the 3rd day of May, 2014,  
21 at Christiansted, St. Croix, United States Virgin Islands.

22 \_\_\_\_\_  
23 Cheryl L. Haase, RPR  
24 My Commission Expires 2/10/16  
25

# **Exhibit 22**

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

**MOHAMMAD HAMED**, by his )  
authorized agent **WALEED HAMED**, )

Plaintiff/Counterclaim Defendant, )

vs. )

**FATHI YUSUF and UNITED CORPORATION**, )

Defendants/Counterclaimants, )

vs. )

**WALEED HAMED, WAHEED HAMED,** )  
**MUFEED HAMED, HISHAM HAMED, and** )  
**PLESSEN ENTERPRISES,** )

Additional Counterclaim Defendants. )

CIVIL NO. SX-12-CV-370

ACTION FOR DAMAGES,  
INJUNCTIVE RELIEF  
AND DECLARATORY RELIEF

**JURY TRIAL DEMANDED**

**DEFENDANT'S BRIEF IN OPPOSITION TO MOTION FOR PARTIAL SUMMARY  
JUDGMENT REGARDING STATUTE OF LIMITATIONS DEFENSE**

**INTRODUCTION**

Plaintiff has filed a four-page motion for partial summary judgment on its affirmative defense that Defendants' claims are barred by the statute of limitations. His motion essentially seeks a ruling that Defendants cannot seek redress for any claims that arose before September 16, 2006. The arguments in this motion are conclusory and barely developed. Plaintiff has not even bothered to file any affidavits, a statement of undisputed facts, or any other documents in support of his motion. ~~The motion does not withstand analysis and should be denied.~~

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AND FEUERZEIG, LLP  
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St. Thomas, U.S. V.I. 00804-0756  
(340) 774-4422

Y-2

**EXHIBIT  
22**

HAMD602904

~~The burden of proof is on the party seeking summary judgment on a limitations defense~~  
“to demonstrate the absence of a genuine issue of material facts surrounding [the other party’s] discovery of [his] alleged fraud...,” and it is a “heavy burden.” Montgomery, supra, 49 V.I. at 266. Defendants cannot come close to meeting that burden with respect to the allegations that Waleed Hamed misappropriated millions of dollars from the partnership.

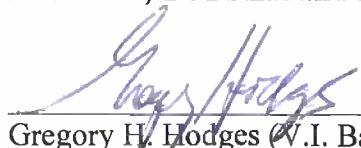
For all the foregoing reasons, Defendants respectfully request this Court to deny the motion for partial summary judgment regarding the statute of limitations defense and provide ~~them such further relief as is just and proper.~~

Respectfully submitted,

**DUDLEY, TOPPER and FEUERZEIG, LLP**

Dated: June 6, 2014

By:

  
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Attorneys for Fathi Yusuf and United Corporation

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

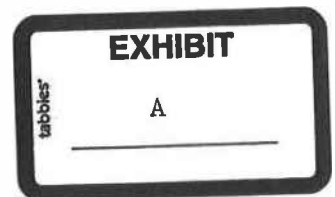
**MOHAMMAD HAMED, by his** )  
**authorized agent WALEED HAMED,** )  
 )  
Plaintiff/Counterclaim Defendant, )  
 )  
vs. )  
 )  
**FATHI YUSUF and UNITED CORPORATION,** )  
 )  
Defendants/Counterclaimants, )  
 )  
vs. )  
 )  
**WALEED HAMED, WAHEED HAMED,** )  
**MUFEEED HAMED, HISHAM HAMED, and** )  
**PLESSEN ENTERPRISES,** )  
 )  
Additional Counterclaim Defendants. )

CIVIL NO. SX-12-CV-370  
  
ACTION FOR DAMAGES,  
INJUNCTIVE RELIEF  
AND DECLARATORY RELIEF  
  
**JURY TRIAL DEMANDED**

**DECLARATION OF FATHI YUSUF**


I, Fathi Yusuf, pursuant to 28 USC §1746 and Super. Ct. R. 18, declare under the penalties of perjury, that:

- ~~1. Since the partnership that operates the Plaza Extra Stores was formed in 1986, it has obligated itself to make rent payments to United Corporation ("United") for the Plaza Extra-East store. I was the partner responsible for making all decisions regarding the timing, amount and payment of rent. As of December 31, 1993, all rent due from the partnership to United had been paid.~~
2. The Plaza Extra-East store was reopened in May 1994 after it had been destroyed by fire in 1992. The Plaza Extra-Tutu Park store had just opened in October 1993. Around the time that the Plaza Extra-East store reopened, I was arranging a Scotiabank loan to United




Corporation for approximately \$5,000,000 for the benefit of the partnership. The loan was guaranteed by my wife and I and it was secured by our home on St. Croix and by United's shopping center in St. Croix. In light of these circumstances, I determined that because United did not need the rent revenue, the rent would accrue and the monies that otherwise would be used to pay rent could serve as working capital for the partnership.

3. Some time in 2002 or 2003, I began discussions with Waleed Hamed regarding the rent that would be due for Plaza Extra-East after the expiration of the prior ten-year term in 2004. During those discussions, we recognized that the prior rent was far below fair market value, and the decision was made to base the rent on the same formula utilized at the Tutu Park store in St. Thomas. There is no dispute concerning the formula for calculating the rent for Plaza Extra-East from May 2004 forward, since rent based upon that agreed formula was paid on February 7, 2012 in the amount of \$5,408,806.74.




4. At the time we made the agreement regarding Plaza Extra-East rent for 2004 going forward, we were embroiled in the criminal case and all of the Plaza Extra accounts were frozen by an injunction. As a result, I made a decision and Waleed Hamed, on behalf of Mohammed Hamed, agreed, that there was no prospect for the payment of the rents owed for the 1994-2004 period. However, even if the ability to collect the rent was not blocked by the injunction, I was unable to calculate the rent for 1994–2004, as I did not have the “black book,” a black ledger book containing accounting information concerning the Hamed and Yusuf families, as well as other information relating to the Plaza Extra Stores, including the payment of rent to United. The FBI had seized that book when it conducted its raid in October 2001. Among other



things, the “black book” reflected the date of the last rent payment in 1994, information I needed to accurately determine the rent for Plaza Extra-East from 1994–2004.

~~5. In the latter part of 2011 and early 2012, United was in a position to request – and the partnership was in a position to pay – rent for the 1994–2004 period, as the criminal matter had progressed to a point where there was a relaxing of the injunction. However, the original problem regarding the absence of the records to accurately calculate the rent for the 1994-2004 period remained unresolved because of the absence of the “black book.” I did not want to either understate or overstate the rent amount, but wanted the dollar amount of rent to be exactly correct.~~



6. In early 2012, I discussed the 1994-2004 rent with Waleed Hamed when the payment of \$5,408,806.74 in rent for the period from May 5, 2004 to December 31, 2011 was coordinated. I again explained to Waleed Hamed that I could not request the 1994–2004 rent, as we still had not received the “black book” to determine the exact starting point for that period. During that conversation in 2012, Waleed Hamed agreed that rent was owed for the 1994–2004 period, and agreed that it would be paid once the “black book” was recovered and a proper calculation could be made.


~~7. My son found the “black book” in early 2013, among a large number of documents that were returned to us by the FBI. After receipt of the “black book,” we asked Waleed Hamed for the rent for 1994–2004, as we then were able to properly calculate the dollar amount. On May 22, 2013, counsel for Mohammed Hamed wrote a letter to my counsel in which he advised that his client disputed there was any obligation to pay the 1994–2004 rent.~~



~~Until the litigation in this matter, nobody had ever disputed United's entitlement to rent for the 1994-2004 period.~~

8. I received a partial copy of the FBI file, records, and documents electronically produced and stored on a hard drive in approximately mid-2011. When these documents were initially returned, I had no reason to suspect any wrongdoing by Plaintiff, Waleed Hamed or any other members of the Hamed family. In 2011, as I reviewed these documents, I discovered certain documents which led me to believe that Plaintiff and Waleed Hamed may have taken monies without my knowledge. In 2012, I discovered the tax returns for Waleed Hamed for various years which reflected more than \$7,500,000 in stocks and securities owned by Waleed Hamed. I knew what Waleed's salary as a Plaza Extra store manager was, and knew that he had no other employment or source of income. My belief was that there was no way he could have ~~legitimately accumulated that much wealth.~~

Dated: June 6, 2014



Fathi Yusuf

# **Exhibit 23**



## FACTUAL BACKGROUND

In its instant Motion, United seeks allegedly past due rents for Bay No. 1 of United Shopping Plaza, defined therein as “69,680 Sq. Ft. Retail Space...,” “utilized for the day to day operations of Plaza Extra East Store located at 4C and 4D Estate Sion Farm, St. Croix, Virgin Islands.” Motion, 1-2.<sup>1</sup> Since 1986 this retail space has been leased by United to the Hamed-Yusuf Partnership (“Partnership”). According to United, and supported by the Affidavit of Defendant Yusuf, the Partnership has paid rent to United for leasing that space while operating Plaza Extra - East. Between 1986 and 1993, the parties settled rents following a request made by United. Motion, 3. Additionally, between 2004 and 2011, after United requested a rent payment for those years, the Partnership authorized payment to United for \$5,408,806. Motion, 7 (Yusuf Affidavit, ¶7 and Exhibit B).

However, according to United, the Partnership owes United substantial unpaid rents from 1994-2004 and from January 1, 2012 - September 30, 2013. As a result of the injunction, entered in April 2013, Yusuf, a United shareholder, is unable to unilaterally withdraw money from the Partnership accounts for the purpose of paying rent or for any other reason. United requests the Court to allow United to withdraw rent in the amount of \$3,999,679.73 (for 1994-2004) and \$1,234,618.98 (for 2012-2013) for a total of \$5,234,298.71 from the Partnership’s account. Motion 1-2.

United argues that it was a common practice for the Partnership to make lump sum rent payments as opposed to monthly or even yearly payments. Motion, 3. United argues that it did not

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<sup>1</sup> Defendant United’s Counterclaim seeks back rent from Bays 1, 5 and 8 located in the same premises. However, for purposes of winding up the Partnership and because United’s Motion only seeks back rent for Bay No. 1, this Order addresses only Bay No. 1.

seek rental payments for 1994-2004 because certain relevant financial records, informally referred to as the “black book,” were seized by the FBI during the course of a criminal investigation. Motion, 7; Yusuf Affidavit, ¶8. As a result, United was unable to properly determine the amounts of past due Partnership rent and for that reason did not demand payments.

United explains in detail that the rent for Plaza Extra - East “is calculated based upon the 2012 sales of Plaza Extra -Tutu Park, St. Thomas store...” (Motion, 4). “The sales are divided by the square footage to arrive at a percentage amount. That percentage amount is multiplied by the sales of the Plaza Extra - East store located at 4C & 4D Estate Sion Farm, St. Croix.” Motion, 5. According to United, this formula has been agreed upon by United and the Partnership and “...was used to calculate the rent for the period of May 5<sup>th</sup>, 2004 through December 31<sup>st</sup>, 2011... the monthly rate of \$58,791.38 is what the current monthly rent is.” Yusuf Affidavit, ¶8; Exhibit C (Rent Calculations Sheet).

Plaintiff, in his Response, argues that Yusuf cites no procedural basis that would allow United, in its capacity as landlord, to withdraw rents from the Partnership’s accounts. Response, 1. Plaintiff further argues that United has issued rent notices for \$250,000.00 per month as opposed to the \$58,791.38 per month stated in Yusuf’s affidavit for rent allegedly due from January, 2012. Response, 4. Without disputing that some rent is due, Plaintiff disputes United’s calculations, pointing to discrepancies in the store’s square footage<sup>2</sup> and implying that the rent for Plaza Extra - Tutu and Plaza Extra - East should be identical. Response, 4-5.

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<sup>2</sup> Plaintiff argues that the square footage of Bay No. 1 is 67,498 sq. ft. as opposed to United’s claim of 69,280 sq. ft. Response, 4-5. United has consistently averred that Bay No. 1 is 69,680 sq. ft. The Court will accept the previously undisputed square footage of Bay No. 1 as 69,680 sq. ft. and will allow monetary adjustments based on deviations from this area measurement if more accurate assessments in the future reveal that this area measurement is inaccurate. This can be accomplished as part of the Liquidating Partner’s and Master’s responsibilities during the wind up process.

Plaintiff, in both his Response and Summary Judgment Motion, asserts a statute of limitations defense for the past rents (1994-2004). Plaintiff cites V.I. Code Ann Tit. 5, §31(3) which sets a six year statute of limitations for "...actions upon contract or liability, express or implied, excepting those mentioned in paragraph (1)(C) of this article." Response, 5-6; Plaintiff's Summary Judgment Motion, 2-3.

United responds to Plaintiff's statute of limitations argument by claiming that Yusuf and Plaintiff's authorized agent, Waleed Hamed, reached an oral agreement in early 2012 to have the Partnership pay the past due rent back to United. Opposition, 10-11. This oral agreement was allegedly breached by Plaintiff when his attorney sent United a letter dated May 22, 2013 claiming that no agreement on rent had ever been reached. Opposition, 11; Exhibit D. Yusuf, by his affidavit, asserts that an agreement was reached for past rent to be paid when the Partnership's "black book" was returned by the FBI and a proper calculation could be achieved. Yusuf Affidavit, ¶¶4-6. Only when Yusuf's son discovered that the FBI had returned the black book in early 2013, did United calculate the past rent and seek repayment from the Partnership.

Hamed has admitted that the Partnership owes United rent: "We pay rent...we owe Mr. Yusuf... I don't pay for half. Still we owe him some more." Exhibit E, Hamed Deposition, p. 86; 10-14. Through an interpreter, Hamed admitted that rent is controlled by Yusuf, that he does not object to paying rent and that Yusuf (on behalf of United) could charge rent and collect it. Exhibit E, Hamed deposition p. 119; 7-11. In fact, when Hamed was asked "...if rent was not paid from January 1, 1994 through May 4, 2004, would you agree that rent should be paid," Hamed responded, "It should be paid." Exhibit E, Hamed Deposition, p. 117; 21-25.

Yusuf claims that he alone had been in charge of calculating rent and had bound the Partnership to paying United rent. Opposition, 11; Exhibit B, Yusuf Deposition p. 86; 8-12. Yusuf specified that United would charge the Partnership rent at \$5.55 per square foot, “the same as the old one.” *Id.* Yusuf states that the rental terms, as discussed with Hamed, revived the previous arrangement which had begun in 1986 and extended the landlord-tenant relationship from January, 1994 through 2004, briefly discussing how rent is calculated for Plaza Extra - East based on the percentage of sales from the Plaza Extra - St. Thomas store. Yusuf Deposition p. 88; 4-9; p. 89; 19-22.

#### DISCUSSION

The Court will examine whether the Partnership owes United rents from 1994 to 2004 (past due rent) and from 2012 to 2013. This inquiry is limited to the issue of rents and does not extend to other relief sought by Defendants’ Counterclaim or to other aspects of Plaintiff’s Motion for Partial Summary Judgment beyond the issue of past due rents.

**1. The Court has the authority to order the Partnership to repay past due rent.**

Plaintiff argues that United has failed to cite a procedural justification for the Court to order the Partnership to pay past due rent to United. Response, 1.

Without a written partnership agreement, as is the case between Hamed and Yusuf, courts will look to the Uniform Partnership Act to determine a partnership’s property and its obligations to creditors (codified at 26 V.I.C. § 24; § 177, respectively). “The reason is that dissolution does not terminate or discharge pre-existing contracts between the partnership and its clients, and ex-partners who perform under such contracts do so as fiduciaries for the benefit of the dissolved partnership.” *Labrum & Doak v. Ashdale*, 227 B.R. 391, 409 (Bankr. E.D. Pa. 1998).

In connection with winding up the Partnership, the Court has made several discretionary decisions regarding asset allocation in accordance with the Uniform Partnership Act and for the benefit of the partners. *See* Final Wind Up Plan, entered January 9, 2015. As the parties move forward with the wind up process, it is necessary to determine what constitutes Partnership property. Most of this determination can and should be done without judicial intervention but, in the case of past rents, Hamed cannot agree with Partnership creditor United, or with Yusuf, a United shareholder and Hamed's equal partner in the Partnership, as to the amount of rent that the Partnership owes United.

The Virgin Islands Supreme Court, in denying Defendants' appeal of this Court's Wind Up Plan, stated that "...matters that fall within the administration of winding up the partnership, over which the Superior Court possesses considerable discretion... are not immediately appealable." *Yusuf v. Hamed*, 2015 V.I. Supreme LEXIS 6, at \*5-6 (V.I. February 27, 2015)(citing *Belleair Hotel Co. v. Mabry*, 109 F.2d 390, 391 (5th Cir. 1940); *see also United States v. Antiques Ltd. P'Ship*, 760 F.3d 668, 671-72 (7th Cir. 2014)).

Appellate courts, when treating a lower court's supervision over a wind up process as similar to a receivership, "...have recognized 'the scores of discretionary administrative orders a [trial] court must make in supervising its receiver.'" *Hamed*, 2015 V.I. Supreme LEXIS 6, at \*6 (quoting *S.E.C. v. Olins*, 541 Fed. Appx. 48, 51 (2d Cir. 2013) (quoting *IIT v. Vencap, Ltd.*, 519 F.2d 1001, 1020 (2d Cir. 1975)).

With the aim of winding up the Partnership in a fair and efficient manner, the Court in this Order exercises its "considerable discretion" to determine how much rent the Partnership owes to United as a debt due and owing under the Uniform Partnership Act.



**2. The statute of limitations does not bar Defendant United's claim for rent and United is entitled to past due rent in the amount of \$3,999,679.73 for 1994-2004.**

Plaintiff argues that the Partnership is not responsible for rent from 1994-2004 because the six year statute of limitations for actions in debt expired in 2010, two years before the filing of his original Complaint in this action. Defendant United argues that the parties entered into an oral contract in 2012 that bound the Partnership to pay the past due rents as soon as a proper accounting could be done (i.e. the black book was recovered). When the black book was located in early 2013 and United made a subsequent demand for past rent, Plaintiff claimed that "there was never an understanding that rent would be paid for this time period..." and even if there had been, the statute of limitations had expired (preventing all claims for rents that came due prior to September, 2006). Motion, Exhibit D. According to Defendant United, the Partnership reneging on the agreement to pay back rents constituted a breach of contract which carries a six year statute of limitations that has yet to expire.

The Court views this matter somewhat differently. While 5 V.I.C. § 31(3) sets a six year statute of limitations for contractual liabilities such as payment of rents, there are certain equitable principles which operate to toll a statute of limitations. The "acknowledgment of the debt" doctrine (also known as the "revival of the promise to pay" doctrine) is recognized as follows:

A debt which is time-barred may be "revived" by an acknowledgment by the debtor. 'It has long been recognized that the expiration of the statutory period does not bar the claim if the plaintiff can prove an acknowledgment, a new promise, or part payment made by the defendant either before or after the statute has run. . . . Such conduct revives the cause of action so that the statute starts to run again for the full statutory period.'

*Gee v. CBS, Inc.*, 471 F. Supp. 600, 663 (E.D. Pa. 1979)(quoting *Developments in the Law Statutes of Limitations*, 63 Harvard L.Rev. 1177, 1254 (1950)).

Most courts only apply the acknowledgment of the debt doctrine when there exists “a clear, distinct, or unequivocal acknowledgment of the debt... [which] is sufficient to take the case out of the operation of the statute. It must be an admission consistent with a promise to pay. If so, the law will imply the promise, without its having been actually or expressly made. There must not be uncertainty as to the particular debt to which the admission applies.” *CBS, Inc.* 471 Supp. at 664 (citing *In re Nicolazzo's Estate*, 414 Pa. 186, 190, 199 A.2d 455, 458 (1964), quoting *Palmer v. Gillespie*, 95 Pa. 340 (1880)).

Courts have employed a second equitable principle when tolling a statute of limitations, referred to as the “payment on account doctrine.” Similar to the acknowledgment of the debt doctrine, the payment on account doctrine “... is regarded as an acknowledgment of liability.” *Basciano v. L&R Auto Parks, Inc.*, 2012 U.S. Dist. LEXIS 17750, \*36-39 (E.D. Pa. February 10, 2012)(citing *Quaker City Chocolate & Confectionery Co. v. Delhi-Warnock Bldg. Ass'n*, 53 A.2d 597, 600 (Pa. 1947)(“There can be no more clear and unequivocal acknowledgment of debt than actual payment.”)). To toll the statute of limitations, a partial payment “must constitute a constructive acknowledgment of the debt from which a promise to pay the balance may be inferred.” *GE Med. Sys. v. Silverman*, 1998 U.S. Dist. LEXIS 886, \* 20-21 (E.D. Pa. Feb. 2, 1998)(quoting *City of Philadelphia v. Holmes Electric Protective Co.*, 335 Pa. 273, 6 A.2d 884, 888 (Pa. 1939)). See also *Quaker City Chocolate & Confectionery Co.*, 53 A.2d at 600 (“Ordinarily, a payment on account of a debt is regarded as an acknowledgment of liability

and of willingness to pay the balance due thereon and therefore is held to interrupt the operation of the statute").<sup>3</sup>

In this case, both the acknowledgment of the debt doctrine and the payment on account doctrine apply to toll the statute of limitations on United's rent claims.

Regarding the acknowledgment of the debt, United has proven with sufficient certainty that the Partnership owes United rent from 1994 to 2004. Notwithstanding Plaintiff's denial that the parties had an agreement regarding past rents, Yusuf, by his affidavit, swears that Waleed Hamed entered into an agreement to pay United past due rent once the black book was recovered in early 2013. Opposition, 10-11; Exhibit D, Yusuf Affidavit, ¶¶4-6. Yusuf specifically addresses how rent is calculated (\$5.55 per square foot), stating that the past due rent is "the same as the old one," referring to the 1986-1994 rental amounts. Yusuf Deposition p. 86; 8-12. Yusuf presents more than sufficient evidence that the Partnership's arrangement with United from 1986 to 1994 was identical, in terms of past due rent, as the arrangement between 1994 through 2004.

Nothing presented by Hamed calls into questions the validity of this debt or the application of the acknowledgment of the debt doctrine. Hamed has admitted on several occasions that Yusuf is in charge of rent, that the Partnership owes United rent for January 1, 1994 through May 4, 2004, and that the rent for this period should be paid to United. Opposition, Exhibit E, Hamed Deposition, p. 117-119. It is clear that the Partnership, through the statements of both Hamed and Yusuf, has

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<sup>3</sup> Courts will only allow "...a payment on a debt to qualify as an acknowledgment..." if there is an "unequivocal acknowledgment" of the debt, but have considered a debtor's payment on part of a debt to evidence an acknowledgment of the debt and therefore have tolled the statute of limitations. *See Basciano*, 2012 U.S. Dist. LEXIS 17750, at \*36. From the acknowledgment of the debt the law will infer a promise to pay the underlying debt. *Receiver of Anthracite Trust Co. v. Loughran*, 19 A.2d 61, 62 (Pa. 1941) (citing *Dick v. Daylight Garage*, 335 Pa. 224, 6 A.2d 823, 826 (Pa. 1939)).

acknowledged a debt for rents owed to United, which is determined to be in the amount of \$3,999,679.73 (based upon 69,680 sq. ft. @ \$5.55/sq. ft.) for the period January 1, 1994 to May 4, 2004.

Similarly, the payment on account doctrine acts as a bar to Plaintiff's statute of limitations defense. The Partnership's partial payments "...constitute a constructive acknowledgment of the debt from which a promise to pay the balance may be inferred." *GE Med. Sys.*, 1998 U.S. Dist. LEXIS 886, at \*20-21. For the period of the operation of Plaza Extra – East from 1986 through 2011, the Partnership made two lump sum rent payments to United (covering the periods from 1986-1994 and from 2004-2011). Motion, Yusuf Affidavit, ¶7; Exhibit B (previous rental check for \$5.4 million). United and Yusuf have explained in detail how rent is calculated and why United did not collect rent for the period in question due to the unavailability of their financial records. Motion, 4, 7; Yusuf Affidavit, ¶8.

Therefore, both the acknowledgment of the debt doctrine and the payment on account doctrine apply to the facts of the rent dispute between United and the Partnership. The six year statute of limitations for United's past rent claims was tolled as a result and began to run on May 22, 2013 when Hamed first disputed the validity of the 1994-2004 rent debt. Motion, Exhibit D. United is within the timeframe with which to bring this claim and has presented sufficient information, through affidavits, depositions, and other evidence in the record, for the Court to grant United's Motion as to that period and to direct the Partnership to pay United the sum of \$3,999,679.73.

**3. Defendant United is also entitled to rent from 2012 to 2013 in the amount of \$58,791.38 per month.**

Plaintiff does not argue that the Partnership is exempt from paying rent to United. “[I]t is undisputed that United is the landlord and Plaza Extra is the tenant at the Sion Farm location, for which rent is due since January of 2012.” Response, 1. Rather, Plaintiff claims that United itself has created a dispute regarding rents from January 2012 by issuing rent notices seeking increased rent in the amount of \$250,000.00 per month, rather than the \$58,791.38 per month set out in Yusuf’s affidavit. Response, 4. The proof before the Court is clear as to United’s claim that rent is due for Bay No. 1 at the rate of \$58,791.38 per month from January 1, 2012 to September 30, 2013, when United’s Motion was filed.<sup>4</sup>

As the fee simple owner and landlord of Bay No. 1 United Shopping Plaza, United is entitled to rents from the Partnership for its continued use of Bay No. 1 for the operations of Plaza Extra - East. Therefore, the Court will order the Partnership to pay United the sum of \$1,234,618.98 for rent from January 1, 2012 through September 30, 2013, Plus rent due from October 1, 2013 at the same rate of \$58,791.38 per month until the date that Yusuf assumed sole possession and control of Plaza extra – East.

On the basis of the foregoing, it is hereby

**ORDERED** that Defendant United Corporation’s Motion to Withdraw Rent is **GRANTED**, and the Liquidating Partner, under the supervision of the Master, is authorized and directed to pay

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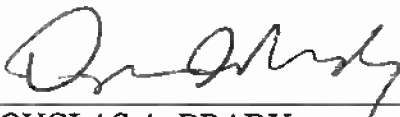
<sup>4</sup> It is acknowledged that United delivered notices to the Partnership following the April 2013 Preliminary Injunction, seeking to collect an increased rent sum of \$250,000.00. United presents in its Motion and proofs no numerical or factual justification for such claims, which are not considered in this Order.

from the Partnership joint account for past rents due to United the total amount of \$5,234,298.71, plus additional rents that have come due from October 1, 2013 at the rate of \$58,791.38 per month, until the date that Yusuf assumed full possession and control of Plaza Extra – East. It is further

ORDERED that Plaintiff's Motion for Partial Summary Judgment is DENIED, in part, as to Plaintiff's claims that the statute of limitations precludes Defendant United's claims for past due rent.

Dated:

April 27, 2015

  
DOUGLAS A. BRADY  
Judge of the Superior Court

ATTEST:

ESTRELLA GEORGE  
Acting Clerk of the Court

By:

  
Court Clerk Supervisor  
4/27/15

CERTIFIED TO BE A TRUE COPY  
This 27<sup>th</sup> day of April 2015

CLERK OF THE COURT

By  Court Clerk II

# **Exhibit 24**

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

WALEED HAMED, as Executor of the )  
Estate of MOHAMMAD HAMED, )  
 )  
Plaintiff/Counterclaim Defendant, )

v. )

FATHI YUSUF and UNITED CORPORATION, )  
 )  
Defendants/Counterclaimants, )

v. )

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

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

v. )

UNITED CORPORATION, )  
 )  
Defendant. )

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

v. )

FATHI YUSUF, )  
Defendant. )

FATHI YUSUF and )  
UNITED CORPORATION, )  
 )  
Plaintiffs, )

v. )

THE ESTATE OF MOHAMMAD HAMED, )  
Waleed Hamed as Executor of the Estate of )  
Mohammad Hamed, and )  
THE MOHAMMAD A. HAMED LIVING TRUST, )  
 )  
Defendants. )

CIVIL NO. SX-12-CV-370

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

Consolidated With

CIVIL NO. SX-14-CV-287

ACTION FOR DAMAGES AND  
DECLARATORY JUDGMENT

CIVIL NO. SX-14-CV-278

ACTION FOR DEBT AND  
CONVERSION

CIVIL NO. ST-17-CV-384

ACTION TO SET ASIDE  
FRAUDULENT TRANSFERS

Y-2

**EXHIBIT**  
**24**

DUDLEY, TOPPER  
AND FEUERZEIG, LLP  
1000 Frederiksberg Gade  
P.O. Box 756  
St. Thomas, U.S. V.I. 00804-0756  
(340) 774-4422



**RESPONSE TO HAMED'S FOURTH REQUEST FOR PRODUCTION OF  
DOCUMENTS NOS. 19-27 OF 50 PURSUANT TO THE CLAIMS DISCOVERY PLAN**

~~Defendant/Counterclaimants Fathi Yusuf ("Yusuf") and United Corporation~~  
("United")(collectively, the "Defendants") through their attorneys, Dudley, Topper and  
Feuerzeig, LLP, hereby provide their Responses to Hamed's Fourth Request for Production of  
Documents Pursuant to the Claims Discovery Plan of 1/29/2018, as to H-1: Reimbursement  
for Sale of the Dorothea Condo H-144: \$900,00 Estimated Tax Payment Four United  
Corporation Shareholders Y-2: Rent for Bays 5&8 Y-10: Past Partnership Withdrawals – Receipts  
Y-11: Lifestyle Analysis Y-14: Half of Value of Six Containers.

**GENERAL OBJECTIONS**

Defendants make the following general objections to the Requests for Production. These  
general objections apply to all or many of the Requests for Production, thus, for convenience,  
they are set forth herein and are not necessarily repeated after each objectionable Requests for  
Production. The assertion of the same, similar, or additional objections in the individual  
responses to the Requests for Production, or the failure to assert any additional objections to a  
discovery request does not waive any of Defendants' objections as set forth below:

(1) Defendants object to these Requests for Production to the extent they may impose  
obligations different from or in addition to those required under the Virgin Islands Rules of Civil  
Procedure.

**RFPDs 21 of 50:**

Request for the Production of Documents, 21 of 50, relates to Y-2: "Rent for Bays 5 & 8,"

With respect to Y-2, please provide all documents demonstrating a written agreement that Hamed or the Partnership agreed to pay rent for Bays 5 & 8, including any documents establishing the amount of rent, a signed lease agreement and any prior payments of rent on Bays 5 & 8, include but do not limit this to any writings after Hamed brought suit in September of 2012, that would show any such consent or agreement continued after that suit.

**Response:**

Defendants submit that information responsive to this Request for Production is set forth in Fathi Yusuf's earlier declaration he explained that "[u]nder the business agreement between Hamed and me that I now describe as a partnership, profits would be divided 50-50 after deduction for rent owed to United, among other expenses" and that "[u]nder our agreement, I was the person responsible for making all decisions regarding when the reconciliation would take place" and that Yusuf had the discretion to determine when the reconciliation would take place. *See* August 12, 2014 Yusuf Declaration, p. 2.

[Need to find out from Mr. Yusuf whether any prior payments were made as to Bays 5 and 8.]

**RFPDs 22 of 50:**

Request for the Production of Documents, 22 of 50, relates to Y-10, "Past Pship Withdrawals – Receipts."

With respect to Y-10, please provide all documents demonstrating a reconciliation of the Plaza Extra West and St. Thomas stores receipts occurring at the same time as the Plaza Extra East

**Response:**

To the extent that information has not already been provided to Hamed pursuant to briefing relating to this claim, Defendants will supplement their response to this Request.

**DUDLEY, TOPPER AND FEUERZEIG, LLP**

DATED: May 15<sup>th</sup>, 2018

By: 

**CHARLOTTE K. PERRELL**

(V.I. Bar #1281)

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*Attorneys for Fathi Yusuf and United  
Corporation*

IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS  
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WALEED HAMED, as Executor of the )  
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FATHI YUSUF and )  
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v. )

THE ESTATE OF MOHAMMAD HAMED, )  
Waleed Hamed as Executor of the Estate of )  
Mohammad Hamed, and )  
THE MOHAMMAD A. HAMED LIVING TRUST, )

Defendants. )

CIVIL NO. SX-12-CV-370

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

Consolidated With

CIVIL NO. SX-14-CV-287

ACTION FOR DAMAGES AND  
DECLARATORY JUDGMENT

CIVIL NO. SX-14-CV-278

ACTION FOR DEBT AND  
CONVERSION

CIVIL NO. ST-17-CV-384

ACTION TO SET ASIDE  
FRAUDULENT TRANSFERS

DUDLEY, TOPPER  
AND FEUERZEIG, LLP

1000 Frederiksberg Gade

P.O. Box 756

St. Thomas, U.S. V.I. 00804-0756

(340) 774-4422

**RESPONSE TO HAMED'S FIFTH REQUEST FOR PRODUCTION OF DOCUMENTS  
NOS. 28-36 OF 50 PURSUANT TO THE CLAIMS DISCOVERY PLAN**

~~Defendant/Counterclaimants Fathi Yusuf ("Yusuf") and United Corporation~~  
("United")(collectively, the "Defendants") through their attorneys, Dudley, Topper and Feuerzeig, LLP, hereby provide their Responses to Hamed's Fifth Request for Production of Documents Pursuant to the Claims Discovery Plan of 1/29/2018.

**GENERAL OBJECTIONS**

Defendants make the following general objections to the Requests for Production. These general objections apply to all or many of the Requests for Production, thus, for convenience, they are set forth herein and are not necessarily repeated after each objectionable Requests for Production. The assertion of the same, similar, or additional objections in the individual responses to the Requests for Production, or the failure to assert any additional objections to a discovery request does not waive any of Defendants' objections as set forth below:

(1) Defendants object to these Requests for Production to the extent they may impose obligations different from or in addition to those required under the Virgin Islands Rules of Civil Procedure.

(2) Defendants object to these Requests for Production to the extent that they use the words "any" and "all" as being overly broad, unduly burdensome, immaterial, irrelevant, and not reasonably calculated to lead to the discovery of admissible evidence.

(3) Defendants object to these Requests for Production to the extent they seek ~~information which is protected by the attorney-client privilege or work-product doctrine,~~

**RFPDs 33 of 50:**

**SUBSTANTIALLY THE SAME AS YUSUF RFPD 8.** For any allocation set forth in Exhibits 1-5, please produce all underlying documents relating to any such allocation

**Response:**

All of the underlying documents supporting the allocations set forth in Exhibits 1-5 were produced via a flash-drive labeled as Exhibit J-1 and delivered to Counsel for Hamed on October 4, 2016, as part of the submission Yusuf's original Accounting Claims and Proposed Distribution.

**RFPDs 34 of 50:**

**SUBSTANTIALLY THE SAME AS YUSUF RFPD 9.** Please produce all documents relating to your claim that rent is due from the Partnership to occupying Bay 5 and Bay 8.

**Response:**


See Exhibit D – Declaration of Fathi Yusuf, attached to Yusuf's original Accounting Claims and Proposed Distribution previously served upon counsel for Hamed on September 30, 2016.

~~Defendants further object to this Request for Production because it seeks personal financial information concerning Yusuf's sons, who are not parties to this case.~~

Defendants further object to this Request for Production because it seeks personal information when there has been no allegation that monies were removed from the partnership by any member of the Yusuf family which were not otherwise disclosed to the Hameds. Furthermore, unlike the Hameds, the Yusufs had sources of income other than the partnership which would account for income and assets in excess of the funds acknowledged to have been withdrawn from the partnership. Hence, the discovery is irrelevant because "the proposed discovery is not relevant to any party's claim or defense." V.I. R. Civ. P. 26(b)(2)(C)(iii).

**DUDLEY, TOPPER AND FEUERZEIG, LLP**

DATED: May 5<sup>th</sup>, 2018

By:   
**CHARLOTTE K. PERRELL**  
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*Attorneys for Fathi Yusuf and United Corporation*

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(340) 774-4422

**HAMD660393**

# **Exhibit 25**



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

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

Y-2  
**EXHIBIT**  
**25**

**SUPPLEMENTAL RESPONSES  
TO HAMED'S DISCOVERY**

~~Defendant/Counterclaimants Fathi Yusuf ("Yusuf") and United Corporation ("United") (collectively, the "Defendants") through their attorneys, Dudley, Topper and Feuerzeig, LLP, hereby provide their Supplemental Responses<sup>1</sup> to Hamed's Discovery pursuant to discussion and various letters alleging deficiencies, as follows:~~

**1. Yusuf Claim Y-2 (for Rent for Bay 5&8), Hamed RTP 21, 34, Interrog. 29:**

There are no additional documents responsive to this request beyond the Declaration of Fathi Yusuf dated August 12, 2014 attached as Exhibit 3 to the Defendant's Motion for Partial Summary Judgment on Counts IV, IX and XII Regarding Rent.

~~**2. Yusuf Claim Y 14 (Half of the value of the containers at Plaza Extra Tutu Park), Hamed RFPD 27:**~~

Yusuf has prepared a detailed analysis of the value of the containers attached hereto as Exhibit 1. To support the calculations as to the value of the items stored in the containers, Yusuf submits various invoices for the types of items stored therein at Bate Numbers FY 015045 – 015134 attached hereto.

**3. Hamed Claim H-1 (Reimbursement for sale of Dorthea Condo), Hamed Interrog. 3:**

Yusuf supplements his earlier response and confirms that proceeds from the sale were paid and completed before 2006. Yusuf has no records of the payments. Interest ~~was paid directly to a charity as part of the agreement to donate any interest.~~

---

<sup>1</sup> ~~Yusuf provides these supplemental responses relating to the claims, which remain in the Part B claim schedule. Yusuf will further supplement any other responses as to claims, which were shifted to the Part A schedule.~~

~~Consequently, Yusuf reaffirms that this claim is barred by the Limitations Order of Judge  
Brady.~~

**DUDLEY, TOPPER AND FEUERZEIG, LLP**

**DATED: December 18, 2018**

By:



**CHARLOTTE K. PERRELL**

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*Attorneys for Fathi Yusuf and United  
Corporation*

# **Exhibit 26**

**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 Deft., )  
)  
vs. ) Case No. SX-2012-CV-370  
)  
FATHI YUSUF and UNITED )  
CORPORATION, )  
)  
Defendants/Counterclaimants, )  
)  
vs. )  
)  
WALEED HAMED, WAHEED HAMED, )  
MUFEED HAMED, HISHAM HAMED, and )  
PLESSEN ENTERPRISES, INC., )  
)  
Counterclaim Defendants. )  
WALEED HAMED, as Executor of the )  
Estate of MOHAMMAD HAMED, )  
)  
Plaintiff, )  
)  
vs. ) Consolidated with  
) Case No. SX-2014-CV-287  
)  
UNITED CORPORATION, )  
)  
Defendant. )  
WALEED HAMED, as Executor of the )  
Estate of MOHAMMAD HAMED, )  
)  
Plaintiff, )  
)  
vs. ) Consolidated with  
) Case No. SX-2014-CV-278  
)  
FATHI YUSUF, )  
)  
Defendant. )

**VIDEOTAPED ORAL DEPOSITION OF  
WALEED "WALLY" HAMED**

Y-2

**EXHIBIT  
26**

**THE VIDEOTAPED ORAL DEPOSITION OF WALEED "WALLY" HAMED**

was taken on the 21st day of January, 2019, at the Offices of Joel H. Holt, 2132 Company Street, Downstairs Conference Room, Christiansted, St. Croix, U.S. Virgin Islands, between the hours of 9:10 a.m. and 11:15 a.m., pursuant to Notice and Federal Rules of Civil Procedure.

---

Reported by:

Susan C. Nissman RPR-RMR  
Registered Merit Reporter  
Caribbean Scribes, Inc.  
2132 Company Street, Suite 3  
Christiansted, St. Croix  
U.S. Virgin Islands 00820  
(340) 773-8161

**APPEARANCES****A-P-P-E-A-R-A-N-C-E-S****For the Plaintiff:**

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U.S. Virgin Islands 00820

By: Carl Hartmann, III  
Kimberly Japinga

and

Law Offices of Joel H. Holt  
2132 Company Street, Suite 2  
Christiansted, St. Croix  
U.S. Virgin Islands 00820

By: Joel H. Holt

**For the Defendants:**

Law Offices of  
Dudley, Topper & Feuerzeig  
P.O. Box 756  
Charlotte Amalie, St. Thomas  
U.S. Virgin Islands 00804

By: Charlotte Perrell

**Also Present:** Fathi Yusuf and Maher Yusuf  
Hisham, Mufeed, and Waheed Hamed  
Michael Gelardi, Videographer

## INDEX

**E-X-A-M-I-N-A-T-I-O-N**

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**E-X-H-I-B-I-T-S**

<b>Exhibit</b>	<b>Description</b>	<b>Page</b>
1 -	Site Plan of the United Shopping Center	9
2 -	Letter dated August 27, 2001 from Thomas W. Luff to Fahti Yusuf	18
3 -	Declaration of Waleed Hamed dated August 24, 2014	24
4 -	Cairo Amman Bank Statement dated December 31, 2010	34
5 -	Check No. 64866 dated February 7, 2012	63
6 -	United Corporation dba Plaza Extra Calculations	64



# **Deposition Page 9**

**9:3-13**

## WALEED "WALLY" HAMED -- DIRECT

1 address is the rent due to United for Bays 5 and 8.

2 In a declaration that you have provided

3 ~~previously,~~ you indicated that it was your understanding  
4 that Bays 5 and 8 were to be provided by United to the  
5 partnership rent-free; is that correct?

6 **A.** That's correct.

7 **Q.** Okay. And you had no communications with  
8 Mr. Yusuf in this regard; is that correct?

9 **A.** That's correct.

10 **Q.** Okay. So it is your belief that it was rent-free,  
11 despite not having any conversations with Mr. Yusuf about  
12 that?

13 **A.** That is correct.

14 **Q.** Okay. Isn't it true that United utilized the  
15 space at Bay 5 and 8 at points in time from 1994 through  
16 2012?

17 **A.** Yes, they did.

18 **Q.** Okay. Just so that we're all clear, let me hand  
19 you what's been marked as Exhibit 1.

20 (Deposition Exhibit No. 1 was  
21 marked for identification.)

22 Exhibit 1 is, in essence, a site plan of the  
23 United Shopping Center.

24 Is that what it appears to be to you?

25 **A.** Yes.

## **Deposition Pages 14-16**

**14:5-18**

**15:25**

**16:1-2**

**WALEED "WALLY" HAMED -- DIRECT**

1           **Q.**    Okay.  And isn't it true that Bay 8 has a fairly  
2           large roll-down door in the back of it near the loading  
3           dock?

4           **A.**    Yes.

5           **Q.**    Okay.  And isn't it also true that Plaza Extra  
6           utilized Bay 8 since 1994 on an as-needed basis?

7           **A.**    I'm not too sure if it's from 1994 or not, but we  
8           did use it, yes.

9           **Q.**    Okay.  And the same question before, if Mike Yusuf  
10          or Fathi Yusuf testifies that it -- that Plaza Extra began  
11          using it sometime in May or the spring of 1994, you can't  
12          dispute that, correct?

13          **A.**    I can't agree to it, because I really don't recall  
14          exactly what those were, those days were.

15          **Q.**    Okay.  I'm not asking you to agree; I'm asking if  
16          you can dispute it.  You cannot dispute that?

17          **A.**    We used it on and off, and I'm not too sure what  
18          the years are or the months are.

19          **Q.**    Okay.  And you used it as needed?

20          **A.**    Yes.

21          **Q.**    Okay.  And over the course of the time that it was  
22          utilized, would you say that there was ever a day when Bay 8  
23          was not utilized, other than when it was rented to another  
24          tenant?

25          **A.**    That's correct.

WALEED "WALLY" HAMED -- DIRECT

1 Q. Okay. All right. Your belief that Bays 5 and 8  
2 are free is contrary to any conversations that you ever had  
3 with Mr. Yusuf about rent, correct?

4 MR. HARTMANN: Object. Asked and answered.

5 Q. (Ms. Perrell) Okay. When you --

6 MR. HARTMANN: Just for you, I'll say the  
7 word "objection" for a variety of reasons. You're still  
8 required to answer her question.

9 A. Oh, okay. Could you repeat the question again,  
10 please?

11 MS. PERRELL: I can't. Can you repeat the  
12 question for me?

13 THE COURT REPORTER: "Q. Okay. All right.  
14 Your belief that Bays 5 and 8 are free is contrary to any  
15 conversations that you ever had with Mr. Yusuf about rent,  
16 correct?"

17 A. I'm not too sure how to answer that. Still don't  
18 understand the question as far as --

19 Q. (Ms. Perrell) All right. Let me rephrase then.

20 You would agree that there was an agreement  
21 to pay rent for Bay 1, correct?

22 A. There's an agreement to pay rent for Plaza Extra  
23 Supermarket occupation for, I guess, referred to Bay 1,  
24 yeah.

25 Q. Okay. But yet there was, in your opinion, no



WALEED "WALLY" HAMED -- DIRECT

1 agreement to pay rent for Bays 5 and 8?

2 **A.** None whatsoever.

3 **Q.** Okay. And that's based on no -- you have no  
4 conversation with Mr. Yusuf one way or the other about 5  
5 and 8; is that your testimony?

6 **A.** We probably had conversations. We probably  
7 talked, but I don't really recall for certain that we did.

8 **Q.** Okay. So you didn't -- you don't have -- you  
9 don't have anything in writing from Mr. Yusuf that says, I'm  
10 going to let Plaza Extra utilize Bay 5 and 8 for free with  
11 no charge?

12 **A.** No.

13 **Q.** Okay. When the -- you recall a period of time in  
14 which United -- I'm sorry, when the rent for the period of  
15 time, 2004 through 2011, was paid for Bay 1, correct?

16 **A.** I think so.

17 **Q.** Okay. Do you recall providing a check or allowing  
18 a check to be provided for \$5,408,806.74?

19 **A.** Yes.

20 **Q.** Okay. And that was done in February 7th of 2012,  
21 correct?

22 **A.** If it says so, yes.

23 **Q.** Okay. All right. And during your discussions  
24 relating to this check, is it your position that this check  
25 also covered 5 and 8?

**Deposition Pages 51-52**

**51:17, 20-24**

**52:4-25**

## WALEED "WALLY" HAMED -- CROSS

## CROSS-EXAMINATION

1  
2 **BY MR. HARTMANN:**

3 **Q.** Okay. I have several cross-examination questions.

4 You testified in answer to counsel's question  
5 that you broke through the wall in '94; is that correct? In  
6 Bay 5?

7 **A.** Probably, yeah.

8 **Q.** About?

9 **A.** About that time, yes.

10 **Q.** And after you broke through the wall, was the  
11 property rented to other people, other than the supermarket?

12 **A.** Yes.

13 **Q.** Plaza Extra Supermarket?

14 **A.** Yes.

15 **MS. PERRELL:** Objection. Objection. The  
16 property?

17 **MR. HARTMANN:** Bay 5.

18 **MS. PERRELL:** Okay.

19 **A.** Yes.

20 **Q.** **(Mr. Hartmann)** And -- and what happened to the --  
21 the Plaza Extra materials that were stored in there when  
22 other tenants took over that property?

23 **A.** Fits right in the store. In the warehouse.

24 **Q.** Okay. Did -- did United need that space?

25 **A.** I'm sorry?



## WALEED "WALLY" HAMED -- CROSS

1 Q. Bay 5?

2 A. Bay 5, yes.

3 Q. Okay.

4 A. Any time they needed any space, they take it.

5 They take it back, or they utilize it, they rent it out,  
6 whatever they do.

7 Q. And did they come to you and discuss that  
8 arrangement with you, as though you were a tenant?

9 A. It's not -- it's not -- they didn't come to me to  
10 arrange it or anything like that. So if it's rented, we get  
11 our stuff out and -- excuse me, and put it in the warehouse.

12 Q. Okay. And how many times did that happen,  
13 approximately?

14 A. Several times.

15 Q. Okay. Now, counsel asked you a question as to  
16 whether -- whenever there wasn't a tenant in the premises,  
17 did you always use it every day otherwise?

18 A. No, sir.

19 Q. Okay. So how much of the -- when there were other  
20 tenants in there, how much of the time did it just stay  
21 empty?

22 A. Different times. I mean, I really can't put a  
23 number on it, but on and off over the years. It's just  
24 different times, different days. Any time they needed it,  
25 they wanted to rent it out, whatever, our stuff comes out.

## **Deposition Pages 61-67**

**61:18-25**

**62:1-8, 16-19**

**63:1-6, 19-24**

**64:3-20**

**65:1-5, 9:25**

**66:1-9, 14, 16-20, 24-25**

**67:1-7**

## WALEED "WALLY" HAMED -- CROSS

1                   **MS. PERRELL:** Objection. It doesn't say  
2 vacant. It says, "plaza extra-Vacant," correct?

3                   **A.** Yes.

4                   **MR. HARTMANN:** Counsel, you can object.

5                   **MS. PERRELL:** Well, he's not reading it  
6 correctly.

7                   **MR. HARTMANN:** Okay.

8                   **MS. PERRELL:** So objection.

9                   **Q.** (Mr. Hartmann) So the objection is that he didn't  
10 read it correctly.

11                                   So could you re-read it?

12                   **A.** Says "plaza extra-Vacant."

13                   **Q.** Okay. Thank you.

14                                   And contemporaneously, in months 7 and 8 of  
15 2004, were you being provided with copies of -- of these  
16 materials?

17                   **A.** Absolutely not.

18                   **Q.** Okay. Okay. Now, you were asked some questions  
19 by counsel about Judge Brady's rent order and what it did or  
20 didn't show.

21                                   You said that -- in response to her request,  
22 that you felt that you were paying rent on the entire --  
23 anything that was being used by the supermarket; is that  
24 correct?

25                   **A.** Yes, sir.

**WALEED "WALLY" HAMED -- CROSS**

1           **Q.**    Okay.  And what makes you think that?  Why did you  
2           think you were paying the rent on 5 and 8, as well as  
3           anything else at Sion Farm?

4           **A.**    'Cause the agreement and the discussions and the  
5           final payment never stated whether it was by square footage  
6           or not.  Everything that was occupied by Plaza Extra Sion  
7           Farm location.  We agreed on the rent for everything that  
8           Plaza Extra Sion Farm used.

9           **Q.**    What do you -- what do you -- what do you mean by  
10          that?

11          **A.**    There was no square footage discussed.  There was  
12          no --

13          **Q.**    Discussed when?

14          **A.**    At one time or another, we discussed it with  
15          Fathi.

16          **Q.**    Okay.  So what you're saying, if I understand you,  
17          is that rent was paid for the entire enterprise of Plaza  
18          Extra, regardless of which facilities?

19          **A.**    Yes, at the Sion Farm location.

20          **Q.**    And counsel showed you a check.  Did she show you  
21          the check, or did she just testify about it?

22          **A.**    I didn't -- no, she didn't present me the check,  
23          but she testified about it.

24          **Q.**    Okay.  Do you recall that check?

25          **A.**    Yes.

## WALEED "WALLY" HAMED -- CROSS

1 Q. And do you recall what the check stated in terms  
2 of what it was for?

3 A. It was for Plaza Extra Sion Farm location.

4 Q. Okay. And -- and was that paid at the end of  
5 the -- of a negotiation with Fathi Yusuf?

6 A. Yes.

7 Q. Could I have the exhibit stickers? What number  
8 are we on?

9 MS. PERRELL: Five.

10 (Deposition Exhibit No. 5 was  
11 marked for identification.)

12 Q. (Mr. Hartmann) I'm going to show you -- I'm going  
13 to show you what has been cross-marked. Has two different  
14 numbers on it. It has Exhibit 5, which is continuous of  
15 the -- the exhibits that counsel has been showing you this  
16 morning, but I'll also be using it later today in the  
17 deposition of Mr. Yusuf, so it's marked Claim Y-2 Exhibit 3,  
18 and ask you if can identify what that document is?

19 Okay. Can you identify what that document  
20 is?

21 A. Yes, it's a check dated February 7th, 2012 in the  
22 amount of 5,408,806.74 cents made out to United Shopping  
23 Plaza, out of the Plaza Extra operation account. "Memo:  
24 PLAZA EXTRA (SION FARM) RENT."

25 Q. Okay. And was that -- is that the check that you

## WALEED "WALLY" HAMED -- CROSS

1 were referring to when you were examined by counsel?

2 **A.** Yes.

3 **Q.** Okay. And now that you've seen that check, do you  
4 recall how that number was arrived at?

5 **A.** Yes.

6 **Q.** Okay. And how was that?

7 **A.** Well, Fathi Yusuf came up with a -- a typed-out  
8 paper. Discussed what the Plaza Tutu was paying and how the  
9 rent was going. And he always said, Well, based on what was  
10 going on at the time, Plaza Tutu was really doing a lot much  
11 better business in St. Thomas than St. Croix. And now it's  
12 reversed, where Plaza Sion Farm is doing much more business  
13 than the Plaza Tutu, so, therefore, it's going to be based  
14 on percentage of sales, and we went through the calculation  
15 and came up with the number for the entire rent for Plaza  
16 Extra Sion Farm of five million four -0- eight.

17 **Q.** Okay. And I'm now going to show you a document  
18 that's been cross-labeled Exhibit 6 for the purpose of this  
19 deposition, but which I'll be using this afternoon as  
20 Exhibit Claim Y-2, Exhibit 2.

21 (Deposition Exhibit No. 6 was

22 marked for identification.)

23 Could you tell me what that document is?

24 **A.** That's the calculation that Fathi came up with.

25 That he presented to me.

## WALEED "WALLY" HAMED -- CROSS

1 Q. And could you show me where, on that document, it  
2 denotes which square footage is being charged for?

3 A. None.

4 Q. What do you mean, "none"?

5 A. There's no square footage here.

6 Q. What do you mean by that?

7 A. There's no square footage for Plaza Tutu or -- I'm  
8 sorry, for Plaza Sion Farm.

9 Q. Well, how did you know what you were paying for?

10 A. We based it on -- we based it on sales.

11 Q. Sales of what?

12 A. Sales of the store. Of the Plaza Extra Sion Farm  
13 store.

14 Q. So you were paying rent for anything that Plaza  
15 Extra Sion Farm store was using?

16 A. It was allocated as that, yes.

17 Q. How do I know that?

18 A. Well, that's what it says. I mean, it's right  
19 there. Percentage that we ended up with was total -- paid  
20 as a percentage of sales, okay, which comes up to  
21 2.33 percent of sales. Over a period of -- from 2004 to  
22 2011, you have \$273 million in sales.

23 Q. So what you're saying is that when you and Mr. --  
24 who did these negotiations? Was this Mr. Yusuf and yourself  
25 or Mr. Yusuf and your father? Who did this?

## WALEED "WALLY" HAMED -- CROSS

1           **A.**    Me and Mr. Yusuf.

2           **Q.**    Okay.  So when you negotiated for the -- this  
3           \$504,000 -- \$5,400,000, you're saying that Mr. Yusuf was  
4           charging the overall entity, the grocery store, for whatever  
5           it was using at Sion Farm based on sales, not square  
6           footage; is that correct?

7           **A.**    That is correct, sir.

8           **Q.**    Okay.  And -- and I would ask you to look at the  
9           very last line of that.  ~~And if you would read the whole~~

10          line, both the written and the -- the amount?

11          **A.**    I'm not sure I followed you.  Where is that?

12          **Q.**    The final line starting with the word  
13          "calculated," if you could read that into the record?

14          **A.**    "Calculated Rent --

15          **Q.**    Uh-huh.

16          **A.**    -- as a % of Sales Sion Farm 5,408,806.74."

17          **Q.**    So that says "Sion Farm."

18                         Could you tell me what Sion Farm is?

19          **A.**    Sion Farm is Plaza Extra, referred to as Plaza  
20          Extra East, in the United Shopping Plaza.

21          **Q.**    And so pursuant to these negotiations, did you and  
22          Mr. Yusuf do -- do any writing which was signed?

23          **A.**    No, sir.

24          **Q.**    Okay.  But pursuant to these, you did do a check  
25          which was signed, which we already looked at, which was



## WALEED "WALLY" HAMED -- CROSS

1 Exhibit 5?

2 **A.** Yes, sir.

3 **Q.** Okay. And that's why, at the bottom of that  
4 document, it says rent for Sion Farm, not rent for a  
5 particular square footage, or a particular bay, or a  
6 particular storage area, or anything else; is that correct?

7 **A.** That's correct.

8 (Respite.)

9 **Q.** And counsel read you -- or told you what was in  
10 Judge Brady's order.

11 Do you know, either as you were answering her  
12 questions or as you sit here today, what was actually in  
13 that order?

14 **A.** Not offhand, no.

15 **Q.** Okay. So if she told you it said something, do  
16 you know if it said that?

17 **A.** No.

18 **Q.** Okay.

19 **A.** I would have to see the document.

20 **Q.** Do you know if -- if, for instance, Judge Brady's  
21 order said how the rent for 5 and 8 should be dealt with?

22 **A.** I don't recall, no.

23 **Q.** Do you recall that -- Judge Brady's order that  
24 said 5 and 8 should be dealt with separately and was not  
25 covered in his order?

## **Deposition Pages 87-90**

**87:11-25**

**88:1-25**

**89:9-12, 21-25**

**90:2-3, 5**

**WALEED "WALLY" HAMED -- REDIRECT**

1 there were no materials in there, and you said that's  
2 correct?

3 **MR. HARTMANN:** Object. Compound.

4 **Q. (Ms. Perrell)** Is that correct?

5 **A.** There would be times being used and there's times  
6 it wasn't being used.

7 **Q.** Okay. And at the times that it wasn't being used,  
8 is that when there were third-party tenants in there?

9 **A.** Probably, yes. Probably, no. I'm not -- I'm not  
10 quite sure.

11 **Q.** So you're telling me that over the course of the  
12 period between 1994 and -- just a minute, between 1994 and  
13 July 31st of 2001, for Bay 5, that there were certain  
14 periods that you did not utilize Bay 5?

15 **A.** It's possible. I -- I really don't recall exactly  
16 any time period. I -- I really don't. It could be, could  
17 be not. I don't recall.

18 **Q.** Okay. So it's possible that, in fact, Plaza Extra  
19 utilized that space the entire time between May of 1994  
20 through July 31st of 2001 for Bay 5?

21 **A.** It could be, but I'm not too sure if it's in 1994  
22 that we actually started using it or not.

23 **Q.** Okay. All right. Let's say from 1995. From 1995  
24 to 2001, when Plaza Extra East was utilizing Bay 5, you  
25 can't say that there was any point in which it was not being

WALEED "WALLY" HAMED -- REDIRECT

1 fully utilized?

2           **A.** I believe we had the containers, the eight  
3 containers in the back after we opened, we reopened after  
4 the fire. I don't think we were using Bay 5 at that time.  
5 I mean, if my recollection serves me right, we had the  
6 containers in the back, so, therefore, we didn't need to use  
7 Bay 5 --

8           **Q.** Then why would you break --

9           **A.** -- in that time period.

10          **Q.** Okay. Then why would you break through the  
11 concrete wall?

12          **A.** But it depends on what year we broke through the  
13 concrete. I really don't recall exactly when it was, but we  
14 had containers in the back that I had no use to -- for  
15 the -- for the Bay 5.

16          **Q.** Okay. But if Mr. Yusuf testifies, or if Mr. Mike  
17 Yusuf testifies that, in fact, you broke through the wall in  
18 spring of 1994, you testified earlier that you could not  
19 dispute that, correct?

20          **A.** It's possible, because I don't recall exactly --

21          **Q.** Okay.

22          **A.** -- but we had containers in the back. We were  
23 utilizing eight containers in the back for storage. So why  
24 would I need that additional space when I had space in the  
25 back?

## WALEED "WALLY" HAMED -- REDIRECT

1 Q. Okay. Well, I mean, you're the ones that broke  
2 through the concrete wall. So obviously you broke through  
3 the concrete wall because you were going to use the space,  
4 correct?

5 A. I -- not me only.

6 Q. Okay. But you did --

7 A. They had full knowledge of it. They're the ones  
8 who said so.

9 Q. But you broke through the wall because you were  
10 using the space, correct?

11 A. Yes, but what year I have -- I don't recall  
12 exactly, but I don't think it was early on like you stated.

13 Q. Okay. And your -- just to clarify, you cannot  
14 dispute if Mike or another person on the United side can  
15 testify as to when that use started? You cannot dispute  
16 that, correct?

17 A. My recollection doesn't serve me right now, to be  
18 honest with you.

19 Q. Okay.

20 A. Don't recall.

21 Q. All right. And the same would be true for Bay 8,  
22 correct? You do not know exactly when you started -- when  
23 Plaza Extra East started using Bay 8?

24 A. I don't exactly know the year, but we've used it  
25 on and off.

## WALEED "WALLY" HAMED -- REDIRECT



1 Q. Okay.

2 A. And whenever there was a tenant or anything, we  
3 would definitely just give it up.



4 Q. Okay.

5 A. Move our merchandise out of there.

6 Q. I understand when there was a tenant. But when  
7 there was not a tenant, you used it that period of time when  
8 you were -- when there was not a tenant, correct?

9 A. Yes.

10 Q. Okay. All right. With regard to the check,  
11 Exhibit 5, it simply says "PLAZA EXTRA (SION FARM) RENT" in  
12 the memo, correct?

13 A. Correct.

14 Q. Okay. And my questions to you previously were you  
15 recall -- let me back up a little bit.

16 You recall that Mr. Yusuf had made a motion  
17 to receive rent for Bay 5 and 8, as well as for Bay 1, for  
18 the period 1991 through 1994. Do you recall that?

19 A. Yes.

20 Q. Okay. And do you recall that the judge issued an  
21 order relating to Bay 1, stating that Bay 1 rent is due from  
22 1994 through 2004?

23 A. If that's what it states, yes, we did pay rent for  
24 that, because there was an order in place, yes.

25 Q. Okay. So this rent check did not cover all of the

**C-E-R-T-I-F-I-C-A-T-E**

I, SUSAN C. NISSMAN, a Registered Merit Reporter and Notary Public for the U.S. Virgin Islands, Christiansted, St. Croix, do hereby certify that the above and named witness, **WALEED "WALLY" HAMED**, was first duly sworn to testify the truth; that said witness did thereupon testify as is set forth; that the answers of said witness to the oral interrogatories propounded by counsel were taken by me in stenotype and thereafter reduced to typewriting under my personal direction and supervision.

I further certify that the facts stated in the caption hereto are true; and that all of the proceedings in the course of the hearing of said deposition are correctly and accurately set forth herein.

I further certify that I am not counsel, attorney or relative of either party, nor financially or otherwise interested in the event of this suit.

IN WITNESS WHEREOF, I have hereunto set my hand as such Registered Merit Reporter on this the 4th day of February, 2019, at Christiansted, St. Croix, United States Virgin Islands.

My Commission Expires:  
July 18, 2019

---

Susan C. Nissman, RPR-RMR  
NP-70-15

# **Exhibit 27**



**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 Deft., )  
 )  
vs. ) Case No. SX-2012-CV-370  
 )  
FATHI YUSUF and UNITED )  
CORPORATION, )  
 )  
Defendants/Counterclaimants, )  
 )  
vs. )  
 )  
WALEED HAMED, WAHEED HAMED, )  
MUFEED HAMED, HISHAM HAMED, and )  
PLESSEN ENTERPRISES, INC., )  
 )  
Counterclaim Defendants. )  
WALEED HAMED, as Executor of the )  
Estate of MOHAMMAD HAMED, )  
 )  
Plaintiff, )  
 )  
vs. ) Consolidated with  
 ) Case No. SX-2014-CV-287  
 )  
UNITED CORPORATION, )  
 )  
Defendant. )  
WALEED HAMED, as Executor of the )  
Estate of MOHAMMAD HAMED, )  
 )  
Plaintiff, )  
 )  
vs. ) Consolidated with  
 ) Case No. SX-2014-CV-278  
 )  
FATHI YUSUF, )  
 )  
Defendant. )

**VIDEOTAPED ORAL DEPOSITION OF  
WAHEED "WILLIE" HAMED**

Y-2

**EXHIBIT**

**27**

**THE VIDEOTAPED ORAL DEPOSITION OF WAHEED "WILLIE" HAMED**

was taken on the 22nd day of January, 2019, at the Offices of Joel H. Holt, 2132 Company Street, Downstairs Conference Room, Christiansted, St. Croix, U.S. Virgin Islands, between the hours of 10:25 a.m. and 12:09 p.m., pursuant to Notice and Federal Rules of Civil Procedure.

---

Reported by:

Susan C. Nissman RPR-RMR  
Registered Merit Reporter  
Caribbean Scribes, Inc.  
2132 Company Street, Suite 3  
Christiansted, St. Croix  
U.S. Virgin Islands 00820  
(340) 773-8161

**APPEARANCES****A-P-P-E-A-R-A-N-C-E-S****For the Plaintiff:**

Law Offices of  
Carl Hartmann, III  
5000 Estate Coakley Bay, L-6  
Christiansted, St. Croix  
U.S. Virgin Islands 00820

By: Carl Hartmann, III  
Kimberly Japinga

**For the Defendants:**

Law Offices of  
Dudley, Topper & Feuerzeig  
P.O. Box 756  
Charlotte Amalie, St. Thomas  
U.S. Virgin Islands 00804

By: Charlotte Perrell

**Also Present:** Fathi Yusuf and Maher Yusuf  
Hisham, Mufeed, and Waleed Hamed  
Michael Gelardi, Videographer

**INDEX****E-X-A-M-I-N-A-T-I-O-N**

<b>Description</b>	<b>Counsel</b>	<b>Page</b>
Direct	by Ms. Perrell	5
Cross	by Mr. Hartmann	71
Redirect	by Ms. Perrell	82

**E-X-H-I-B-I-T-S**

<b>Exhibit</b>	<b>Description</b>	<b>Page</b>
9 -	Expert Report of Jackson, Vizcaino Zomerfeld, LLP, Exhibit 242-a	49
10 -	Expert Report of Jackson, Vizcaino Zomerfeld, LLP	58

## **Deposition Pages 6-11**

**6:21-24**

**7:5-8, 15-24**

**8:20-25**

**9:2, 8-14, 16-17, 20-25**

**10:15-18, 20-25**

**11:1-4**

**WAHEED "WILLIE" HAMED -- DIRECT**


1 we've met briefly before. I represent Mr. Yusuf and United  
2 Corporation in this matter. I've got a couple questions to  
3 ask you.

4 We have agreed, and I'll just put it on the  
5 record, we've agreed that we're going to limit these  
6 depositions to only certain matters that are pending between  
7 the families. We're going to come back at another point in  
8 time and address other claims. We thought it was more  
9 expeditious to -- to address certain things first, and then  
10 come back and circle back, so we might see each other again  
11 in the same kind of setting.

12 Have you had an opportunity to review the  
13 notice of the deposition and what the topics were that are  
14 to be discussed?

15 **A.** Yes.

16 **Q.** All right. And I'm assuming you don't know  
17 certain things about various matters. That's appropriate.  
18 Certain folks do and don't. Let me just go through that. I  
19 want to see which ones you know things about and then want  
20 to get the extent of your knowledge.



21 ~~All right.~~ With regard to -- there's a claim  
22 that United is making for rent that they're claiming is due  
23 as to Bays 5 and 8 at the United Shopping Center relating to  
24 Plaza Extra East.

25 You don't have any information about that; is

## WAHEED "WILLIE" HAMED -- DIRECT

1 that correct?

2 **A.** The only information I know is when Yusuf would be  
3 on the phone with his son and Wally telling them they could  
4 go ahead and use the warehouse.

5 **Q.** ~~Okay.~~ So you're saying that there were telephone  
6 conversations between Mr. Yusuf, Wally, and Mike saying that  
7 they could use the warehouse?

8 **A.** Yes, ma'am.

9 **Q.** Okay. And when was that conversation?

10 **A.** I can't recall the date.

11 **Q.** Okay. Would it have been in the '90s or in --

12 **A.** I really don't --

13 **Q.** You don't know?

14 **A.** -- recall that.

15 **Q.** ~~All right.~~ And in the conversation, was Mr. Yusuf  
16 indicating that they could use the warehouse rent-free?

17 **A.** There was no mention of any money, any  
18 compensation for anything.

19 **Q.** ~~Okay.~~ But did he say the words "free"? It sounds  
20 like you didn't -- he didn't say it one way or the other?

21 **A.** He didn't say the word "free" at all and he didn't  
22 say there was money to be paid. So all I know, that he was  
23 on the phone. We have a small office. And he would tell  
24 him, Go ahead and use the warehouse.

25 **Q.** Okay.

**WAHEED "WILLIE" HAMED -- DIRECT**

1           **A.**    Until somebody else comes in and then you guys  
2 move out.

3           **Q.**    Okay. And have you seen the space in Bays 5 and  
4 8? Have you been there before?

5           **A.**    No, ma'am.

6           **Q.**    Okay. Do you know what any of the space and  
7 storage needs were at Plaza Extra East?

8           **A.**    No, ma'am.

9           **Q.**    Okay. All right. Other than that single  
10 conversation, do you have any personal or firsthand  
11 knowledge relating to the renting of Bays 5 and 8?

12          **A.**    No, ma'am.

13          **Q.**    Okay. I want to direct your attention to  
14 Exhibit 2.

15                   Exhibit 2 is a letter that has been  
16 identified as a document prepared by a gentleman named, I  
17 believe it's Thomas. I'm sorry. Thomas.

18          **A.**    Thomas Luff.

19          **Q.**    Thomas Luff.

20                   Have you ever seen this before?

21          **A.**    (Witness reviews document.) I've seen -- not  
22 these, but I've seen something like this. Like these here.  
23 (Indicating.)

24          **Q.**    Okay. When you say, "these here," we've got some  
25 numbers on the bottom --



## WAHEED "WILLIE" HAMED -- DIRECT

1           **A.**    Oh, okay.

2           **Q.**    -- of the pages that we need to identify. ~~What~~  
3           page numbers?

4           **A.**    F -- what do you want me -- I don't know what  
5           number page or I can --

6           **Q.**    This one. (Indicating.)

7           **A.**    -- read this out to you?  Yeah.  FXI --

8           FBIX237825.

9           **Q.**    Okay.  You've seen that one before?

10          **A.**    I've seen something, yeah.  I've seen something  
11          like that, yes.

12          **Q.**    When did you -- when did you first --

13          **A.**    I don't recall when.  These -- these used to come  
14          in from their accountant in St. Croix to Yusuf.

15          **Q.**    Okay.

16          **A.**    To the accountant at the time.  I think it was Ben  
17          Irving or whoever the accountant was.

18          **Q.**    Okay.  So you've seen these before?

19          **A.**    Yes.

20          **Q.**    Okay.  How many have you seen?

21          **A.**    Numerous.  At least once a month.

22          **Q.**    Okay.  Why would you have an occasion to see  
23          these, because these relate to the tenant accounts?

24          **A.**    We're all in the same office.  Comes on our fax.  
25          Whoever gets the fax, gives it to the respective party.

## WAHEED "WILLIE" HAMED -- DIRECT

1 Q. Okay. And so you haven't seen this front part --

2 A. No.

3 Q. -- but you're saying you've only seen the pages  
4 that you identified?

5 A. Yes, ma'am.

6 Q. Okay. Have you seen this particular one?

7 A. I've seen -- I don't know the contents of each  
8 individual sheet, but I've seen something like this, yes.

9 Q. Okay. Other than the -- you can't testify that  
10 these are, in fact, the ones that you've received?

11 A. No, but I've seen something similar to this.

12 Q. All right. Do you know the periods of time that  
13 Plaza Extra East was utilizing Bays 5 and 8?

14 A. No, ma'am.

15 Q. ~~Okay~~. Other than what we've just discussed with  
16 regards to Bay 5 and 8 -- well, let me ask you this: With  
17 regard to -- with regard to the fax, if a document had come  
18 across the fax machine at Plaza Extra Tutu Park, --

19 A. Um-hum.

20 Q. -- wouldn't it have some kind of an indication of  
21 a fax on the top of the page? I mean, this may be a  
22 different copy, but is that what would happen?

23 A. Yes and no, because sometimes we've had our fax  
24 break down, whether in St. Croix or St. Thomas, so we  
25 replace fax. And sometimes when you're new and you don't

**WAHEED "WILLIE" HAMED -- DIRECT**

1 program it the way to your number and your company name,  
2 then it won't print that. Or if you e-mail it from your  
3 computer, it won't come up with that thing that you're  
4 requesting.

5 **Q.** Okay. So you're saying that you don't -- that,  
6 yes, they did sometimes, but --

7 **A.** Yes.

8 **Q.** -- you're not sure all the time --

9 **A.** Yes.

10 **Q.** -- is that correct?

11 **A.** Yes, ma'am.

12 **Q.** Okay. Other than what we discussed this morning  
13 regarding Bays 5 and 8, do you have any other information  
14 relating to that?

15 **A.** No, ma'am.

16 **Q.** Okay. All right. Do you have any information  
17 relating to the Dorthea, what we're calling the Dorthea  
18 property, which is the sale of some stock of a company  
19 called Y & S?

20 **A.** Yes.

21 **Q.** Okay. What was your -- did you have any  
22 involvement in the sale of the Dorthea property?

23 **A.** I didn't have any involvement, but I was there  
24 when he was talking to Salem.

25 **Q.** Okay. When was this?

**C-E-R-T-I-F-I-C-A-T-E**

I, SUSAN C. NISSMAN, a Registered Merit Reporter and Notary Public for the U.S. Virgin Islands, Christiansted, St. Croix, do hereby certify that the above and named witness, **WAHEED "WILLIE" HAMED**, was first duly sworn to testify the truth; that said witness did thereupon testify as is set forth; that the answers of said witness to the oral interrogatories propounded by counsel were taken by me in stenotype and thereafter reduced to typewriting under my personal direction and supervision.

I further certify that the facts stated in the caption hereto are true; and that all of the proceedings in the course of the hearing of said deposition are correctly and accurately set forth herein.

I further certify that I am not counsel, attorney or relative of either party, nor financially or otherwise interested in the event of this suit.

IN WITNESS WHEREOF, I have hereunto set my hand as such Registered Merit Reporter on this the 5th day of February, 2019, at Christiansted, St. Croix, United States Virgin Islands.

My Commission Expires:  
July 18, 2019

---

Susan C. Nissman, RPR-RMR  
NP-70-15

# **Exhibit 28**

**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.*

---

**FATHI YUSUF**, *Plaintiff,*

vs.

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

*Defendants.*

---

**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**

DECLARATION OF KIMBERLY JAPINGA

I, Kimberly Japinga, pursuant to V.I. R. CIV. P. 84, declare under the penalty of perjury, that:

1. I am a paralegal working under the direction of Carl J. Hartmann, whose primary responsibility with regard to the instant case is to maintain documents and records – both physically and by an extensive database.
2. Thus, I have personal knowledge of the matters set forth herein.
3. I located the August 27, 2001 letter to Fathi Yusuf from Thomas Luff regarding reports related to the rental of Bays in the United Shopping Center on St. Croix from documents returned to the Partnership by the FBI in 2014.
4. The letter, its attachments and other random documents were contained in a single, scanned file. The file name for this document identified the box the documents came from, box 148, and the image number, 2867. (**Exhibit AA**)
5. The document was part of the records seized by the FBI during the 2001 raid of the Plaza Extra stores on St. Thomas and St. Croix.
6. After this litigation began, the Partnership (with the agreement and cooperation of both sides) rented space to house the documents returned by the FBI in 2014 and purchased materials necessary to complete the scanning project. (**Exhibit BB**) The space was located on St. Thomas and Joyce Bailey, a local accountant on St. Thomas, was hired by the parties as the custodian for the files returned from the FBI. Bailey was also responsible for scanning the documents and transmitting the scanned documents to the parties.
7. The FBI files were sent from the FBI's Puerto Rico office to Joyce Bailey in April 2014. On April 24, 2014, the FBI provided a "Receipt for Property Received/Returned/Released/Seized," documenting 161 items returned. (**Exhibit CC**, p. HAMD665087, **Exhibit DD**)

8. I, as paralegal for the Hameds, and Charlotte Perrell, as attorney for the Yusufs, reviewed all of those documents returned by the FBI in April 2014 and selected documents for scanning. Items that were not scanned were agreed to jointly between the parties and each box not scanned was verified by a signature of both Attorney Perrell and myself. (**Exhibit EE**, p. HAMD665097)
9. On August 19, 2014, Joyce Bailey submitted a USB jump drive to the parties containing the documents scanned from August 1, 2014-August 19, 2014. Each document on the jump drive had the box or folder number in the file name where the document was found and an image number. The August 27, 2001 Luff letter, attachments and random documents were contained in file named "148 Box\_image2867" that was transmitted to the parties by Bailey on August 19, 2014. (**Exhibit FF**)

I declare under penalty of perjury under the laws of the United States Virgin Islands that the foregoing is true and correct.

**Dated:** April 1, 2019

  
Kimberly L. Japinga



# **Exhibit AA**

**Accts Receivable Current Month**

**Accounts Receivable**

**7/27/01**

Type	#	Business	last name	First Name	Rent	A/R 2001	Comments
Bay	2	U-Rental & Sales	Elcock & DeLaMo	Claude & Hilda	\$ 995.00	497.50	Late
Bay	3	American Beeper	Leonardis	Robert	\$ 835.00	0.00	
Bay	4	Vacant	Vacant	Vacant	\$ 995.00	V	
Bay	5	plaza extra-Vacant	plaza extra-Vacant	plaza extra-Vaca	\$ 1,825.00	V	
Bay	6	JP Sales	Pifihero	Juan	\$ 2,340.00	202.24	Int
Bay	7	plaza extra-Vacant	plaza extra-Vacant	plaza extra-Vaca	\$ 1,560.00	V	
Bay	8	plaza extra-Vacant	plaza extra-Vacant	plaza extra-Vaca	\$ 2,600.00	V	
Bay	9	Naty's Cafeteria	Ruiz	Cesar	\$ 625.00	625.00	Late
Bay	10	Kay Travels	Zenon	Alidia	\$ 782.50	0.00	
Bay	11	Augustin Nolosco Torres	Nolosco-Torres	Augustin	\$ 600.00	150.00	Late
Bay	12	Vacant	Vacant	Vacant	\$ 1,150.00	4,770.50	Court August 21
Bay	13	Plaza Cafe	Martin	Horatio	\$ 1,355.00	15,730.16	PMT Plan
Bay	14	Vacant	Vacant	Vacant	\$ 780.00	7,449.48	Court August 21
Bay	15	VI Nails	Nguyen	Kent	\$ 575.00	0.00	
Bay	16	Bee's records	Bramble	Joseph	\$ 781.25	5,798.44	PMT Plan
Bay	17	Gill Electronics	Gill	Michael	\$ 781.25	3,459.98	PMT Plan
Bay	18	Elsa Beauty Salon	Elsa	Rodriguez	\$ 780.00		
Bay	19	47Th St. Jewelers	Perez	Emillio	\$ 781.25	0.00	
Bay	20	Peoples Laundry	Ballantine	Judith A.	\$ 2,650.00	2,658.00	Late
Bay	21	Dimension Video	Roper	Eustace	\$ 250.00	0.00	
Bay	22	Vacant	Vacant	Vacant	\$ 550.00	V	
Bay	23	Mid Island Mensware	Idheileh	Mahmud	\$ 1,166.65	5.00	
Bay	24	UIWU	Peters	Amos	\$ 1,500.00	(1,350.00)	
Bay	25	Island Finance	Island finance	Wells Fargo	\$ 2,406.25	0.00	
Bay	26	Sports Plus	Alecia	Luis	\$ 1,100.00	(1,386.59)	
Bay	27	Boyd Cleaners	Boyd	John & Dolores	1,458.00	(0.10)	
Bay	29	Sunstroke-	Clenance	Rashidi	\$ 729.00	0.00	
Bay	30	King Cash	Barry, Jr	Arthur	\$ 900.00	0.00	
Bay	36	Best Furniture	Hussein	Bakr & Akeil	\$ 7,000.00	14,442.77	PMT Plan
Suite	1	Vacant	Vacant	Vacant	Vacant	Vacant	
Suite	2	Vacant	Vacant	Vacant	Vacant	Vacant	
Suite	3	Vacant	Vacant	Vacant	\$ 400.00	(391.00)	
Suite	3a	Mutual of Omaha	Phillip	Solomon	\$ 475.00	(25.00)	
Suite	4	Vacant	Vacant	Vacant	\$ 925.00	V	
Suite	5	Dr F. Alonso	Alonso	Dr. Francisco	\$ 1,250.00	0.00	
Suite	7	Vacant	Vacant	Vacant	\$ 595.00	0.00	
Suite	8	LEI Technology	Lindsey	Ronald	\$ 675.00	0.00	
Suite	9	USW Regional Off.	Joseph	Fred	\$ 1,500.00	0.00	
Suite	11	Ranger Security	Richards	Delroy	\$ 700.00	0.00	
Suite	12	vacant	vacant	vacant	\$ 675.00	V	
Suite	13	vacant-Storeroom	vacant-Storeroom	vacant-Storeroom	\$ 275.00	V	
Suite	14	USW 8526-Oct	Jackson	Gerry	\$ 1,195.00	0.00	
<b>stores</b>	<b>32</b>			<b>32 Occupied</b>	<b>\$48,516.15</b>	<b>60,369.77</b>	
<b>Offices</b>	<b>12</b>			<b>13 Occupied</b>			
					<b>Rent</b>	<b>A/R 2001</b>	
						<b>Payments YTD</b>	
						(\$840.00)	
						(\$1,400.00)	
						\$0.00	
						(\$125.00)	
						(\$2,365.00)	

**EXHIBIT  
AA**

depth in Ft

Accounts Receivable

Account #	Business	depth in Ft	size (Sq. Ft.)	cu ft	x constant	gallons	gross vol	check size calc
8		1.540	1,540	12,320.0	7.48	92,153.6		
1.25		1.540	1,540	1,925.1	7.48	14,400.0		

inches	Rainfall(ft)	Feet x area	gallons
1	0.083	1,125.0	8,415.0
1.75	0.146	3,572.9	26,725.4
3	0.250	6,125.0	45,815.0
4	0.333	8,166.7	61,086.7

Account #	Business	depth in Ft	date	day	# days	Gallons	Gal/Day	Change	cu.ft.	% full
		14400	20-Jul-00	Thurs	1.00	14,400.00	N/A	14,400.00	1,925.00	15.6%
		4800	21-Jul-00	Fri	1.00	4,800.00	(9,600.00)	(9,600.00)	770.00	6.3%
		12100	22-Jul-00	Sat	1.00	14,399.00	9,599.00	9,599.00	1,925.00	15.6%
		4800	23-Jul-00	Sun	1.00	4,800.00	(9,599.00)	(9,599.00)	1,540.00	12.5%
		36100	24-Jul-00	Mon	1.00	11,519.20	6,719.20	6,719.20	1,540.00	12.5%
		-5100	25-Jul-00	Tues	1.00	23,038.40	11,519.20	11,519.20	3,080.00	25.0%
		31,000	26-Jul-00	wed	1.00	33,597.67	10,559.27	10,559.27	4,491.67	36.5%
			27-Jul-00	Thurs	1.00	47,228.72	13,631.05	13,631.05	6,314.00	51.3%
			28-Jul-00	Fri	1.00	46,076.80	(1,151.92)	(1,151.92)	6,160.00	50.0%
			31-Jul-00	Mon	3.00	65,275.47	6,399.56	19,198.67	8,726.67	70.8%
			2-Aug-00	Tues	2.00	66,235.40	479.97	959.93	8,855.00	71.9%
			11-Aug-00	Fri	9.00	69,115.20	319.98	2,879.80	9,240.00	75.0%

water going into West Buiding-no change  
 turned off west building-NO auto shut off  
 water off to west cist about 1" rain 7/29

Account #	Business	depth in Ft	date	day	# days	Gallons	Gal/Day	Change	cu.ft.	% full
		Empty	30-Jul-01	Mon	1.00	13,362.27			1,786.40	14.5%
		Added 12,000 gal	31-Jul-01	Tue	1.00	0.00	0.00	0.00	0.00	0.0%
		ran out added 20,00gal	1-Aug-01	Wed	1.00	0.00	0.00	0.00	0.00	0.0%
		pump replaced	2-Aug-01	Thu	1.00	23,998.33	23,998.33	23,998.33	3,208.33	26.0%
			3-Aug-01	Fri	1.00	34,557.60	10,559.27	10,559.27	4,620.00	37.5%
			6-Aug-01	Mon	3.00	0.00	0.00	0.00	0.00	0.0%
			7-Aug-01	Tue	1.00	0.00	0.00	0.00	0.00	0.0%
			8-Aug-01	Wed	1.00	0.00	0.00	0.00	0.00	0.0%

laundry uses 31000 in 4 days =7750/day  
 or 232,500/mo = \$2325/mo @ \$.01/gal  
 vs rent of \$2650/mo

1/31/01

VAR 5001

Tenant List  
**Accts Receivable Current Month**

Accounts Receivable

7/27/01

Type	#	Business	last name	First Name	Rent	A/R 2001	Comments
Bay	2	U-Rental & Sales	Elcock & DeLaMot	Claude & Hilda	\$ 995.00	497.50	Late
Bay	3	American Beeper	Leonardis	Robert	\$ 835.00	0.00	
Bay	<del>4</del>	Vacant	Vacant	Vacant	\$ 995.00	V	
Bay	5	plaza extra-Vacant	plaza extra-Vacant	plaza extra-Vaca	\$ 1,825.00	V	
Bay	6	JP Sales	Pifihero	Juan	\$ 2,340.00	202.24	Int
Bay	<del>7</del>	plaza extra-Vacant	plaza extra-Vacant	plaza extra-Vaca	\$ 1,560.00	V	
Bay	<del>8</del>	plaza extra-Vacant	plaza extra-Vacant	plaza extra-Vaca	\$ 2,600.00	V	
Bay	9	Naty's Cafeteria	Ruiz	Cesar	\$ 625.00	625.00	Late
Bay	10	Kay Travels	Zenon	Alidia	\$ 782.50	0.00	
Bay	11	Augustin Nolosco Torres	Nolosco-Torres	Augustin	\$ 600.00	150.00	Late
Bay	<del>12</del>	Vacant	Vacant	Vacant	\$ 1,150.00	4,770.50	Court August 21
Bay	13	Plaza Cafe	Martin	Horatio	\$ 1,355.00	15,730.16	PMT Plan
Bay	<del>14</del>	Vacant	Vacant	Vacant	\$ 780.00	7,449.48	Court August 21
Bay	15	VI Nails	Nguyen	Kent	\$ 575.00	0.00	
Bay	16	Bee's records	Bramble	Joseph	\$ 781.25	5,798.44	PMT Plan
Bay	17	Gill Electronics	Gill	Michael	\$ 781.25	3,459.98	PMT Plan
Bay	18	Elsa Beauty Salon	Elsa	Rodriguez	\$ 780.00		
Bay	19	47Th St. Jewelers	Perez	Emillio	\$ 781.25	0.00	
Bay	20	Peoples Laundry	Ballantine	Judith A.	\$ 2,650.00	3,000.00	Late
Bay	21	Dimension Video	Roper	Eustace	\$ 250.00	0.00	
Bay	22	Vacant	Vacant	Vacant	\$ 900.00	V	
Bay	23	Mid Island Mensware	Idheileh	Mahmud	\$ 4,166.65	165 5.00	
Bay	24	UIWU	Peters	Amos	\$ 1,500.00	(1,350.00)	
Bay	25	Island Finance	Island finance	Wells Fargo	\$ 2,406.25	0.00	
Bay	26	Sports Plus	Alecia	Luis	\$ 1,100.00	(1,386.59)	
Bay	27	Boyd Cleaners	Boyd	John & Dolores	1,458.38	(0.10)	
Bay	29	Sunstroke-	Clenance	Rashidi	\$ 729.00	0.00	
Bay	30	King Cash	Barry, Jr	Arthur	\$ 900.00	0.00	
Bay	32	Best Furniture	Hussein	Bakr & Akeil	\$ 7,000.00	14,442.77	PMT Plan

*settled \$4,000*  
*Aug due 19378.08*

Suite	1	Vacant	Vacant	Vacant	Vacant	Vacant	
Suite	2	Vacant	Vacant	Vacant	Vacant	Vacant	
Suite	3	Vacant	Vacant	Vacant	\$ 400.00	(391.00)	
Suite	3a	Mutual of Omaha	Phillip	Solomon	\$ 475.00	(25.00)	
Suite	4	Vacant	Vacant	Vacant	\$ 925.00	V	
Suite	5	Dr F. Alonso	Alonso	Dr. Francisco.	\$ 1,250.00	0.00	
Suite	7	Vacant	Vacant	Vacant	\$ 595.00	0.00	
Suite	8	LEI Technology	Lindsey	Ronald	\$ 675.00	0.00	
Suite	9	USW Regional Off.	Joseph	Fred	\$ 1,500.00	0.00	
Suite	11	Ranger Security	Richards	Delroy	\$ 700.00	0.00	
Suite	12	vacant	vacant	vacant	\$ 675.00	V	
Suite	13	vacant-Storeroom	vacant-Storeroom	vacant-Storeroom	\$ 275.00	V	
Suite	14	USW 8526- <del>00</del>	Jackson	Gerry	\$ 1,195.00	0.00	

stores		Vacancy Rate	Occupied	Rent	A/R 2001
30	27%	22 Occupied	\$ 48,866.15	60,369.77	
13	54%	6 Occupied	Rent	A/R 2001	

Installment loans  
**Payments YTD**  
 (\$840.00)  
 (\$1,400.00)  
 \$0.00  
 (\$125.00)  
 (\$2,365.00)

**PAYABLE TO**  
 ASSOCIATED GROCERS OF FL INC.  
 P.O. BOX 520695  
 MIAMI FL 33152 USA  
 (305) 696-0080

**SHIP TO**  
 PLAZA EXTRA  
 P O BOX 763  
 CHRISTAINSTED S CROI  
 01:59PM 06/29/01  
 0

9431  
STORE

06/28/01  
DATE

2714461  
INVOICE#

0  
ROUTE

DAIRY  
TYPE ORDER

R

**I N V O I C E**

CODE	QTY	SLOT	UPC	PACK	SIZE	BRAND	DESCRIPTION	PRICE (U.S. \$)		DUTY	DEALS	GROSS WEIGHT		CUBE	
								UNIT	EXTENDED			UNIT	EXTENDED	UNIT	EXTENDED
047019	2	DB1523	0011161-26674	12	8 Z	SAV C	IMIT SHD CHEDDR	8.81	17.62			7	14	0.40	0.80
047027	1	DF1343	0021000-62516	12	8 Z	KRAFT	CHD MONT J-SHRD	18.44	18.44		2.40	7	7	0.41	0.41
047035	1	DB2413	0021000-62398	12	10 Z	KRAFT	C-BARL SHARP SK	27.68	27.68			8	8	0.21	0.21
047043	1	DB3332	0021000-62418	12	10 Z	KRAFT	EXSHARP STICK	27.68	27.68			8	8	0.21	0.21
047050	1	DC1323	0021000-62451	12	10 Z	KRAFT	C B AGED NY STK	27.68	27.68			8	8	0.21	0.21
047183	1	DA2222	0074904-00629	8	64 Z	CHIQ	KIWI STRAW	14.82	14.82		0.60	37	37	0.80	0.80
047241	1	DC2111	0021000-63382	12	8 Z	KRAFT	SHRD MOZZARELLA	15.84	15.84		5.00	7	7	0.41	0.41
047258	1	DB0611	0021000-61239	12	8 Z	PHILA	FAT FR CRM CHEE	16.94	16.94			13	13	0.30	0.30
047894	1	DC2422	0043000-96210	8	6 PK	JELLO	SF STRAW GELATI	12.70	12.70		2.69	12	12	0.54	0.54
047902	1	DB1411	0043000-96220	8	6 PK	JELLO	SF STRAW KIWI	12.70	12.70		2.69	12	12	0.54	0.54
048017	1	DC2421	0018000-00182	12	17 3Z	GRAND	BUTTERMILK BISC	14.27	14.27			15	15	0.35	0.35
048256	1	DA8411	0011161-46198	12	8 Z	SFRSH	CREAM CHEESE	10.46	10.46			7	7	0.14	0.14
048355	1	DB2411	0043000-96230	8	6 PK	JELLO	RASP ORG SF GEL	12.70	12.70		2.69	12	12	0.54	0.54
048421	1	DC2612	0043000-96980	8	6 PK	JELLO	STRAWBERRY	12.70	12.70		2.69	13	13	0.54	0.54
048728	1	DD2612	0018000-52180	6	4 PK	PILLS	B M BISC	8.25	8.25			13	13	0.32	0.32
048744	1	DE1612	0018000-52170	6	4 PK	PILLS	COUNTRY BISCUIT	8.25	8.25			13	13	0.32	0.32
049056	1	DB2131	0021000-30047	12	16 Z	BREAK	COTTAGE CHEZ LF	19.10	19.10			14	14	0.54	0.54
049064	4	DC3333	0021000-12647	12	8 Z	BREYR	YOGURT STRAWBRY	6.20	24.80		0.52	7	28	0.26	1.04
049072	4	DC1811	0021000-12645	12	8 Z	BREYR	YOGURT PINEAPPL	6.20	24.80		0.52	7	28	0.27	1.08
049098	4	DC3221	0021000-12651	12	8 Z	BREYR	YOGURT PEACH	6.20	24.80		0.52	7	28	0.26	1.04
049114	1	DC1513	0021000-30088	6	15 Z	BREAK	RICOTTA CHEESE	9.03	9.03			6	6	0.19	0.19
049122	4	DB1412	0021000-12644	12	8 Z	BREYR	YOGURT BLK CHRY	6.20	24.80		0.52	7	28	0.26	1.04
049163	2	DD2622	0021000-12129	12	24 Z	BREAK	SOUR CREAM	22.73	45.46			20	40	0.76	1.52
049254	1	DB1811	0021000-00804	12	16 Z	SEALT	LT N LIV COT CH	19.10	19.10			14	14	0.53	0.53
049346	1	DB0932	0021000-12276	12	16 Z	BREAK	FF COTT CHEESE	19.10	19.10			14	14	0.48	0.48
049437	2	DD0812	0021000-30167	12	8 Z	BREAK	SOUR CREAM	8.94	17.88			8	16	0.31	0.62
049569	1	DF3361	0040600-38820	20	1 LB	ICBNB	ICBS N BUTR LGHT	21.56	21.56			21	21	0.46	0.46
049635	1	DZ1322	0041900-00006	12	8 Z	DEANS	FRCH ONI W BACN	10.28	10.28			7	7	0.32	0.32
049775	1	DC1923	0021000-12061	12	8 Z	BREYR	LT CHRY VAN YGT	6.20	6.20		0.52	7	7	0.28	0.28
050013	2	DD0612	0021000-12125	12	16 Z	BREAK	FAT F SOUR CRM	10.58	21.16		5.00	13	26	0.56	1.12
050047	1	DB0633	0021000-00805	12	24 Z	L-N-L	COTTAGE CHEESE	23.55	23.55		3.20	20	20	0.77	0.77
050070	3	DD1322	0021000-30165	12	16 Z	BREAK	SOUR CREAM	10.58	31.74		5.00	14	42	0.44	1.32
050138	2	DC1231	0071700-28182	12	8 Z	AXELR	SOUR CREAM	6.22	12.44			7	14	0.48	0.96
050203	3	DD1912	0071479-00001	12	6CT	BAYS	ENGLISH MUFFIN	16.96	50.88			11	33	0.81	2.43
050229	2	DC2611	0071700-26162	12	16 Z	AXELR	SOUR CREAM	11.12	22.24			14	28	0.92	1.84

3	613	57	12.06	24.22	29	613	0.00	687.65
PAGE	PAGE WT	PAGE PCS	AVG CASE	TOTAL CUBE	%	TOT WEIGHT	UAP CREDIT	PG TOTAL

HAMD665045

LEASE DATA

Type #	Business	last name	First Name	Position	work phone	home Phone	Lease Dt.	Term	Expires	status	#	Rent	Sq Ft	\$/Sq. Ft.	
Bay 2	U-Rental & Elcock & DeLaMotta		Claude & Hilda	Owners	778-7222	772-3591	2/1/00	5	1/31/05			\$ 995.00	1,250	\$ 9.55	
Bay 3	American Be Leonardis		Robert	Owner	778-8558	778-8558	2/1/99	10	1/31/09			\$ 835.00	1,250	\$ 8.02	
Bay 4	Vacant	Vacant										\$ 1,250.00	1,250	\$ 12.00	
Bay 5	plaza extra-Vacant							V	V	Vacant	Vacant	\$ 1,825.00	3,125	\$ 7.01	
Bay 6	J & P Sales Piftiero		Juan	Owner	778-6962	773-5349	8/1/01	5	7/31/06			\$ 2,340.00	3,125	\$ 8.99	
Bay 7	plaza extra-Vacant		V	V	V	V	V	V	V	Vacant	Vacant	\$ 1,692.71	3,125	\$ 6.50	
Bay 8	plaza extra-Vacant		V	V	V	V	V	V	V	Vacant	Vacant	\$ 2,864.58	6,250	\$ 5.50	
Bay 9	Naty's Cafete Ruiz		Cesar	Owner	778-7020	778-3568	1/5/00	5	10/1/05	Renewed		\$ 625.00	500	\$ 15.00	
Bay 10	Kay's Travel Zenon		Alidia	Owner	773-3236	773-7572	none		12/31/99	Expired-TAW		\$ 782.50	625	\$ 15.02	
Bay 11	Augustin Nola Torres		Augustin	Owner	none		1/1/01	2	1/1/03	Incr on renewal		\$ 600.00	625	\$ 11.52	
Bay 12	Vacant	Vacant						V	V	V		\$ 1,250.00	1,250	\$ 12.00	
Bay 13	Plaza Cafe Martin		Horatio	Owner	778-4447	778-6038	NO Lease					\$ 1,355.00	1,250	\$ 13.01	
Bay 14	Vacant	Vacant						V	V	V		\$ 780.00	625	\$ 14.98	
Bay 15	VI Nails Nguyen		Kent	Owner	692-2597	STT775-6660	2/1/00	5	1/31/05			\$ 575.00	625	\$ 11.04	
Bay 16	Bee's record Bramble		Joseph	Owner	778-6146	778-5302	10/1/99	5	9/30/04	Renewal agmt		\$ 781.25	625	\$ 15.00	
Bay 17	Gill Electroni Gill		Michael	Owner	778-5840	773-6945	4/1/01	5	3/31/06	Expired-TOW		\$ 780.00	625	\$ 14.98	
Bay 18	Elsa's Beaut Elsa		Rodriguez	Owner	773-7212	778-6761	4/1/01	5	3/31/06			\$ 780.00	625	\$ 14.98	
Bay 19	47Th St. Jev Perez		Emilio	Owner	778-7815	778-7758	Leaving 9/1/01	V	V	V		\$ 781.25	625	\$ 15.00	
Bay 20	Peoples Lau Ballantine		Judith A.	Owner	773-2303/773-713-1066/772-		11/6/92	10	12/31/02	New Owner 12/99		\$ 2,650.00	1,250	\$ 25.44	
Bay 21	Dimension V Roper		Eustace	Owner	none	773-6140	4/1/01	5	3/31/06			\$ 250.00	1,250	\$ 2.40	
Bay 22	Vacant	Vacant						V	V	V		\$ 900.00	1,250	\$ 8.64	
Bay 23	Mid Island M Idheileh		Mahmud	Owner	778-5736	773-5049	4/1/01	5	3/31/06			\$ 1,166.67	1,750	\$ 8.00	
Bay 24	UWU Peters		Amos	Vice Pres	773-6055	778-2571/778-	6/30/99	3	6/30/09	Rent Incr 6/30/01		\$ 1,350.00	1,750	\$ 9.26	
Bay 25	Island Finan Island finance		Norwest Fin. Corp	Owner	778-8292	773-2214	9/30/04	3	9/30/04	Rent Incr 10/1/01		\$ 2,406.25	1,750	\$ 16.50	
Bay 26	Sports Plus Alicea		Luis	Owner	778-6446	778-2281	5/1/01	3	5/31/04			\$ 1,100.00	1,750	\$ 7.54	
Bay 27	Boyd Cleanse Boyd		Dolores	Owner	778-1152	773-0664	7/1/99	10	7/31/09	Rent Incr 8/31/03		\$ 1,458.00	3,500	\$ 5.00	
Bay 28	Boyd Cleaners		same	same	same	same	same	same	same	same	same	same	same	same	
Bay 29	Sunstroke- Clenance		Rashidi	Owner	773-8393	771-1213	11/1/99	5	1/31/04	Rent Incr 11/1/01		\$ 729.00	1,750	\$ 5.00	
Bay 30	King Cash Barry, Jr		Arthur & Deshawn	Owner	719-9564	713-9856	2/1/99	5	1/31/04			\$ 900.00	1,750	\$ 6.17	
Bay 36	Best Furnitur Hussein		Bakr & Akeil	Owner	778-6440	773-4161	7/1/99	3	6/30/02	Rent Incr pending		\$ 7,000.00	10,500	\$ 8.00	
													Average	\$ 10.70	
Suite 1	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant		\$ 525.00	520	\$ 12.12	
Suite 2	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant		\$ 900.00	888	\$ 12.16	
Suite 3	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant		\$ 400.00	466	\$ 10.30	
Suite 3a	Mutual of On Phillip		Solomon	Owner	778-9655	773-5771	4/1/01	5	3/31/06			\$ 475.00	425	\$ 13.41	
Suite 4	Vacant						Vacant	Vacant	Vacant	Vacant		\$ 925.00	925	\$ 12.00	
Suite 5	Dr F. Alonso Alonso		Dr. Francisca	Dr	778-6165	773-9216	4/1/01	5	3/31/06			\$ 1,250.00	1,250	\$ 12.00	
Suite 7	Vacant						Vacant	Vacant	Vacant	Vacant		\$ 595.00	576	\$ 12.40	
Suite 8	LEI Technok Lindsey		Ronald	President	713-9336		2/1/00	5	1/31/05			\$ 725.00	720	\$ 12.08	
Suite 9	USW Regior Joseph		Frederick	Director	778-5634	772-3184	8/1/01	3	7/31/04			\$ 1,500.00	1,126	\$ 15.99	
Suite 11	Ranger Seci Richards		Delroy	Mgr	719-9698	778-8277/776-	5/1/99	3	4/30/02	can extend at 5%/yr		\$ 700.00	575	\$ 14.61	
Suite 12	vacant						V	V	V	V		\$ 675.00	576	\$ 14.06	
Suite 13	vacant-Storeroom						V	V	V	V		\$ 275.00	220	\$ 15.00	
Suite 14	USW 8526-C Jackson		Gerry	Pres.	778-5906	692-5875	10/1/99	5	9/30/04			\$ 1,195.00	1,056	\$ 13.58	
store 30												\$ 60,942.21	64,948.00	\$ 12.76	Average
officr 12												50,941.79			

10/19/05  
Incl 40  
20461.88

BASH 714-2175

NO LEASES  
10 KAY TRAVELS -  
13 Martin - PLAZA Cafe



# United Corporation

## United Shopping Plaza

P.O. Box 763, 4C & D Sion Farm, Christiansted, VI 00821 Phone (340) 778-6240, Fax (340) 778-1200

August 27, 2001

Fahti Yusuf  
Plaza Extra, St. Thomas  
Fax #775-5766

Subject: United Shopping Plaza Reports

Dear Mr. Yusuf,

Here is a brief summary of the enclosed reports:

#1. YTD summary of checkbook income- YTD \$118,540 and balance \$215. 055 before tax payments shown on first sheet. "Unrelated" items are family expenses.

# 2 & 3 are monthly worksheets of rent paid balanced against my Database and accounts receivable sheets. Gross receipts and tax are calculated, amount billed vs. paid, sum of taxes paid shown. The graph shows the payment pattern.

#4. A check register with every check shown and deposits by date. The month's income and YTD is calculated, plus the balance at the end of the month.

#5 The check amounts are distributed among expense categories and the checkbook balanced against the bank statement.

#6. Lists the tenants, rents, areas and rent / sq. ft. plus calculated account receivables to date. Vacancies and vacancy % are shown at the bottom.

#7 List of tenants by lease status: date signed, term and expiration date.

#8 Tax Invoice List- shows total amount billed in February and amounts paid by month to date. Totals show amounts paid and those remaining to be paid.



Bank

Bank by month to date. Totals show amounts paid and gross remaining to be

#8 Tax balance list shows total amount billed in February and amounts

#7 List of amounts by usage status date signed, term and expiration date

receivables to date. Advances and advances to be shown at the bottom.

#6 List the amounts, terms, rates and rent \ ad. It being classified account  
checkbook balance against the bank statement.

#5 The check amounts are distributed among expense categories and the  
month.

month's income and LTD is classified, but the balance at the end of the

#4 A check register with every check amount and deposits by date. The  
balance

billed as bank and of taxes paid shown. The bank shows the balance  
and accounts receivable sheets. Gross receipts and tax are classified amount

#3 & 2 are monthly workbooks of each bank balance against my categories  
monthly expenses.

\$512,022 before tax payments shown on this sheet. "Unclassified" items are

#1 LTD summary of checkbook income LTD \$118,240 and balance

Here is a brief summary of the enclosed reports:

Dear Mr. Tugot

Subject: United Shopping Plaza Reports

Box #112-2100

Plaza Exit, St. Thomas

Earl Tugot

August 25, 2001

P.O. Box 103, Rt 2 & D Zion Farm, Christiansburg, VA 00031 Phone (340) 778-8540 Fax (340) 778-1500

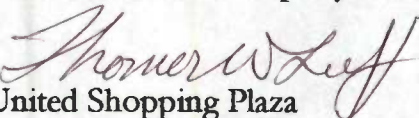
United Shopping Plaza  
United Corporation

HAMD665049

There are several other reports that I keep for my use in collecting rent and the accounts receivable sheet sent to Ben every month. Many of them mimic the paper records we have, but allow easy manipulation of the data by sorting, graphing and electronic searching. These records are backed up frequently so any data lost would be minimal and easily restored.

Please let me know if you would like any of these reports sent monthly or any other period. I send Ben #3,4 & 5 with the bank statement mid-month.

Thomas W. Luff, Property Manager

  
United Shopping Plaza

Cc: Mike Yusuf

**Enclosures:**

1. List of Real Estate taxes to be paid 8/31/01.
2. Year to Date Summary of income & expenses with graph
3. Monthly Reconciliation of Rent and list of deposits-July & August (to date)
4. Check Register
5. Expense Distribution/ and balancing against bank statement
6. Accts Receivable list 8/22/01
7. Lease Data and Tenant List
8. Tax Payment record

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Thomas W. Luff, Property Manager

United Shopping Plaza

CC: Mike Yusuif

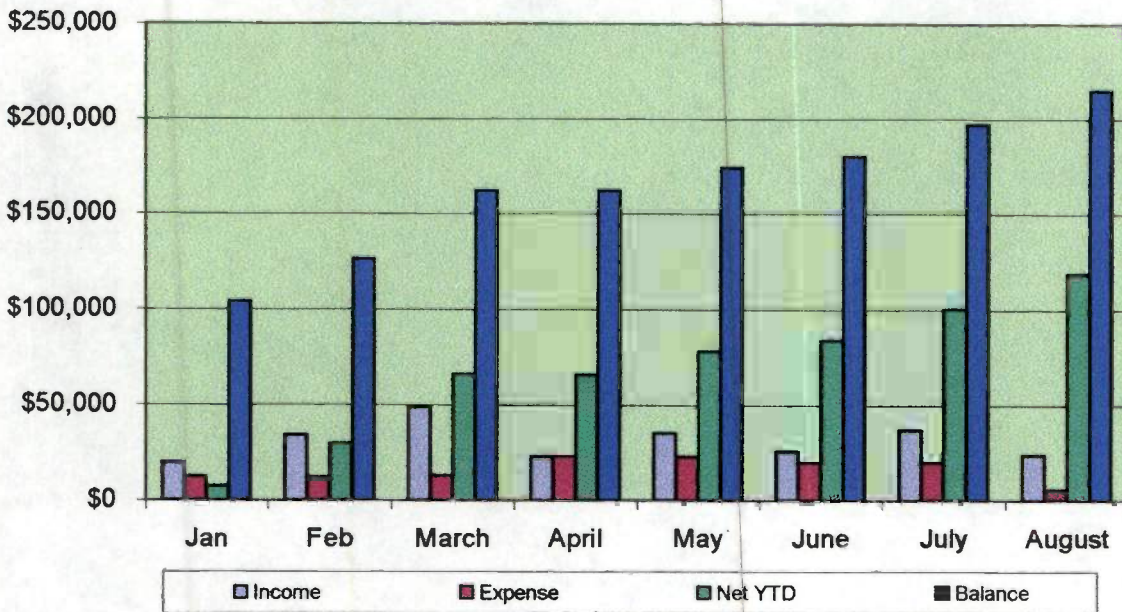
Enclosures:

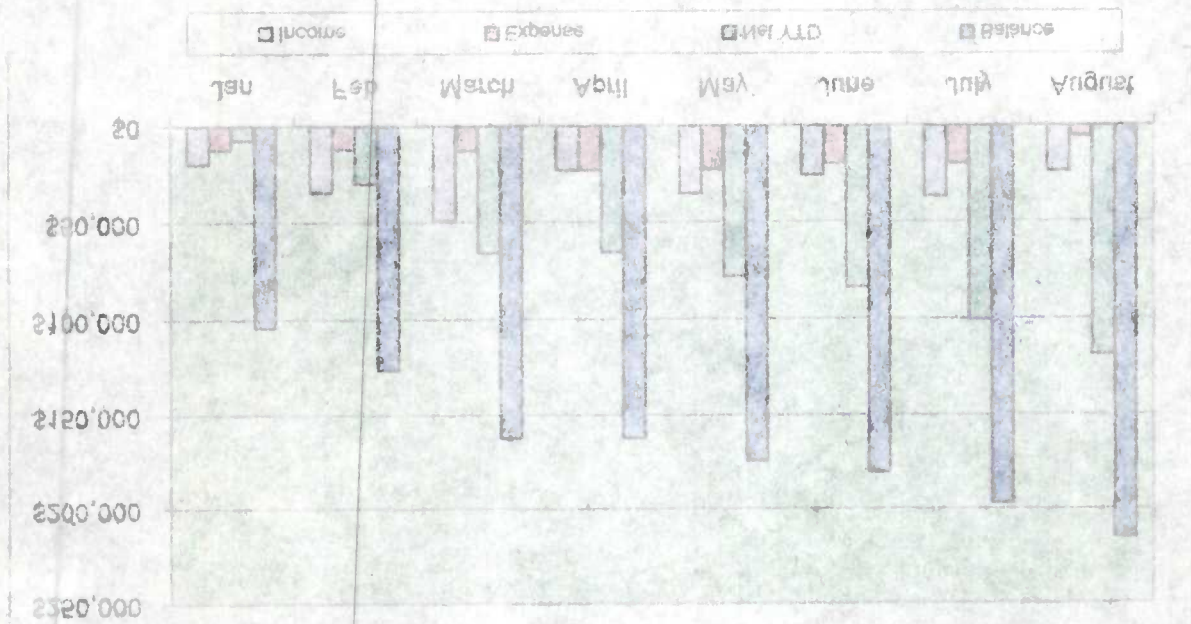
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7. Lease Data and Tenant List
8. Tax Payment record

### YEAR TO DATE SUMMARY

Month	Beginning Balance		Net YTD	\$96,515.36		% of Inc
	Income	Expense		Balance	Unrelated Exp	
Jan	19,720.42	12,368.70	7,351.72	103,867.08	\$ 2,932.02	15%
Feb	34,272.17	11,925.31	29,698.58	126,213.94	639.53	2%
March	49,116.27	13,191.99	65,622.86	162,138.22	4,133.11	8%
April	23,146.21	23,293.05	65,476.02	161,991.38	6,718.51	29%
May	35,186.79	22,868.53	77,794.28	174,309.64	4,493.41	13%
June	25,716.93	19,863.14	83,648.07	180,163.43	8,730.43	34%
July	36,789.25	19,950.98	100,486.34	197,001.70	6,534.61	18%
August	23,768.18	5,714.13	118,540.39	215,055.75	574.30	2%
September			0.00			#DIV/0!
October			0.00			#DIV/0!
November			0.00			#DIV/0!
December			0.00			#DIV/0!
<b>Totals YTD</b>	<b>\$247,716.22</b>	<b>\$129,175.83</b>	<b>\$118,540.39</b>	<b>\$215,055.75</b>	<b>\$34,755.92</b>	<b>14%</b>

### USP Performance 2001





1001 Performance 5001

Month	Income	Expenses	Net LTD	Balance	Net LTD %	Exp %	Income %
January	150,000	100,000	50,000	150,000	33%	27%	40%
February	120,000	110,000	10,000	130,000	8%	30%	32%
March	100,000	130,000	30,000	100,000	30%	33%	37%
April	110,000	120,000	10,000	110,000	9%	31%	30%
May	130,000	140,000	10,000	130,000	8%	32%	30%
June	140,000	150,000	10,000	140,000	7%	33%	30%
July	130,000	140,000	10,000	130,000	8%	31%	31%
August	120,000	130,000	10,000	120,000	8%	30%	32%
September	110,000	120,000	10,000	110,000	9%	29%	32%
October	100,000	110,000	10,000	100,000	10%	28%	32%
November	90,000	100,000	10,000	90,000	11%	27%	32%
December	80,000	90,000	10,000	80,000	12%	26%	32%
<b>Total</b>	<b>1,250,000</b>	<b>1,350,000</b>	<b>100,000</b>	<b>1,250,000</b>	<b>8%</b>	<b>30%</b>	<b>32%</b>

YEAR TO DATE SUMMARY

United Shopping Plaza  
2001 Rents

JULY

DEPOSITS

05-Jul-01	Payment ID
Sports Plus	1100.00 2512
Ranger AM Taxes	246.04 1684
USW Reg	1500.00 82685
Best	3500.00 12956
Low a chee	400.00 1117
Alonso	1250.00 1276
47th St	781.25 2936
<b>8777.29</b>	

06-Jul-01	Payment ID
Miller re Gill	400.00 1691
USW 8526	1,195.00 5558
Best	3,500.00 12957
<b>5,095.00</b>	

11-Jul-01	Payment ID
Sion Farm Clnrs	1,490.43 2421
Island finance	2,406.25 46581
VI Nails	575.00 Mos 285-286
<b>4,471.68</b>	

16-Jul-01	Payment ID
Ranger Am	700.00 2432
Zenon	782.50 1016
LEI Tech	725.00 1336
King Csh rent	900.00 372
King Csh taxes	48.32 373
Roper	250.00 1323
Laundromat	2,300.00 2100
American Beeper	835.00 27512
<b>6,540.82</b>	

20-Jul-01	Payment ID
UIWA balance	150.00 5133049
Menswear	1,170.00 2087
Gill-Kings Alley	188.96 4436
Gill- DEDC	363.00 24616
Gill- DEDC	20.00 22657
Phillip	450.00 3147
Ultimate rental & sale	497.50 610
<b>2,839.46</b>	

31-Jul-01	Payment ID
JP Sales	2340 5436
Roper (Lost)	284.87 1327
Van Derbeck-Gill	165.00 1876
Oliver-Gill	35.00 3141
Cromwell-Gill	25.00 446
Best	3,500.00 12998
Sunstroke (lost)	729.00 1447
UIAW	1,500.00 5133454
USW Reg	1500 83563
<b>10,078.87</b>	

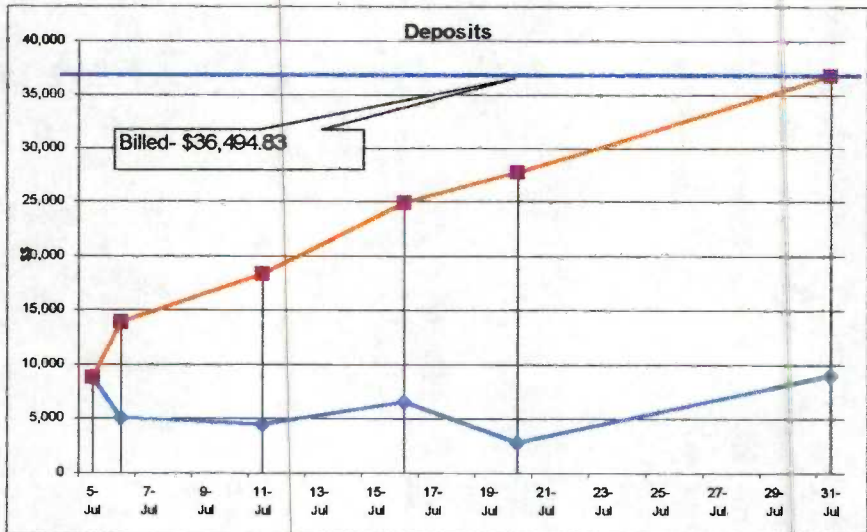
Balance Reports						
Other	Total	Deposits	Database	Difference	A/R sheet	Diff
		36,789.25	\$38,290.83	1,501.58	\$38,290.83	1,501.58
7/2 JP Cash		200.00				
7/5 Naty cash		325.00				
7/5 Naty cash		300.00				
7/23 Garcia Cash		300.00				
7/24 Bee Cash		1,000.00				
7/27 Gill Cash		3.04				
Cash Total	2,128.04					
Tax Ranger +Boyd+king	2,128.04	(626.46)				
		38,290.83	38,290.83	0.00	38,290.83	0.00

Gross Receipts Tax  
1,471.57

2,128.04 DIFF  
Real Estate Taxes  
(626.46) 0.00 Check=0

Deposit Dates	5-Jul-01	6-Jul-01	11-Jul-01	16-Jul	20-Jul	31-Jul
Amounts	8,777.29	5,095.00	4,471.68	6,540.82	2,839.46	9,065.00
Cummulative	8,777.29	13,872.29	18,343.97	24,884.79	27,724.25	36,789.25
% of Billed	24%	38%	50%	68%	76%	101%

Billed \$ 36,494.83





United Shopping Plaza  
2001 Rents

AUGUST

DEPOSITS

03-Aug-01	Payment ID	
Peoples 2650.00	2112	
Zenon 782.50	1032	
Sports Plus 1100.00	2555	
USW 8526 1195.00	5591	
<b>5727.50</b>		
<b>07-Aug-01</b>		
Island Finance 2,406.25	47180	
VI Nails 75.00	7594	
VI Nails 500.00	7593	
Ranger American 700.00	2454	
Sunstroke replacemer 729.00	1449	
Am Beeper 835.00	27578	
Dr Alosnso 1,250.00	1293	
<b>6,495.25</b>		
<b>13-Aug-01</b>		
Sion Farm Cleaners 1,490.43	2443	
DEDC re Gill 320.00	24963	
King Cash 900.00	395	
King Cash tax 200.00	396	
Roper Rent 250.00	1329	
U rent 497.50	636	
U rent 497.50	1935	
<b>4,155.43</b>		
<b>16-Jul-01</b>		
Best 3,500.00	13017	
<b>3,500.00</b>		
<b>20-Aug-01</b>		
Mid-Island Menswear 1,165.00	2101	
Nw Plaza Café 2,000.00	1985	
LEI Technology 725.00	1360	
<b>3,890.00</b>		

20-Jul-01

0.00

Balance Reports					
Other	Total Deposits	Database	Difference	A/R sheet	Diff
	23,768.18	29,841.08	(6,072.90)	29,841.08	(6,072.90)
8/3 Naty's cash	325.00				
8/6/2001-Pinieros cash	200.00				
8/8 Elsie's cash	780.00				
8/17 Fabiana cash #12	2,000.00				
8/17 Edwin Cash #12	2,000.00				
8/21 Bee cash	1,000.00				
Cash Total	6,305.00				
King Cash Tax+ Sion Cl	(232.10)				
<b>6,305.00</b>	<b>29,841.08</b>	<b>29,841.08</b>	<b>0.00</b>	<b>29,841.08</b>	<b>0.00</b>

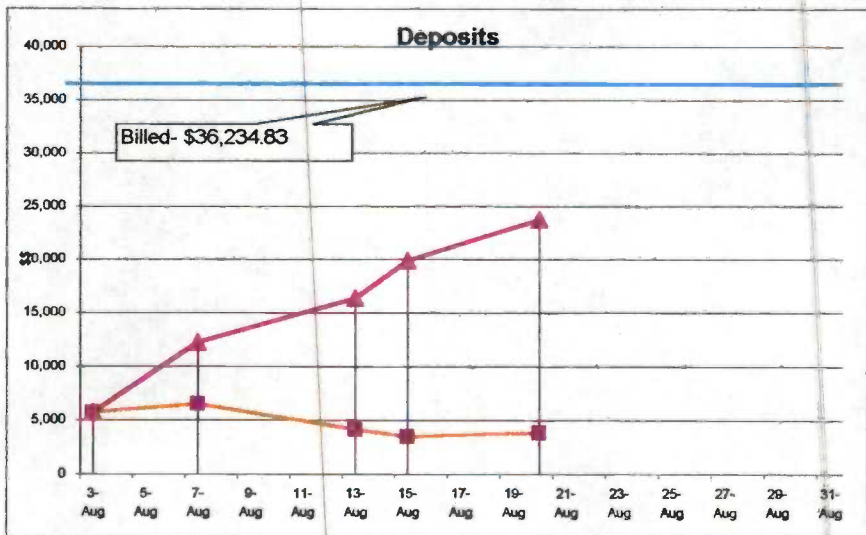
Gross Receipts Tax  
950.73

Real Estate Taxes  
(232.10)

Deposit Dates	3-Aug-01	7-Aug-01	13-Aug-01	15-Aug	20-Aug
Amounts	5,727.50	6,495.25	4,155.43	3,500.00	3,890.00
Cummulative	5,727.50	12,222.75	16,378.18	19,878.18	23,768.18
% of Billed	16%	34%	45%	55%	66%

Billed

\$ 36,234.83





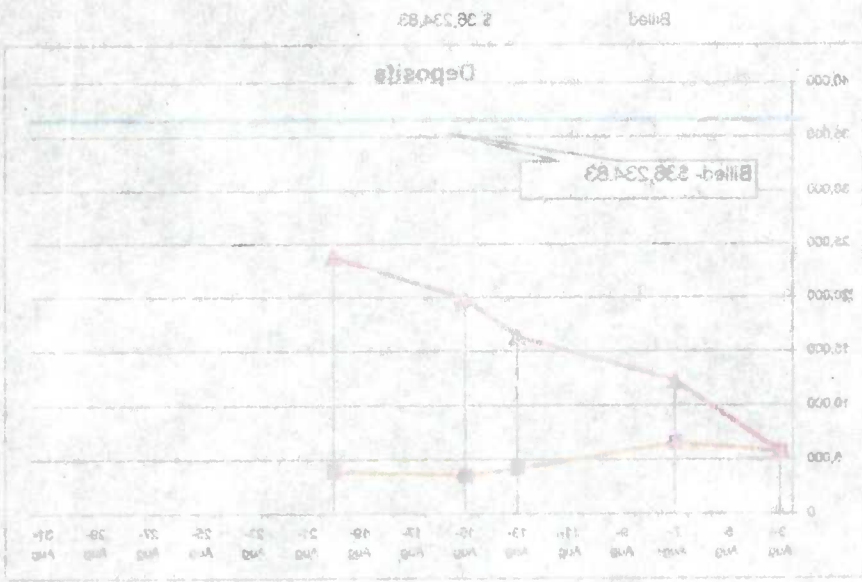
United Shopping Plaza  
5001 Ranta

AUGUST

Balance Report	
Other	Total Deposits
821 Bee Gees	1,000.00
817 Edm Cash #12	2,000.00
817 Edm Cash #13	2,000.00
818 Edm Cash	700.00
8182001 - Finest Cash	200.00
813 Minya's Cash	325.00
	33,708.18
	23,841.08
	23,841.08
	(6,072.90)
	29,841.08
	(0.00)
	29,841.08

Cash Total	29,841.08
King Cash Tax 5001 CI	6,072.90
Real Estate Taxes	(232.10)
Diff	0.00

Deposit Date	Amount	Cumulative	% of Billed
3-Aug-01	6,227.50	6,227.50	100%
7-Aug-01	6,485.25	12,712.75	200%
13-Aug-01	4,155.43	16,868.18	280%
18-Aug	3,600.00	20,468.18	350%
30-Aug	3,800.00	24,268.18	420%



DEPOSITS

Payment ID	Amount	Description
02-Aug-01	2,850.00	People
	752.50	London
	1,100.00	Sports Plus
	1,150.00	USNY 8528
	6,227.50	
07-Aug-01	2,405.25	Island Finance
	75.00	VI Nails
	800.00	VI Nails
	700.00	Ranger American
	728.00	Bank of America
	825.00	Am Bank
	1,250.00	Dr Adams
	6,485.25	
13-Aug-01	1,450.43	Ston Farm Owners
	320.00	DECO in Gill
	300.00	King Cash
	200.00	King Cash tax
	53.00	Robert Rent
	497.50	Urent
	4,155.43	
18-Jul-01	3,600.00	Bert
	2,800.00	
20-Aug-01	1,100.00	Midland Management
	2,000.00	1st Pass Cash
	725.00	LEI Technology
	3,800.00	

Checkbook 2001

JULY

Beginning Balance		180,163.43		Income (See Attached Reconciliation Sheet)		
Date	Check #	Expenses Payee/Item	Amnt	CL	Date	Amnt
2-Jul-01	2362	Keith Wilkins- Sidewalk cleaning	65.00	CL	05-Jul-01	9,777.29
5-Jul-01	2363	Keith Wilkins- Sidewalk cleaning	65.00	CL	06-Jul-01	8,096.00
6-Jul-01	2364	Thomas W. Luff-management	450.00	CL	11-Jul-01	8,471.66
6-Jul-01	2365	Void	0.00	CL	18-Jul-01	8,540.82
6-Jul-01	2366	Eliazar Quiñones	220.00	CL	20-Jul-01	2,639.46
6-Jul-01	2367	Rudy Calines-Mev	1,600.00	CL	31-Jul-01	10,078.87
6-Jul-01	2368	Combined Services-Phillip lights in elev	50.00	CL	debt-2 missing checks	(1,013.87)
6-Jul-01	2369	Steve Proness- Roof repairs no. bldg	378.00			
6-Jul-01	2370	Garfield Strange - Roof repairs N. Bldg	420.00			
12-Jul-01	2371	Thomas W. Luff-management	450.00	CL		
12-Jul-01	2372	Eliazar Quiñones	88.00	CL		
13-Jul-01	2373	Void	0.00	CL		
13-Jul-01	2374	Keith Wilkins- Sidewalk cleaning	65.00			
13-Jul-01	2375	Innovative Telephone- 713-8328	27.05	CL		
13-Jul-01	2376	Paradise Waste-quarterly bill -Mike	75.00	CL		
13-Jul-01	2377	Terminix-La Grande princess	35.00	CL		
13-Jul-01	2378	Paradise Waste-container for roof job	150.00	CL		
13-Jul-01	2379	Garfield Strange - Roof repairs N. Bldg	450.00			
13-Jul-01	2380	Steve Proness- Roof repairs no. bldg	562.50			
13-Jul-01	2381	Juan Rosario-Supvise repairs	480.00			
17-Jul-01	2382	Innovative Telephone-778-8769- Fahd	52.45	CL		
20-Jul-01	2383	Thomas W. Luff-management	450.00	CL		
20-Jul-01	2384	Eliazar Quiñones -Maintenance	220.00	CL		
20-Jul-01	2385	Rudy Calines-June	2,000.00			
20-Jul-01	2386	Metro Elevator-Quarterly Maint & Check + Repairs	286.50	CL		
Spread 7/2	2387	Terminix -Officers 7/2	60.00	CL		
21-Jul-01	2388	Steve Proness- Roof repairs no. bldg	351.00			
22-Jul-01	2389	Garfield Strange - Roof repairs N. Bldg	380.00			
28-Jul-01	2390	VI Gov- IRB- Gross Receipts Tax-June	1,108.97			
27-Jul-01	2391	Thomas W. Luff-management	450.00			
27-Jul-01	2392	Eliazar Quiñones	178.00	CL		
27-Jul-01	2393	WAPA-United Shopping Plaza	1,254.89			
27-Jul-01	2394	Steve Proness- Roof repairs no. bldg	265.50			
27-Jul-01	2395	Garfield Strange - Roof repairs N. Bldg	275.00			
27-Jul-01	2396	Juan Rosario-Supvise repairs	637.50			
31-Jul-01	2397	American Express-Fahd	6,818.33			
31-Jul-01	2398	WAPA-62cLa Grange	628.78			
		bank charges	7.50			
Total Expense			19,850.98		Income (See Attached)	36,789.25
Net Income MTD						36,494.83
Net Income YTD					16,838.27	Diff from billed 294.42
7/31/01 Ending Balance			197,001.79		100,486.34	101%
					197,001.70	check

Checkbook 2001

AUGUST

Beginning Balance		197,001.79		Income (See Attached Reconciliation Sheet)		
Date	Check #	Expenses Payee/Item	Amnt	CL	Date	Amnt
3-Aug-01	2399	Thomas W. Luff-management fee	450.00		03-Aug-01	5,727.50
3-Aug-01	2400	Eliazar Quiñones -Maintenance	220.00		07-Aug-01	6,496.25
2-Aug-01	2401	Hector Maldonado-Process serving-lost	0.00		13-Aug-01	4,155.43
2-Aug-01	2402	Thomas W. Luff-maintenance supplies	142.06		16-Aug-01	3,500.00
6-Aug-01	2403	Phillip- install deep well pump-fix inside pump leak	247.50		20-Aug-01	3,890.00
7-Aug-01	2404	St. Croix Avis	30.00			
7-Aug-01	2405	Void	0.00			
7-Aug-01	2406	Hector Maldonado-Process serving-replace 2401-lost	100.00			
7-Aug-01	2407	Void	0.00			
7-Aug-01	2408	De Raymond Lowe-Chee	791.00			
8-Aug-01	2409	Ocean Systems Lab- normal testing	200.00			
10-Aug-01	2410	Hector Maldonado-Process serving-Link Edwin	45.00			
10-Aug-01	2411	Thomas W. Luff- Management fee	450.00			
10-Aug-01	2412	Eliazar Quiñones -Maintenance	178.00			
13-Aug-01	2413	Walsh Metal Works-handicapped sign bases	40.00			
17-Aug-01	2414	Thomas W. Luff Management Fee	450.00			
17-Aug-01	2415	Eliazar Quiñones -Maintenance	220.00			
13-Aug-01	2416	Innovative telephone 713-8328	25.39			
13-Aug-01	2417	Terminix - la Grande Princess	35.00			
13-Aug-01	2418	Keith Wilkins-three attempts to work Equipment fails	65.00			
16-Aug-01	2419	Void	0.00			
	2420	Void	0.00			
17-Aug-01	2421	Steve Proness-Roof work	133.00			
17-Aug-01	2422	Garfield St Ange	140.00			
20-Aug-01	2423	VI Bureau of Internal Revenue short payment Mar & Jan	223.51			
20-Aug-01	2424	Sonny's A/C suite 88, 10- acid gas & clean	85.00			
20-Aug-01	2425	St. Croix Avis office & store eds #5457150	15.00			
20-Aug-01	2426	WAPA-La Grande Princess	428.00			
20-Aug-01	2427	WAPA-United Shopping Plaza	744.28			
20-Aug-01	2428	Keith Wilkins - sidewalks for 2 weeks	130.00			
21-Aug-01	2429	Innovative telephone 778-8769-Fahd Yusuf	52.94			
21-Aug-01	2430	Innovative Cable TV-Fahd Yusuf	67.97			
	2431					
	2432					
	2433					
	2434					
	2435					
	2436					
	2437					
	2438					
	2439					
	2440					
	2441					
	2442					
	2443					
	2444					
	2445					
	2446					
	2447					
	2448					
	2449					
	2450					
Total Expense			3,714.13		Income (see attached)	23,788.18
Net Income MTD						36,234.83
Net Income YTD					18,054.05	Diff from billed (12,466.65)
8/31/01 Ending Balance			213,655.75		118,540.38	88%
					215,055.75	check

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СЧЕТЫ ПОД 3001

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Checkbook Transactions by category 2001

Month	January	February	March	April	May	June	July
Begin Bank Bal.	102,630.98	108,434.83	129,781.71	168,152.49	172,041.94	187,702.99	206,013.26
Begin Bal. per books	96,515.38	103,867.08	126,213.94	162,138.22	161,991.39	174,309.65	180,163.44
difference (checks out)	6,115.62	4,567.75	3,567.77	6,014.27	10,050.55	13,393.34	25,849.82
<b>Disbursements</b>							
Payroll	2,700.00	2,070.00	1,710.00	1,800.00	2,250.00	360.00	1,800.00
Utilities	970.03	965.83	0.00	1,964.60	1,077.88	1,011.07	1,254.90
Pest Control		50.00		50.00	100.00	0.00	50.00
Lot & sidewalk & halls	2,000.00	1,600.00	1,600.00	2,295.00	1,860.00	195.00	3,795.00
Water Testing	200.00	200.00	200.00	425.00	200.00	450.00	
Repairs & Maint	1,814.56	883.50	1,425.00	7,814.10	6,435.16	5,885.50	5,400.00
Maint Supplies	236.26	326.57	228.64	209.88	79.67	241.83	
Yusuf	2,932.02	639.53	4,133.11	6,718.51	4,493.41	8,730.43	6,534.61
Advertising	175.00	95.00	160.00	40.00	80.00	45.00	
VI Gross Receipts Tax	1,333.33	815.09	1,370.89	1,968.45	925.85	1,407.45	1,108.97
Real Estate Taxes							
Insurance		4,342.19					
Acct. & Legal		130.00	2,348.85		5,359.26	1,529.36	
Donation							
Transfer & Sec Dep. Pd.							
<b>Total Disbursements</b>	<b>12,361.20</b>	<b>11,917.81</b>	<b>13,176.49</b>	<b>23,285.54</b>	<b>22,861.03</b>	<b>19,855.64</b>	<b>19,943.48</b>
checklist	12,368.70	11,925.31	13,191.98	23,293.04	22,868.53	19,863.14	19,950.98
Diff	(7.50)	(7.50)	(15.50)	(7.50)	(7.50)	(7.50)	(7.50)

Checkbook Balancing 2001

<b>Income</b>							
Income from Tenants	\$19,720.42	\$34,272.17	48,116.27	23,148.21	35,186.79	25,716.93	36,789.25
Other Income							0.00
Telephone							0.00
<b>Bank Charges</b>	(7.50)	(7.50)	(15.50)	(7.50)	(7.50)	(7.50)	(7.50)
Dep. Slips & Checks	0.00						
<b>Gross Income</b>	<b>19,712.92</b>	<b>34,264.67</b>	<b>48,100.77</b>	<b>23,138.71</b>	<b>35,179.29</b>	<b>25,709.43</b>	<b>36,781.75</b>
<b>Net Income</b>	<b>7,351.72</b>	<b>22,346.86</b>	<b>35,924.28</b>	<b>(146.83)</b>	<b>12,318.26</b>	<b>5,853.79</b>	<b>16,838.27</b>
checklist	7,351.72	22,346.86	35,924.28	(146.83)	12,317.79	5,853.79	16,838.27
<b>New Balance (per Books)</b>	<b>103,867.08</b>	<b>126,213.94</b>	<b>162,138.22</b>	<b>161,991.39</b>	<b>174,309.65</b>	<b>180,163.44</b>	<b>197,001.71</b>
checklist						180,163.43	197,001.70
						0.01	
<b>Bank Balance</b>	<b>108,434.83</b>	<b>129,781.71</b>	<b>168,152.49</b>	<b>172,041.94</b>	<b>187,702.99</b>	<b>206,013.26</b>	<b>213,373.86</b>
checks outstanding	(4,567.72)	(3,567.94)	(6,015.89)	(10,051.37)	(13,394.17)	-0.83 (25,851.15)	(16,373.48)
<b>Adjusted bank bal.</b>	<b>103,867.11</b>	<b>126,213.77</b>	<b>162,138.60</b>	<b>161,990.57</b>	<b>174,308.82</b>	<b>180,162.11</b>	<b>197,000.38</b>
<b>Book Balance</b>	<b>103,867.08</b>	<b>126,213.94</b>	<b>162,138.22</b>	<b>161,991.39</b>	<b>174,309.65</b>	<b>180,163.44</b>	<b>197,001.71</b>
Difference	0.03	(0.17)	(1.62)	(0.82)	(0.83)	(1.33)	(1.33)
<b>Checklist Balance</b>	<b>\$103,867.08</b>	<b>\$126,213.94</b>	<b>162,138.22</b>	<b>161,991.39</b>	<b>174,309.64</b>	<b>180,163.43</b>	<b>197,001.71</b>
Diff	0.00	0.00	0.00	0.00	(0.01)	(0.01)	0.00

Jan Checks outstgd	Feb Cks Outstg	Cks Outstd	April Checks Outstg	May Checks Outstg	Jun Checks Out	July Cks out
2161 881.06	2169 void	2182 1,600.00	2255 715.50	2255 715.50	2255 715.50	2297 27.50
2164 2343.33	2173 95.00	2202 125.00	2256 795.00	2256 795.00	2256 795.00	2360 472.50
2165 Void	2180 95.00	2208 180.00	2257 1,192.50	2257 1,192.50	2257 1,192.50	2361 440.00
2168 1333.33	2182 1,800.00	2210 120.00	2258 2,000.00	2278 297.00	2278 297.00	2365 0.00
4567.72	2183 80.38	2211 lost-WAPA	2259 463.30	2279 330.00	2279 330.00	2369 378.00
	2187 815.09	2212 35.00	2260 65.00	2280 495.00	2280 495.00	2370 420.00
	2188 Void	2216 void	2261 220.00	2288 324.00	2288 324.00	2373 void
	2189 456.47	2217 void	2262 void	2289 270.00	2289 270.00	2374 65.00
	2190 35.00	2220 450.00	2264 1,968.45	2290 570.00	2290 570.00	2379 450.00
	2191 121.00	2221 void	2265 397.93	2294 200.00	2297 27.50	2380 562.50
	2192 270.00	2222 1,600.00	2266 958.89	2297 27.50	2301 502.50	2381 480.00
	3,567.94	2223 220.00	2267 337.50	2301 502.50	2302 301.50	2385 2,000.00
		2224 315.00	2268 375.00	2302 301.50	2303 335.00	2388 351.00
		2225 1,370.89	2269 562.50	2303 335.00	2312 400.00	2389 390.00
		6,015.89	10,051.37	2307 67.97	2313 385.00	2390 1,108.97
				2308 3,824.90	2314 667.50	2391 450.00
				2309 52.45	2321 247.50	1393 1,254.90
				2312 400.00	2322 305.00	1394 265.50
				2313 385.00	2323 420.00	1395 275.00
				2314 867.50	2327 65.00	1396 637.50
				2317 220.00	2328 220.00	1397 5,818.33
				2318 450.00	2329 216.00	1398 526.78
				2319 45.00	2330 240.00	16,373.48
				2320 925.85	2331 232.50	
				13,394.17	2332 65.00	
					2333 220.00	
					2334 382.50	

Form 990-B for 2008

Part	Line	Code	Amount	Amount	Amount	Amount	Amount	Amount	Amount
I. Assets	1		100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
	2		200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
	3		300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
	4		400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00	400,000.00
	5		500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
	6		600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
	7		700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00	700,000.00
	8		800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00
	9		900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00
	10		1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
	11		1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00
	12		1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
II. Liabilities	13		130,000.00	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
	14		140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
	15		150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
	16		160,000.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00
	17		170,000.00	170,000.00	170,000.00	170,000.00	170,000.00	170,000.00	170,000.00
	18		180,000.00	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00
	19		190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00
	20		200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
	21		210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00
	22		220,000.00	220,000.00	220,000.00	220,000.00	220,000.00	220,000.00	220,000.00
	23		230,000.00	230,000.00	230,000.00	230,000.00	230,000.00	230,000.00	230,000.00
	24		240,000.00	240,000.00	240,000.00	240,000.00	240,000.00	240,000.00	240,000.00
III. Net Assets	25		250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
	26		260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00	260,000.00
	27		270,000.00	270,000.00	270,000.00	270,000.00	270,000.00	270,000.00	270,000.00
	28		280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00	280,000.00
	29		290,000.00	290,000.00	290,000.00	290,000.00	290,000.00	290,000.00	290,000.00
	30		300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
	31		310,000.00	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00	310,000.00
	32		320,000.00	320,000.00	320,000.00	320,000.00	320,000.00	320,000.00	320,000.00
	33		330,000.00	330,000.00	330,000.00	330,000.00	330,000.00	330,000.00	330,000.00
	34		340,000.00	340,000.00	340,000.00	340,000.00	340,000.00	340,000.00	340,000.00
	35		350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
	36		360,000.00	360,000.00	360,000.00	360,000.00	360,000.00	360,000.00	360,000.00

LEASE DATA

Type #	Business	last name	First Name	Position	work phone	home Phone	Lease Dt.	Trm	Expires	status	#	Rent	Sq Ft	\$/Sq. Ft.	
Bay 2	U-Rental & Sales	Elcock & DeLaMotta	Claude & Hilda	Owners	778-7222	772-3591	2/1/00	5	1/31/05			\$ 995.00	1,250	\$ 9.55	
Bay 3	American Beeper	Leonardis	Robert	Owner	778-8558	778-8558	2/1/99	10	1/31/09			\$ 835.00	1,250	\$ 8.02	
Bay 4	Vacant	Vacant										\$ 1,150.00	1,250	\$ 11.04	
Bay 5	plaza extra-Vacant						V	V	Vacant	Vacant		\$ 1,825.00	3,125	\$ 7.01	
Bay 6	J & P Sales	Pifliero	Juan	Owner	778-6962	773-5349	8/1/01	5	7/31/06			\$ 2,340.00	3,125	\$ 8.99	
Bay 7	plaza extra-Vacant				V	V	V	V	Vacant	Vacant		\$ 1,692.71	3,125	\$ 6.50	
Bay 8	plaza extra-Vacant				V	V	V	V	Vacant	Vacant		\$ 2,864.58	6,250	\$ 5.50	
Bay 9	Naty's Cafeteria	Ruiz	Cesar	Owner	778-7020	778-3588	1/5/00	5	10/1/05	Renewed		\$ 625.00	500	\$ 15.00	
Bay 10	Kay's Travels	Zenon	Alidia	Owner	773-3236	773-7572	none		12/31/99	Expired-TAW		\$ 782.50	625	\$ 15.02	
Bay 11	Augustin Nolasco Perez	Torres	Augustin	Owner	none		1/1/01	2	1/1/03	Incr on renewal		\$ 600.00	625	\$ 11.52	
Bay 12	Vacant	Vacant					V	V	V			\$ 1,150.00	1,250	\$ 11.04	
Bay 13	Plaza Cafe	Martin	Horatio	Owner	778-4447	778-6038	NO Lease					\$ 1,355.00	1,250	\$ 13.01	
Bay 14	Vacant	Vacant					V	V	V			\$ 780.00	625	\$ 14.98	
Bay 15	VI Nails	Nguyen	Kent	Owner	692-2597	STT775-6660	2/1/00	5	1/31/05			\$ 575.00	625	\$ 11.04	
Bay 16	Bee's records	Bramble	Joseph	Owner	778-6146	778-5302	10/1/99	5	9/30/04	Renewal agmt		\$ 781.25	625	\$ 15.00	
Bay 17	Gill Electronics	Gill	Michael	Owner	778-5840	773-6945	4/1/01	5	3/31/06	Expired-TOW		\$ 781.25	625	\$ 15.00	
Bay 18	Elsa's Beauty Parlor	Elsa	Rodriguez	Owner	773-7212	778-6781	4/1/01	5	3/31/06			\$ 780.00	625	\$ 14.98	
Bay 19	47Th St. Jewelers	Perez	Emillio	Owner	778-7815	778-7758	Leaving 9/1/	V	V			\$ 781.25	625	\$ 15.00	
Bay 20	Peoples Laundry	Bellantine	Judith A.	Owner	773-2303/77	713-1066/772-	11/6/92	10	12/31/02	New Owner 12/99		\$ 2,650.00	1,250	\$ 25.44	
Bay 21	Dimansion Video	Roper	Eustace	Owner	none	773-6140	4/1/01	5	3/31/06			\$ 250.00	1,250	\$ 2.40	
Bay 22	Vacant	Vacant					V	V	V			\$ 900.00	1,250	\$ 8.64	
Bay 23	Mid Island Mensware	Idhelleh	Mahmud	Owner	778-5736	773-5049	4/1/01	5	3/31/06			\$ 1,165.00	1,750	\$ 7.99	
Bay 24	UIWU	Peters	Amos	Vice Pres	773-6055	778-2571/778-	6/30/99	10	5/31/09	Rent Incr 6/30/01		\$ 1,500.00	1,750	\$ 10.29	
Bay 25	Island Finance	Island finance	Norwest Fin. Corp	Owner	778-6292	773-2214	9/30/04	10	8/31/04	Rent Incr 10/1/01		\$ 2,406.25	1,750	\$ 16.50	
Bay 26	Sports Plus	Alicea	Luis	Owner	778-6446	778-2281	5/1/01	3	5/31/04			\$ 1,100.00	1,750	\$ 7.54	
Bay 27	Boyd Cleaners	Boyd	Dolores	Owner	778-1152	773-0664	7/1/99	10	7/31/09	Rent Incr 8/31/03		\$ 1,458.00	3,500	\$ 5.00	
Bay 28	Boyd Cleaners				same	same	same	same	same	same	same	same	incl above	Incl above	
Bay 29	Sunstroke-	Cienance	Rashidi	Owner	773-8393	771-1213	11/1/99	5	1/31/04	Rent Incr 11/1/01		\$ 729.00	1,750	\$ 5.00	
Bay 30	King Cash	Barry, Jr	Arthur & Deshawn	Owner	719-9564	713-9856	2/1/99	5	1/31/04			\$ 900.00	1,750	\$ 6.17	
Bay 36	Best Furniture	Hussein	Bakr & Akell	Owner	778-6440	773-4161	7/1/99	3	6/30/02	Rent Incr pending		\$ 7,000.00	10,500	\$ 8.00	
													Average	\$ 10.67	
Suite 1	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant		\$ 525.00	520	\$ 20.77	
Suite 2	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant		\$ 900.00	888	\$ 6.08	
Suite 3	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant	Vacant		\$ 450.00	466	\$ 12.23	
Suite 3a	Mutual of Omaha	Phillip	Solomon	Owner	778-9655	773-5771	4/1/01	5	3/31/06			\$ 475.00	425	\$ 26.12	
Suite 4	Vacant						Vacant	Vacant	Vacant	Vacant		\$ 925.00	925	\$ 16.22	
Suite 5	Dr F. Alonso	Alonso	Dr. Francisca	Dr	778-6165	773-9216	4/1/01	5	3/31/06			\$ 1,250.00	1,250	\$ 5.71	
Suite 7	Vacant						Vacant	Vacant	Vacant	Vacant		\$ 595.00	576	\$ 15.10	
Suite 8	LEI Technology	Lindsey	Ronald	President	713-9336		2/1/00	5	1/31/05			\$ 725.00	720	\$ 25.00	
Suite 9	USW Regional Off.	Joseph	Frederick	Director	778-5634	772-3184	8/1/01	3	7/31/04			\$ 1,500.00	1,126	\$ 7.46	
Suite 11	Ranger Security	Richards	Delroy	Mgr	719-9698	778-8277/776-	5/1/99	3	4/30/02	can extend at 5%/yr		\$ 700.00	575	\$ 14.09	
Suite 12	vacant						V	V	V	V		\$ 675.00	576	\$ 5.73	
Suite 13	vacant-Storeroom						V	V	V	V		\$ 275.00	220	\$ 65.18	
Suite 14	USW 8526-Oct	Jackson	Gerry	Pres.	778-5906	692-5875	10/1/99	5	9/30/04			\$ 1,195.00	1,056	\$ 578.88	
store 30												\$50,941.79	64,948.00	\$ 57.68	Average
office 12															
Type #	Business	last name	First Name	Position	work phone	home Phone	Lease Dt.	Trm	Expires	status		Rent	Sq Ft	\$/Sq. Ft.	

No Leases  
# 10 Kay Travels  
# 13 Plaza Café



Tax Invoice List 1992 - 1999

Business	Unit	TOTAL	Billing Date	Date Due	March	Ammt	April	May	June	July	August	Sept	Balance	% Balance	
Kay's Travels	10	0.00	9-Feb-01	15-Mar-01									0.00	0%	
Gill Electronics	17	0.00	9-Feb-01	15-Mar-01									0.00	0%	
47Th St. Jewele	19	0.00	9-Feb-01	15-Mar-01									0.00	0%	
Dr Low-a-chee	3	0.00	9-Feb-01	15-Mar-01	06-Mar-01	*-195.5 pd	Credit rent						0.00	0%	
Mutual of Omaha	3a	0.00	9-Feb-01	15-Mar-01	06-Mar-01	*-500 Pd	Credit rent						0.00	0%	
Dr F. Alonso	5	0.00	9-Feb-01	15-Mar-01									0.00	0%	
USW Regional Off.	9	0.00	9-Feb-01	15-Mar-01									0.00	0%	
J P Sales	8	0.00	9-Feb-01	15-Mar-01									0.00	0%	
USW 8526-	14,2,7	99.50	9-Feb-01	15-Mar-01	29-Mar-01	(99.50)							0.00	0%	
Ranger Security	11	246.04	9-Feb-01	15-Mar-01						(246.04)			0.00	0%	
UIWU	24	374.41	9-Feb-01	15-Mar-01			(374.41)						0.00	0%	
Boyd Cleaners	27	374.41	9-Feb-01	15-Mar-01		(32.10)	(32.00)	(32.30)	(32.10)	(32.10)	(32.10)		181.71	49%	
American Beeper	3	534.87	9-Feb-01	15-Mar-01	16-Mar-01	(534.87)							0.00	0%	
Dimension Video	21	534.87	9-Feb-01	15-Mar-01			(250.00)			0.00			284.87	53%	
Crucian Fashions	12	534.87	9-Feb-01	15-Mar-01	gone								534.87	100%	GONE
Island Finance	25	748.82	9-Feb-01	15-Mar-01				(748.35)					0.00	0%	
King Cash	30	748.82	9-Feb-01	15-Mar-01				(200.00)		(48.32)	(200.00)		300.50	40%	
Dina's	14	1,046.81	9-Feb-01	15-Mar-01	gone								1,046.81	100%	GONE
Naty's Cafeteria	9	1,330.72	9-Feb-01	15-Mar-01									1,330.72	100%	
Irfel & figar	26	1,483.67	9-Feb-01	15-Mar-01	06-Mar-01					(300.00)			1,183.67	80%	Paying gone
Bee's records	16	1,760.90	9-Feb-01	15-Mar-01									1,760.90	100%	
Plaza Cafe	13	2,093.63	9-Feb-01	15-Mar-01									2,093.63	100%	
Mid Island Mensware	23	3,772.53	9-Feb-01	15-Mar-01			(500.00)						3,272.53	87%	
Best Furniture	36	33,930.20	9-Feb-01	15-Mar-01									33,930.20	100%	
Paid Bills		49,815.09		Pd to date		(666.47)	(1,156.41)	(980.65)	(32.10)	(626.46)	(232.10)	0.00	(3,694.19)		Total Paid
Bills	#	425,332.79											45,920.43		Total still Due
Business	Unit	TOTAL	Billing Date	Date Due	March	Ammt	April	May	June	July	August	Sept	Balance	% Balance	





**Accts Receivable Current Month**

Accounts Receivable

8/22/01

Type	#	Business	last name	First Name	Rent	Sq Ft	\$/Sq. Ft.	A/R 2001	Comments
Bay	2	U-Rental & Sales	Elcock & DeLaMot	Claude & Hilda	\$ 995.00	1,250	\$ 9.55	995.00	Late
Bay	3	American Beeper	Leonardis	Robert	\$ 835.00	1,250	\$ 8.02	0.00	
Bay	4	Vacant	Vacant	Vacant	\$ 1,150.00	1,250	\$ 11.04	V	
Bay	5	plaza extra-Vacant	plaza extra-Vacant	plaza extra-Vaca	\$ 1,825.00	3,125	\$ 7.01	V	
Bay	6	JP Sales	Piñero	Juan	\$ 2,340.00	3,125	\$ 8.99	2,594.99	Int
Bay	7	plaza extra-Vacant	plaza extra-Vacant	plaza extra-Vaca	\$ 1,692.71	3,125	\$ 6.50	V	
Bay	8	plaza extra-Vacant	plaza extra-Vacant	plaza extra-Vaca	\$ 2,864.58	6,250	\$ 5.50	V	
Bay	9	Naty's Cafeteria	Ruiz	Cesar	\$ 625.00	500	\$ 15.00	925.00	Late
Bay	10	Kay Travels	Zenon	Alidia	\$ 782.50	625	\$ 15.02	0.00	
Bay	11	Augustin Nolosco Torres	Nolosco-Torres	Augustin	\$ 600.00	625	\$ 11.52	1,350.00	Late
Bay	12	Vacant	Vacant	Vacant	\$ 1,150.00	1,250	\$ 11.04	0.00	settled \$4000 cash
Bay	13	Plaza Cafe	Martin	Horatio	\$ 1,355.00	1,250	\$ 13.01	16,700.84	PMT Plan \$1500/month
Bay	14	Vacant	Vacant	Vacant	\$ 780.00	625	\$ 14.98	V	settled \$4000 @100/mo
Bay	15	VI Nails	Nguyen	Kent	\$ 575.00	625	\$ 11.04	0.00	
Bay	16	Bee's records	Bramble	Joseph	\$ 781.25	625	\$ 15.00	5,360.94	PMT Plan \$1000/mo
Bay	17	Gill Electronics	Gill	Michael	\$ 781.25	625	\$ 15.00	3,502.48	PMT Plan \$1200/month
Bay	18	Elsa Beauty Salon	Eisa	Rodriguez	\$ 780.00	625	\$ 14.98	0.00	
Bay	19	47Th St. Jewelers	Perez	Emillio	\$ 781.25	625	\$ 15.00	781.25	
Bay	20	Peoples Laundry	Ballantine	Judith A.	\$ 2,650.00	1,250	\$ 25.44	3,008.00	Late
Bay	21	Dimension Video	Roper.	Eustace	\$ 250.00	1,250	\$ 2.40	0.00	
Bay	22	Vacant	Vacant	Vacant	\$ 900.00	1,250	\$ 8.64	V	
Bay	23	Mid Island Mensware	Idheileh	Mahmud	\$ 1,165.00	1,750	\$ 7.99	0.00	
Bay	24	UIWU	Peters	Amos	\$ 1,500.00	1,750	\$ 10.29	0.00	
Bay	25	Island Finance	Island finance	Wells Fargo	\$ 2,406.25	1,750	\$ 16.50	0.00	
Bay	26	Sports Plus	Alecia	Luis	\$ 1,100.00	1,750	\$ 7.54	0.00	
Bay	27	Boyd Cleaners	Boyd	John & Dolores	\$ 1,458.00	3,500.00	\$ 5.00	0.00	
Bay	29	Sunstroke-	Clenance	Rashidi	\$ 729.00	1,750	\$ 5.00	729.00	
Bay	30	King Cash	Barry, Jr	Arthur	\$ 900.00	1,750	\$ 6.17	0.00	
Bay	32	Best Furniture	Hussein	Bakr & Akeil	\$ 7,000.00	10,500	\$ 8.00	11,053.88	PMT Plan
							<b>Average</b>	<b>\$ 10.73</b>	
Suite	1	Vacant	Vacant	Vacant	\$ 525.00	520	\$ 12.12	V	
Suite	2	Vacant	Vacant	Vacant	\$ 900.00	888	\$ 12.16	V	
Suite	3	Vacant	Vacant	Vacant	\$ 450.00	466	\$ 11.59	V	
Suite	3a	Mutual of Omaha	Phillip	Solomon	\$ 475.00	450	\$ 12.67	(25.00)	
Suite	4	Vacant	Vacant	Vacant	\$ 925.00	925	\$ 12.00	V	
Suite	5	Dr F. Alonso	Alonso	Dr. Francisco.	\$ 1,250.00	1,250	\$ 12.00	0.00	
Suite	7	Vacant	Vacant	Vacant	\$ 595.00	576	\$ 12.40	V	
Suite	8	LEI Technology	Lindsey	Ronald	\$ 725.00	720	\$ 12.08	0.00	
Suite	9	USW Regional Off.	Joseph	Fred	\$ 1,500.00	1,126	\$ 15.99	0.00	
Suite	11	Ranger Security	Richards	Delroy	\$ 700.00	575	\$ 14.61	0.00	
Suite	12	vacant	vacant	vacant	\$ 675.00	576	\$ 14.06	V	
Suite	13	vacant-Storeroom	vacant-Storeroom	vacant-Storeroor	\$ 275.00	220	\$ 15.00	V	
Suite	14	USW 8526-Oct	Jackson	Gerry	\$ 1,195.00	1,056	\$ 13.58	0.00	
<b>Vacancy Rate</b>						<b>64,973.00</b>	<b>\$ 11.08</b>	<b>Average \$/Sq. Ft.</b>	
stores	30	27%	22 Occupied		<b>\$ 50,941.79</b>			<b>46,976.37</b>	
Offices	13	54%	6 Occupied		<b>Rent</b>	<b>Sq Ft</b>	<b>\$/Sq. Ft.</b>	<b>A/R 2001</b>	

Installment to Installment loans	
Payments YTD	
Felix	Felix (\$840.00)
JP	JP (\$1,400.00)
Liger	Liger \$0.00 Ct 8/21
Maynard	Maynard (\$125.00) Ct 8/22
<b>Grand Total</b>	<b>(\$2,365.00)</b>
% of Billed	

of Billed

Maynard	\$125.00	Ct 823
Liger	\$0.00	Ct 821
JP	\$1,400.00	
Felix	\$240.00	
<b>Grand Total:</b>	<b>\$1,665.00</b>	

Payments YTD

Installment to installment loans

Office 13	8	Occupied	Rent	2d Ft	\$12.00	AVR 2001	48,973.71
Office 30	22	Occupied	Rent	2d Ft	\$11.00	Average 2d Ft	64,973.00
							\$16,980.71

Suite 14	USW 8526-04	Jackson	Gerry	\$1,100.00	\$1,000.00	1,000.00	11,003.88	PMT Plan
Suite 12	vacant	vacant	vacant	\$75.00	\$75.00	75.00	0.00	
Suite 11	Ranger Security	Richard	Darryl	\$700.00	\$700.00	700.00	14.81	
Suite 9	USW Regional Of	Joseph	Fred	\$1,500.00	\$1,500.00	1,500.00	18.99	
Suite 8	LEI Technology	Lincoln	Ronald	\$725.00	\$725.00	725.00	12.08	
Suite 7	vacant	vacant	vacant	\$292.00	\$292.00	292.00	12.40	
Suite 5	Dr. Alonso	Alonso	Dr. Francisco	\$1,250.00	\$1,250.00	1,250.00	12.00	
Suite 4	vacant	vacant	vacant	\$25.00	\$25.00	25.00	0.00	
Suite 3a	Method of Omaha	Phillip	Solomon	\$475.00	\$475.00	475.00	12.87	(25.00)
Suite 3	vacant	vacant	vacant	\$400.00	\$400.00	400.00	11.89	
Suite 2	vacant	vacant	vacant	\$800.00	\$800.00	800.00	12.19	
Suite 1	vacant	vacant	vacant	\$25.00	\$25.00	25.00	12.72	
Average								\$10.73

Bay 35	Best Furniture	Hussain	Barak & Akel	\$2,000.00	\$2,000.00	2,000.00	11,003.88	PMT Plan
Bay 30	King Cash	Barak, J	Arthur	\$800.00	\$800.00	800.00	8.17	
Bay 29	Entrustok	Cherance	Rashidi	\$725.00	\$725.00	725.00	9.00	
Bay 27	Boyd Cleaners	Boyd	John & Dorcas	\$1,428.00	\$1,428.00	3,500.00	8.00	
Bay 26	Sports Plus	Alicia	Luis	\$1,100.00	\$1,100.00	1,750.00	7.84	
Bay 25	Island Finance	Island Finance	Wells Fargo	\$2,400.25	\$2,400.25	1,750.00	16.80	
Bay 24	UWU	Peter	Anna	\$1,500.00	\$1,500.00	1,750.00	10.29	
Bay 23	Mid Island Hardware	Blair	Majmund	\$1,100.00	\$1,100.00	1,750.00	7.99	
Bay 22	vacant	vacant	vacant	\$300.00	\$300.00	1,250.00	8.84	
Bay 21	Dimension Video	Peter	Eustace	\$200.00	\$200.00	1,250.00	2.40	
Bay 20	People Laundry	Balentine	Judith A.	\$2,000.00	\$2,000.00	1,250.00	22.14	
Bay 19	417th St Jewellers	Peter	Emilio	\$781.25	\$781.25	825.00	12.00	
Bay 18	East Beach Salon	Eisa	Rodriguez	\$780.00	\$780.00	825.00	14.88	
Bay 17	GMI Electronics	Chit	Mikolaj	\$781.25	\$781.25	825.00	12.00	
Bay 16	Best Records	Joseph	Joseph	\$781.25	\$781.25	825.00	12.00	
Bay 15	Vi Halls	Nguyen	Kent	\$275.00	\$275.00	825.00	11.04	
Bay 14	vacant	vacant	vacant	\$750.00	\$750.00	825.00	14.88	
Bay 13	Pizza Cafe	Martha	Hortega	\$1,252.00	\$1,252.00	1,250.00	13.01	
Bay 12	vacant	vacant	vacant	\$1,500.00	\$1,500.00	1,250.00	11.04	
Bay 11	Augustin Nisco Tones	Noloco-Tones	Augustin	\$600.00	\$600.00	825.00	11.82	
Bay 10	Kay Tavern	Tanon	Albino	\$782.50	\$782.50	825.00	12.02	
Bay 9	Nat's Catering	Riz	Cesar	\$250.00	\$250.00	825.00	12.00	
Bay 8	plaza extra-vacant	plaza extra-vacant	plaza extra-vacant	\$2,824.58	\$2,824.58	825.00	8.50	
Bay 7	plaza extra-vacant	plaza extra-vacant	plaza extra-vacant	\$1,892.71	\$1,892.71	3,125.00	8.50	
Bay 6	plaza extra-vacant	plaza extra-vacant	plaza extra-vacant	\$2,340.00	\$2,340.00	3,125.00	8.99	
Bay 5	plaza extra-vacant	plaza extra-vacant	plaza extra-vacant	\$1,825.00	\$1,825.00	3,125.00	7.01	
Bay 4	vacant	vacant	vacant	\$1,100.00	\$1,100.00	1,250.00	11.04	
Bay 3	American Paper	Leonida	Robert	\$895.00	\$895.00	1,250.00	8.02	
Bay 2	U-Rent & Sales	Black & Decker	Charles & Hilba	\$895.00	\$895.00	1,250.00	8.22	
Average								\$10.73

8/23/01

Accounts Receivable Current Month

Accounts Receivable

## 2001 Tax Calculation

Unit	Sq Ft	Business	Tax Due 2001	old #'s
2	1,250	U-Rental & Sales	526.20	535.75
3	1,250	American Beeper	526.20	535.75
4	1,250	Vacant	V	
5	3,125	plaza extra-Vacant	V	
7	3,125	plaza extra-Vacant	V	
8	6,250	plaza extra-Vacant	V	
9	500	Naty's Cafeteria	210.48	214.30
10	625	Kay Travels	263.10	267.88
11	625	Nolasco Shoe Repair	263.10	267.88
12	1,250	vacant	V	
13	1,250	Plaza Cafe	526.20	535.75
14	625	Vacant	V	
15	625	VI Nails	263.10	267.88
16	625	Bee's records	263.10	267.88
17	625	Gill Electronics	263.10	267.88
20	1,250	Peoples Laundry	526.20	535.75
21	1,250	Dimension Video	526.20	535.75
22	1,250	Vacant	V	
23	1,750	Mid Island Mensware	736.68	750.05
24	1,750	UIWU	736.68	750.05
25	1,750	Island Finance	736.68	750.05
27	3,500	Sion Farm Cleaners	1,473.36	1500.10
28	Incl above	Incl above	Incl above	
29	1,750	Sunstroke-	736.68	750.05
30	1,750	King Cash	736.68	750.05
32	10,500	Best Furniture	4,420.08	4500.30
<b>Offices don't pay taxes</b>				
1	520	Vacant	V	
2	888	Vacant	V	
3	466	vacant	V	
4	925	Vacant	V	
7	576	Vacant	V	
12	576	vacant	V	
13	220	vacant-Storeroom	V	
Number -B	18	<b>Total</b>	<b>13,733.82</b>	<b>13,983.08</b>

Number - B	Rate	Description	Rate	Rate
18	250	Vacant	250	250
19	250	Vacant	250	250
20	250	Vacant	250	250
1	250	Vacant	250	250
4	250	Vacant	250	250
3	250	Vacant	250	250
5	250	Vacant	250	250
1	250	Vacant	250	250
Offices paid by taxes				
25	10,000	Best Furniture	4,430.08	4,200.00
30	1,120	King Cash	130.00	120.00
38	1,120	Shutrope	130.00	120.00
38	incl above	incl above	incl above	
31	3,200	Shon Farm Cleaners	1,413.30	1,200.00
32	1,120	Island Finance	130.00	120.00
34	1,120	UWU	130.00	120.00
33	1,120	Mid Island Menswear	130.00	120.00
33	1,120	Vacant		
31	1,120	Dimension Video	250.50	232.12
30	1,120	Peoples Laundry	250.50	232.12
11	852	Gill Electronics	503.10	501.88
10	852	Bee's records	503.10	501.88
12	852	VI Mail	503.10	501.88
14	852	Vacant		
13	1,120	Blaze Cafe	250.50	232.12
15	1,120	Vacant		
11	852	Indisco Shoe Repair	503.10	501.88
10	852	Kay Travel	503.10	501.88
8	200	Maly's Cafeteria	310.48	314.30
8	852	blaze extra-Vacant		
1	3,152	blaze extra-Vacant		
2	3,152	blaze extra-Vacant		
4	1,120	Vacant		
3	1,120	American Beeper	250.50	232.12
5	1,120	U-Rental & Sales	250.50	232.12
Unit	Rate	Business	Tax Due 2001	Old #2

2001 Tax Calculation

*Don  
Rent Fee*      *Basin  
2001  
and*

Type	#	Business	A/R 2001	A/R 2000	A/R 99
Bay	2	U-Rental & Sales	0.00	(995.00)	0.00
Bay	3	American Beeper	835.00	0.00	0.00
Bay	4	Vacant	<del>8,280.00</del>	<del>8,280.00</del>	2,435.00
Bay	5	plaza extra-Vacant	V	V	0.00
Bay	6	J & P Sales	4,410.00	2,070.00	4,680.00
Bay	7	plaza extra-Vacant	V	V	V
Bay	8	plaza extra-Vacant	V	V	V
Bay	9	Naty's Cafeteria	925.00	300.00	0.00
Bay	10	Kay's Travels	2,147.50	1,365.00	1,565.00
Bay	11	Vacant	<del>2,648.35</del>	<del>2,648.35</del>	<del>582.40</del>
Bay	12	Crucian Fashions	4,250.00	3,400.00	(850.00)
Bay	13	Plaza Cafe	18,895.00	17,540.00	16,280.00
Bay	14	Dina's	6,654.00	6,029.00	4,304.00
Bay	15	Pronails	(575.00)	(575.00)	0.00
Bay	16	Bee's records	4,181.25	3,400.00	6,625.00
Bay	17	Gill Electronics	5,776.00	4,994.75	5,711.75
Bay	18	Vacant	0.00	0.00	5,350.00
Bay	19	47Th St. Jewelers	781.25	0.00	0.00
Bay	20	Peoples Laundry	2,658.00	2,658.00	0.00
Bay	21	Dimension Video	250.00	0.00	0.00
Bay	22	MP Medical Prod.	2,071.67	1,521.67	0.00
Bay	23	Mid Island Mensware	1,166.67	0.00	0.00
Bay	24	UIWU	0.00	0.00	0.00
Bay	25	Island Finance	<del>2,486.25</del>	0.00	0.00
Bay	26	Irfel & figar	2,916.00	2,187.00	0.00
Bay	27	Boyd Cleaners	0.00	(1,458.33)	(1,458.33)
Bay	28	Boyd Cleaners	Incl above	Incl above	Incl above
Bay	29	Sunstroke-	0.00	(729.00)	(729.00)
Bay	30	King Cash	900.00	0.00	0.00
Bay	36	Best Furniture	7,000.00	0.00	14,000.00
Suite	1	Vacant	V	V	0.00
Suite	2	Vacant	V	V	0.00
Suite	3	Dr Low-a-chee	400.00	0.00	0.00
Suite	3a	Mutual of Omaha	0.00	(475.00)	475.00
Suite	4	Vacant	V	V	0.00
Suite	5	Dr F. Alonso	1,250.00	0.00	0.00
Suite	7	Vacant	25.00	25.00	0.00
Suite	8	LEI Technology	0.00	(675.00)	0.00
Suite	9	USW Regional Off.	0.00	(1,500.00)	(1,500.00)
Suite	11	Ranger Security	0.00	(700.00)	(700.00)
Suite	12	vacant	V	V	V
Suite	13	vacant-Storeroom	V	V	V
Suite	14	USW 8526-Oct	1,195.00	0.00	0.00
stores	33		32,135.50	49,311.44	56,750.82
offices	12				

*Paying in tolls*  
*Paying debt*

Jan 1/01 Balance

*Paying disk all*  
*- Paying 1500/mo*

*Paying \$1000/mo*

A/R 2001      A/R 2000      A/R 99

DATE: 25 OCT 2000

PRICE-BOOK

PLAZA EXTRA

PAGE: 159

UPC	DESCRIPTION	P.A.	A.P.A.	COST	FREIGHT	DUTY	UNIT	DATES	1	2	3	4	CODE
005000048044	24 5.5 Z SNIOR SL/LAMB&RCE	0.00	0.00	7.37	0.00	0.00	0.31						189951
005000048054	24 5.5 Z SNIOR O/WHT/FISH	0.72	0.00	6.65	* 0.00	0.00	0.28	05/15/00-12/29/00					189977
002310001059	24 5.5 Z WHISK COUNTRY CHI	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					082081
002310002006	12 21.2Z WHISK MEALTIME CA	0.00	0.00	9.31	0.00	0.00	0.78						086611
002310001118	24 5.5 Z WHISK BEEF	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					087502
002310002056	12 21.2Z WHISK CHIX/TUN DI	0.00	0.00	9.31	0.00	0.00	0.78						087668
002310001134	24 5.5 Z WHISK SEASIDE SUP	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					155036
002310001267	24 3 Z WHISK HRTY BF N G	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					159509
002310001269	24 3 Z WHISK COD SHRMP S	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					159814
002310001268	24 3 Z WHISK OCE WHTFSH/	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					160184
002310001258	24 3 Z WHISK POACHED SAL	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					160267
002310001264	24 3 Z WHISK TUNA IN SAU	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					160275
002310001259	24 3 Z WHISK COUNTRY CHI	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					161257
002310001270	24 3 Z WHISK TURKEY & GI	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					161638
002310001266	24 3 Z WHISK TURKEY N GR	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					161687
002310001144	24 5.5 Z WHISK SEAFOOD SAU	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					183012
002310001304	24 5.5 Z WHISK MEATIME	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					183061
002310001164	24 5.5 Z WHISK CHIK/LIVER	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					183285
002310001124	24 5.5 Z WHISK SALMON SUPR	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					183319
002310001014	24 5.5 Z WHISK BIT O BEEF	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					183376
002310001054	24 5.5 Z WHISK TUNA CHIX C	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					184010
002310001305	24 12.3Z WHISK MEALTIME	0.00	0.00	11.29	0.00	0.00	0.47						184069
002310001441	24 3 Z WHISK HS TROUT/SA	0.00	0.72	6.71	* 0.00	0.00	0.28	09/11/00-12/29/00					185041
002310001442	24 3 Z WHISK HS MIXED GR	0.00	0.72	6.71	* 0.00	0.00	0.28	09/11/00-12/29/00					185397
002310001439	24 3 Z WHISK HS CHICK LI	0.00	0.72	6.71	* 0.00	0.00	0.28	09/11/00-12/29/00					185637
002310001440	24 3 Z WHISK HS CHICK SA	0.00	0.72	6.71	* 0.00	0.00	0.28	09/11/00-12/29/00					185645
002310001057	24 5.5 Z WHISK MORSEL W/ T	0.00	0.72	6.71	* 0.00	0.00	0.28	07/17/00-12/29/00					188037
452	CAT FOOD DRY												
007910001522	12 3.5 Z 9LIVE DRY CAT SUP	0.00	0.00	40.21	0.00	0.00	3.35						138529
001113201250	12 16.2Z ALPO SEAFOOD	0.00	0.00	9.33	0.00	0.00	0.78						191957
001113201242	12 16.2Z ALPO GOURMET DIN	0.00	0.00	9.33	0.00	0.00	0.78						191965
007015592492	12 3.1LB CAT-C OCEANFISH 1	2.68	0.00	16.61	* 0.00	0.00	1.38	06/12/00-12/29/00					064915
007015592491	12 3.1LB CAT-C CHICKEN 1.7	2.68	0.00	16.61	* 0.00	0.00	1.38	06/12/00-12/29/00					065482
007015512457	12 16 Z CAT-C CAT BOCEAN	0.00	0.72	6.39	0.00	0.00	0.53	11/27/00-12/29/00					184291
007015512164	5 6 LB CAT/C CHICKEN FLA	0.00	2.50	12.12	* 0.00	0.00	2.42	02/07/00-12/29/00					181081
007015512990	5 6 LB CAT/C OCEAN/FISH/	0.00	2.50	12.12	* 0.00	0.00	2.42	02/07/00-12/29/00					181180
005000008450	12 3.2LB CHEF BLEND CAT F	0.00	0.00	30.39	0.00	0.00	2.53						189860

HAMD665071

# **Exhibit BB**



---

**From:** Neje F. Yusuf [mailto:nejeh27@earthlink.net]  
**Sent:** Tuesday, April 15, 2014 7:47 PM  
**To:** Mikee Yusuf; Yusuff Yusuf  
**Cc:** Willie Hamed  
**Subject:** Fwd: Scanning Project

FYI

Sent from St. Thomas, Virgin Islands

Begin forwarded message:

**From:** "Joyce Bailey" <[joycebailey@earthlink.net](mailto:joycebailey@earthlink.net)>  
**Date:** April 15, 2014 at 3:11:58 PM AST  
**To:** <[nejeh27@earthlink.net](mailto:nejeh27@earthlink.net)>  
**Subject:** Scanning Project

Dear Neje,

In anticipation of starting this project I will need to purchase the following items per my engagement letter:

The equipment needed:

- High speed Scanner
- Computer with software capable of accepting scanned documents and creating Adobe PDF files
- Desk
- Chair
- Shelving to accommodate 140 boxes

Please let me know if you will procure the items listed above or you would like me to procure them and bill United Corporation. I also anticipate needing between 200 & 300 sq feet of space.

Joyce Bailey  
[joycebailey@earthlink.net](mailto:joycebailey@earthlink.net)  
Phone: 340-777-6156 Cell: 340-514-4897 Fax: 866-257-5057

<b>EXHIBIT BB</b>
-----------------------

# **Exhibit CC**

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 4151-SJ-38281

On (date) April 24, 2014

item(s) listed below were:

- Received From
- Returned To
- Released To
- Seized

(Name) Joyce Wensel-Railey

(Street Address) 10-1-19 Estate Peterburg

(City) St. Thomas, United States Virgin Islands (USVI)

Description of Item(s): The Following Items were provided in response to subpoena

- Box 1 - Daily Cashier Reports
- Box 2 - Daily Cashier Reports
- Box 3 - Daily Cashier Reports
- Box 4 - Daily Cashier Reports
- Box 5 - Daily Cashier Reports
- Box 6 - Daily Cashier Reports
- Box 7 - Daily Cashier Reports
- Box 8 - Daily Cashier Reports
- Box 9 - Register Receipts and Daily Cashier Reports
- Box 10 - Daily Balance Sheets, R/U ELS
- Box 11 - Daily Balance Sheets, R/U ELS
- Box 12 - Daily Balance Sheets, R/U ELS
- Box 13 - Register Receipts
- Box 14 - Daily Cashier Reports
- Box 15 - Daily Cashier Reports
- Box 16 - Daily Balance Sheets, A/E x ELS
- Box 17 - Daily Cashier Reports
- Box 18 - Daily Cashier Reports

Received By: Joyce Wensel-Railey  
(Signature)

Received From: [Signature]  
(Signature)

**EXHIBIT**  
**CC**

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415L-SJ-38281

On (date) April 24, 2014

- item(s) listed below were:
- Received From
  - Returned To
  - Released To
  - Seized

(Name) Joyce Wensel-Bailey  
 (Street Address) 10-1-19 Estate Peterburg  
 (City) St. Thomas, United States Virgin Islands (USVI)

Description of Item(s): The following items were provided in response to a subpoena

- Box 19 - Daily Cashier Reports
- Box 20 - Register Receipts GLS & AJE's
- Box 21 - Daily Cashier Reports
- Box 22 - Corporate Records
- Box 23 - Daily Cashier Reports
- Box 24 - Register Receipts
- Box 25 - Daily Cashier Reports
- Box 26 - Daily Cashier Reports
- Box 27 - Daily Cashier Reports
- Box 28 - Daily Cashier Reports
- Box 29 - Register Receipts
- Box 30 - Register Receipts
- Box 31 - Daily Cashier Reports
- Box 32 - Daily Cashier Reports
- Box 33 - Daily Cashier Reports
- Box 34 - Daily Cashier Reports
- Box 35 - Register Receipts
- Box 36 - Register Receipts

Received By: [Signature]  
(Signature)

Received From: [Signature]  
(Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 4152-55-38281

On (date) April 24, 2014

- item(s) listed below were:
- Received From
  - Returned To
  - Released To
  - Seized

(Name) Joyce Wenzel-Railey  
 (Street Address) 10-1-19 Estate Peter-borg  
 (City) St. Thomas, United States Virgin Islands (USVI)

Description of Item(s): The Following Items were provided in response to a subpoena

- Box 37 - Register Receipts
- Box 38 - Register Receipts; Review; Update G/L's
- Cashier Reports
- Box 39 - Register Receipts Documents
- Box 40 - Register Receipts
- Box 41 - Register Receipts
- Box 42 - Daily Cashier Reports
- Box 43 - Daily Cashier Reports
- Box 44 - Daily Cashier Reports
- Box 45 - Register Receipts
- Box 46 - Daily Cashier Receipts
- Box 47 - Daily Cashier Reports
- Box 48 - Tax Records (Pablo Oneal)

Received By: [Signature] (Signature)      Received From: [Signature] (Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415L-SJ-38281

On (date) April 24, 2014

item(s) listed below were:

- Received From
- Returned To
- Released To
- Seized

(Name) Joyce Wensel-Bailey

(Street Address) 10-1-19 Estate Peterborg

(City) ST. THOMAS, United States Virgin Islands (USVI)

Description of Item(s): The following items were acquired from Plaza Extra Supermarket, Tutu Park Shopping Center, St. Thomas, USVI Plaza Extra St. Croix, USVI stores

ITEM # 1 (1B135 - box) Documents including Bank records, financial documents and miscellaneous records

ITEM # 2 (1B179 - box) vendor invoices, accounts payable and misc records

ITEM # 3 (1B175 - box 2 r/w) Payroll accounts, vendor invoices and misc records

ITEM # 4 (1B170 - box) financial records, vendor invoices and misc items

ITEM # 5 (1B169 - box) vendor invoices, brochures, bank records, financial documents and misc records

ITEM # 6 (1B163 - box) vendor invoices and misc records

ITEM # 7 (1B173 - box) vendor invoices, accounts payable and misc records

ITEM # 8 (1B180 - box) financial records, vendor invoices, Plaza Extra Accounting records and misc documents

ITEM # 9 (1B176 - r/w) Financial records

ITEM # 10 (1B154 - box) financial documents and misc records

ITEM # 11 (1B38 - 2 r/w) misc documents and financial records

ITEM # 12 (1B35 - box) Bank documents and misc records

Received By: Joyce Bailey  
(Signature)

Received From: [Signature]  
(Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415L-SJ-38281

On (date) April 24, 2014

item(s) listed below were:

- Received From
- Returned To
- Released To
- Seized

(Name) Joyce Weisel-Bailey  
 (Street Address) 10-1-19 Estate Peterborg  
 (City) St. Thomas, USVI

Description of Item(s): ITEM #12 (continued); and misc records  
ITEM #13 (1B79-box) financial records and  
MISC records  
ITEM #14 (1B21-box) Documents including Plaza  
Extra Accounting records and misc records  
ITEM #15 (1B106-R/W) Plaza Extra Accounting records  
ITEM #16 (1B102-box 3 r/o) Documents including <sup>MISC pp</sup>  
Plaza Extra Accounting records and  
MISC records.  
ITEM #17 (1B106-R/W) Employee records and documents  
ITEM #18 (1B76-2 R/W) financial records and Plaza  
Extra Accounting documents  
ITEM #19 (1B22-box) MISC Documents incl. financial  
records and bank documents  
ITEM #20 (1B82-box) financial records and bank documents  
ITEM #21 (1B95-box) documents including vendor  
invoices, Plaza Extra Accounting records, bank  
records and MISC  
ITEM #22 (1B51-R/W) MISC papers/documents and  
financial records

Received By: [Signature] Received From: [Signature]  
 (Signature) (Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415 L-SJ-38281

On (date) April 24, 2014

item(s) listed below were:

- Received From
- Returned To
- Released To
- Seized

(Name) Joyce Wensel-Bailey

(Street Address) 10-199 Estate Peterborg

(City) St. Thomas, USVI

Description of Item(s): ITEM # 23 (1B83 - box) Bank Records - Financial  
ITEM # 24 (1B33 - box) Bank documents & Plaza  
Extra Accounting Records  
ITEM # 25 (1B87 - box) Financial records, bank  
documents and Plaza Extra Accounting records  
ITEM # 26 (1B85 - box) Financial Records and  
Bank Records  
ITEM # 27 (1B26 - box) Bank documents  
ITEM # 28 (1B47 - box) Financial records (black +  
gray storage box returned in 2002), vendor  
invoices and miscellaneous documents  
ITEM # 29 (1B72 - r/w) Financial records and  
Misc. documents  
ITEM # 30 (1B74) Financial records and Plaza  
Extra Accounting records  
ITEM # 31 (1B46 r/w) Financial records and  
MISC DOCUMENTS  
ITEM # 32 (1B71 r/w) vendor invoices and <sup>financial</sup> misc records  
ITEM # 33 (1B37 - box) Bank documents,  
Tax records and MISC DOCUMENTS

Received By: Joyce Wensel-Bailey  
(Signature)

Received From: [Signature]  
(Signature)



UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415L SJ-38201On (date) April 24, 2014

item(s) listed below were:

- Received From  
 Returned To  
 Released To  
 Seized

(Name) Joyce-Wensel-Bailey  
(Street Address) 10-1-19 Estate Peterborg  
(City) ST. THOMAS, USVI

Description of Item(s): ITEM # 34 (1B103 2rlw) financial and  
MISC DOCUMENTS  
ITEM # 35 (1B148-rlw) MISC DOCUMENTS, balance sheets,  
and Plaza Extra Accounting Records.  
ITEM # 36 (1B55-box r/w) Plaza store sales reports,  
and Plaza Extra documents  
ITEM # 37 (1B48-box r/w) financial records, bank  
records and misc documents.  
ITEM # 38 (1B25-box) bank documents, and Plaza  
Extra Accounting records  
ITEM # 39 (1B53 +rlw) misc financial papers  
ITEM # 40 (1B40-box) bank documents and  
misc documents/records  
ITEM # 41 (1B81-2rlw) financial records, + Plaza  
Extra Accounting records.  
ITEM # 42 (1B63 rw) Employee records.  
ITEM # 43 (1B88-box) bank statements, and  
financial records  
ITEM # 44 (1B29-box r/w) Pay stubs and bank  
records

Received By: Joyce-Wensel-Bailey  
(Signature)Received From: [Signature]  
(Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415 L-55 - 8281

On (date) April 24, 2014

- item(s) listed below were:
- Received From
  - Returned To
  - Released To
  - Seized

(Name) Joyce Wensel-Bailey  
 (Street Address) 10-1-19 estate parkway  
 (City) St. Thomas, USVI

Description of Item(s): ITEM #45 (1B75 r/w) Financial records  
ITEM #46 (1B77-box) financial records and  
bank documents  
ITEM #47 (1B60-box) Accounts payable  
and vendor invoices  
ITEM #48 (1B101-box) misc documents, Plaza  
Extra Accounting records  
ITEM #49 (1B58-box) accounts payable, and  
vendor invoices  
ITEM #50 (1B34 box) misc documents, pay stubs,  
time and attendance  
ITEM #51 (1B97-2r/w) misc documents, Plaza Extra  
Accounting Records  
ITEM #52 (1B99-box) misc documents, receipts and  
Plaza Extra Accounting records  
ITEM #53 (1B104-box) misc documents, financial  
records and Plaza Extra Accounting records  
ITEM #54 (1B105-box r/w) misc documents and  
Plaza Extra Accounting records  
ITEM #55 (1B84-box) Bank records financial records

Received By: Joyce Wensel-Bailey (Signature)      Received From: [Signature] (Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415L-SJ-38281

On (date) April 24, 2014

item(s) listed below were:

- Received From
- Returned To
- Released To
- Seized

(Name) Joyce Wensel-Bailey

(Street Address) 101-19 Estate Parkway

(City) St. Thomas, USVI

Description of Item(s): ITEM # 56 (1B39-2rw) MISC DOCUMENTS

ITEM # 57 (1B57-box) Accounts payable and vendor invoices

ITEM # 58 (1B27-box) Bank documents, A.I. Plaza Extra Accounting Records

ITEM # 59 (1B89-box) General Journal, ledger and Plaza Extra Accounting Records

ITEM # 60 (1B67-4w) Employee records & misc documents

ITEM # 61 (1B108-box) financial records and vendor invoices

ITEM # 62 (1B73-rw) financial records

ITEM # 63 (1B96-rw) MISC DOCUMENTS

ITEM # 64 (1B86-box rw) financial records and MISC DOCUMENTS

ITEM # 65 (1B32-box) Bank documents

ITEM # 66 (1B113-box) Computer evidence including

ITEM 14, ITEM 15, ITEM 17, ITEM 18,

ITEM 31, ITEM 32, ITEM 37, ITEM 43,

ITEM 45, ITEM 49, ITEM 55, ITEM 88A,

ITEM 90, ITEM 176

Received By: Joyce Wensel-Bailey  
(Signature)

Received From: [Signature]  
(Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415L-55-38281

On (date) April 24, 2014

item(s) listed below were:  
 Received From  
 Returned To  
 Released To  
 Seized

(Name) Joyce Wenzel - Bailey  
(Street Address) 10-1-19 Estate Parkway  
(City) St. Thomas, USVI

Description of Item(s): ITEM # 67 (1B110 - box) VARIOUS DOCUMENTS including tax financial + misc records/tax sales figs + receipts and misc items  
ITEM # 68 (1B24 RW) MISC DOCUMENTS and financial documents  
ITEM # 69 (1B23 RW) MISC DOCUMENTS including financial records  
ITEM # 70 (1B18 - RW) MISC FINANCIAL PAPERS  
ITEM # 71 (1B111 - 2 RW) MISC DOCUMENTS and cards misc papers/documents misc items  
ITEM # 72 (1B112 RW) COMPUTER EVIDENCE including: ITEM 63, ITEM 65, ITEM 71, ITEM 72, ITEM 73, ITEM 74, ITEM 75, ITEM 87, ITEM 89, ITEM 153, ITEM 187, ITEM 189  
ITEM # 73 (1B116 - RW) MISC DOCUMENTS  
ITEM # 74 (1B41 - RW) SECURITIES BANK DOCUMENTS  
ITEM # 75 (1B100 - box) MISC DOCUMENTS  
ITEM # 76 (1B147 - box) DOCUMENTS/Deposit slips  
ITEM # 77 (1B144 - RW) MISC DOCUMENTS  
ITEM # 78 (1B151 - RW) DOCUMENTS - Daily balance sheets

Received By: Joyce Wenzel - Bailey (Signature) Received From: [Signature] (Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415L-55-38281

On (date) April 24<sup>th</sup>, 2014

item(s) listed below were:  
 Received From  
 Returned To  
 Released To  
 Seized

(Name) Joyce Wensel-Bailey  
(Street Address) 10-1-19 Estate Peterborg  
(City) ST. MARIAS, VSVT

Description of Item(s): ITEM # 79 (1B150-AL) MISC DOCUMENTS,  
Deposit slips + financial records  
ITEM # 80 (1B149-Box) MISC Documents and  
Dulanic sheets  
ITEM # 81 (1B146-Box) - MISC DOCUMENTS  
ITEM # 82 (1B152-Box) - MISC DOCUMENTS and  
Daily Reports  
ITEM # 83 (1B117-2Rlw) - daily Balance Sheets  
ITEM # 84 (1B118-Box Rlw) Daily Balance Sheets  
ITEM # 85 (1B185-2R) Plaza Extra St. Maras  
business card + work receipt for  
we need itamed (only went taken from ST. Maras extra  
Wanted itamed (residence) Plaza Extra store  
ITEM # 86 (1B94-Box) Personal Financial Documents  
ITEM # 87 (1B242-Box) MISC DOCUMENTS  
ITEM # 88 (1B212-Box) Financial Documents  
ITEM # 89 (1B192-Box Rlw) Plaza Extra Accounting  
records, misc documents, misc items  
Financial Record + bank records  
ITEM # 90 (1B256-Box) MISC DOCUMENTS.

Received By: Joyce Wensel-Bailey (Signature)  
Received From: [Signature] (Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415 L-SJ-38281

On (date) April 24, 2014

item(s) listed below were:

- Received From
- Returned To
- Released To
- Seized

(Name) Joyce Wenzel-Bailey

(Street Address) 10-1-19 - Estate Peterborg

(City) St. Thomas, USVI

Description of Item(s):

- ITEM # 91 (1B 237-Box) Misc Documents
- ITEM # 92 (1B 246-Box) Misc Documents
- ITEM # 93 (1B 195-RW) ITEM 5 MFGS SUMMARY REPORTS
- ITEM # 94 (1B 201-Box) Financial Records
- ITEM # 95 (1B 243-Box) Misc Documents
- ITEM # 96 (1B 193-Box) Misc Documents
- ITEM # 97 (1B 198-Box) Financial Documents
- ITEM # 98 (1B 208-RW) Financial Documents
- ITEM # 99 (1B 247-Box) Misc Documents
- ITEM # 100 (1B 234-RW) Bank Records
- ITEM # 101 (1B 270-RW) Misc Documents
- # 101 (1B 270-RW) Misc Documents
- ITEM # 102 (1B 365-RW) Misc Documents
- ITEM # 103 (1B 386-RW) Misc Records
- ITEM # 104 (1B 298-Box) Misc Documents
- ITEM # 105 (1B 359-RW) Box with Documents
- ITEM # 106 (1B 389-Box) Misc Records
- ITEM # 107 (1B 412-Box) Misc Receipts
- ITEM # 108 (1B 390-Box) Misc Records
- ITEM # 109 (1B 391-Box) Misc Records

Received By: Joyce Wenzel-Bailey  
(Signature)

Received From: [Signature]  
(Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415 L-55-38281

On (date) April 24, 2014

item(s) listed below were:

- Received From
- Returned To
- Released To
- Seized

(Name) Joyce Wensel - Bailey

(Street Address) 10-1-19 - Estate Peter Dorg

(City) ST. MARYS, USVI

Description of Item(s): ITEM 109 (cont'd) video cassette.

ITEM #110 (1B 303-RW) MISC DOCUMENTS

ITEM #111 (1B 404-RW) ITEM 8 BOX MISC

DOCUMENTS

ITEM #112 (1B 405-2RW) ITEM 8 BOX MISC DOCUMENTS

ITEM #113 (1B 395-2RW) MISC DOCUMENTS

ITEM #114 (1B 396-2RW) MISC DOCUMENTS

ITEM #115 (1B 397-2RW) MISC DOCUMENTS

ITEM #116 (1B 398-RW) MISC DOCUMENTS

ITEM #117 (1B 399-2RW) MISC DOCUMENTS

ITEM #118 (1B 400-2RW) MISC DOCUMENTS

ITEM #119 (1B 401-2RW) MISC DOCUMENTS

ITEM #120 (1B 402-2RW) MISC DOCUMENTS

ITEM #121 (1B 403-RW) MISC DOCUMENTS

ITEM #122 (1B 304-box) MIS DOCUMENTS

ITEM #123 (1B 411-box) BOX OF RECEIPTS

ITEM #124 (1B 364-box) MISC DOCUMENTS

ITEM #125 (1B 308-RW) FINANCIAL RECORDS

and MISC DOCUMENTS

ITEM #126 (1B 308-RW) MISC DOCUMENTS

Received By: Joyce Wensel - Bailey  
(Signature)

Received From: [Signature]  
(Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415L-ST-38281

On (date) April 24, 2004

item(s) listed below were:

- Received From
- Returned To
- Released To
- Seized

(Name) Joyce Wensel - Bailey  
 (Street Address) 10-1-19 Estate Petriburg  
 (City) ST. THOMAS, USVI

Description of Item(s):  
 ITEM # 127 (1B312-box) MISC DOCUMENTS  
 ITEM # 128 (1B383-2RW) Plaza Extra DOCUMENTS  
 and misc RECORDS.  
 ITEM # 129 (1B378-box) RECEIPTS, VENDOR  
 INDICES and MISC DOCUMENTS  
 ITEM # 130 (10211-box) MISC DOCUMENTS  
 ITEM # 131 (1B362-2RW) MISC DOCUMENTS  
 ITEM # 132 (1B319-box) MISC DOCUMENTS  
 ITEM # 133 (1B321-box) MISC DOCUMENTS  
 ITEM # 134 (1B387-box) MISC RECORDS AND  
 MISC DOCUMENTS  
 ITEM # 135 (1B327-2RW) MISC DOCUMENTS  
 BANK RECORDS  
 ITEM # 136 (1B331-box) MISC DOCUMENTS  
 FINANCIAL STATEMENTS  
 ITEM # 137 (1B406-box) LOGS - Plaza  
 Extra Daily Balance Sheets

~~ITEM # 138 (1B332-2RW) MISC DOCUMENTS~~  
~~ITEM # 139 (1B333-2RW) MISC DOCUMENTS~~  
~~ITEM # 140 (1B334-2RW) MISC DOCUMENTS~~  
~~ITEM # 141 (1B335-2RW) MISC DOCUMENTS~~  
~~ITEM # 142 (1B336-2RW) MISC DOCUMENTS~~  
~~ITEM # 143 (1B337-2RW) MISC DOCUMENTS~~  
~~ITEM # 144 (1B338-2RW) MISC DOCUMENTS~~  
~~ITEM # 145 (1B339-2RW) MISC DOCUMENTS~~  
~~ITEM # 146 (1B340-2RW) MISC DOCUMENTS~~  
~~ITEM # 147 (1B341-2RW) MISC DOCUMENTS~~  
~~ITEM # 148 (1B342-2RW) MISC DOCUMENTS~~  
~~ITEM # 149 (1B343-2RW) MISC DOCUMENTS~~  
~~ITEM # 150 (1B344-2RW) MISC DOCUMENTS~~

Received By: [Signature]  
(Signature)

Received From: [Signature]  
(Signature)



UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 415L-SJ-38281

On (date) April 24, 2014

item(s) listed below were:

- Received From
- Returned To
- Released To
- Seized

(Name) Joyce - Wensel - Bailey

(Street Address) 10-1-19 Estate Peterborg

(City) ST. THOMAS, USVI

Description of Item(s): ITEM # 138 (1B337-box) MISC

DOCUMENTS, BANK RECORDS and MISC ITEMS

ITEM # 139 (1B381-box) MISC RECORDS, PLATA

EXTRA ACCOUNTING RECORDS

ITEM # 140 (1B384-2RW) MISC RECORDS

-ITEM # 141 (1B385-2RW) MISC RECORDS and PLATA

EXTRA ACCOUNTING DOCUMENTS

ITEM # 142 (1B370-box) MISC DOCUMENTS-VENDOR WORKS

ITEM # 143 (1B342-RW) MISC DOCUMENTS and

financial records

ITEM # 144 (1B371-box) MISC DOCUMENTS and

vendor INVOICES

ITEM # 145 (1B343-box) MISC DOCUMENTS and

bank records

ITEM # 146 (1B376-RW) MISC DOCUMENTS and

PLATA EXTRA ACCOUNTING RECORDS

ITEM # 147 (1B408-RW) RECEIPTS and

MISC ITEMS

ITEM # 148 (1B373-box) MISC DOCUMENTS and

BANK RECORDS

Received By: [Signature]

(Signature)

Received From: [Signature]

(Signature)

UNITED STATES DEPARTMENT OF JUSTICE  
FEDERAL BUREAU OF INVESTIGATION  
Receipt for Property Received/Returned/Released/Seized

File # 4154-SJ-38281

On (date) April 24, 2011

item(s) listed below were:

- Received From
- Returned To
- Released To
- Seized

(Name) Joyce Wensel-Bartley

(Street Address) 10-1-19 Estate Petersburg

(City) St. Thomas, USVI

Description of Item(s): ITEM # 149 (IB 361-RW) Misc Documents

ITEM # 150 (IB 367-RW) Deposit tickets, Bank + Financial statements & Misc Documents

ITEM # 151 (IB 372-RW) Misc Documents

ITEM # 152 (IB 351-box) Misc Documents - Bank

ITEM # 153 (IB 409-box<sup>R/W</sup>) Receipts & Plaza Extra Accounting Records

ITEM # 154 (IB 353-box) Misc Documents

ITEM # 155 (IB 379-RW) - Misc Documents

ITEM # 156 (IB 364-2RW) - Misc Documents and Financial records.

ITEM # 157 (IB 393-box) Misc Documents, Plaza Extra Accounting Records

ITEM # 158 (IB-360-RW) Misc Documents and financial records

ITEM # 159 (IB-438-RW) Misc Documents

ITEM # 160 (IB-422-box) financial documents

ITEM # 161 (IB 423 Box) financial documents

Received By: [Signature]  
(Signature)

Received From: [Signature]  
(Signature)

# **Exhibit DD**

EXHIBIT  
DD

148

Handwritten notes on a pink sticky note, including the number "148" and some illegible cursive text.

Handwritten text on a yellow sticky note, possibly "S. N. B. K. K. K."

VICO

VICO

VICO

HAMD665089

# **Exhibit EE**

UNITED CORPORATION-SCAN PROJECT

DOCUMENT #	DATE SCANNED	NOT TO SCAN
Subpoena box 1		<u>Kimberly E. J...</u>
Box 1	X	<u>Kimberly E. J...</u>
Subpoena box 2		<u>Kimberly E. J...</u>
Box 2		<u>Kimberly E. J...</u>
Subpoena box 3		<u>Kimberly E. J...</u>
Box 3		<u>Kimberly E. J...</u>
Envelope 3		<u>Kimberly E. J...</u>
Subpoena box 4		<u>Kimberly E. J...</u>
Box 4		<u>Kimberly E. J...</u>
Subpoena box 5		<u>Kimberly E. J...</u>
Box 5		<u>Kimberly E. J...</u>
Subpoena box 6		<u>Kimberly E. J...</u>
Box 6		<u>Kimberly E. J...</u>
Subpoena box 7		<u>Kimberly E. J...</u>
Box 7		<u>Kimberly E. J...</u>
Subpoena box 8		<u>Kimberly E. J...</u>
Box 8		<u>Kimberly E. J...</u>
Subpoena box 9		<u>Kimberly E. J...</u>
Envelope 9		<u>Kimberly E. J...</u>
Subpoena box 10		<u>Kimberly E. J...</u>
Box 10		<u>Kimberly E. J...</u>
Subpoena box 11		<u>Kimberly E. J...</u>
Envelope 11-1		<u>Kimberly E. J...</u>
Envelope 11-2	X w/attached photos only	<u>Kimberly E. J...</u>
Subpoena box 12		<u>Kimberly E. J...</u>
Box 12		<u>Kimberly E. J...</u>
Subpoena box 13		<u>Kimberly E. J...</u>
Box 13		<u>Kimberly E. J...</u>
Subpoena box 14		<u>Kimberly E. J...</u>
Box 14		<u>Kimberly E. J...</u>
Subpoena box 15		<u>Kimberly E. J...</u>
Envelope 15		<u>Kimberly E. J...</u>
Subpoena box 16		<u>Kimberly E. J...</u>
Box 16	<u>Kimberly J...</u>	<u>Kimberly E. J...</u>
Envelope 16-1		<u>Kimberly E. J...</u>
Envelope 16-2		<u>Kimberly E. J...</u>
Envelope 16-3		<u>Kimberly E. J...</u>
Subpoena box 17		<u>Kimberly E. J...</u>
Envelope 17		<u>Kimberly E. J...</u>
Subpoena box 18		<u>Kimberly E. J...</u>

ENVELOPE 16-4

EXHIBIT  
EE

UNITED CORPORATION-SCAN PROJECT

DOCUMENT #	DATE SCANNED	NOT TO SCAN
Envelope 18-1	X	
Envelope 18-2		Kimberly E. J... [Signature]
Subpoena box 19		Kimberly E. J... [Signature]
Box 19	Scan Envelope only	
Subpoena box 20	X	
Box 20	X	
Subpoena box 21		Kimberly E. J... [Signature]
Box 21	X	
Subpoena box 22	X	
Envelope 22		Kimberly E. J... [Signature]
Subpoena box 23		Kimberly E. J... [Signature]
Box 23	X	
Subpoena box 24		Kimberly E. J... [Signature]
Box 24	X	
Subpoena box 25		Kimberly E. J... [Signature]
Box 25	X	
Subpoena box 26		Kimberly E. J... [Signature]
Box 26	X	
Subpoena box 27		Kimberly E. J... [Signature]
Box 27	X	
Subpoena box 28		Kimberly E. J... [Signature]
Box 28		Kimberly E. J... [Signature]
Subpoena box 29		Kimberly E. J... [Signature]
Envelope 29	X	
Subpoena box 30		Kimberly E. J... [Signature]
Box 30		Kimberly E. J... [Signature]
Subpoena box 31		Kimberly E. J... [Signature]
Envelope 31	See NOTE X	
Subpoena box 32		Kimberly E. J... [Signature]
Envelope 32	SCAN SEE NOTES	
Subpoena box 33		Kimberly E. J... [Signature]
Box 33		Kimberly E. J... [Signature]
Subpoena box 34		Kimberly E. J... [Signature]
Envelope 34-1		Kimberly E. J... [Signature]
Envelope 34-2		Kimberly E. J... [Signature]
Envelope 34-3		Kimberly E. J... [Signature]
Subpoena box 35		Kimberly E. J... [Signature]
Envelope 35-1		Kimberly E. J... [Signature]
Envelope 35-2		Kimberly E. J... [Signature]
Subpoena box 36		Kimberly E. J... [Signature]

NO B1

UNITED CORPORATION-SCAN PROJECT

DOCUMENT #	DATE SCANNED	NOT TO SCAN
Box 36	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Envelope 36	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 37	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 37	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Envelope 37	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 38	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 38	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 39	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Envelope 39-1	see instructions	
Envelope 39-2	see instructions	
Subpoena box 40	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 40	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 41	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Envelope 41-1	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Envelope 41-2	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 42	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Envelope 42	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 43	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 43	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 44	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 44	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 45	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Envelope 45	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 46	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 46	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 47	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 47	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Subpoena box 48	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 48-1	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 48-2	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 49	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 50	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Envelope 51-1	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Envelope 51-2	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 52	- NOT Folder 1 NOT Dep. Slips X	
Box 53	NOT Dep. Slips X	
Box 54	Kimberly E. J... X	<del>CONFIDENTIAL</del>
envelope 54-1	Kimberly E. J... X	<del>CONFIDENTIAL</del>
envelope 54-2	Kimberly E. J... X	<del>CONFIDENTIAL</del>
Box 55	Kimberly E. J... X	<del>CONFIDENTIAL</del>



UNITED CORPORATION-SCAN PROJECT

DOCUMENT #	DATE SCANNED	NOT TO SCAN
Envelope 56-1	X	
Envelope 56-2	X	
Box 57		<del>_____</del>
Box 58	X see notes	<del>_____</del>
Box 59		<del>_____</del>
Envelope 60		<del>_____</del>
Box 61		<del>_____</del>
Envelope 62		<del>_____</del>
Envelope 63		<del>_____</del>
Box 64	X	
Envelope 64 - marked	X	
Box 65 marked	X	
Box 66 Floppy Disks	X	
Box 67 as marked / envelope	X	
Envelope 68 as marked X		
Envelope 69		<del>_____</del>
Envelope 70	X as marked	<del>_____</del>
Envelope 71-1		<del>_____</del>
Envelope 71-2	X	
Envelope 72	DISCS	
Envelope 73		<del>_____</del>
Envelope 74	X	<del>_____</del>
Box 75		<del>_____</del>
Envelope 75-1		<del>_____</del>
Envelope 75-2		<del>_____</del>
Box 76		<del>_____</del>
envelope 77-1		<del>_____</del>
envelope 77-2		<del>_____</del>
Envelope 78-1		<del>_____</del>
Envelope 78-2		<del>_____</del>
Envelope 79		<del>_____</del>
Box 80-1		<del>_____</del>
Box 80-2		<del>_____</del>
Box 81		<del>_____</del>
Box 82		<del>_____</del>
Envelope 83-1		<del>_____</del>
Envelope 83-2		<del>_____</del>
Box 84		<del>_____</del>
Envelope 84		<del>_____</del>
Envelope 85		<del>_____</del>

UNITED CORPORATION-SCAN PROJECT

DOCUMENT #	DATE SCANNED	NOT TO SCAN
Box 86	X Marked	
Box 87	X Marked	
Envelope 87		<del>Cancelled</del>
Box 88-1		<del>Cancelled</del>
Box 88-2		<del>Cancelled</del>
Box 89	X Marked	
Envelope 89	X Marked	
Box 90-1		<del>Cancelled</del>
Box 90-2		<del>Cancelled</del>
Box 91		<del>Cancelled</del>
Box 92	X as marked	
Envelope 93		<del>Cancelled</del>
Box 94		<del>Cancelled</del>
Box 95	X	
Box 96	X	
Box 97		<del>Cancelled</del>
Envelope 98		<del>Cancelled</del>
Box 99	X	
Envelope 100		<del>Cancelled</del>
Envelope 101		<del>Cancelled</del>
Envelope 102	As marked	
Envelope 103		<del>Cancelled</del>
Box 104	X AS marked	
Envelope 105	X AS marked	
Box 106		<del>Cancelled</del>
Box 107		<del>Cancelled</del>
Box 108		<del>Cancelled</del>
Box 109		<del>Cancelled</del>
Envelope 110	DISC X as marked	
Envelope 111-1		<del>Cancelled</del>
Envelope 111-2		<del>Cancelled</del>
Envelope 112-1		<del>Cancelled</del>
Envelope 112-2		<del>Cancelled</del>
Envelope 113-1		<del>Cancelled</del>
Envelope 113-2		<del>Cancelled</del>
Envelope 114-1		<del>Cancelled</del>
Envelope 114-2		<del>Cancelled</del>
Envelope 115-1		<del>Cancelled</del>
Envelope 115-2		<del>Cancelled</del>
Envelope 116-1		<del>Cancelled</del>

UNITED CORPORATION-SCAN PROJECT

DOCUMENT #	DATE SCANNED	NOT TO SCAN
Envelope 116-2	Ki J...	CANCELLED
Envelope 117-1	Ki J...	CANCELLED
Envelope 117-2	Ki J...	CANCELLED
Envelope 118-1	Ki J...	CANCELLED
Envelope 118-2	Ki J...	CANCELLED
Envelope 119-1	Ki J...	CANCELLED
Envelope 119-2	Ki J...	CANCELLED
Envelope 120-1	Ki J...	CANCELLED
Envelope 120-2	Ki J...	CANCELLED
Envelope 121	Ki J...	CANCELLED
Box 122	X as marked	
Box 123	Ki J...	CANCELLED
Box 124	X as marked	
Envelope 125-1	Ki J...	CANCELLED
Envelope 125-2	Ki J...	CANCELLED
Envelope 126	Ki J...	
Box 127	X AS Marked	
Envelope 128-1	Ki J...	CANCELLED
Envelope 128-2	Ki J...	CANCELLED
Box 129		CANCELLED
Box 130	X as marked	
Envelope 131	X as marked	
Box 132	X as marked	
Box 133	X as marked	
Box 134	Ki J...	CANCELLED
Box 135	X as marked	
Box 136	*	CANCELLED
Box 137	Ki J...	CANCELLED
Box 138	X as marked	
Box 139	Ki J...	CANCELLED
Envelope 140-1	Ki J...	CANCELLED
Envelope 140-2	Ki J...	CANCELLED
Envelope 141-1	Ki J...	CANCELLED
Envelope 141-2	Ki J...	CANCELLED
Box 142	Ki J...	CANCELLED
Envelope 143	X	
Box 144	Ki J...	CANCELLED
Box 145	X as marked	
Envelope 146	Kim J...	CANCELLED
Box 147	Ki J...	CANCELLED
ENVELOPE 135	X AS Marked	

UNITED CORPORATION-SCAN PROJECT

DOCUMENT #	DATE SCANNED	NOT TO SCAN
------------	--------------	-------------

Box 148	X	
Envelope 149	X	
Envelope 150	X	
Envelope 151		<i>Ki J...</i>
Box 152	X	
Box 153		<i>Ki J...</i>
Envelope 153		<i>Ki J...</i>
Box 154	X	
Envelope 155		<i>Ki J...</i>
Envelope 156-1	X	
Envelope 156-2	X	
Box 157	X	
Envelope 158		<i>Ki J...</i>
Envelope 159	X	
Box 160	X	
Box 161	X	

Suppoena Box 80-BINDER		<i>Kimberly E. J...</i>	<i>Cancelled</i>
ENVELOPE 86 A <sup>IN Box 21</sup>		<i>Kimberly E. J...</i>	<i>Cancelled</i>
ENV 32 pac		<i>E. J...</i>	<i>Cancelled</i>
ENV 39-1 p		<i>E. J...</i>	<i>Cancelled</i>
ENV 39-2		<i>E. J...</i>	<i>Cancelled</i>
Box 52 Folder		<i>E. J...</i>	<i>Cancelled</i>
<del>52 Folder</del>		<i>E. J...</i>	<i>Cancelled</i>
<del>52 Folder</del>			
Box 53 Folder		<i>E. J...</i>	<i>Cancelled</i>
Box 55 Depar		<i>E. J...</i>	<i>Cancelled</i>
Box 58 Folders		<i>E. J...</i>	<i>Cancelled</i>
ENV. 64 Folders Marked		<i>Kimberly E. J...</i>	<i>Cancelled</i>
Box 65 Dep. Slips Marked		<i>Kimberly E. J...</i>	<i>Cancelled</i>
ENV 68 Misc Doc. Marked		<i>Kimberly E. J...</i>	<i>Cancelled</i>
Box 67 & Except ENV Marked to SCAN		<i>Kimberly E. J...</i>	<i>Cancelled</i>
ENV. 70 Misc Doc Marked		<i>Ki J...</i>	<i>Cancelled</i>
ENV 71-2 Misc Doc Marked		<i>Kimberly E. J...</i>	<i>Cancelled</i>
ENV 74 Dep. Slips		<i>Kimberly E. J...</i>	<i>Cancelled</i>
Box 87 Except 1 Folder marked		<i>Kimberly E. J...</i>	<i>Cancelled</i>

Not to Scan

Box 86	Except Files Marked	Kimberly C. Jirgen	<del>CONFIDENTIAL</del>
ENV 89	Except Files Marked	Kimberly C. Jirgen	<del>CONFIDENTIAL</del>
Box 89	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 92	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 96	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 95	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 104	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
ENV. 102	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
ENV 105	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
ENV 110	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 122	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 124	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 127	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 130	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
ENV <del>131</del> 131	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 133	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 132	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 135	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
ENV 135	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
<del>Box 138</del>	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
<del>Box 145</del>	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
<del>Box 149</del>	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 148	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 150	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 152	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>
Box 154	Except Files Marked	K: Jirgen	<del>CONFIDENTIAL</del>

Env 156-#1

Except as marked

K:

~~John C. D. H. E.~~

Env 156-#2

except as marked

K:

~~John C. D. H. E.~~

Box 157

except as marked

K:

~~John C. D. H. E.~~

Env 158-#9

except as marked

K:

~~John C. D. H. E.~~

Box 160

except as marked

K:

~~John C. D. H. E.~~

# **Exhibit FF**

*Joyce Wensel-Bailey, P.C.*  
*Certified Public Accountant*

August 19, 2014

Law Office of Joel Holt  
2132 Company Street  
Christiansted, VI 00820

Dear Attorney Holt,

Enclosed herewith is a jump drive which contains the scanned records of United Corporation that were completed between 8/1/14 and 8/19/14.

Sincerely,



Joyce Wensel-Bailey, CPA

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