

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

WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,)	
)	
Plaintiff/Counterclaim Defendant,	)	CIVIL NO. SX-12-CV-370
v.)	
FATHI YUSUF and UNITED CORPORATION,	)	ACTION FOR INJUNCTIVE
	)	RELIEF, DECLARATORY
Defendants/Counterclaimants,	)	JUDGMENT, AND
v.	)	PARTNERSHIP DISSOLUTION,
	)	WIND UP, AND ACCOUNTING
WALEED HAMED, WAHEED HAMED, MUFEED HAMED, HISHAM HAMED, and PLESSEN ENTERPRISES, INC.,)	
)	
<u>Additional Counterclaim Defendants.</u>	)	Consolidated With
)	
WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,)	
	)	CIVIL NO. SX-14-CV-287
Plaintiff,)	
v.	)	ACTION FOR DAMAGES AND
UNITED CORPORATION,	)	DECLARATORY JUDGMENT
)	
<u>Defendant.</u>)	
)	
WALEED HAMED, as Executor of the Estate of MOHAMMAD HAMED,	)	CIVIL NO. SX-14-CV-278
)	
Plaintiff,	)	ACTION FOR DEBT AND
v.	)	CONVERSION
FATHI YUSUF,)	
)	
<u>Defendant.</u>)	

**YUSUF'S OPPOSITION TO
HAMED'S MOTION AND MEMORANDUM FOR SUMMARY JUDGMENT RE
HAMED REVISED CLAIMS AS TO H-2 – \$2.78 MILLION UNILATERAL
WITHDRAWAL FROM THE PARTNERSHIP BANK ACCOUNT**

Fathi Yusuf through his undersigned attorneys, respectfully submits this Opposition to Hamed's Motion and Memorandum for Summary Judgment Re Hamed Revised claims as to H-2-\$2.78 million Unilateral Withdrawal from the Partnership Bank Account.

I. Genuine Issues of Fact Exist as to Off-Sets and a Final Reconciliation Remains Unknown, Therefore, the Relief Requested By Hamed is Improper.

Yusuf set forth in his Amended Accounting Claims designated as Y-10, a preliminary reconciliation of past partnership withdrawals as between each of the members of the Yusuf and Hamed families. *See Exhibit A*—Yusuf Amended Accounting Claims, p.12 and attached Exhibit J-2 thereto. Therein, Yusuf categorized all amounts, which constitute partnership withdrawals in the following forms:

- a) Funds Received from partnership through checks;
- b) Withdrawals from the partnership with a signed ticket/receipt;
- c) Amount owed by Hamed Family to Yusuf as per agreement before raid Sept. 2001 (Letter dated August 15, 2001);
- d) Payments to third parties on behalf of Hamed/Yusuf with partnership funds either with tickets or checks;
- e) Deposits to Banks and Brokerage Accounts; and,
- f) Payments to credit cards.

The various amounts are off-set against each other. If a check was paid from the partnership to the Yusufs to counter balance a previous withdrawal by the Hameds, both the check and the previous withdrawal are reflected as to the respective family on the various sides of the ledger. *Id.*

Yusuf has accounted for and listed the \$2.78 million dollar withdrawal from the partnership on his side of the ledger in the category of “funds received from the partnership through checks” along with any other checks from the partnership he received from the cut-off date forward. *Id.* Corresponding previous withdrawals are listed on the Hamed side of the ledger broken down into the various forms in which they were received (be it “withdrawals from the partnership with a signed ticket/receipt” or documented as set forth in the category for “amount owed by Hamed Family to Yusuf as per agreement before raid Sept. 2001 (Letter dated August 15, 2001)”). *Id.*

Yusuf does not dispute that the \$2.78 million dollar check was removed but does dispute that it was unjustified as it was a corresponding matching withdrawal. *See Exhibit B*-August 15, 2001 Letter with corresponding supporting documentation for the withdrawal. Yusuf provided documentary support for the withdrawal and formally notified Hamed of the withdrawal in writing. *Id.*

Hamed’s request for “an equal Partnership withdrawal plus prejudgment interest credited to his Partnership account” is not the proper remedy or manner in which to address Hamed Claim No. H-2. *See Hamed Brief*, p. 8. Rather, as part of the Wind Up process, there will be a full reconciliation in which all of the adjudicated withdrawals from Hamed will be compared to all of the adjudicated withdrawals from Yusuf. To the extent that one partner has received an amount greater than the other, a reconciliation will be had so that each partner will have received an equal amount. However, at this juncture, it is uncertain as to how all of the claims will be adjudicated (if a particular claim survives, in full or in part, and, if so, in what amount). Hence, the relief

sought by Hamed for a corresponding “credit” is improper, when the full balance of the claims have not been resolved. Yusuf has already acknowledged as a part of the preliminary reconciliation provided in Yusuf Claim No. Y-10 his receipt of the \$2.78 million, but at present, all counterbalancing off-sets remain uncertain and thus, a “credit” cannot be provided until all of the claims are reconciled.

II. Interest is Improper Relating to Partner Settlement of Accounts.

Hamed shows that it is inappropriate to seek to award for interest as to Yusuf’s withdrawal of \$2.78 million as same was simply a corresponding matching withdrawal to Hamed’s previous withdrawals and was not improper. Throughout the history of their partnership, the parties would regularly take a matching withdrawal and this is the same circumstance. Consequently, all of the facts set forth by Hamed relating to Yusuf’s removal are irrelevant, as the removal was not done in a manner that was kept secret or undisclosed. In fact, copies of the corresponding off-setting matching withdrawals were attached. *Id.* Although some of these corresponding withdrawals have been stricken because of the imposition of the bar in the Limitation Order, at the time that Yusuf withdrew the funds, he fully anticipated that the corresponding matching withdrawals would be part of a global reconciliation, which covered the period of the past withdrawals he was seeking to match. Yusuf did not take more than matching funds. *Id.* Yusuf provided documentation and removed the funds via a check as opposed to a wire or a removal of cash. *Id.* Yusuf was open about the removal and the reasons therefore. *Id.* Those reasons were justified and the funds removed constitute simply a matching withdrawal.

To the extent that the off-sets, which justified the withdrawal have been barred following the Limitation Order issued in 2017 (5 years after the removal and ruled on in 2018 some 6 years after removal) could not have been anticipated by Yusuf and does not render the withdrawal improper. In particular, the corresponding the \$1.6 million “past confirmed withdrawal” was barred by the Master, because it was tabulated prior to the September 17, 2006 bar date for accounting claims imposed by the Limitation Order not necessarily because it was not acknowledged. *See* Order from the Master dated September 24, 2018, p. 5.

The remaining off-sets are the subject of additional claims and will be resolved as part of the remaining claims resolution process. Numerous transactions between the parties will be reconciled as part of this process. However, Hamed is not entitled to an award of interest on this claim, as it is simply another accounting claim, which will be part of a larger reconciliation.

As the Court explained in the Limitation Order, the nature of the “claims” are not claims for damages but rather “claims” for debits and credits in an equitable accounting between partners. “Hamed has not presented any claim for “damages,” but rather an equitable action for accounting.” *Hamed v. Yusuf*, 2017 WL 3168458, at *5 (V.I. Super., 2017) (the Limitation Order).

‘Each partner is entitled to a settlement of all partnership accounts upon winding up the partnership business.’ 26 V.I.C. § 177(b). ‘A partnership is dissolved, and its business must be wound up... upon... in a partnership at will, the partnership's having notice from a partner... of that partner's express will to withdraw as a partner.’ 26 V.I.C. § 171(1).

Hamed v. Yusuf, 2017 WL 3168458, at *14 (V.I. Super., 2017). The Court further explained that:

Though the parties have submitted lengthy briefs presenting their respective positions on how the limited case law interpreting this section of RUPA affects the 'claims' purportedly presented by Yusuf and United, there is significant confusion surrounding precisely what is meant by the term 'claims.' As it is often used in legal parlance, the term 'claim' is essentially synonymous with 'cause of action.' Used in this sense, Hamed and Yusuf have each, in their respective pleadings, presented only a single, tripartite cause of action, or claim, for an equitable partnership dissolution, wind up, and accounting under 26 V.I.C. § 75(b)(2)(iii). However, as used by both the Court and the parties in the context of this litigation, *the term 'claims' has also taken on an entirely different, and more specific meaning, by which the term 'claims' refers not to the parties' respective causes of action for accounting, but rather to the numerous alleged individual debits and withdrawals from partnership funds made by the partners or their family members over the lifetime of the partnership that have been, and, following further discovery, will continue to be, presented to the Master for reconciliation in the accounting and distribution phase of the Final Wind Up Plan.*

Hamed v. Yusuf, 2017 WL 3168458, at *17 (V.I. Super., 2017) (emphasis added). The Court also held:

Pursuant to 26 V.I.C. § 71(a), '[e]ach partner is deemed to have an account that is: (1) credited with an amount equal to the money plus the value of any other property, net of the amount of any liabilities, the partner contributes to the partnership and the partner's share of the partnership profits; and (2) charged with an amount equal to the money plus the value of any other property, net of the amount of any liabilities, distributed by the partnership to the partner and the partner's share of the partnership losses.' Thus, under the RUPA framework, *the 'claims' to which the parties refer are, in fact, nothing more than the parties' respective assertions of credits and charges to be applied in ascertaining the balance of each partner's individual partnership account.*

Hamed v. Yusuf, 2017 WL 3168458, at *18 (V.I. Super., 2017) (emphasis added). Hence, Hamed appears to present Hamed Claim No. H-1 as a claim for damages which may give rise to the possibility of an award of interest. But the "claim" is not one for damages—it is an "accounting

claim” as to the withdrawals a partner has taken. If allowed, it will be combined with all of the other “allowed claims,” in the amounts determined, and will be part of a final reconciliation. Therefore, there should be no interest¹ associated with claims that constitute nothing more than an “accounting claim” for a credit in a reckoning of partner accounts and Hamed’s request for such relief should be denied.

III. Conclusion

For the foregoing reasons, Hamed’s Motion for Summary Judgment as to Hamed Claim H-2 must be denied as to the nature of the relief sought. The amount in Hamed Claim No. H-1 removed by Yusuf as a corresponding matching withdrawal is acknowledged. No “credit” should be provided to Hamed, at this juncture, as a full reconciliation of the claims has not occurred. No amount should be credited to Hamed for interest relating to the amount of Hamed Claim No. H-1.

¹ The Court noted that United’s “claims” for rent *did* constitute an actual claim for damages. Specifically, the Court held:

Count XII of the Counterclaim (Rent) presents a claim for rent allegedly owed to Defendant United for the use of certain storage bays by Plaza Extra–East from 1994 through 2001 and from 2008 through 2013. As this is a claim made solely by United against Hamed, it cannot be said to be included in or subsumed by the accounting claim between the partners as with Yusuf’s nominal claims for damages presented in Defendants’ Counterclaim. Additionally, as this claim specifically requests unpaid rent in the amount of \$793,984.38—‘an amount certain, liquidated, and subject to immediate collection’—it presents a legal claim for damages. Thus, of the fourteen Counts of Defendants’ Counterclaim, only Count XII (Rent) presents a legal claim for damages ordinarily carrying with it the right to a trial by jury.

Fathi Yusuf, et al. (adv. Hamed, et al.)
Case Nos. SX-12-CV-370, SX-14-CV-287 and SX-14-CV-278
Yusuf's Opposition to Hamed's Motion and Memorandum
for Summary Judgment Re Hamed Revised claims as to
H-2 - \$2.78 million Unilateral Withdrawal from the Partnership Bank Account
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Respectfully submitted,

DUDLEY, TOPPER AND FEUERZEIG, LLP

DATED: April 1, 2019

By: 

GREGORY H. HODGES (V.I. Bar No. 174)
CHARLOTTE K. PERRELL (V.I. Bar No. 1281)
1000 Frederiksberg Gade
P.O. Box 756
St. Thomas, VI 00804
Telephone: (340) 774-4422
Facsimile: (340) 715-4400
E-Mail: ghodges@dtflaw.com
cperrell@dtflaw.com

Attorneys for Fathi Yusuf and United Corporation

CERTIFICATE OF SERVICE

I hereby certify that on this 1st day of April, 2019, I caused the foregoing **Yusuf's Opposition to Hamed's Motion and Memorandum for Summary Judgment Re Hamed Revised claims as to H-2- \$2.78 million Unilateral Withdrawal from the Partnership Bank Account** which complies with the page or word limitation set forth in Rule 6-1(e), to be served upon the following via the Case Anywhere docketing system:

Joel H. Holt, Esq.
LAW OFFICES OF JOEL H. HOLT
Quinn House - Suite 2
2132 Company Street
Christiansted, St. Croix
U.S. Virgin Islands 00820

E-Mail: holtvi.plaza@gmail.com

Carl J. Hartmann, III, Esq.
5000 Estate Coakley Bay – Unit L-6
Christiansted, St. Croix
U.S. Virgin Islands 00820

E-Mail: carl@carlhartmann.com

Fathi Yusuf, et al. (adv. Hamed, et al.)
Case Nos. SX-12-CV-370, SX-14-CV-287 and SX-14-CV-278
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for Summary Judgment Re Hamed Revised claims as to
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Mark W. Eckard, Esq.
ECKARD, P.C.
P.O. Box 24849
Christiansted, St. Croix
U.S. Virgin Islands 00824

E-Mail: mark@markeckard.com

The Honorable Edgar D. Ross
E-Mail: edgarrossjudge@hotmail.com

and via U.S. Mail to:

The Honorable Edgar D. Ross
Master
P.O. Box 5119
Kingshill, St. Croix
U.S. Virgin Islands 00851

Jeffrey B.C. Moorhead, Esq.
JEFFREY B.C. MOORHEAD, P.C.
C.R.T. Brow Building – Suite 3
1132 King Street
Christiansted, St. Croix
U.S. Virgin Islands 00820

E-Mail: jeffreymlaw@yahoo.com

Alice Kuo
5000 Estate Southgate
Christiansted, St. Croix
U.S. Virgin Islands 00820



EXHIBIT A

**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,
v.	)	WIND UP, AND ACCOUNTING
)	
WALEED HAMED, WAHEED HAMED,)	
MUFEED HAMED, HISHAM HAMED, and)	
PLESSEN ENTERPRISES, INC.,)	
)	
<u>Additional Counterclaim Defendants.</u>	)	Consolidated With
)	
WALEED HAMED, as Executor of the)	
Estate of MOHAMMAD HAMED,)	
	)	CIVIL NO. SX-14-CV-287
Plaintiff,)	
v.	)	ACTION FOR DAMAGES AND
	)	DECLARATORY JUDGMENT
UNITED CORPORATION,)	
)	
Defendant.)	
)	
WALEED HAMED, as Executor of the)	
Estate of MOHAMMAD HAMED,	)	CIVIL NO. SX-14-CV-278
)	
Plaintiff,	)	ACTION FOR DEBT AND
v.	)	CONVERSION
)	
FATHI YUSUF,)	
)	
Defendant.)	

**YUSUF'S AMENDED ACCOUNTING CLAIMS
LIMITED TO TRANSACTIONS OCCURRING ON OR AFTER SEPTEMBER 17, 2006**

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

F. Water Revenue Re Plaza Extra-East

Beginning in 1994, Plaza Extra-East began selling United's water. The proceeds for the first 10 years were used primarily for charitable purposes. From April 1, 2004, however, all revenue from the sale of United's water that was collected by Plaza Extra-East was to be paid to United. United has calculated the average water sales per month based upon two years of sales in 1997 (\$52,000) and 1998 (\$75,000) as \$5,291.66 per month. Multiplying the average monthly sales revenue by 131 months, United is owed \$693,207.46 from the Partnership for the water sales revenue from April 1, 2004 through February 28, 2015.

Disputed/Undisputed, Ripe for Determination or Discovery Needed: Yusuf anticipates that this debt will be disputed and will likely require additional discovery.

G. Unreimbursed Transfers to Plaza Extra from United's Tenant Account

At various points throughout the Partnership, United would transfer funds from its tenant account, which the parties have already conceded was separate and independent from the Partnership, to the Plaza Extra Stores to cover expenses and to maintain cash-flow. The Partnership has not reimbursed United for certain transfers. The Partnership owes United \$188,132 for its unreimbursed transfers. *See* Exhibit I to the Original Claims, Summary and Supporting Documentation of Unreimbursed Transfers from United.

Disputed/Undisputed, Ripe for Determination or Discovery Needed: Yusuf anticipates that this debt will be disputed and will likely require additional discovery.

IV. Past Partnership Withdrawals and Distribution Reconciliation

Throughout the Partnership, the Partners and their agents (*i.e.*, their sons) would withdraw cash from safes at the Plaza Extra Stores. Evidence of these withdrawals came in multiple forms including, *inter alia*, receipts, checks or ledger entries. In addition, the Partners



and their agents used funds generated by the Plaza Extra Stores for personal expenses. These payments for personal expenses were to be counted against each Partner as a distribution. The withdrawals and payments for personal expenses were supposed to be done on the “honor system,” which relied upon each Partner and their agents to disclose to the other Partner, via “tickets” or receipts left in the store safes, when withdrawals were made or personal expenses were paid from Partnership funds. Occasionally, the Partners would reconcile the various withdrawals and expenses between them. Upon review of the various accounting records as well as information regarding personal accounts and assets of the Partners and their agents, Yusuf submits that Hamed and his agents failed to fully disclose all of the funds they withdrew from the Partnership or personal expenses they paid with Partnership funds. Consequently, these previously undisclosed withdrawals and expenses are treated as distributions in the Original Claims and the Amended Claims. A full accounting of the Partnership withdrawals is set forth in the Expert Report of Fernando Scherrer of BDO Puerto Rico, P.S.C. (“BDO”) attached as Exhibit J to the Original Claims¹⁴. Based on that report, Hamed’s withdrawals/distributions exceeded Yusuf’s withdrawals/distributions by \$19,341,350.72. *See* Exhibit J at p. 62-3. As a result, under the Original Claims, \$9,670,675.36 should be awarded to Yusuf to equalize the distributions between the Partners so that both Partners have equal distributions of \$18,820,989.98.

Subsequent to the Accounting Order limiting the accounting claims to those transactions occurring on or after September 17, 2006, BDO adjusted their calculations to reflect only transactions from that date forward. Their revised calculations are set forth in the attached **Exhibit J-2**. Hamed received \$5,099,638.44 more than Yusuf for the defined period. As a result

¹⁴ The tables, schedules and supporting documentation for that report are voluminous and were submitted to the Master and counsel for Hamed via a flash drive or CD identified as Exhibit J-1.

**INDEX OF EXHIBITS TO YUSUF'S AMENDED ACCOUNTING CLAIMS AND PROPOSED
DISTRIBUTION PLAN**

- Exhibit A-1- Revised Summary of Yusuf Plan Distributions
- Exhibit B - Litigation Reserves Calculations
- Exhibit C - Calculation of Additional Rent Net of Rent Paid
- Exhibit D - Calculation of Interest on Bay 1 Rent
- Exhibit E - Calculation of Interest on Bay 5 & 8 Rent
- Exhibit F - Summary and Evidence of United Payment of Gross Receipts Taxes
- Exhibit G - Relevant Black Book Entries
- Exhibit H - Relevant Ledger Entries
- Exhibit I - Summary and Supporting Documentation of Unreimbursed Transfers from United
- Exhibit J - Past Partner Withdrawals and Distribution Reconciliation, BDO Report
- Exhibit J-1 - Tables, Schedules and Supporting Documents for BDO Report
- Exhibit J-2 - Revised Schedules for BDO Report based on limitations of Accounting Order
- Exhibit K - List of Foreign Accounts
- Exhibit L - Wire Transfer Information Supporting Claim
- Exhibit M - Cairo Amman Checks to Waleed Hamed
- Exhibit N - Land Value Estimation
- Exhibit O - Agreement in Arabic Conveying Hamed's Interest in Jordanian Parcel
- Exhibit P - Integra Realty Resources Valuation Report
- Exhibit Q - Integra Realty Resources Appraisal Report
- Exhibit R - Payment Analysis (*See Amended Supplementation*)
- Exhibit S - English translation of Exhibit O (*See Amended Supplementation*)
- Exhibit T - Invoices identified in Exhibit R (*See Amended Supplementation*)

Exhibit U - Fraudulent Conveyance Complaint

EXHIBIT A-1

Original Claim Distribution Summary Submitted September 30, 2016 (and amended in December 2016)	Amended Claim Distribution Summary Submitted October 30, 2017	Disputed or Undisputed	Ripe for Determination	Additional Discovery Needed
I. Total Assets Remaining After Liquidation: ¹ \$8,957,168.54	I. Total Assets Remaining After Liquidation: ² \$8,879,900.96	Undisputed	N/A	N/A
II. Less Reserves	II. Less Reserves			
A. Tutu Park Property Taxes: ³ \$ 14,356.44	A. Tutu Park Property Taxes: \$ 14,356.44	Undisputed	Yes	No
B. Matching Payment to United: ⁴ \$ 9,812.14	B. Matching Payment to United: ⁵ \$ 9,812.14	Disputed	Yes	No
C. FUTA Taxes: \$ 350,000.00	C. FUTA Taxes: \$ N/A	N/A	N/A	N/A
D. Master's Fees: ⁶ \$ 150,000.00	D. Master's Fees: ⁷ \$ 150,000.00	Need Add'l Estimate	Yes	No
E. Accounting Fees: \$ 30,000.00	E. Accounting Fees: ⁸ \$ 30,000.00	Need Add'l Estimate	Yes	No
F. Litigation Risks: Subtotal: \$1,320,777.00 \$1,874,945.58	F. Litigation Risks: Subtotal: \$1,320,777.00 \$1,524,945.58	Undisputed	Yes	No
Balance Less Reserves: \$7,082,222.96	Balance Less Reserves: \$7,354,955.38			

¹ See Partnership balance sheet as of August 31, 2016 provided by John Gaffney to the Master and counsel for the Partners on September 30, 2016.

² See fn. 4 of the Amended Claims.

³ See fn. 6 to Tenth Bi-Monthly Report filed on September 30, 2016.

⁴ See fn. 6 to Tenth Bi-Monthly Report filed on September 30, 2016.

⁵ See fn. 5 to Twelfth and Final Bi-Monthly Report filed on January 31, 2017.

⁶ This is an estimated amount.

⁷ This is an estimated amount to be updated by the Master.

⁸ This is an estimated amount.

III. Less Debts of the Partnership:		III. Less Debts of the Partnership:		Disputed or Undisputed	Ripe for Determination	Additional Discovery Needed
A.	Balance Sheet Liabilities ⁹	\$ 176,267.97	\$ 39,273.51	Disputed	Yes	No
B.	Add'l Rent for Bay 1:	\$ 6,974,063.10	\$ 6,974,063.10	Disputed	Yes	No
C.	Int. on Bay 1 Rent Awarded:	\$ 881,955.08	\$ 881,955.08	Disputed	Yes	No
D.	Rent for Bays 5 & 8:	\$ 793,984.34	\$ 793,984.34	Disputed	Yes	No
E.	Int. on Unpaid Rent, Bays 5 & 8:	\$ 241,005.18	\$ 241,005.18	Disputed	Yes	No
F.	Reimb. United for Gross Receipts Taxes	\$ 60,586.96	\$ 60,586.96	Disputed	No	Yes
G.	Black Book Balance owed to United	\$ 49,997.00	\$ 49,997.00	Disputed	No	Yes
H.	Ledger Balances owed to United	\$ 199,760.00	\$ 199,760.00	Disputed	No	Yes
I.	Water Revenue Re: Plaza Extra-East	\$ 693,207.46	\$ 693,207.46	Disputed	No	Yes
J.	Unreimbursed Transfers from United	\$ <u>188,132.00</u>	\$ <u>188,132.00</u>	Disputed	No	Yes
	Subtotal:	\$10,258,959.09	\$10,121,964.60			
IV. Net Partnership Assets Available for Distribution After Debts and Reserves:		(\$3,176,736.04)	(\$2,767,009.22)			

⁹ See Total Liabilities shown on balance sheet provided by John Gaffney on September 30, 2016.

¹⁰ See fn. 11 of the Amended Claims. Since \$30,000 was included as a reserve in item II E, above, that amount was not also included in the balance sheet liabilities.

<p>V. Past Partnership Withdrawals and Distribution Reconciliation:</p> <p>A. Net funds withdrawn or deemed to be a distribution between the Partners per BDO Report – Net Due to Yusuf¹¹: \$ 9,670,675.36</p>	<p>V. Past Partnership Withdrawals and Distribution Reconciliation:</p> <p>A. Net funds withdrawn or deemed to be a distribution between the Partners per BDO Report – Net Due to Yusuf¹²: \$ 2,549,819.22</p>	<p>Disputed or Undisputed</p> <p>Disputed</p>	<p>Ripe For Determination</p> <p>No</p>	<p>Additional Discovery Needed</p> <p>Yes</p>
<p>VI. Y&S Corporation and R&F Condominium Stock Sale Proceeds Distribution: \$802,966.00</p>	<p>VI. Y&S Corporation and R&F Condominium Stock Sale Proceeds Distribution: \$ 0</p>	<p>No longer applicable as barred by Accounting Order</p>	<p>N/A</p>	<p>N/A</p>
<p>VII. Foreign Accounts and Jordanian Properties:</p> <p>A. Net Due to Yusuf: \$TBD, but at least \$434,921.37</p>	<p>VII. Foreign Accounts and Jordanian Properties</p> <p>A. Net Due to Yusuf: \$TBD, but at least \$434,921.37 (Exhibit R)</p>	<p>Disputed</p>	<p>No</p>	<p>Yes</p>
<p>VIII. Loss of Going Concern Value of Plaza Extra West: \$4,385,000.00</p>	<p>VIII. Loss of Going Concern Value of Plaza Extra West: \$4,385,000.00</p>	<p>Disputed</p>	<p>No</p>	<p>Yes</p>

¹¹ See BDO Report at p. 63.

¹² See Exhibit J-2.

EXHIBIT J-2



Dudley, Topper and Feuerzeig, LLP
 United Corporation
 Civil No. SX-12-CV-99

Summary calculation of Additional Income as a result of withdrawals from Supermarkets' accounts (or partnership's accounts) - January 1994 to August 2014. (Including adjustments for withdrawals before 9/17/2006 as instructed by the Court)

Summary of Withdrawals

Description	Hamed					Total
	Mohammad	Waleed	Waheed	Mufeed	Hisham	
Funds received from partnership through checks	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Withdrawals from the partnership with a signed ticket/receipt	-	237,352.75	-	-	-	237,352.75
Amount owed by Hamed family to Yusuf as per agreement before raid Sept 2001. As per Mike's testimony these tickets were burned. (Refer to Letter dated August 15, 2012)	-	1,778,103.00	-	-	-	1,778,103.00
Payments to third parties on behalf of Hamed/Yusuf with partnership funds either with tickets or checks	-	20,311.00	-	-	-	20,311.00
Payments to Attorneys with partnership's funds	-	3,749,495.48	372,155.95	-	-	4,121,651.43
Funds received by cashier's checks	-	-	-	-	-	-
Total Partnership	1,500,000.00	5,785,262.23	372,155.95	-	-	7,657,418.18
Deposits to bank and brokerage accounts	16,505.80	430,439.13	100,000.00	306,999.56	510,061.57	1,364,006.06
Payments to credit cards	-	422,824.70	-	179,786.80	-	602,611.50
Investments (cost) sold as per tax returns	-	-	-	-	-	-
Subtotal Lifestyle analysis	16,505.80	853,263.83	100,000.00	486,786.36	510,061.57	1,966,617.56
Net Withdrawals	\$ 1,516,505.80	\$ 6,638,526.06	\$ 472,155.95	\$ 486,786.36	\$ 510,061.57	\$ 9,624,035.74

Fathi	Nejeh	Maher	Yusuf	Yusuf						Total
				Najat	Zayed	Syaid	Amal	Hoda	Yacer	
\$ 4,284,706.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,284,706.25
-	-	2,000.00	-	-	-	-	-	-	-	2,000.00
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
183,607.05	20,370.00	33,714.00	-	-	-	-	-	-	-	237,691.05
-	-	-	-	-	-	-	-	-	-	-
4,468,313.30	20,370.00	35,714.00	-	-	-	-	-	-	-	4,524,397.30
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
\$ 4,468,313.30	\$ 20,370.00	\$ 35,714.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,524,397.30

Difference
\$ (2,784,706.25)
235,352.75
1,778,103.00
20,311.00
3,883,960.38
-
3,133,020.88
1,364,006.06
602,611.50
-
1,966,617.56
\$ 5,099,638.44

Note:

1 Total amounts include adjustments made for withdrawals in 2016.

EXHIBIT B

UNITED CORPORATION
d/b/a PLAZA EXTRA SUPERMARKET
4C & 4D Sion Farm
Christiansted, VI 00820

BY HAND DELIVERY

*Received receipt
8/16/2012*

Date: August 15, 2012

Mohammed Hamed
By and through Waleed Hamed
Plaza Extra Supermarket
Sion Farm Store
Christiansted, V.I. 00820

Re: Notice of Withdrawal

Dear Mr. Hamed,

The amount of \$2,784,706.25 will be withdrawn from United's operating account effective August 15th, 2012. This amount equals the proceeds you previously withdrew through your agent Waleed Hamed. To ensure full accuracy, attached are the receipts you requested during mediation demonstrating the \$1,095,381.75 of withdrawals. The below itemized amounts are not in dispute.

Past Confirmed Withdrawals	\$1,600,000.00
Additional Withdrawals per the attached requested receipts	\$1,095,381.75
Fifty percent (50%) of St. Maarten Bank Account.....	\$44,355.50
Fifty percent (50%) of Cairo Amman Bank	\$44,696.00

Should you have any concerns about these amounts, please provide the basis for your concerns in writing. Thank you.

Yours,

for 
Fathi Yusuf

Mohammed Hamed

1	2	3	4
1	8/3	\$ 5,000.00	1
2	8/15	10,000.00	2
3	9/6	20,035.00	3
4	9/14	5,010.00	4
5	9/21	3,000.00	5
6	9/26	1,000.00	6
7	10/3	20,000.00	7
8	10/17	15,000.00	8
9	10/27	5,000.00	9
10	10/31	6,000.00	10
11	11/2	15,075.00	11
12	11/22	5,000.00	12
13	11/29	10,000.00	13
14	12/12	7,510.00	14
15	12/20	20,000.00	
16	12/16	11,000.00	
17	1/24	4,000.00	
18	2/9	4,000.00	
19	2/10	10,000.00	
20	2/20	2,500.00	
21	3/22	2,700.00	
22	3/27	2,000.00	
23	4/24	12,000.00	23
24	5/22	20,000.00	24
25	6/19	4,000.00	25
26	7/17 (Car)	12,800.00	26
27	7/20	20,000.00	27
28	8/1	1,000.00	28
29	8/14	25,040.00	29
30	8/24	1,710.00	30
31	9/11	7,010.00	31
32	10/13	1,500.00	32

DATE	DESCRIPTION	AMOUNT
10/25 ¹	Bank of Abual Ra'a	2,035.00
10/26 ²		2,000.00
11/5 ³		40,015.00
11/14 ⁴	Tractor from Ft. Le Muced	2,575.00
12/19		20,000.00
12/27	311,965.00	6,500.00 *
1/7 ⁷		42,000.00
1/21 ⁸		1,500.00
1/23 ⁹		1,500.00
1/30 ¹⁰		40,000.00
2/14 ¹¹		3,000.00
3/12 ¹²		25,000.00
3/20 ¹³		3,000.00
8/16 ¹⁴	Warranty 624,250	146,385.00 *
9/27 ¹⁵	Warranty	2,200.00
11 ¹⁶	Warranty	2,400.00
8/23 ¹⁷	Warranty	2,500.00
From 8/16 to 10/30	Warranty	67,960.00
From 10/1 to 11/1/91	Warranty	63,108.00
11/15/97	Warranty	22,000.00
2/5 ²¹		10,000.00
3/10 ²²		20,000.00
3/31 ²³		15,000.00
5/7 ²⁴	864,814.00	35,000.00 **

PLAZA EXTRA
 4C-4D SIGN FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-8240

CUSTOMER'S ORDER NO. _____ DATE 5/7 19 97
 NAME Wally PHONE NO. _____
 ADDRESS _____

SOLD BY CASH CHECK CHARGE C.O.D. ON ACCT. PAID OUT (MOSE. RET.)

QUAN.	DESCRIPTION	PRICE	AMOUNT
	thirty five	2	35,000.00
This Water is Not Sold As Drinking Water			TAX
Received by <i>[Signature]</i>			TOTAL 35,000.00

All claims and returned goods must be accompanied by this bill.
 01193 Thank You
 PRINTED IN U.S.A.

[Signature]
 5,000.00
 28
 29
 30
 31

PLAZA EXTRA
 4C-4D SION FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMER'S ORDER NO. _____ DATE 5/7 19 97
 NAME Wally PHONE NO. _____
 ADDRESS _____

SOLD BY CASH CHECK CHARGE C.O.D. ON ACCT. PAID OUT MDSE. REID.

QUAN.	DESCRIPTION	PRICE	AMOUNT
-------	-------------	-------	--------

	<u>thirty five</u>	<u>00</u>	<u>35,000.00</u>
--	--------------------	-----------	------------------

This Water Is Not Sold
 As Drinking Water

TAX _____

Received by [Signature] TOTAL 35,000.00

01193

Thank You

PRINTED IN U.S.A.

All claims and returned goods must be accompanied by this bill.

PLAZA EXTRA
 4C-4D SION FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMER'S ORDER NO. _____ DATE 3/31 19 97
 NAME Mohamed Hamed PHONE NO. _____
 ADDRESS _____

SOLD BY CASH CHECK CHARGE C.O.D. ON ACCT. PAID OUT MDSE. REID.

QUAN.	DESCRIPTION	PRICE	AMOUNT
-------	-------------	-------	--------

			<u>15,000.00</u>
--	--	--	------------------

This Water Is Not Sold
 As Drinking Water

TAX _____

Received by [Signature] TOTAL 15,000.00

01174

Thank You

PRINTED IN U.S.A.

All claims and returned goods must be accompanied by this bill.

PLAZA EXTRA
 4C-4D SION FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMERS ORDER NO. _____ DATE 2/5 1997
 NAME Mohammad Hamel PHONE NO. _____
 ADDRESS _____

SOLD BY	CASH	CHECK	CHARGE	C.O.D.	ON ACCT.	PAID OUT	MOSE. REF.

QUAN.	DESCRIPTION	PRICE	AMOUNT

10,000.00

This Water Is Not Sold
As Drinking Water

TAX

[Signature]

TOTAL 10,000.00

Received by

All claims and returned goods must be accompanied by this bill.

01125

Thank You

PRINTED IN U.S.A.

PLAZA EXTRA
 4C-4D SION FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMERS ORDER NO. _____ DATE 3/10 1997
 NAME Mohammad Hamel PHONE NO. _____
 ADDRESS _____

SOLD BY	CASH	CHECK	CHARGE	C.O.D.	ON ACCT.	PAID OUT	MOSE. REF.

QUAN.	DESCRIPTION	PRICE	AMOUNT

20,000.00

This Water Is Not Sold
As Drinking Water

TAX

[Signature]

TOTAL 20,000.00

Received by

All claims and returned goods must be accompanied by this bill.

01157

Thank You

PRINTED IN U.S.A.

PLAZA EXTRA 446-0060
 4C-4D SION FRAM
 C'STED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMER'S ORDER NO.		DATE		3-13 19 98	
NAME					
ADDRESS					
SOLD BY	CASH	C.O.D.	CHARGE	ON ACCT	MOSE. RETD.
PAID OUT					
QUAN.	DESCRIPTION		PRICE	AMOUNT	
	Two thousand		\$	2000.00	
	Plastering				
	Blance				
	\$ 750.00				
			TAX		
			TOTAL	\$ 2000.00	

ALL claims and returned goods MUST be accompanied by this bill.

00646

Rec'd by _____

RAPIDFORMS 7-467-3PT
 800/257-6354 7-460-3PT

Total 98 = 13,650.-

446-0061

PLAZA EXTRA
4C-4D SION FRAM
ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.		DATE <i>9/27/98</i>					
NAME <i>Wally Hamed</i>							
ADDRESS							
SOLD BY	CASH	C.O.D.	CHARGE	ON ACCT.	MOSE. RETD.	PAID OUT	
QUAN.	DESCRIPTION			PRICE	AMOUNT		
	<i>1200 + thousands</i>				<i>8000.00</i>		
	<i>Wally Hamed</i>						
				TAX			
				TOTAL	<i>8000.00</i>		

ALL claims and returned goods MUST be accompanied by this bill.

00708

Rec'd by _____

RAPIDFORMS 74462 - 2PT.
800/257-8354 74463 - 3PT.

446-0062

PLAZA EXTRA
40-40 SIGN FRAME
DISTED. ST. CROIX V. I. (0820)
(909) 778-6240

CUSTOMER'S ORDER NO. _____ DATE 4-7 1998
 NAME Wally Hayes PHONE NO. _____
 ADDRESS _____

SOLD BY CASH CHECK CHARGE C.O.D. ON ACCT. PAID OUT MISC. RETD.

QUAN.	DESCRIPTION	PRICE	AMOUNT
	two thousand		2000.00
	Station		
	Francis		
		TAX	
		TOTAL	2000.00

Received by _____
 All claims and returned goods must be accompanied by this bill.

01458

Thank You

PRINTED IN U.S.A.

446-0091

PLAZA EXTRA
40-40 ST. FRAM
POSTED, ST. CHARLES V.I. 00820
(809) 773-8240

CUSTOMER'S ORDER NO.		DATE		4120		19 98	
NAME <i>Wally</i>							
ADDRESS							
SOLD BY	CASH	C.O.D.	CHARGE	ON ACCT.	MOSE RETD.	PAID OUT	
QUAN.	DESCRIPTION			PRICE	AMOUNT		
					<i>500.00</i>		
<i>Invovido</i>							
<i>Wally</i>							
<i>buy</i>							
				TAX	<i>00.00</i>		
				TOTAL	<i>500.00</i>		

ALL claims and returned goods MUST be accompanied by this bill.

00794

Rec'd by *Jack*

RAPIDFORMS 74462 - 2PT.
800/257-8354 74463 - 3PT.

446-0096

PLAZA EXTRA
 4C-4D SION FRAM
 CATED, ST. CROIX V. I. 00820
 (809) 778-6240

CUSTOMER'S ORDER NO.		DATE	
		9/7 19 98	
NAME Wally			
ADDRESS Glenn Electrical			
SOLD BY	CASH	C.O.D.	CHANGE
QUAN.	DESCRIPTION	PRICE	AMOUNT
	Wokun-dard		\$ 200.00
		TAX	
		TOTAL	\$ 200.80

ALL claims and returned goods MUST be accompanied by this bill.

04813

Rec'd by

RAPIDFORMS 74462 - 2PT.
 800/257-8354 74483 - 3PT.

DEFENDANTS' RESPONSE

0112045

FY 004132

446-0098

PLAZA EXTRA
4C-4D SIGN FRAM
531 E.D. ST. CROIX V.I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.		DATE	
NAME <i>Mally</i>		9-9-98	
ADDRESS			
SOLD BY			
CASH	C.O.D.	CHEQUE	CREDIT
QUAN.	DESCRIPTION	PRICE	AMOUNT
	<i>Plain Signs</i>		<i>1000.00</i>
		TAX	
		TOTAL	<i>1000.00</i>

04834

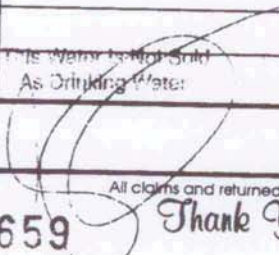
Rec'd by

RAPIDFORMS 74482 - 2PT.
800257-8354 74483 - 3PT.

446-0097

PLAZA EXTRA
4C-4D SION FRAM
C'STED, ST. CROIX V. I 00820
(809) 778-6240

CUSTOMER'S ORDER NO. _____ DATE 11/20 1978
NAME Walter PHONE NO. _____
ADDRESS _____

SOLD BY	CASH	CHECK	CHARGE	C.O.D.	ON ACCT.	PAID OUT	MOSE RETD.
QUAN.	DESCRIPTION				PRICE	AMOUNT	
	<u>Three hundred fifty</u>				<u>\$ 350.00</u>		
	<u>Green Swanton</u>						
	<u>Is Water to High Solid</u>						
	<u>As Drinking Water</u>				TAX		
Received by					<u>350.00</u>		

03659

Thank You

PRINTED IN U.S.A.

340-0051

PLAZA EXTRA
4C-4D SION FRAM
C/STED, ST. CROIX V. I. 00820
(800) 778-6240

CUSTOMER'S ORDER NO.	DATE			8/13	59
NAME	Walter				
ADDRESS					
QUAN.	DESCRIPTION	PRICE	AMOUNT		
	100	1.25	125.00		
<i>Thank You!</i>					
		TAX			
		TOTAL			

ALL claims and returned goods MUST be accompanied by this bill.

Rec'd by Carla Rose
RAPIDFORMS 74482-2PT
800-257-8364 74483-3PT

Total 99 = 36,726.75

340-0050

PLAZA EXTRA
4C-4D SION FRAM
COSTED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.	DATE	7/3	19	99
NAME	Wally			
ADDRESS	[REDACTED]			
QUAN.	DESCRIPTION	PRICE	AMOUNT	
	three hood	10	300.00	
	by car			
	Thank you!			
	Wally			
		TAX		
		TOTAL	300.00	

ALL claims and returned goods MUST be accompanied by this bill.

02700

Rec'd by _____

RAPIDFORMS 74482 - 2PT.
800/257-8354 74483 - 3PT.

340-0048

PLAZA EXTRA
4C-4D SHIN FRAM
POSTED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.	DATE	5/3	19 99
NAME	<i>W. J. ...</i>		
ADDRESS	<i>...</i>		

QUAN.	DESCRIPTION	PRICE	AMOUNT
	<i>Five ...</i>		\$500.00
Thank You!			
	<i>W. J. ...</i>		
		TAX	
	TOTAL		

ALL claims and returned goods MUST be accompanied by this bill.

694

Rec'd by _____

RAPIDFORMS
800/257-8354 744

340-0052

PLAZA EXTRA
4C-4D SION FRAM
DISTED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.	DATE	9/3 19 88	
NAME GWAH			
ADDRESS			
QUAN.	DESCRIPTION	PRICE	AMOUNT
			10.00
<i>Thank You!</i>			
TAX			
TOTAL			10.00

ALL claims and returned goods MUST be accompanied by this bill.

02698 Rec'd by *Juan Roman*
RAPIDFORMS 74482-2PT
800/257-8354 74483-3P

446-0066

PLAZA EXTRA
40-AD STION FR...
CATED. ST. OROX 7.1. 6032
(809) 78-6240

CUSTOMER'S ORDER NO.		DATE		19			
NAME		PHONE NO.					
ADDRESS							
SOLD BY	CASH	CHECK	CHARGE	C.O.D.	ON ACCT.	PAID OUT	MDSE. RETD.
QUAN.	DESCRIPTION		PRICE	AMOUNT			
			\$1750.00				
		<i>Net Amount -</i>					
		<i>seven hundred -</i>					
		<i>tax</i>					
			TAX				
Received by			TOTAL	\$1760.00			

All claims and returned goods must be accompanied by this bill.

01893

Thank You

PRINTED IN U.S.A.

340-0047

PLAZA EXTRA
4C-4D SIGN GRAM
CITY ST. CROIX V 00820
(809) 744-6240

CUSTOMER'S ORDER NO.	DATE	10/18	19	99
NAME	Wall			
ADDRESS				

QUAN.	DESCRIPTION	PRICE	AMOUNT
		\$3000.00	
	<i>Thank You!</i>		
		TAX	
		TOTAL	3000.00

ALL claims and returned goods MUST be accompanied by this bill.

02946

Rec'd by

RAPIDFORMS 74463-2PT.
800/257-9354 74463-3PT.

340-0046

PLAZA EXTRA
4C-4D SION FRAM
C'STED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.		DATE	11/8	19	99
NAME		Wally Hines			
ADDRESS					
SOLD BY					
QUAN.	DESCRIPTION	PRICE	AMOUNT		
			5,000.00		
Thank You!		TAX			
		TOTAL			

ALL claims and returned goods MUST be accompanied by this bill.

02950

Rec'd by _____

RAPIDFORMS 74482-2PT.
800/257-8354 74483-3PT.

DEFENDANTS' RESPONSE
0112056

FY 004143

340-0044

PLAZA EXTRA
4C-4D SKIN FRAM
COSTED, ST. CF XIX V. I. 00820
(809) 7 40

CUSTOMER'S ORDER NO.	DATE	11/23	19	55
NAME	Wally			
ADDRESS				
[REDACTED]				
QUAN.	DESCRIPTION	PRICE	AMOUNT	
	Jams		\$1600.00	
	me fligasi			
	Six h			
Thank you				
		TAX		
		TOTAL	\$1600.00	

ALL claims and returned goods MUST be accompanied by this bill.

03796

Rec'd by _____

RAPIDFORMS 74482-2PT.
800/257-8354 74483-3PT.

340-0043

PLAZA EXTRA
4C-4D SION FRAM
C'STED, ST. CROIX V. I. 00820
(809) 778-8240

CUSTOMER'S ORDER NO.		DATE	11/30	19	59
NAME					
ADDRESS <i>Willy</i>					
QUAN.	DESCRIPTION	PRICE	AMOUNT		
<i>400.00</i>	<i>SALES</i>	<i>12</i>	<i>5000.00</i>		
<i>THANK YOU!</i>					
		TAX			
		TOTAL	<i>5000.00</i>		

ALL claims and returned goods MUST be accompanied by this bill.

03792

Rec'd by

RAPIDFORMS 74482-2PT.
800/257-8354 74483-3PT.

340-0042

PLAZA EXTRA
4C-4D SION FRAM
C'STED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.	DATE
NAME	12-7-1999
Wally Hamel	
ADDRESS	

QUAN.	DESCRIPTION	PRICE	AMOUNT
	custo de		3626.75
	77 Scat		
Thank You!			
		TAX	
		TOTAL	

ALL claims and returned goods MUST be accompanied by this bill.

03780

Rec'd by _____

RAPIDFORMS 74482-2PT.
800/257-8364 74483-3PT.

340-0040

PLAZA EXTRA
4C-4D SION FRAM
COSTED, ST. CROIX V. I. 00820
(809) 778-8240

CUSTOMER'S ORDER NO.	DATE
NAME	12-17-99
WALLY Hamed	
ADDRESS	

QUAN.	DESCRIPTION	PRICE	AMOUNT
	for Juan		for
	two hours		
	Thank You!		
	TAX		
	TOTAL		

ALL claims and returned goods MUST be accompanied by this bill.

03 59

Rec'd by Sam Rivers

RAPIDFORMS 74462-3PT.
800/257-8354 74463-3PT.

340-0037

PLAZA EXTRA
4C-4D SION FRAM
CSTED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.		DATE	
NAME		1990	
ADDRESS		01-10	
QUAN.	DESCRIPTION	PRICE	AMOUNT
	Three thousand	\$ 3000.00	
Thank You!			
TAX			
TOTAL			

ALL claims and returned goods MUST be accompanied by this bill.

03135

Rec'd by _____

RAPIDFORMS 74482-2PT.
800/257-8384 74483-3PT.

Total in 2000 = 85,122.00

340-0036

PLAZA EXTRA
4C-4D SION FRAM
C'STED, ST. CROIX V. I. 00820
(809) 778-8240

CUSTOMER'S ORDER NO.		DATE	
		01-14	19 00
NAME <i>Wemyth</i>			
ADDRESS			
SOLD BY			
QUAN.	DESCRIPTION	PRICE	AMOUNT
	<i>Three thousand</i>	<i>3500</i>	<i>(00)</i>
	<i>for incident</i>		
<i>Thank You!</i>			
	<i>Wemyth</i>	TAX	
		TOTAL	<i>3500.00</i>

ALL claims and returned goods MUST be accompanied by this bill.

03139

Rec'd by _____

RAPIDFORMS 74482-2PT.
800/257-8354 74483-3PT.

340-0035

PLAZA EXTRA
4C-4D SION FRAM
C/STED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.		DATE	01-25	19	00
NAME <i>L. Jolly</i>					
ADDRESS					
PAID BY					
QUAN.	DESCRIPTION	PRICE	AMOUNT		
	<i>Two three Star</i>	<i>1 \$</i>	<i>2500.00</i>	<i>00</i>	
	<i>Four hundred -</i>				
<i>Thank You!</i>					
		TAX			
		TOTAL	<i>2500.00</i>		

ALL claims and returned goods MUST be accompanied by this bill.

03167

Rec'd by

RAPIDFORMS 74482-2PT
800/257-8354 74483-3PT

340-0034

PLAZA EXTRA
4C-4D SION FRAM
CSTED, ST. CROIX V. I. 00820
(809) 778-6240

CUSTOMER'S ORDER NO.		DATE	
NAME		01-27 19 00	
ADDRESS			
SOLD BY			
QUAN.	DESCRIPTION	PRICE	AMOUNT
			\$ 3 000. 00
	<i>Three thousand</i>		
	<i>Thank You!</i>		
	<i>1/27/00</i>		
		TAX	
		TOTAL	\$ 3 000. 00

ALL claims and returned goods MUST be accompanied by this bill.

03154

Rec'd by _____

RAPIDFORMS 74482 - 2PT.
800/257-8354 74483 - 3PT.

NO. ████████ 51

340-0024

NAME: _____ **DATE:** *9/17/00*

ADDRESS: _____

CITY, STATE, ZIP: _____

PAID BY	CASH	C.O.D.	CHARGE	ON ACCT.	MEMO RTD.	PAID OUT
---------	------	--------	--------	----------	-----------	----------

QTY 10,000 -		AMT 1000 -

Ken H...

[Signature]

CUSTOMER'S ORDER NO. _____ **RECEIVED BY:** *[Signature]*

KEEP THIS COPY FOR YOUR RECORDS
 ©1996 **RESPON** 5L240

NO. ██████████ 89

340-0020

NAME:	DATE: 4/11/00
ADDRESS: Kelly	
CITY, STATE, ZIP	

SOLD BY	CASH	C.B.	CHARGE	ON ACCT.	HERE BY	PAID OUT
---------	------	------	--------	----------	---------	----------

						\$ 3500.00
<i>Three thousand five hundred</i>						
<i>for her bill</i>						
<i>[Signature]</i>						
						\$ 3500.00
CUSTOMER'S ORDER NO.				RECEIVED BY:		

KEEP THIS COPY FOR YOUR RECORDS
C1998 REFORM 5L248

340-0019

PLAZA EXTRA

4C-4D' SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.	PHONE	DATE
NAME		6/19/00
ADDRESS		
CASH	C.O.D.	CHEQUE
four hundred		100.00
Dough		TAX
SOLD BY	RECEIVED BY	TOTAL
		400.00

C PRODUCT 609 All claims and returned goods MUST be accompanied by this bill.

1838

To Reorder:
800-225-8380 or nebs.com

Thank You

NO. ██████ 44

340-0017

NAME:	DATE: 6/24/00
ADDRESS: Welby	
CITY, STATE, ZIP	

SOLD BY:	CASH	C.O.D.	CHARGE	ON ACCT.	WIRE RTD.	PAID OUT
----------	------	--------	--------	----------	-----------	----------

<i>five thousand</i>						5000.00
					\$ 5000.00	
CUSTOMER'S ORDER NO.	RECEIVED BY:					

KEEP THIS COPY FOR YOUR RECORDS


01998 REC-001-5L340

340-0016

NO. ████████ 47

NAME:	DATE: 6/30/00
ADDRESS: Wally Han	
CITY, STATE, ZIP	

SOLD BY:	CASH:	C.O.D.:	CHARGE:	ON ACCT.:	MINI RTG.:	PAID OUT:
----------	-------	---------	---------	-----------	------------	-----------

four thousand 	\$ 4000.00
\$ 4000.00	

CUSTOMER'S ORDER NO.	RECEIVED BY:
----------------------	--------------

KEEP THIS COPY FOR YOUR RECORDS
 C-1998 REPORT 51240

340-0015

PLAZA EXTRA

4C-4D SION FRAM
C' STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.		PHONE	DATE <i>7/7/00</i>
NAME			
ADDRESS <i>Wally Hair</i>			
CASH	C.O.D.	CHEQUE	RECEIVED
		<i>\$ 13362.00</i>	
<i>Thirteen Thousand Three hundred Sixty Two Island</i>			
SOLD BY			TAX
RECEIVED BY <i>Dmyt</i>			TOTAL <i>\$ 13362.00</i>

C PRODUCT 809

All claims and returned goods MUST be accompanied by this bill.

1475

To Reorder:
800-225-6380 or nebs.com

Thank You

340-0014

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.		PHONE	DATE
NAME		8/7/00	
ADDRESS			
wally			
CASE	C.A.S.	CHANGES	ORIG. RETD.
THUR THUR			\$ 3000.00
DAPT			
SOLD BY		RECEIVED BY	TAX
		TOTAL	\$ 3000.00

C PRODUCT 609

All claims and returned goods MUST be accompanied by this bill.

1528

To Reorder:
800-225-6380 or rfebs.com

Thank You

340-0012

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.	PHONE	DATE			
		8/13/00			
NAME Nally					
ADDRESS					
CASH	C.O.D.	CHARGE	DEBIT	DISC. PFTY.	PAY OUT
					\$325.00
Three hundred Twenty five Lined papers Whitt					
SOLD BY					RECEIVED BY
					TAX
					TOTAL \$325.00

C PRODUCT 609 All claims and returned goods MUST be accompanied by this bill.

1194

To Reorder:
800-225-6380 or nebs.com

Thank You

340-0010

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.	PHONE	DATE				
<i>[blacked out]</i>		8/25/00				
NAME <i>[blacked out]</i>						
ADDRESS <i>[blacked out]</i>						
CASH	C.O.D.	CHARGE	ON ACCT.	MOISE NET'D.	PAYE CLY	
						4500.00
<i>four thousand five hundred</i>						
<i>[Signature]</i>						
SOLD BY						TAX
RECEIVED BY						TOTAL 4,504

C PRODUCT 609 All claims and returned goods MUST be accompanied by this bill.

1495

To Reorder:
800-225-6380 or nebs.com

Thank You

340-0011

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.	PHONE	DATE
NAME <i>Wally</i>		<i>9/28/00</i>
ADDRESS		
ITEMS		
<i>four thousand</i>		<i>\$4750.00</i>
<i>seven hundred fifty</i>		
<i>Amount</i>		
SOLD BY	RECEIVED BY	TAX
TOTAL		<i>4750.00</i>

C PRODUCT 609

All claims and returned goods MUST be accompanied by this bill.

1512

To Reorder:
800-225-6380 or nebs.com

Thank You

340-0008

PLAZA EXTRA

4C-4D SION FRAM
C'STED, ST. CROIX V.I. 00820
(340) 778-6240

CUSTOMER'S ORDER NO.		PHONE		DATE 10/19/00	
NAME <i>Wally Hamed</i>					
ADDRESS					
CASH	S.D.S.	CHARGE	ON ACCT	REFS	PAY OUT
<i>Three thousand five hundred</i>					3500.00
<i>D. Hamed</i>					
TAX					
SOLD BY	RECEIVED BY			TOTAL	3500.00

C PRODUCT 609 All claims and returned goods MUST be accompanied by this bill.

1779

To Reorder:
800-225-6390 or nebs.com

Thank You

Plaza Extra - 1002

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-8240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No. _____ Date 2/8/01
 Account Name Wally Hamed
 Address _____ Phone _____

SOLD BY
 CASH
 C.O.D.
 CHECK
 CHARGE

QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Seven Lined Tarant</u>	<u>\$</u>	<u>720.00</u>
	<u>Med House chick</u>		
	<u>fences -</u>		
	<u>fruit</u>		
			<u>\$ 720.00</u>

Received by Gilbert Francis

All claims and returned items **MUST** be accompanied by this invoice.

340-0053

Total 2001 = 95,365.-

Plaza Extra 0793

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874


Purchase Order No		Date 3/31/01		
Account Name		Natty Hamed		
Address		Phone		
SOLD BY	CASH	COD	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT	
	Hours wiken	\$ 720.00		
	(winter)	\$ 250.00		
	winter bird south	\$ 970.00		
Received by <u>Walter Francis</u>		449-1648		


All claims and returned items **MUST** be accompanied by this invoice.

Plaza Extra 0513

4C & D Estate Sion Farm
C'sted, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
F'sted, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

SOLE BY	CASH	C.O.D.	CHECK	CHARGE	PRICE	AMOUNT
						300.00
					449-1669	
						300.00

Purchase Order No. _____ Date 5/22/01
Account Name Wally Phone _____
Address _____
Received by 

All claims and returned items MUST be accompanied by this invoice

Plaza Extra 2022

4C & D Estate Sion Farm
 St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No. _____		Date <u>6/10/01</u>	
Account Name <u>Wally Hamer</u>		Address _____	
SOLD BY _____		Phone _____	
CASH	COD	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Two thousand</u>		<u>2000.00</u>
	<u>[Signature]</u>		<u>[Signature]</u>
			<u>2000.00</u>
Received by _____		449-0549	

All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 2033

#13 C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No. _____		Date <u>6/19/01</u>	
Account Name <u>Wally Hameed</u>			
Address _____			
Phone _____			
SOLD BY	CASH	C O D	CHECK
CHARGE			
QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Three thousand</u>		<u>3000.00</u>
<u>449-0552</u>			
			<u>3000.00</u>
Received by <u>[Signature]</u>			

All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 2197

40 & D Estate Sion Farm
C'sted, St. Croix, V.I. 00821
Tel: (340) 778-6240
Fax: (340) 778-1200

#14 Estate Plessen
F'sted, St. Croix, V.I. 00841
Tel: (340) 719-1870
Fax: (340) 719-1874

Purchase Order No. _____ Date 7/2/01
Account Name Wally Hammed
Address _____

SOLD BY _____ CASH _____ C.O.D. _____ CHECK _____ CHARGE _____ Phone _____

QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Two thousand</u>		<u>2000.00</u>
_____			S

449-0556

Received by [Signature] 2000.00

All claims and returned items **MUST** be accompanied by this invoice.

Plaza Extra 2318

C & D Estate Sion Farm
 #14 Estate Plessen
 #14 Estate Plessen
 C'sted, St. Croix, V.I. 00821
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 778-6240
 Tel: (340) 719-1870
 Fax: (340) 778-1200
 Fax: (340) 719-1874

Purchase Order No. _____ Date 2/12/01
 Account Name Wally Hamed Phone _____
 Address _____
 SOLD BY _____ CASH _____ C O D _____ CHECK _____ CHARGE _____
 QUAN _____ DESCRIPTION Three thousand PRICE 3000.00 AMOUNT 3000.00
 Received by [Signature] 449-1245 3000.00

All claims and returned items **MUST** be accompanied by this invoice

Plaza Extra 2328

4C Estate Sion Farm
 F'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Date 7/20/01

Purchase Order No. _____
 Account Name Wally NAMEDE
 Address _____ Phone _____

SOLD BY CASH C O D CHECK CHARGE

QUAN	DESCRIPTION	PRICE	AMOUNT
			<u>2500.00</u>
	<u>Two Thousand</u>		}
	<u>four hundred</u>		
	<u>with tax</u>		
			<u>2500.00</u>

449-1606

Received by _____

All claims and returned items **MUST** be accompanied by this invoice.

Plaza Extra 2348

#10 & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No. _____ Date 8/7/01
 Account Name Wally Hammed
 Address _____
 Phone _____

SOLD BY _____ CASH _____ C O D _____ CHECK _____ CHARGE _____

QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Three thousand</u>		<u>3000.00</u>
			<u>3000.00</u>

Received by [Signature] 449-0559

All claims and returned items **MUST** be accompanied by this invoice

PLAZA EXTRA

#C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

3553

Purchase Order No _____		Date <u>8/8/01</u>	
Account Name <u>Wally Hamed</u>			
Address _____			
Phone _____			
SOLD BY	CASH	C.O.D.	CHECK
			CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	<i>Five thousand</i>		<u>5000.00</u>
<i>almya</i>			\$
			<u>5000.00</u>
Received by _____		449-0560	

All claims and returned items **MUST** be accompanied by this invoice.

PLAZA EXTRA

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874 2703

Purchase Order No. <u>89101</u>		Date		Phone	
Account Name <u>Wally Wamed</u>		CASH		CHECK	
Address		C.O.D.		CHARGE	
QUAN	DESCRIPTION	PRICE	AMOUNT		
	<u>1000 lbs. Avocado</u>		<u>2300.00</u>		
	<u>1000 lbs. Pineapple</u>		<u>2500.00</u>		
	<u>449-1644</u>				
Received by <u>[Signature]</u>					

All claims and returned items MUST be accompanied by this invoice.

PLAZA EXTRA

4C & D Estate Sion Farm
 Csted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 Fsted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

2775

Purchase Order No. _____ Date 8/31/01
 Account Name Wally Nemeel
 Address _____ Phone _____

SOLD BY	CASH	COD	CHECK	CHARGE

QUAN	DESCRIPTION	PRICE	AMOUNT
	Two thousand four hundred		2500.00
	Wally Nemeel		
			2500.00

Received by _____ 449-1618

All claims and returned items **MUST** be accompanied by this invoice.

PLAZA EXTRA

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874 3576

Purchase Order No. _____ Date 9/7/01
 Account Name Wally Hamock
 Address _____ Phone _____

SOLD BY _____ CASH _____ C.O.D. _____ CHECK _____ CHARGE _____

QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Two thousand</u>		<u>2000.00</u>
	<u>449-1619</u>		<u>2000.00</u>

Received by _____

All claims and returned items **MUST** be accompanied by this invoice.

Plaza Extra 2050

4C & D Estate Sion Farm
 C'sted, St. Croix, V.I. 00821
 Tel: (340) 778-6240
 Fax: (340) 778-1200

#14 Estate Plessen
 F'sted, St. Croix, V.I. 00841
 Tel: (340) 719-1870
 Fax: (340) 719-1874

Purchase Order No. _____ Date _____
 Account Name wally Hamed
 Address _____ Phone _____

SOLD BY	CASH	C.O.D.	CHECK	CHARGE

QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>TWO thousand</u>		<u>2000.00</u>

449-1076

Received by [Signature] 2000.00

All claims and returned items **MUST** be accompanied by this invoice