

**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,)	
)	
Plaintiff,	)	CIVIL NO. SX-14-CV-287
v.)	
)	
UNITED CORPORATION,	)	ACTION FOR DAMAGES AND
	)	DECLARATORY JUDGMENT
)	
<u>Defendant.</u>)	
)	
WALEED HAMED, as Executor of the)	
Estate of MOHAMMAD HAMED,)	
)	
Plaintiff,	)	CIVIL NO. SX-14-CV-278
v.)	
)	
FATHI YUSUF,	)	ACTION FOR DEBT AND
	)	CONVERSION
)	
<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, 2012);
- 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, 2012)”). *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, 2012 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.* These claims are embodied in Yusuf Y-10 (relating to various off-sets some of which occurred after the 2006 bar date as updated by Yusuf in his Amended Accounting Claims at Exhibit J-2) and Y-12 (relating to funds from foreign accounts due to Yusuf - \$44,355.50 for an account in St. Maarten closed by Hamed (after the 2006 bar date) but not paid to Yusuf and \$44,696.00 for an account at Cairo Aman Bank closed by Hamed (after the 2006 bar date) but not paid to Yusuf).

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 submits 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.

The fact that certain off-sets, which justified the withdrawal, have been barred following the Limitation Order issued in 2017 (5 years after the 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-2 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. The amount in Hamed Claim No. H-2 removed by Yusuf as a corresponding

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.

Hamed v. Yusuf, 2017 WL 3168458, at *10 (V.I. Super., 2017).

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-2.

Respectfully submitted,
DUDLEY NEWMAN FEUERZEIG LLP

DATED: May 28, 2019

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CERTIFICATE OF SERVICE

I hereby certify that on this 28th day of May, 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:

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YUSUF'S OPPOSITION TO
HAMED'S STATEMENT OF FACTS AND COUNTER STATEMENT OF FACTS RE
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Fathi Yusuf through his undersigned attorneys, respectfully submits this Opposition to Hamed's Statement of Facts and Counter Statement of Facts Re Hamed Revised claims as to H-2-\$2.78 million Unilateral Withdrawal from the Partnership Bank Account.

On May 13, 2019, the Master issued an Order allowing Yusuf the opportunity to file¹ his factual contentions in response to Hamed's Motion for Summary Judgment Re Hamed Revised Claim No. H-2. These are attached. For clarity, Yusuf re-files his Opposition brief as well.

I. Opposition to Hamed's Statement of Facts

As a general matter, a large percentage of the statements set forth by Hamed are irrelevant. While they may be undisputed, they are not material to the questions at issue in this motion. Further, Hamed characterizes the withdrawal of the \$2.78 million as a unilateral withdrawal untethered to any rational basis for removal and done with a nefarious motive. To be clear—Yusuf withdrew the funds as a corresponding and matching withdrawal to specifically enumerated withdrawals previously taken and acknowledged (at the time) by Hamed. Moreover, Yusuf's withdrawal was openly made, acknowledged and accounted for – it was not hidden. Rather, Yusuf sent a letter to Hamed, contemporaneously with the withdrawal, setting forth the corresponding withdrawals that the check was to off-set along with the supporting documentation for same including copies of the receipts. The fact that the Court issued a

¹ Yusuf notes that the changes to the Virgin Islands Rules of Civil Procedure did not occur until March 1, 2019 and were not effective until March 31, 2019. Hamed's Motion (as well as the Yusuf's motions for summary judgment) were filed on February 25, 2019 before the Order changing the rules was even published and a month before it became effective. Hence, the failure to include the statement of facts or counterstatements as separate documents was not an attempt to ignore the requirements of the rule, rather, the rule had not been enacted and was not effective at the time of the initial filings.

Limitation Order some five (5) years later, which has since prohibited Yusuf's ability to receive certain off-sets for his withdrawal, does not diminish Yusuf's justification for his removal of the funds.

As to Hamed's individual statement of facts, Yusuf states as follows:

1. Undisputed.
2. **Disputed** as written. The letter explaining the basis for the withdrawal with the corresponding withdrawals was dated the same date as the check – August 15, 2012. The letter and supporting documentation speak for themselves. It also appears that the funds did not leave the account until August 20, 2012, some five (5) days later. Therefore, the funds had not been removed when the letter was sent and remained in the account for an additional five (5) days thereafter. *See* Hamed SOF, ¶4 and Hamed Exhibit 4.
3. Undisputed that the letter was sent. The letter speaks for itself.
4. Undisputed.
5. Undisputed. The letter speaks for itself.
6. Undisputed. The letter speaks for itself.
7. **Disputed** as written. Yusuf does not dispute that the Complaint in this action was filed. Yusuf is without information to know the motivations behind Hamed's decision to file the suit.
8. Undisputed. (Irrelevant to the issues addressed in this motion.)
9. Undisputed. (Irrelevant to the issues addressed in this motion.)

10. Undisputed that the described memorandum was filed, which speaks for itself. (Irrelevant to the issues addressed in this motion.)
11. **Disputed** as written. (Irrelevant to the issues addressed in this motion.)
12. Undisputed.
13. Undisputed.
14. Undisputed. (Irrelevant to the issues addressed in this motion.)
15. **Disputed** as written. (Irrelevant to the issues addressed in this motion.) Undisputed as to the quoted testimony.
16. **Disputed.** In the Limitation Order, Judge Brady described the accounting and practices of the partners as a system in “which both partners and their respective family members *unilaterally withdrew* funds from partnership accounts as needed to cover various business and personal expenses” and that “there exists no authoritative ledger or series of financial statements recording the distribution of funds between the partners.” *See* Limitation Order, p. 11, fn. 10 (emphasis added). Hence, Waleed Hamed’s representation that “neither the Hameds nor the Yusufs ever withdrew funds from Partnership accounts without the prior agreement of both families” is contradicted by the Court’s findings. To the extent that there was an agreement between the families, it was that they would keep track of their withdrawals and then reconcile at periodic times – which is what Yusuf was doing with his matching withdrawal.
17. Undisputed. (Irrelevant to the issues addressed in this motion.)

18. **Disputed.** (Irrelevant to the issues addressed in this motion.)
19. Undisputed.
20. Undisputed. Certain statements related to the issues of an injunction are not relevant to the matters now at issue.
21. Undisputed that Hamed has so testified. **Disputed** that Yusuf was not entitled to take the funds as a counter-withdrawal to Hamed's prior withdrawals.
22. **Disputed** at written. Various receipts are available and reconstruction can be had as to those receipts.
23. Undisputed as to the content of the Order. **Disputed** as to Hamed's characterizations.
24. Undisputed.
25. **Disputed.** This is not the finding of the Master. Rather, the Master held "[t]hus, it would be *unjust* to calculate the prejudgment interest from the date that Hamed demanded \$504,591.03. Accordingly, for the calculation of the prejudgment interest as to Hamed Claim No. H-3, the Master will use the date Parties filed the Stipulation—May 30, 2018, through the date of this order." *See* Hamed Exhibit 20.
26. **Disputed.** The letter explaining the basis for the withdrawal with the corresponding withdrawals was dated the same date as the check. The letter and supporting documentation speak for themselves. It also appears that the funds did not leave the account until August 20, 2012, some five (5) days after the check was written and the letter sent. *See* Hamed SOF, ¶4 and Hamed Exhibit 4. Hence, even if Waleed Hamed

did not receive the letter until August 16, 2012, this is still before the funds were removed from the account. Yusuf does not dispute that Waleed Hamed testified as quoted.

II. Yusuf's Counter Statement of Facts

As a general matter, Yusuf shows that genuine issues of material fact exist as to off-sets and a final reconciliation remains unknown and, therefore, the relief requested by Hamed is improper.

1. 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, 2012);
 - 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.

2. The various amounts as set forth in Yusuf's Amending Accounting Claims 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.*
3. 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, 2012)"). *Id.*
4. 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, 2012 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.*

5. Yusuf submits 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.
6. Throughout the history of the Hamed/Yusuf partnership, the parties would regularly take a matching withdrawals and this is the same circumstance. In the Limitation Order, Judge Brady described the accounting and practices of the partners as a system in "which both partners and their respective family members *unilaterally withdrew* funds from partnership accounts as needed to cover various business and personal expenses" and that "there exists no authoritative ledger or series of financial statements recording the distribution of funds between the partners." *See* Limitation Order, p. 11, fn. 10 (emphasis added). Hamed has acknowledged in his Interrogatory responses that "it is true that...Mafi Hamed and Maher Yusuf met and reconciled the outstanding chits related to 50/50 distribution of the Sion Farm grocery store profits showing \$1.6 million was due to the Yusufs to "true up" the differences the 50/50 profit withdrawals at that time for that store." *See Exhibit C* Hamed Response to Interrogatories dated 5/15/18, p. 31. Hence, the parties would take matching distributions to equalize on past partnership withdrawals.
7. Yusuf's removal of the funds was not done in a manner that was kept secret or undisclosed. In fact, copies of the corresponding off-setting matching withdrawals

were attached. **Exhibit B**-August 15, 2012 Letter with corresponding supporting documentation for the withdrawal.

8. Although some of Yusuf's corresponding withdrawals identified in Yusuf Exhibit B– August 15, 2012 Letter 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.*
9. Yusuf provided documentation and removed the funds via a check as opposed to a wire or a removal of cash. *Id.*
10. Yusuf provided full disclosure about the removal and the reasons therefore. *Id.* Those reasons were justified and the funds removed constitute simply a matching withdrawal. *Id.*
11. The fact that certain off-sets, which justified the withdrawal, have been barred following the Limitation Order issued in 2017 (5 years after the 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.

12. 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).

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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).

Respectfully submitted,

DUDLEY NEWMAN FEUERZEIG LLP

DATED: May 28, 2019

By: s/Charlotte K. Perrell
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Attorneys for Fathi Yusuf and United Corporation

CERTIFICATE OF SERVICE

I hereby certify that on this 28th day of May, 2019, I caused the foregoing **Yusuf's Opposition to Hamed's Status of Facts and Counter Statement of Facts 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.
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Master
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Kingshill, St. Croix
U.S. Virgin Islands 00851

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

s/Charlotte K. Perrell

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 Statement of Facts and Counter Statement of Facts
Re Hamed Revised claims as to H-2 - \$2.78 million
Unilateral Withdrawal from the Partnership Bank Account
Page 13 of 13

Index of Exhibits

Exhibit A– Yusuf Amended Accounting Claims

Exhibit B- August 15, 2012 Letter with corresponding supporting documentation for the withdrawal

Exhibit C- Hamed Response to Interrogatories dated 5/15/18

R:\DOCS\6254\1\PLDG\18G9434.DOCX

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.)	
	)	ACTION FOR INJUNCTIVE
FATHI YUSUF and UNITED CORPORATION,	)	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.,)	
)	
Additional Counterclaim Defendants.	)	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**

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

Description	Yusuf									Total	
	Fathi	Nejeh	Maher	Yusuf	Najat	Zayed	Syaid	Amal	Hoda		Yacer
Funds received from partnership through checks	\$ 4,284,706.25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,284,706.25
Withdrawals from the partnership with a signed ticket/receipt	-	-	2,000.00	-	-	-	-	-	-	-	2,000.00
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)	-	-	-	-	-	-	-	-	-	-	-
Payments to third parties on behalf of Hamed/Yusuf with partnership funds either with tickets or checks	-	-	-	-	-	-	-	-	-	-	-
Payments to Attorneys with partnership's funds	183,607.05	20,370.00	33,714.00	-	-	-	-	-	-	-	237,691.05
Funds received by cashier's checks	-	-	-	-	-	-	-	-	-	-	-
Total Partnership	4,468,313.30	20,370.00	35,714.00	-	-	-	-	-	-	-	4,524,397.30
Deposits to bank and brokerage accounts	-	-	-	-	-	-	-	-	-	-	-
Payments to credit cards	-	-	-	-	-	-	-	-	-	-	-
Investments (cost) sold as per tax returns	-	-	-	-	-	-	-	-	-	-	-
Subtotal Lifestyle analysis	-	-	-	-	-	-	-	-	-	-	-
Net Withdrawals	\$ 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.

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

BY HAND DELIVERY

*Received by
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,
Fathi Yusuf
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

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

01193 Thank You PRINTED IN U.S.A.

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

CUSTOMER'S ORDER NO. _____ DATE 5/31 19 97
 NAME Mohamed Hamed PHONE NO. _____
 ADDRESS _____

SOLD BY	CASH	CHECK	CHARGE	C.O.D.	ON ACCT.	PAID OUT	INDISE. REID.
QUAN.	DESCRIPTION			PRICE	AMOUNT		
					<u>15,000.00</u>		
This Water is Not Sold As Drinking Water				TAX			
Received by <u>[Signature]</u>				TOTAL	<u>15,000.00</u>		

01174 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						
	Balance						
	\$ 750.00						
				TAX			
				TOTAL	\$ 2000.00		

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

00646

Rec'd by _____

RAPIFORMS 7-400 - CRT
 800/257-6354 7-400 - OPT.

Total 98 = 13,650.-

446-0091

PLAZA EXTRA
40-40 5th FLOOR
DISTRICT, ST. CROIX 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>Income tax</i>							
<i>Shop</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
POSTED, 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.	CHARGE	OK/NO	PAID/OUT		
QUAN.	DESCRIPTION			PRICE	AMOUNT		
	Wohm-ohm				\$ 200.00		
	Thank you						
	g/s			TAX			
	TOTAL				\$ 200.00		

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

04813

Rec'd by

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

340-0046

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

CUSTOMER'S ORDER NO.		DATE	
NAME <i>Wally Hines</i>		11/8 1999	
ADDRESS			
SOLD BY			
QUAN.	DESCRIPTION	PRICE	AMOUNT
			5,000.00
<i>Thank You!</i>			
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.

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				
QUAN. DESCRIPTION PRICE AMOUNT				
	400.00		5000.00	
	5000.00			
<i>Thank You!</i>				
		TAX		
		TOTAL		

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	
[Redacted]	

QUAN.	DESCRIPTION	PRICE	AMOUNT
	custo de		3626.75
	77 Sc... H gals		
Thank You!			
	W...		
		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.

340-0037

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	
<i>Thank You!</i>			
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

340-0035

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					
[REDACTED]					
QUAN.	DESCRIPTION	PRICE	AMOUNT		
	<i>Two three star frame head set</i>	<i>1 \$</i>	<i>2500.00</i>	<i>00</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
CUSTED, 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	
	Three thousand		
	Thank you!		
		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.

340-0031

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

CUSTOMER'S ORDER NO.		DATE	2/18	19	00
NAME Wally					
ADDRESS					
SOLD BY					
QUAN.	DESCRIPTION	PRICE	AMOUNT		
			1785	00	
	same from 3/11/17				
	same from 1/17/18				
	same from 5/17/18				
	same from 8/17/18				
	same from 11/17/18				
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	same from 2/17/93				
	same from 5/17/93				
	same from 8/17/93				
	same from 11/17/93				
	same from 2/17/94				
	same from 5/17/94				
	same				

NO.  80

340-0022

NAME: <i>Nally</i>	DATE: <i>6/6/00</i>
ADDRESS:	
CITY, STATE, ZIP	

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

						<i>4500.00</i>
<i>Four thousand</i>						
<i>[Signature]</i>						
						<i>\$ 4000.00</i>
CUSTOMER'S ORDER NO.				RECEIVED BY:		

KEEP THIS COPY FOR YOUR RECORDS
CLASS. REPORT# 5L240

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
Wallej		
ADDRESS		
CASH	C.O.D.	CHEQUE
1 R 100.00		
four hundred		
SOLD BY		TAX
RECEIVED BY		TOTAL
Duyff		400.00

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

1838

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

Thank You

NO. **44**

340-0017

NAME:	DATE: <i>6/24/00</i>
ADDRESS: <i>Welly</i>	
CITY, STATE, ZIP	

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

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

KEEP THIS COPY FOR YOUR RECORDS
©1998 HENRY JONES & CO. 41248

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

<i>four thousand</i>	\$ 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 Hain</i>			
CAMP	C.O.D.	CHARGE	REMARKS
			<i># 13362.00</i>
<i>Thirteen Thousand Three hundred Sixty Two Island</i>			
<i>Ampt</i>			TAX
SOLD BY	RECEIVED BY		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

340-0012

PLAZA EXTRA

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

CUSTOMER'S ORDER NO.	PHONE	DATE				
NAME		8/13/00				
ADDRESS						
Nalley						
CASH	C.O.D.	CHARGE	DEBIT	DISC.	NETT.	PAY OUT
Thirty hundred						\$325.00
Twenty five						
Lined papers						
Whitt						
SOLD BY						TAX
RECEIVED BY						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
		8/25/00
NAME <i>Milly</i>		
ADDRESS		
CASH	C.O.D.	CHARGE
ON ACCT.	NOTE REPTD.	PAY CLY
		4500.00
<i>four thousand five hundred</i>		
<i>[Signature]</i>		
SOLD BY		RECEIVED BY
		TAX
		TOTAL
		4,504

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

1495

To Reorder:
800-225-8380 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 Wally Hamed					
ADDRESS					
CASH	G.D.S.	CHARGE	ON ACCT	DEBIT	PAY OUT
<i>Three thousand five hundred</i> <i>D. Hamed</i>					3500.00
					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
 Csted, St. Croix, V.I. 00821
 Tel: (340) 778-8240
 Fax: (340) 778-1200

#14 Estate Plessen
 Fsted, 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 catch</u>		
	<u>fences -</u>		
	<u>fruit</u>		
			<u>\$ 720.00</u>

Received by Clifton Francis

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

340-0053

Total 2001 = 95,365.-

Plaza Extra 1153

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 <u>3/17/01</u>	
Account Name _____		Address _____	
SOLD BY _____		CASH	C.O.D.
CHECK		PHONE	
CHARGE	PRICE		
AMOUNT	DESCRIPTION		
	one thousand one hundred		
	Sixty six		
	449-1649		
	\$ 1166.00		
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 Hamed
 Address _____

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

QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Two thousand</u>		<u>2000.00</u>
<u>449-0556</u>			
			<u>2000.00</u>

Received by [Signature]

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 8/8/01	
Account Name Wally Hamed			
Address _____			
Phone _____			
SOLD BY	CASH	C.O.D.	CHECK
			CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	<i>Five thousand</i>		5000.00
<i>[Signature]</i>			5000.00
Received by _____		449-0560	

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 <u>Wally Hamed</u>		Address _____	
SOLD BY _____		Phone _____	
CASH	C.O.D.	CHECK	CHARGE
QUAN	DESCRIPTION	PRICE	AMOUNT
	<u>Two thousand</u>		<u>2000.00</u>
<u>449-1076</u>			<u>2000.00</u>
Received by <u>[Signature]</u>			

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

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

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

Plaintiff/Counterclaim Defendant,

vs.

FATHI YUSUF and **UNITED CORPORATION**

Defendants and Counterclaimants.

vs.

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

Counterclaim Defendants,

Case No.: SX-2012-CV-370

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

JURY TRIAL DEMANDED

Consolidated with

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

vs.

UNITED CORPORATION, *Defendant.*

Case No.: SX-2014-CV-287

Consolidated with

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

vs.

FATHI YUSUF, *Defendant.*

Case No.: SX-2014-CV-278

Consolidated with

FATHI YUSUF, *Plaintiff,*

vs.

MOHAMMAD A. HAMED TRUST, *et al,*

Defendants.

Case No.: ST-17-CV-384

**PLAINTIFF/COUNTERCLAIM DEFENDANT WALEED HAMED'S
RESPONSES TO FATHI YUSUF'S INTERROGATORIES 1-33 [sic] TO HAMED**

and Hamed is unclear where BDO's came up with an amount of \$1,778,103.00. The amount in the letter refers to "Past Confirmed Withdrawals" as \$1,600,000.00, and that is the amount referenced below. See, HAMD200104-HAMD200104.pdf. In any event, Hamed does not owe the \$1.6 or \$1.77 million.

Hamed stated in Plaintiff's Response to Defendant United's First Set of Interrogatories to Plaintiff Hamed, December 23, 2013, *Hamed v Yusuf*, 12-SX-CV-370, as follows:

Describe in detail what objections you have to the accounting provided to you by Fathi Yusuf regarding the \$2.7 million dollars amount that was withdrawn by United Corporation in August of 2013 as an offset to your previous withdrawals and identify all persons with knowledge of any such facts and all documents which support your answer to this interrogatory.

Hamed Response: There are multiple problems with this accounting, which was recently supplied to my lawyers after repeated requests that it be provided. While this investigation and review continues, which will be the subject of an expert accounting report, several problems have already been noted.

First, it states that \$1.6 million was due and owing at the time of the removal of the \$2.7 million. That claim is time barred. Moreover, while it is true that in 1999 Mafi Hamed and Maher Yusuf met and reconciled the outstanding chits related to 50/50 distribution of the Sion Farm grocery store profits, showing \$1.6 million was due to the Yusufs to "true up" the differences in the 50/50 profit withdrawals at that time for that store, **there are other off-sets to that amount. For example, there were amounts to "true up" from the other stores as well.** Likewise, after that time, Fathi Yusuf and his sons took funds that were required to be offset against that amount, as he well knows. . . .(Emphasis added.)

What Mohammad Hamed stated, at page 102-103 of his 3/31-4/1, **2014** deposition was:

In.9 Q. (Mr. Hodges) And as I understand it, as of today,
In.10 you -- you are still not aware of the facts and
In.11 circumstances surrounding the \$1.6 million that's referenced
In.12 in Exhibit No. 3, is that right?
In.13 MR. HARTMANN: Object. Asked and answered.
In.14 MR. HODGES: Show him the letter while
In.15 you're --
In.16 THE INTERPRETER: This one?
In.17 MR. HODGES: No, the 1.6.

CERTIFICATE OF SERVICE

I hereby certify that on this 15th day of May, 2018, I served a copy of the foregoing by email (via CaseAnywhere), as agreed by the parties, on:

Hon. Edgar Ross

Special Master
% edgarrossjudge@hotmail.com

Gregory H. Hodges

Stefan Herpel

Charlotte Perrell

Law House, 10000 Frederiksberg Gade
P.O. Box 756
St. Thomas, VI 00802
ghodges@dtflaw.com

Mark W. Eckard

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Jeffrey B. C. Moorhead

CRT Brow Building
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Christiansted, VI 00820
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CERTIFICATE OF WORD/PAGE COUNT

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VERIFICATION

I hereby certify under penalty of perjury that the facts contained in each of the foregoing responses to interrogatories are true and correct to the best of my knowledge, information and belief.

Dated: May, 15, 2018


_____ Attesting Individual

TERRITORY OF THE UNITED STATES VIRGIN ISLANDS

DISTRICT OF St. Croix) ss.

On this, the 15th day of May, 2018, before me, the undersigned officer, personally appeared the signor known to me (or satisfactorily proven to be) the person whose name is subscribed to the within document and acknowledged that he/she executed the same for the purpose therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.


_____ Notary Public

NOTARY PUBLIC
JERRI FARRANTE
Commission Exp: September 3, 2019
NP-93-15