

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/Counterclaimants.

vs.

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

Counterclaim Defendants,

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

vs.

UNITED CORPORATION, *Defendant.*

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

vs.

FATHI YUSUF, *Defendant.*

KAC357 Inc., *Plaintiff,*

vs.

HAMED/YUSUF PARTNERSHIP,

Defendant.

FATHI YUSUF, *Plaintiff,*

vs.

ESTATE OF MOHAMMAD A. HAMED,

Defendant.

Case No.: SX-2012-CV-370

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

JURY TRIAL DEMANDED

Consolidated with

Case No.: SX-2014-CV-287

Consolidated with

Case No.: SX-2014-CV-278

Consolidated with

Case No.: ST-18-CV-219

Consolidated with

Case No.: ST-17-CV-384

**HAMED'S MOTION IN LIMINE
RE CLAIM H-142: HALF-ACRE ACCESS PARCEL AT TUTU**

I. Introduction

Hamed's Claim H-142 concerns a 0.536 acre parcel near the Tutu Park Mall.¹ Hamed doesn't believe further live testimony or a hearing is necessary because (1) this claim should be decided solely on issues of law, and (2) even if the matter isn't disposed of "at law," full testimony has been extensively taken in two sets of depositions subject to cross-examination.² Because the video tapes of the testimony will be made available to the Master for his review in the place of live testimony, and as one of the two major deponents is deceased, Hamed believes that the exclusion of the described witnesses and their affidavits will obviate the need for a third round of testimony. He so moves despite the fact that part of this evidence significantly damages Yusuf's position in this claim.

¹ Parcel 2-4 Rem., Estate Charlotte Amalie, No. 3 New Quarter, St. Thomas, USVI.

² Hamed does not believe a hearing should further delay what is really a very simple claim that has been stretched out and obfuscated by Yusuf. By avoiding these witnesses, no hearing is needed as the relevant testimony has already been taken: Fathi, Mohammad, Wally and Mike.

Judge Brady has emphatically stated that this is a RUPA accounting process by a special master. There is no right to a trial or jury as it is solely a claims processing exercise in equity: "As an accounting in this context is both an equitable cause of action and an equitable remedy in itself, the Court is granted considerable flexibility in fashioning the specific contours of the accounting process." See *Order re Limitations on Accounting*, dated July, 25, 2017, at 32-33. See also *Jury Order* dated July, 25, 2017 at 22.

Thus, based upon Defendants' own representations, both Defendant Yusuf and Defendant United believed that by consenting to the Final Wind Up Plan-pursuant to which the claims between the parties would be decided by the Court based upon recommendation of the Master they waived the right to trial by jury. . . .

In his June 26, 2018 order, Judge Brady held that *only* such hearings as the Master feels are necessary need be held—there is no procedural necessity for such discretionary hearings.

ORDERED that the Master is directed to proceed to conduct such evidentiary proceedings as are deemed appropriate to make factual findings necessary to permit full consideration of the claims of the partners. (Emphasis added.)

As shown in the statement of relevant facts, the pertinent timeline is this:

1. In the beginning of 2010, \$42 million and land was about to be released in the criminal action.
2. Yusuf began a campaign to accuse the Hameds of malfeasance as a tool to force them to give up both land, and eventually a significant share of the Partnership.
3. At some time before July of 2011, Mohammad Hamed and Fathi Yusuf had a meeting at Hamed's house to negotiate Yusuf's disputed claims—Wally Hamed was present as a subject of the discussions but was not a participant in the negotiations.
4. The meeting took several hours and was conducted mostly in Arabic.
5. The two men came to what (1) Hamed states was an agreement for one parcel in Jordan, and (2) Yusuf states was for the one parcel in Jordan and the half-acre parcel in Tutu at issue here. That difference is the sole major factual issue in this case.
6. In July both men went to Jordan, and Hamed's shares in the one Jordanian parcel discussed were transferred to Yusuf—by the execution of an Agreement written by Yusuf's lawyers and proffered to Mohammad Hamed. Neither Wally nor Mike were there for that signing.
7. The two men returned to the VI in late July or early August.
8. Yusuf has sworn under oath that in 2011, Mohammad Hamed refused to transfer any parcels beyond the one parcel in Jordan. He refused to transfer the second (Tutu) parcel. He refused to transfer a third parcel.
9. Soon after his return from Jordan, Mohammad Hamed became very sick with the cancer that eventually killed him, and never participated in any of the relevant negotiations thereafter.
10. Between August and Christmas of 2011, a number of what the parties and participants all called "mediations" were held with religious and community elders.
11. Hamed has always maintained that in these Post July 2011 settlement discussions Wally Hamed became the negotiator and agreed (for his incapacitated father) to give Yusuf a second parcel in return for dropping of ALL claims. But Yusuf then killed the deal when he stated to the mediators (after the deal had been reached, hands were shaken and it was declared settled) that this was only a release for things presently known—not for unknown potential claims.
12. In a secret affidavit collected by Yusuf in 2014, but not disclosed to Hamed, it was just revealed that Hamed's version of these events is true. Yusuf called one of the principal mediators on the phone within 24 hours after the two parcels were agreed to. This is what that person, one of those community elders and a family member to

both the Hameds and Yusufs, stated in a secret affidavit (**Exhibit 4**) obtained by Yusuf and not revealed to Hamed:

before 24 hours past, Mr. Yusuf called and asked, if I find anything else, can he ask for it, and **I said no the agreement covers everything, even what he doesn't know about right now**, and Mr. Yusuf said no, that the agreement was for what he knew now, not for anything else he finds. **Then there was no more agreement.**

13. Subsequent attempts to settle also failed and there was never a written agreement.

II. Applicable Law

Yusuf tries to improperly use statements from these post-July 2011 mediations and settlement negotiations to conflate a fictional “two parcel” oral contract which **wasn't** reduced to a writing, with a real “one parcel” agreement which **was** reduced to writing. To be clear, he seeks to admit statements from settlement negotiations that took place long after the pre-July Fathi-Mohammad deal that both parties described *in detail* in their prior deposition testimony.³ Hamed takes the position that these post-July 2011 mediations are confidential and privileged—completely inadmissible, and also inadmissible under Rule 408 as settlement negotiations.

The participants called these settlement negotiations “mediations”—as did the parties. Mediation proceedings are privileged and confidential. *Webster v. FirstBank P.R.*, 66 V.I. 514, 520 (VI Supreme, 2017). **Hamed has never referred to these other mediations/settlement negotiations anywhere before the Court or Master, and thus these have been neither sword nor shield for Hamed.**

Even if that were not the case as “mediations,” it is black letter law in the USVI that any negotiations for settlement are completely inadmissible to show a either what was said or any

³ All testimony is identical as to the fact that the two men had the critical meeting at Hamed's house prior to the July 2011 trip to Jordan, and that the subsequent mediations with elders and religious leaders occurred after their return—between August and December 2011.

putative settlement—even if they are pre-litigation, involve third parties or are informal. Rule 408 is clear. *Accord, Equinor USA Onshore Props. v. Pine Res., LLC*, 917 F.3d 807, 817 n.3 (4th Cir. 2019)(“those exhibits that contain references to settlement or informal resolution of the alleged breach are inadmissible under Rule 408.” See also *Statoil USA Onshore Props. v. Pine Resoures, LLC*, No. 2:14-cv-21169, 2018 U.S. Dist. LEXIS 23936, at *13 n.5 (S.D. W. Va. Feb. 14, 2018)(“the emails simply confirm Mr. Heffelfinger's account of continuous efforts to communicate with Statoil. However, as the Court stated during trial, those exhibits that contain references to settlement or informal resolution of the alleged breach are inadmissible under Rule 408.” This is not a privilege that can be waived, it is an evidentiary exclusion rule.

Rule 408. Compromise Offers and Negotiations (a) Prohibited uses.

(a) Evidence of the following is not admissible—on behalf of any party—either to prove or disprove the validity or amount of a disputed claim or to impeach by a prior inconsistent statement or by contradiction:

(1) furnishing, promising, or offering—or accepting, promising to accept, or offering to accept—a valuable consideration in compromising or attempting to compromise the claim; and

(2) conduct or a statement made during compromise negotiations about the claim.

(b) Exceptions. The court may admit this evidence for another purpose, such as proving a witness’s bias or prejudice, or negating a contention of undue delay.

Yusuf admits that the parties and mediators met to negotiate a compromise to a disputed claim. Despite this, he wants to use what was discussed and re-discussed in four or more mediations/negotiations.

This is exactly why Rule 408 exists. This court stated the following as to “statements” in settlement negotiations between private parties not reduced to writings:

Rule 408 was amended and further clarified, effective December 1, 2006. . . . **statements** made during compromise negotiations *of* private matters are not admissible, if offered to prove liability, invalidity or amount of the claims in dispute. Third, the rule prohibits both the party attempting to compromise either by an offer

to settle or through an admission of fault, and the party to whom the offer to compromise was made, from disclosing **the contents** of those discussions.

People v. Brewley, No. ST-06-CR-402, 2007 V.I. LEXIS 24, at *16-17 (Super. Ct. Nov. 16, 2007)(emphasis added.) As the court noted: “These prophylactic measures are intended to ensure that Rule 408 retains the underlying policy of encouraging settlements and admitting fault when necessary.” In his Prior Opposition, Yusuf attempted to equate Hamed’s reliance on the written agreement from the first day of negotiations with his oral “statements” and the “contents” of such negotiations not reduced to a writing. This is turning the rule on its head.

III. Argument

As the Master has seen in granting two orders compelling responses as to this claim, Yusuf refused for years to produce any documents about this parcel other than the original transfer documents. However, in 2017 Yusuf filed one of three affidavits about settlement mediations about the alleged sale and transfer of this half-acre parcel to Yusuf—but did not disclose two others. Thus, even if these witnesses and statements were not subject to exclusion as privileged, confidential and a violation of Rules 408 and 37. Yusuf must also be precluded from using anything that he failed to disclose and produce until the very last second, and then only because of an order compelling that disclosure.

Yusuf’s actions in disclosing one affidavit but holding the ones that are contrary to his interests also violates Rule 26 and 34 generally, and more specifically highlights the repeated refusals to respond and to supply a privilege log (which Hamed repeatedly sought.)

The Master’s new order to compel revealed a startling fact. On December 30, 2019, Yusuf did elicit two additional, undisclosed affidavits taken by him years ago, both directly related to this claim. It is clear why they were not produced. One of them expressly contradicts the existence of an oral two-parcel contract and any final oral agreement. In that affidavit, Mr. Mohammad Hannun states of direct, personal knowledge as one of the mediators, that the

partners had agreed early that day, in a post-July 2011 mediation, to finally execute a two parcel deal, but after they agreed, after they shook, after it was over and everyone went home:

before 24 hours past, Mr. Yusuf called and asked, if I find anything else, can he ask for it, and I said no the agreement covers everything, even what he doesn't know about right now, and Mr. Yusuf said no, that the agreement was for what he knew now, not for anything else he finds. Then there was no more agreement.

Exhibit 4, *Hannun Aff.*, April 21, 2014, at ¶19-21. (Emphasis added.) Sound familiar? It is exactly what Fathi tried to do to Mohammed prior to July 2011—it is an obvious technique.

Moreover, this stunning affidavit was produced in the eighth year of the case...five years after mandatory Rule 26 disclosures...two years after initial discovery requests for any writings pertaining to the alleged sale/transfer of the parcel.

Worse, it was withheld after it was obtained but before Yusuf's motion to strike this specific claim—which is outrageous, as none of this would have ever come out if that motion had been granted. And this is from a person sufficiently aligned with Yusuf that it would remain hidden from Hamed for years, a person who describes himself as “family” to both the Yusufs and Hameds: “I am the brother of the wives of Fathi Yusuf and Mohammad Hamed.”⁴

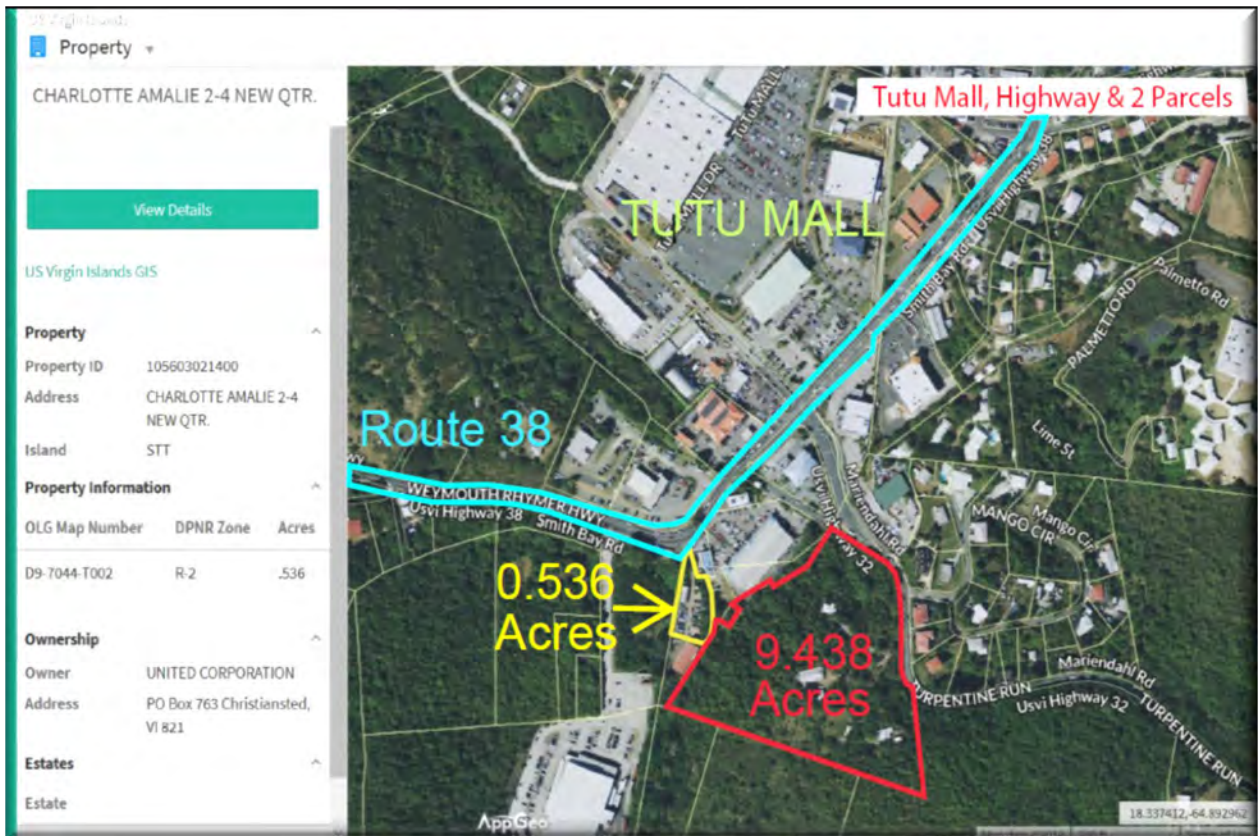
He says it plainly: “Then there was no more agreement.”

Intentionally blank.

⁴ After the motion is decided, when the Master hears the issues as to discovery on H-142, as *he has ordered*—Hamed asks that the affidavit filed in 2017 and Mr. Hannun's affidavit be reviewed together. The attempt to use them was wrong, but intentionally withholding the critical one without Rule 26 supplemental or later discovery disclosure was worse.

IV. Hamed’s Statement of Relevant Facts

1. The USVI GIS photosurvey below is an accurately annotated enlargement from the official online database which shows the location of this 0.536 acre parcel Yusuf calls the “entrance” parcel, in relation to the 9.438 acre parcel that Fathi Yusuf calls the “major” parcel. Proximity to Route 38 and the Tutu Park Mall can also be seen. See **Exhibit 5**, full survey image.



2. Yusuf admitted in his Prior Opposition that that the Hamed/Yusuf-owned (*Plaza Extra Partnership*) directly paid the seller the full \$330,000 price for the parcel “by using income from the *Plaza Extra* stores,” and that the funds were paid to the seller with two checks from the Partnership’s “d/b/a *Plaza Extra*” accounts. *Prior Opposition* at 16, ¶¶1-3.
3. In the Prior Opposition and in his 2014 deposition Yusuf admitted that the Partners’ intended the parcel to be jointly owned by them 50/50. *Prior Opposition* at 16, ¶6.

Q. Okay. So, and what I'm trying to get at is I know there's a half-acre piece in United, that's in the name of United?

A. Yes.

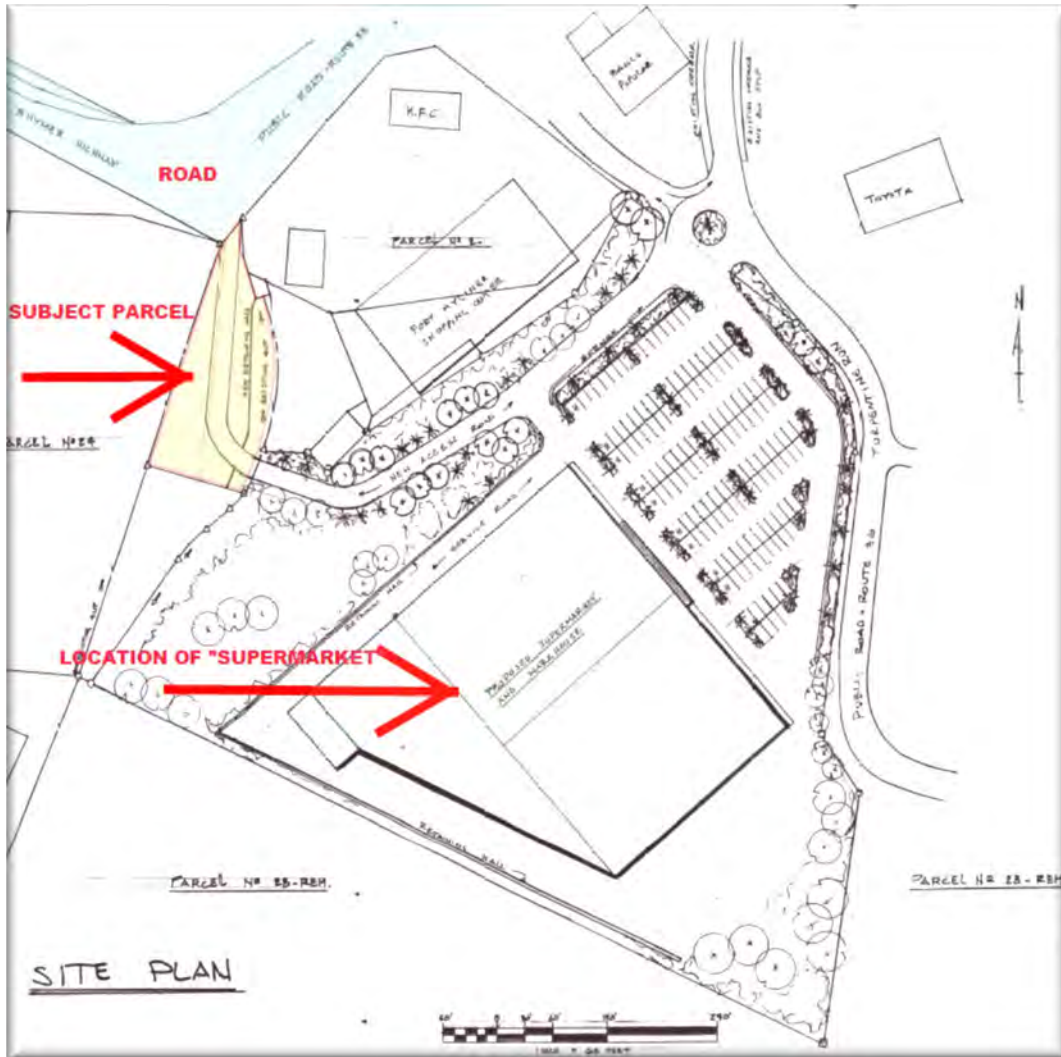
Q. Okay. And both of those, the smaller piece and the bigger piece, were purchased with money from the supermarket, so they're 50/50.

A. That's correct.

4. In his Prior Opposition, Yusuf admitted when the land was purchased, its intended use was as a Supermarket development for the Partnership. Also that in 2006 the Partners made an

initial application to build the new Tutu Plaza Extra Supermarket on this land, but lacked the required secondary access to the major (9.3 acre) parcel from the Route 38 thoroughfare. He also admitted that the access was blocked by the half-acre parcel.⁵ Therefore, as Fathi Yusuf also conceded in his Prior Opposition, at the time of the second application in 2007, the intended use of the parcel was still “as an entrance”. *Prior Opposition* at ¶¶7-8.

5. He also admitted that in 2007 this ‘Site Plan’ was submitted to the Senate, to add a mandatory “entrance”—for the second hearing regarding a Tutu Plaza Extra Supermarket, as the project would not be approved without access.⁶ *Prior Opposition* at ¶¶7-8.



⁵ **Exhibit 6**, Act 6194. In his Prior Opposition, Yusuf conceded that Act 6194, 27th Legis., Reg. Sess., March 21, 2007, addresses the rezoning “from R-2 (Residential-Low Density)...to C (Commercial.)” Also, that the proposed Plaza Extra Supermarket project had to be approved by the Legislature. The project did not originally have secondary access to Route 38—but was approved with the parcel added, as shown on the *Site Plan* submitted with that application.

⁶ See **Exhibit 7**, *Declaration* as to the Site Plan.

6. Judgment has been entered that in 2008 the Partnership recovered record title to the parcel in 2008 pursuant to a deed in lieu of foreclosure. Order of January 14, 2020.
7. A year and six months later, on February 26, 2010, the Hameds and Yusufs entered into a criminal plea agreement. Because of that, \$42 million in cash was about to become available for the first time in 8 years, along with mutually owned lands. See DE 1248, *USA et. al. v. Fathi Yusuf et. al.*, D.V.I, Div. of St. Croix, Crim. No. 2005-015.
8. Thereafter, in 2010, Yusuf began to claim Hamed owed him millions, and demanded Hamed's half interest in parcels of land. See citations to the record in ¶¶ 10-16 below.
9. Fathi Yusuf and Mohammad Hamed gave very similar deposition testimonies about what happened regarding the 2010 in-person negotiation and 2011 writing that underlie Yusuf's position here. *Compare* Yusuf testimony *with* Hamed testimony. ¶¶ 10-16 below.
10. Fathi Yusuf's deposition of April 2, 2014, provides the following at 77-79. **Exhibit 8.**

Q. [By Joel Holt] You know, I asked a question, but I asked it wrong, but didn't there come a time when you and Mohammad Hamed sat down within the last year and a half and tried to resolve things by—he talked about it a little bit in his deposition about the giving of properties and things of that nature. Do you recall that?

A. [By Fathi Yusuf] Much more than a year and a half.

Q. Can you tell me about that?

A. Can you come up with question, or you want to come up with a story?

Q. I can—I actually like the way you tell the story, but I'll tell you what I've—what I've heard, and then you can correct what I've heard. **That the two of you met to try to resolve all the differences** between you and yourself, the Hamed family, and Wally in particular.

A. Yes.

Q. And that he offered two or three properties, and **you agreed to take one** or something like that. And, you know, I never really quite -

A. I can comment on that.

Q. Okay. Please.

A. I—we met, and after I tell him my story of what I know at that time, he say, What do you want? I say, I'll take two property for what I discover so far. He say, Which? I give him the description of the property, one in Jordan and one at Tutu Park. The one in Jordan, I pay one million two, approximate. The one at Tutu Park, I paid 1 million for it. 1,000,350, I believe. It's two pieces at Tutu Park, but we call it one piece. One-half an acre as an entrance, and 9.31 as the major piece of property. **He say, You can have it.** And after they say it, the man come up front after I tell him my story, and he was very generous to say, You can have it. And we kept talking, as a family. After all, we are family, as you mentioned over and over in your correspondence. We are family at that time, and we have a very high respect for each other, even though, up to now we still have high respect to each other, **and I told him, No, one is enough.**

11. Thus, Fathi admitted that by the end of the only in-person negotiation with Mohammad, he agreed to a “one parcel” settlement contract—with just the Jordanian parcel, stating “one is enough.” He then went on to describe what happened after the meeting, with Wally. *Id.*

[/d. begin page 79] So I went to the store, I take a look, and I analyze the bank statement of what he was saying. I say, Man, after that, this man would not even tell me the truth, unfortunate? **So immediately I told Wally, Do me a favor, Wally. You was present. Go back to your father and tell him, No, I wanted the two piece of property.** That's the same day. Not even, as soon as we get to the store, it take me about half an hour to take a look of what he was talking about. Unfortunate, I have found it's impossible what he was talking about, it could be true. And I say, Come on, man. You know? **And—and he went home that night. He told his father. The next day he come to work, I say, Did you tell your father? He said, Yes. I said, Fine. That's it.**

Q. Okay. You done?

A. Done.

12. Thus, in 2014, Yusuf testified in deposition that there was an initial “one parcel” agreement for the Jordanian parcel in the face-to-face meeting and the meeting then ended. He testified he subsequently asked Wally to ‘tell’ his father about an additional demand. Yusuf demanded a different, “two parcel” agreement. Wally verified that he did “tell his father.” *Id.*
13. But Yusuf made a HUGE error between that first negotiation and his subsequent demands over the next few days and then months. He has testified that he started trying to justify more parcels by stating to Wally that he knew there were additional acts of theft and malfeasance he would find, and that based on his post-meeting “review of [his] papers” he was demanding the additional land for “known and unknown claims.” This really, really, really, really upset Mohammad Hamed. In his own filing, Yusuf admitted:

Yusuf had agreed to resolve this misappropriation, but not any others that Yusuf might later discover, by the conveyance of Hamed's interest in two parcels, one in Jordan that is the subject of Exhibit N, and one half acre parcel in St. Thomas, previously titled in the name of Plessen Enterprises, Inc., which is addressed in a number of the Liquidating Partner's Bi-Monthly Reports. See Ninth [BMR] at p. 5-6. **Yusuf insisted that if Hamed wanted a resolution addressing all Hamed misappropriations, whether known or unknown, Hamed would have to arrange for the conveyance to Yusuf or United of another approximately 9.3 acre parcel located on St. Thomas also titled in the name of Plessen Enterprises, Inc. Hamed, through his son, Waleed, refused to convey this third parcel.** (Emphasis added.)

Or, as Mohammad Hamed stated at 148-149 of his deposition:

Mr. Fathi had asked for two pieces of property. He [Hamed] had agreed to that. Mr. Fathi had then said one is enough, and then again changed his mind and said, No, he wants the two. And I understood that then he also asked for a third piece of property. That **there was a back and forth trying to find a way to -- to reach settlement, and that he [Hamed] says he's been accused by Mr. Fathi of stealing, he and his son. He says, I have not stolen. My son has not stolen. We are honorable people.**

14. That's why Fathi did NOT and could not testify that the renegotiation for the second parcel, after that in-person negotiation ended, was accepted. Only that he *told* Wally to *tell* Mohammad. To the contrary, Yusuf himself testified that the Hameds forcefully rebelled. Thus, all that we have on what happened when Yusuf overreached first for a “two parcel” contract and then for a “three parcel” contract is the writing which Yusuf calls the

“Agreement”—which involves just the one parcel in Jordan. *Id.* See also the Agreement. **Exhibit 9** and in English, **Exhibit 10**.

15. Mohammad Hamed’s deposition testimony about the identical “one parcel” settlement discussion in the in-person negotiation, contract and eventual writing, two days before Yusuf’s testimony, is substantially in agreement with Yusuf’s rendition. **Exhibit 11**.

Q. (Mr. Hodges) Mr. Hamed, given the 25-plus years that your—you and Mr. Yusuf have—have worked together in the store, why haven't you taken the time to make sure you understand what the facts are with respect to this \$2.7 million dispute?

MR. HARTMANN: Object as to form. Object, argumentative.

A. (Speaking in Arabic.) Work, work, work, work, day and night.

THE INTERPRETER: Okay. I can only translate or interpret what he said. He's saying—he said that they come from the same area, they are farmers, and that, you know, he was responsible for bringing them here. When they arrived here, they came to his home. He welcomed them, and—and helped them out, and—and over the years, he established a [begin page 138] business, a grocery business, and when he made some money, here came a time when—when Mr. Fathi Yusuf was going to build a shopping center. It's a long story, and that, you now, most of their time has been working, working, and here's really—there hasn't been a time that they could sit and talk.

Q. (Mr. Hodges) In the past two years, isn't that right?

A. (Speaking in Arabic.) Okay. Go ahead.

THE INTERPRETER: He said, I begged him to sit and—and—and—so we can finish this, and in Jordan, we—we—we, in my house, we met, and I was giving him—(speaking in Arabic). **He asked for two pieces of --**

A. **Just one I want.**

THE INTERPRETER: —he [Yusuf] had asked for two pieces of property in Jordan. He {Hamed} told him [Yusuf], I'd sign for—for them, no problem. **Later**, he came—meaning Mr. Fathi Yusuf—and told him [Hamed], You've kicked me in my stomach. It's a term of, in other words, **he was willing to accept, as I understand, one piece of property instead of two.** (Speaking in Arabic.)

16. Also identical is Hamed’s next, immediately following line of testimony, that AFTER the in-person settlement negotiation was over, beginning the next day Yusuf spoke to Wally about “asking” to renegotiate to add the second parcel—the half acre in Tutu. *Id.*

Next day, he came back and **asked for** the other piece of property.

17. In two different sworn submissions, Yusuf has admitted that **after** the verbal agreement for one parcel, he instituted several additional renegotiation attempts for “two parcels” which would have been the Tutu half acre, and then a third parcels. He alleged additional “known and unknown wrongs. In all both places, Yusuf represented that that the attempts failed.

- a. Yusuf Claims filing at 13, Exhibit 2, *supra*.

[In 2011] Yusuf insisted that if Hamed wanted a resolution addressing all Hamed misappropriations, whether known or unknown, Hamed would have to arrange for the conveyance to Yusuf or United of another approximately 9.3 acre parcel

located on St. Thomas also titled in the name of Plessen Enterprises, Inc. Hamed, through his son, Waleed, refused to convey this third parcel.

b. Yusuf Interrogatory Response 377. Exhibit 1, *supra* .:

When Responding Party [Yusuf] asked Waleed Hamed to proceed with the transfer of the Tutu Park property, it is at this point, several months later, that *Plaintiff Waleed "Wally" Hamed and Plaintiff Mohammed Hamed refused to transfer not only the second property [Tutu], but also the third property requested as a set-off for the unauthorized transactions. (Emphasis added.)*

18. The admission in the 377 interrogatory was made BEFORE the 2014 depositions, and the claims filing admission is from 2016—yet in the Prior Opposition, Yusuf attempts to make all of these additional renegotiations just “go away” in the same way he changed the “inadvertently misstated” rents and carrying the property in years of the “inadvertently misstated” Partnership financials go away—by making up an even newer, new story—tucked away in a footnote. See page 6, footnote 3. Seemingly forgetting the other places where he told the identical story, long BEFORE the “erroneous” 2016 claim:

The description in Yusuf’s Initial Accounting Claims inadvertently misstates the 9.3 acre to be considered a third property.

19. Yusuf’s testimony makes it clear that multiple attempts to increase this to two (and perhaps three) parcels failed because he told the Hameds starting the NEXT DAY, that he was trying to get this “extra” land in compensation for “other claims” he “might discover” in the future—which he described as ‘known or unknown’—for which he sought this additional land. Yusuf stated that Hamed rejected those proposal. *Id.* Again, Yusuf admitted the following:

Yusuf insisted that if Hamed wanted a resolution addressing all Hamed misappropriations, ***whether known or unknown***, Hamed would have to arrange for the conveyance to Yusuf or United of ***another*** approximately 9.3 acre parcel located on St. Thomas also titled in the name of Plessen Enterprises, Inc.

20. In the *Affidavit of Mohammad Hannun*, April 21, 2014, (Ex. 4) he describes an identical incident in the subsequent (post-July 2011) efforts to again settle this—where the Hameds actually did agree to a second parcel in return for the dropping of ALL such allegations by Yusuf, at ¶19, Exhibit 4:

before 24 hours past, Mr. Yusuf called and asked, if I find anything else, can he ask for it, and **I said no the agreement covers everything, even what he doesn't know about right now**, and **Mr. Yusuf said no**, that the agreement was for what he knew now, not for anything else he finds. **Then there was no more agreement.** (Emphasis added.)

And at ¶21, yet another incident in these mediations—with the identical result:

Finally, at one the last meetings, Mr. Yusuf said that if the Hameds transferred a third piece of property that would settle everything about the unauthorized monies, whatever he knows and he would not do any more searching for monies he did not know about.

21. In fact, the negotiations never really stopped, and Fathi Yusuf testified that by the end of 2011, at yet another renegotiation meeting was held—and again there was no written

agreement for additional parcels. See *Answers to Plaintiff Waleed "Wally" Hamed's First Set of Interrogatories in Mohammad Hamed, et. al. v Fathi Yusuf, SX-2012-CV-377, supra.*

18. Do you dispute that a meeting was held in or around December 2011 in order to try and resolve the disputes between the parties, if not, who was present, the date of the meeting, the substance of what was discussed, whether an investigation was undertaken, by whom the scope of the investigation and the results and whether an agreement was put in writing to be finalized by Attorneys and the terms and conditions of that agreement.

RESPONSE No. 18: [Yusuf] objects to the form of the question. . . . Notwithstanding the above objection, [Yusuf] believes that this Interrogatory is referring to a meeting that was held on the day before Christmas. For Attendees see Defendant's Response to No. 16. No agreement was reached. No agreement was drafted as a result of this meeting to [Yusuf's] knowledge.

22. It is undisputed on the documents of record in this motion that in late 2010 and early 2011, the sole written Agreement that came out of the negotiation was drafted by counsel retained, paid for, and directed completely by Fathi Yusuf. See invoices and facsimile. **Exhibit 12.**
23. That Agreement was signed on July 8, 2011. See *Agreement, supra.*, Exhibit 10.
24. The Agreement recites both Hamed's consideration (shares in the parcel) and Yusuf's ("I received the price of my share in the mentioned land from Mr. Fathi Yusuf Mohamad Yusuf"—both men testified that the "price" Hamed received was the release of the alleged claims.) *Id.*⁷
25. It is also undisputed that Yusuf's legal counsel faxed that signed Agreement along with a bill in November 2011. *Supra*, Exhibit 12.
26. It is also a matter of the undisputed factual record that there are no subsequent writings or financial records which ever even mention any second agreement as to the Tutu parcel. It is not mentioned in any deed, document, communication, writing or other item of evidence. See **Exhibit 13**, Declaration.
27. No document or other evidence reflects that any deed or other writing contrary to the 2008 Deed has ever been executed or recorded. Declaration. *Id.*
28. No document or other evidence reflects that any counsel was ever retained by Yusuf or Hamed as to the half-acre parcel. See Declaration. *Id.*
29. To the contrary, in the Prior Opposition, Yusuf does not dispute that the books and financials of the Partnership, submitted both to this Court and to the IRB by Yusuf, continued to reflect the original status of the half-acre parcel as being Partnership property (owned 50/50) until

⁷ The U.S. Supreme Court held in *Mastrobuono v. Shearson Lehman Hutton*, 514 U.S. 52, 62-63, 115 S. Ct. 1212, 1219 (1995):

Moreover, respondents cannot overcome the common-law rule of contract interpretation that a court should construe ambiguous language against the interest of the party that drafted it. [Citations omitted.] Respondents drafted an ambiguous document, and they cannot now claim the benefit of the doubt. The reason for this rule is to protect the party who did not choose the language from an unintended or unfair result. (Emphasis added.)

mid-2015, when Yusuf unilaterally changed the Partnership books on the half-acre parcel in response to this claim. Prior Opposition at ¶¶11-12.

30. Yusuf also does not dispute that those 2013 financials, identifying the parcel as Partnership property were submitted by Yusuf as the correct Partnership accounting—to this Court, the BIR and the federal court. Prior Opposition at ¶¶11-12.
31. From that point on Yusuf repeatedly stated publicly and in court filings, verbally and under oath (1) that there never had been a partnership, (2) that neither he nor Hamed ever referred to themselves as partners, (3) that Hamed was an illiterate backroom employee, *and (4) that Hamed wasn't due anything more than an annuity (which Yusuf could determine at his discretion) as Hamed was just a long-departed nobody.*

V. Conclusion

There are no disputes as to any of the facts here. The subject witnesses and testimony involve mediations and settlement negotiations. Moreover, the evidence was withheld. The evidence was not on a privilege log. The witnesses, discussions, mediations and settlement negotiations have never been set forth by Hamed and are privileged, confidential, and violative of Rules 408, 26, 34 and 37.

Dated: February 7, 2020



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CERTIFICATE OF SERVICE

I hereby certify that on this 7th day of February, 2020, I served a copy of the foregoing by email, as agreed by the parties, on:

Hon. Edgar Ross (*w/ 2 paper copies to his Clerk*)
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CERTIFICATE OF WORD/PAGE COUNT

This document complies with the limitations set forth in Rule 6-1 €



LIST OF EXHIBITS

Exhibit	Description	Text
Exhibit 1	<i>Official Comment 4 to RUPA Section 204(c)</i>	The inference concerning the partners' intent from the use of partnership funds outweighs any inference from the State of the title, subject to the overriding reliance interest in the case of a purchaser without notice of the partnership's interest.
Exhibit 2	<i>Defendant Fathi Yusuf's Answers to Plaintiff Waleed "Wally" Hamed's First Set of Interrogatories, Hamed et al. v. Yusuf, SX-12-CIV-377 at page 9 of 50</i>	When Responding Party [Yusuf] asked Waleed Hamed to proceed with the transfer of the Tutu Park property, it is at this point, several months later [in 2011] that Plaintiff Waleed "Wally" Hamed and Plaintiff Mohammed Hamed refused to transfer not only the second property [Tutu], but also the third property requested as a set-off for the unauthorized transactions.
Exhibit 3	Yusuf Claims Filing, September 30, 2016, at 13	[In 2011] Yusuf insisted that if Hamed wanted a resolution addressing all Hamed misappropriations, whether known or unknown, Hamed would have to arrange for the conveyance to Yusuf or United of another approximately 9.3 acre parcel located on St. Thomas also titled in the name of Plessen Enterprises, Inc. Hamed, through his son, Waleed, refused to convey this third parcel.
Exhibit 4	<i>Mohammad Hannun Aff.</i> , April 21, 2014, at ¶19 and ¶21	Paragraphs 19 and 21.
Exhibit 5	USVI GIS photosurvey	Location of this 0.536 acre parcel Yusuf calls the "entrance" parcel, in relation to the 9.438 acre parcel that Fathi Yusuf calls the "major" parcel.
Exhibit 6	Act 6194 [Bill 27-0036], 27 th Legis., Reg. Sess., March 21, 2007	Rezoning "from R-2 (Residential-Low Density) . . .to C (Commercial.)
Exhibit 7	<i>Declaration</i> as to the Site Plan	Extensive

Exhibit 8	Fathi Yusuf's deposition of April 2, 2014, at 77-7	Extensive
Exhibit 9	2011 "Agreement" in Arabic	Extensive
Exhibit 10	2011 "Agreement" in Arabic (English Translation]	Extensive
Exhibit 11	Mohammad Hamed's deposition of March 31, 2014.	Extensive
Exhibit 12	Fathi Yusuf's lawyers' fax and invoice for drafting 2011 Agreement	Extensive
Exhibit 13	Declaration	It is also a matter of the undisputed factual record that there are no subsequent writings or financial records which ever even <i>mention</i> any second agreement as to the Tutu parcel. It is not mentioned in any deed, document, communication, writing or other item of evidence.
Exhibit 14	March 15, 2012 Plessen Enterprises Scotiabank account, no. 45012, check 348, in the amount of \$570.00	Reimbursement of Yusuf's-United for Tax on half-acre parcel in 2012
Exhibit 15	2010 Plaza Extra Trial Balance Report (run Sept. 8, 2011)	Lists the land as parcel, "2 4 Rem, Est Ch" —for \$330,000.
Exhibit 16	2012 balance sheet for the Partnership	Extensive
Exhibit 17	2012 balance sheet for the Yusuf's-United version of United, which operated through the "Tenant" account	Extensive

UNIFORM PARTNERSHIP ACT (1997)

EXHIBIT

1

Drafted by the

NATIONAL CONFERENCE OF COMMISSIONERS
ON UNIFORM STATE LAWS

and by it

APPROVED AND RECOMMENDED FOR ENACTMENT
IN ALL THE STATES

at its

ANNUAL CONFERENCE
MEETING IN ITS ONE-HUNDRED-AND-FIFTH YEAR
SAN ANTONIO, TEXAS
JULY 12 - JULY 19, 1996

WITH PREFATORY NOTE AND COMMENTS

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By

NATIONAL CONFERENCE OF COMMISSIONERS
ON UNIFORM STATE LAWS

Approved by the American Bar Association
San Antonio, Texas, February 4, 1997

~~name of one or more partners in their capacity as partners, but only if the name of the partnership is indicated in the instrument transferring title.~~

Property transferred to a partner is partnership property, even though the name of the partnership is not indicated, if the instrument transferring title indicates either (i) the partner's capacity as a partner or (ii) the existence of a partnership. This is consonant with the entity theory of partnership and resolves the troublesome issue of a conveyance to fewer than all the partners but which nevertheless indicates their partner status.

3. Ultimately, it is the intention of the partners that controls whether property belongs to the partnership or to one or more of the partners in their individual capacities, at least as among the partners themselves. RUPA sets forth two rebuttable presumptions that apply when the partners have failed to express their intent.

First, under subsection (c), property purchased with partnership funds is presumed to be partnership property, notwithstanding the name in which title is held. The presumption is intended to apply if partnership credit is used to obtain financing, as well as the use of partnership cash or property for payment. Unlike the rule in subsection (b), under which property is **deemed** to be partnership property if the partnership's name or the partner's capacity as a partner is disclosed in the instrument of conveyance, subsection (c) raises only a **presumption** that the property is partnership property if it is purchased with partnership assets.

That presumption is also subject to an important caveat. Under Section 302(b), partnership property held in the name of individual partners, without an indication of their capacity as partners or of the existence of a partnership, that is transferred by the partners in whose name title is held to a purchaser without knowledge that it is partnership property is free of any claims of the partnership.

Second, under subsection (d), property acquired in the name of one or more of the partners, without an indication of their capacity as partners and without use of partnership funds or credit, is presumed to be the partners' separate property, even if used for partnership purposes. In effect, it is presumed in that case that only ~~the use of the property is contributed to the partnership.~~

4. Generally, under RUPA, partners and third parties dealing with partnerships will be able to rely on the record to determine whether property is owned by the partnership. The exception is property purchased with partnership funds without any reference to the partnership in the title documents. The inference concerning the partners' intent from the use of partnership funds outweighs any inference from the State of the title, subject to the overriding reliance interest in the case of a purchaser without notice of the partnership's interest. This allocation of

risk should encourage the partnership to eliminate doubt about ownership by putting title in the partnership.

~~5. UPA Section 8(4) provides, "A transfer to a partnership in the partnership name, even without words of inheritance, passes the entire estate or interest of the grantor unless a contrary intent appears." It has been omitted from RUPA as unnecessary because modern conveyancing law deems all transfers to pass the entire estate or interest of the grantor unless a contrary intent appears.~~

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

**MOHAMMED HAMED, WALEED
"WALLY" HAMED, WAHEED
"WILLY" HAMED, MUFEED "MAFI"
HAMED, HISHAM "SHAWN" HAMED,**

Plaintiffs,

vs.

FATHI YUSUF,

Defendant.

CIVIL NO. 377/2012

ACTION FOR DAMAGES

JURY TRIAL DEMANDED

**DEFENDANT FATHI YUSUF'S ANSWERS TO
PLAINTIFF WALEED "WALLY" HAMED'S FIRST SET OF INTERROGATORIES**

COMES NOW, Defendant **Fathi Yusuf**, (hereinafter referred to as "Fathi Yusuf" or "Defendant" or "Responding Party"), by and through undersigned counsel, Law Offices of K. Glenda Cameron, by K. Glenda Cameron, Esq., and respectfully answers as follows to Plaintiff Waleed "Wally" Hamed's First Set of Interrogatories to Defendant Fathi Yusuf.

Subject to the objections set forth below, Defendant answers as follows to the First Set of Interrogatories served by Plaintiff Waleed "Wally" Hamed.

PRELIMINARY STATEMENT


These answers and objections are made solely for the purpose of this action. Each answer is subject to any and all objections as to competence, relevance, materiality, propriety, and admissibility; and any and all objections and grounds that would require the exclusion of any statement contained in any response, if such request were asked of, or any statement contained therein were made by, a witness present and testifying in court, all of which objections and grounds are hereby reserved and may be interposed at the time of trial.

one property not enough to compensate and that it had to be the two (2) properties they had agreed on—the Jordanian Property, and the Tutu Park property.

Shortly thereafter, Mohammed Hamed travelled to Jordan with his son Mufeed Hamed. Responding Party followed them to Jordan to complete the transfer of the property in Jordan. Before Mohammed Hamed transferred the property, Responding Party made it clear, more than once, that his acceptance of the two (2) properties were only for what he had discovered so far, the approximately \$300+ Merrill Lynch deposits, the \$1.3 million (\$2 million less the \$700K he had received) and an estimate of a \$1 million at least, to cover Wally Hamed's gambling habit.

Mohammed Hamed went ahead and transferred his interest in the Jordanian Property, and was supposed to transfer his interest in the Tutu Park Property, but never did so.

When Responding Party returned to St. Croix, he continued to review the hard-drive and discovered even more unauthorized transactions of Wally Hamed taking funds for his personal use. As a result of these new discoveries of even more unauthorized transfer of funds by Plaintiff Waleed Hamed, the Defendant informed Wally Hamed that it has to be three (3) properties to cover everything Responding Party had found. Responding Party requested that Mohammed Hamed transfer his interest in another property in Jordan Responding Party had bought and given an half interest to Mohammed Hamed.



When Responding Party asked Waleed Hamed to proceed with the transfer of the Tutu Park property, it is at this point, several months later, that Plaintiff Waleed "Wally" Hamed and Plaintiff Mohammed Hamed refused to transfer not only the second property, but also the third property requested as a set-off for the unauthorized transactions.

The parties' relationship broke down completely, Defendant informed Wally Hamed and Mohammed Hamed that he no longer wanted to work with them and it was time for the families to go their separate ways.

Sometime thereafter Plaintiff Waleed Hamed enlisted the assistance of his Uncle Mohammed Hannun and certain business associates in the Muslim Community to help settle the parties' disputes. The meetings to settle the dispute were arranged with the consent of Plaintiff Waleed Hamed as agent for Plaintiff Mohammed Hamed.

18. Do you dispute that a meeting was held in or around December 2011 in order to try and resolve the disputes between the parties, if not, who was present, the date of the meeting, the substance of what was discussed, whether an investigation was under taken, by whom the scope of the investigation and the results and whether an agreement was put in writing to be finalized by Attorneys and the terms and conditions of that agreement.

RESPONSE No. 18:

Responding Party objects to the form of the question as misleadingly stated, in that it makes a statement and does not ask a question, contains a reference to the Plaintiffs' allegations in the Complaint which have been denied and is phrased in such a manner so as to cause any response to be ambiguous and potentially misleading.

Notwithstanding the above objection, Responding Party believes that this Interrogatory is referring to a meeting that was held on the day before Christmas. For Attendees see Defendant's Response to No. 16.

No agreement was reached. No agreement was drafted as a result of this meeting to Responding Party's knowledge

RESPECTFULLY SUBMITTED:

Dated: November 20, 2013

LAW OFFICES OF K. G. CAMERON

By:


K. Glenda Cameron, Esq.

V.I. Bar No. 683

2006 Eastern Suburb, Suite 101

Christiansted, St. Croix

U.S. Virgin Islands 00820

Tel: 340.773.3444

Fax: 800.869.0181

Email: kglenda@cameronlawvi.com


Counsel for Defendant

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED THAT a true and exact copy of the foregoing *Defendant Fathi Yusuf's Answers to Plaintiff Waleed "Wally" Hamed's First Set of Interrogatories* was served via U.S. Mail, postage prepaid, fax, electronic mail or hand delivery on this the 20th day of November 2013 to wit:

Lee J. Rohn, Esq.
Lee J. Rohn & Associates
1101 King Street
St. Croix, Virgin Islands 00820
Tel: 340.778.8855
Email: lee@rohnlaw.com
Counsel for Plaintiffs

via: CM/ECF | Mail | Fax | Hand Delivery | Email


Cordelia L. Jones
Certified Paralegal, C.L.A.

CERTIFICATION

I hereby swear and affirm that the answers to the above Interrogatories are true and correct to the best of my knowledge and belief.

DATED: 11-19-2013 By: Fathi Yusuf
Name
Fathi YUSUF
Print Name

SUBSCRIBED AND SWORN TO
BEFORE ME, this 19 day
of November 2013

[Signature]
NOTARY PUBLIC

My Commission Expires: _____

K. Glenda Cameron
Commission Number LNP 010-09
Expiration Date: May 26, 2017

Attorney for Defendant

DATED: 11-19-13

By: [Signature]
K. Glenda Cameron, Esquire

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

EXHIBIT
3

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

CIVIL NO. SX-12-CV-370

ACTION FOR DAMAGES,
INJUNCTIVE RELIEF
AND DECLARATORY RELIEF

CIVIL NO. SX-14-CV-287

ACTION FOR DAMAGES
AND DECLARATORY RELIEF

YUSUF’S ACCOUNTING CLAIMS AND PROPOSED DISTRIBUTION PLAN

Pursuant to the “Final Wind Up Plan Of The Plaza Extra Partnership,” entered on January 9, 2015 (the “Plan”),¹ §9, Step 6, and the August 31, 2016 directive² of the Master, as clarified

¹ Unless otherwise defined, all capitalized terms have the same meaning as provided in the Plan.
² That directive required the Partners to submit any objection to the previously submitted Partnership Accounting and any claims against the Partnership or a Partner by September 30, 2016. It is undisputed that since the inception of the Partnership, the only Partners were Yusuf and Hamed, who died on June 16, 2016. On September 20, 2016, a Motion And Memorandum For Substitution Of Named Plaintiff was filed seeking an Order substituting Waleed M. Hamed, as Executor of the estate of Hamed, as Plaintiff.

on September 22, 2016, defendant/counterclaimant Fathi Yusuf (“Yusuf”) respectfully submits his Accounting Claims and Proposed Distribution Plan (the “Claim”) as follows:

I. Current Status of Partnership Wind Up and Overview of Proposed Distribution

The current status of the wind up of the Partnership is set forth in the Tenth Bi-Monthly Report of the Liquidating Partner filed on September 30, 2016 and the supporting financial information concurrently submitted to the Master and counsel. At present, the total remaining assets of the Partnership are \$8,957,168.54³.

A summary of the Claim’s proposed distributions is set forth in **Exhibit A**. It contemplates that a portion of the remaining Partnership Assets will be held in reserve for potential expenses including taxes and litigation costs for personal injury claims made or potentially to be made against the various Plaza Extra Stores prior to the dissolution. In addition, all Debts of the Partnership must be paid prior to any distributions to Partners. At this stage, the remaining Debts include the unpaid rent obligations, plus interest, due to United for occupying the Plaza Extra-East store and Bays 5 and 8 in the United Shopping Plaza, which have not been adjudicated⁴, as well as other obligations owed to United discussed in more detail below. As reflected in Exhibit A, there will be a shortfall of approximately \$4 million in Partnership Assets, if all listed Debts are paid and all proposed reserves are established. Any actual shortfall must be made up by the Partners or a deceased Partner’s estate.

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AND FEUERZEIG, LLP**

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³ These total assets are reflected in the Partnership balance sheet provided, along with income statement, on September 30, 2016 to the Master and counsel for the Partners by John Gaffney (“Gaffney”), who has served as the accountant for the Partnership.

⁴ See Memorandum Opinion and Order dated April 27, 2015 (the “Rent Order”), which provides that although back rent for Bays 5 and 8 are set forth in United’s Counterclaim, “this Order addresses only Bay No. 1.” (Rent Order, p. 2, n. 1)

Once reserves are established and the outstanding Debts are allowed and paid, distributions to the Partners can be made only if there are remaining Partnership Assets. The Claim provides:

- a) reconciliation of the historical withdrawals and distributions between the Partners and their agents from the profits of the Plaza Extra Stores, reflecting a net balance of \$9,670,675.36 due to Yusuf;
- b) an accounting of funds received by Yusuf for the sale of Y&S Corporation ("Y&S") and R&F Condominium, Inc. ("R&F") stock resulting in a balance of \$802,966.00 due to Hamed;
- c) a description of Partnership funds entrusted to Hamed to be held in foreign accounts, invested in real estate or used as charitable donations of the Partners, reflecting a balance due to Yusuf; and
- d) quantification of the loss of the going concern value of Plaza Extra-West as a result of Hamed's actions resulting in a balance of \$4,385,000.00 due to Yusuf.

II. Funds to Be Held in Reserve

Prior to distribution of the remaining Partnership Assets, certain funds must be held in reserve to satisfy contingent obligations and risks of the Partnership.

A. Reserves Needed for Plaza Extra-Tutu Park Rent

Given Hamed's conceded failure to obtain releases of the Partnership, United and Yusuf, as required by the "Order Adopting Final Wind Up Plan" dated January 7, 2015 and entered on January 9, 2015 (the "Wind Up Order") (p. 5), § 8(2) of the Plan, and the April 30, 2015 Master's Order (p. 2), a reserve must be created for all rents to be paid to Tutu Park Limited over the remaining term of the lease in the amount of \$887,203.26 (\$30,359.38 per mo. in rent plus an

average of \$2,500 per mo. in water charges x 27 months), not including charges for real estate taxes and percentage rents.

B. Reserves Needed for Plaza Extra-Tutu Park Property Taxes and United Matching Payment

As described in the Tenth Bi-Monthly Report, *see* p. 4, n. 6, property taxes for 2015 have not yet been billed, but reserves should be set aside to pay these taxes which are estimated to be \$14,356.44, along with a matching payment to United of \$9,812.14.

C. Reserves Needed for FUTA Taxes

At present, there is a dispute as to the amount of Federal Unemployment Taxes ("FUTA") due from the Plaza Extra Stores. The Internal Revenue Bureau contends that approximately \$350,000.00 is due for 2014 and 2015. Gaffney, however, has determined that no additional FUTA taxes are due. While the amount remains in dispute, Yusuf proposes to hold these funds in reserve until the dispute is resolved. Once the dispute is resolved, the funds can be distributed according to the Plan or as otherwise ordered by the Court.

D. Master's Fees

The fees of the Master for supervising the final liquidation and wind up of the Partnership will need to be reserved. It is estimated that \$150,000 should be set aside for such expenses.

E. Accounting Fees

Accounting fees for coordination and payment of various Debts and wind up of the Partnership will need to be reserved. It is estimated that \$30,000.00 should be set aside for such expenses.

F. Funds to Be Held in Reserve for Litigation Risks

Reserves must be set aside for pending and possible litigation relating to claims for injuries allegedly suffered at the various Plaza Extra Stores prior to the dissolution of the

Partnership and transfer of ownership of the stores. See Exhibit C-2 to the Seventh Bi-Monthly Report filed on April 1, 2016. Yusuf submits that the amount required to satisfy the potential risk to the Partnership as well as costs and expenses not otherwise covered by insurance for those claims is approximately \$1,320,777.00. This amount is comprised of two primary components: 1) pending claims and 2) estimated future claims.⁵

As to the pending claims, they are further divided into two categories: a) those claims with insurance coverage and a self-insured retention and b) uncovered claims. For those claims with insurance coverage, reserves are calculated by considering the total amount claimed or last demanded in settlement by the plaintiffs, multiplied by the probability of plaintiffs' success in each case, added to the costs for the litigation not covered by insurance.⁶

As to the estimated future claims, the average value of claims in a given year is calculated by review of historical claims. Then this value is multiplied by the average number of claims per year and by the number of years in the statute of limitation period to determine the total risk. That figure is in turn multiplied by the percentage of time remaining in the applicable statute of limitations. The statute of limitations is calculated for each store from the last date it was controlled by the Partnership; i.e. March 9, 2015 for Plaza Extra-East and West, and April 30, 2015 for Plaza Extra-Tutu Park. Such formulas are commonly utilized to evaluate risk exposure by insurers in setting insurance loss reserves.⁷

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⁵ At present, Yusuf is unaware of any unfiled claims within the statute of limitations.

⁶ See **Exhibit B**, Litigation Reserves Calculations.

⁷ *A User-Friendly Introduction to Property and Casualty Claims Reserves*, Joseph Calandro, Jr. and Thomas J. O'Brien, 2004, describing accounting methodologies as to assessment of litigation risks and costs for setting reserves.

These reserves include the claims of Wadda Charriez⁸ since her counterclaims are effectively against the Partnership and, therefore, constitute a potential obligation of the Partnership.

III. Outstanding Debts of the Partnership

Although nearly all of the undisputed Debts of the Partnership have been paid or resolved, the following Debts remain:

A. Miscellaneous Debts

There are Debts totaling \$176,267.97, which must be paid prior to any distribution of the remaining Partnership Assets to the Partners⁹. This amount relates primarily to accounts payable for open tax issues from 2013.

B. Unpaid Rent for Plaza Extra-East and Adjacent Bays

While the Court determined that certain past due rent obligations for Plaza Extra-East must be paid pursuant to the Rent Order, there remain additional rent claims for Plaza Extra-East. These claims have not yet been resolved¹⁰ and, if found to be due and owing, then these are Debts of the Partnership that should be paid prior to any distribution of the remaining Partnership Assets to the Partners.

United makes the following claims against the Partnership as set forth in its Amended Counterclaim and Motion For Partial Summary Judgment Regarding Rent:

⁸ These claims are the subject of a separate suit, United Corporation v. Wadda Charriez, SX-13-CV-152, which Yusuf has moved to consolidate into this action for resolution. *See* Motion to Consolidate filed on March 17, 2016.

⁹ The total liabilities are reflected in the Partnership balance sheet provided to the Master and counsel for the Partners by Gaffney on September 30, 2016.

¹⁰ *See* Rent Order, p. 2, n. 1; p. 11, n. 4.

1. Bay 1 – Increased Rent Due Net of Rent Paid

United provided formal notice of increased rent of \$200,000 per month to the Partnership, which was to begin on January 1, 2012 through March 31, 2012, if the premises were not vacated before then. Thereafter, beginning on April 1, 2012 through March 8, 2015, United provided formal notice of increased rent of \$250,000 per month. See Exhibit D to Yusuf's Declaration dated August 12, 2014 (the "Yusuf Declaration") in support of Defendants' Motion for Partial Summary Judgment on Counts IV, XI and XII Regarding Rent. Although the Rent Order awarded certain amounts of rent to United during this period, the award did not address the increased rent claimed by United. The outstanding balance of the increased rent claimed as to Bay 1, net of the rent recovered pursuant to the Rent Order, is \$6,974,063.10. See calculation of additional rents attached as **Exhibit C**.

2. Bays 5 and 8

Likewise, outstanding rent is due to United for Bays 5 and 8 of the United Shopping Plaza. These amounts were not adjudicated in the Rent Order and they remain an outstanding rent claim against the Partnership. The total amount due to United for unpaid rent for Bays 5 and 8 is \$793,984.34. See the Yusuf Declaration at ¶¶ 21-25.

3. Interest on Rent Claims

The interest that accrued at 9% per annum on the rent actually awarded by the Rent Order (\$6,248,924.14) is \$881,955.08 as of May 11, 2015, when that rent was paid to United. See calculation of interest on Bay 1 rent attached as **Exhibit D**.¹¹

The interest due for the unpaid rent on Bays 5 and 8 is also claimed by United. The total interest calculated at 9% per annum for the period from May 17, 2013 through September 30,

¹¹ This amount does not include any interest accruing at the 9% rate on each month's unpaid rent from June 1, 2013 through March 8, 2015.

2016 is \$241,005.18. Such interest continues to accrue at the daily rate of \$195.78 until paid. See calculation of interest on Bays 5 and 8 rent attached as **Exhibit E**.

C. Reimbursement For Gross Receipts Taxes Paid by United

As Yusuf has testified without contradiction (*see* transcript of Yusuf's deposition of April 2, 2014 at pages 53-4), the Partners originally agreed that the Plaza Extra Stores would pay all gross receipts taxes and insurance relating to United's Shopping Center. The Partners acted on this agreement for the life of the Partnership, as reflected in the actual payment of these expenses with funds from the Plaza Extra Stores for more than 28 years. The Partnership owes United for certain gross receipts taxes United paid on behalf of the Partnership totaling \$60,586.96, which were never reimbursed. See **Exhibit F**, Summary and Evidence of United Payment of Gross Receipts Taxes.

D. Black Book Balance Owed to United

A black ledger book (the "Black Book") was used by the Partners to track spending and withdrawals as between the Partners and their families as well as by United on behalf of the Plaza Extra Stores. Certain entries from the Black Book are accounted for in the BDO Report discussed in §IV below, to the extent they represent historical withdrawals as between the Partners and their families. However, as to funds which United paid on behalf of the Plaza Extra Stores, the Black Book entries reveal that the Partnership owes United \$49,997.00 for various expenses it paid on behalf of the Partnership. See **Exhibit G**, Relevant Black Book Entries.

E. Additional Ledger Balances Due to United

In addition to the Black Book balance owed to United, at various points in time, United made other payments on behalf of the Plaza Extra Stores. In 1994, 1995 and in 1998, United paid \$199,760.00 for various expenses of the Partnership. See **Exhibit H**, Ledger Sheets

Reflecting United's Payments for Plaza Extra. In the same ledger book, records of withdrawals by Yusuf are also noted for certain personal expenses in 1995 and 1996. The amounts relating to Yusuf's personal expenses are included in the BDO Report discussed below in § IV, accounting for the withdrawals as between the Partners and their families. However, the total amount of \$199,760.00 paid by United has not otherwise been captured in other reconciliations and remains due and owing to United.

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.

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, Summary and Supporting Documentation of Unreimbursed Transfers from United.*

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 Claim. 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**¹². Based on that report, Hamed's withdrawals/distributions exceed Yusuf's withdrawals/distributions by \$19,341,350.72. See Exhibit J at p. 62-3. As a result, \$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.

¹² The tables, schedules and supporting documentation for this report are voluminous and will be submitted to the Master and counsel for Hamed via a flash drive or CD identified as **Exhibit J-1**.

V. Y&S and R&F Stock Sale Proceeds Distribution

The Partnership invested in various entities used to purchase either stock or real estate. One such entity was Y&S. The Partners invested Partnership funds through two of their sons, Hisham Hamed and Nejeih Yusuf. The two sons sold their stock for \$900,000, pursuant to an agreement dated January 15, 2000 with Hakima Salem. Rather than receiving the proceeds, the two sons directed that the funds be paid to Yusuf, who was to be the nominee of the sales proceeds and, thus, custodian of the funds. The funds were not paid in a lump sum, but rather periodically and often late. Yusuf has received all of the proceeds from the sale of the stock. Although claims to these funds were the subject of a separate suit (Hamed v. Yusuf, Superior Court of St. Croix, SX-2014-CV-278), the parties stipulated to have these claims¹³ consolidated into this case and incorporated into the Partnership accounting and distribution. As a result of various adjustments reflected on Exhibit 1 to the complaint in SX-2014-CV-278, \$802,966¹⁴ should be allocated to Hamed to equalize the Partnership distribution between the Partners resulting from the sale of the stock of Y&S and R&F.

VI. Foreign Accounts and Jordanian Properties

As part of the profit sharing arrangement between the Partners, at various points in time, profits of the Partnership were sent to Jordan to be held in bank accounts or invested in real property to the mutual benefit of the Partners. In addition, Partnership profits were also sent to

¹³ Although no claims have ever been pled in this case or SX-2014-CV-278 concerning the \$600,000 in proceeds from Yusuf's sale of his 1,000 shares of stock in R&F pursuant to an agreement dated January 15, 2001 with Hakima Salem, Yusuf is prepared to include these proceeds in his accounting.

¹⁴ Interest was not included on this claim because, among other things, United did not include all the interest it could claim on the rent actually awarded by the Rent Order. *See* n. 11, above. There are additional reasons for not paying interest on the claim as reflected in Yusuf's First Amended Answer And Counterclaim filed in SX-2014-CV-278. *See also* n. 15, below, regarding \$150,000 offset.

Jordan to be used as charitable donations of the Partners. Based upon Yusuf's review of bank documentation available to date and information discovered following the FBI raid, Yusuf claims that Hamed (either individually or through his sons or agents) failed to properly invest all Partnership funds with which he had been entrusted and failed to properly account for such funds. As a result, Hamed either breached his fiduciary duties to the Partnership by failing to properly safeguard, account for, and invest these funds as agreed between the Partners or he converted them for his own personal use or the personal use of his family members.

Yusuf has repeatedly raised these claims with Hamed and his agent, Waleed Hamed, but has received either unsatisfactory or no responses to questions as to how the funds were spent. The misappropriations or failures to account by Hamed and his agents of which Yusuf is presently aware include:

- a. Hamed and his sons have failed to account for the Partnership funds held in various foreign bank accounts from 1996 to date including, but not limited to, the accounts identified in **Exhibit K**;
- b. Because Hamed converted \$150,000 previously delivered as a charitable donation for a batch plant in West Bank, his interest in the Partnership should be charged for the transfer of \$150,000.00 to the Bank of Palestine to make good on the original donation; see **Exhibit L**, Wire Transfer Information Supporting Claim.¹⁵

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¹⁵ This payment was made on behalf of the purchaser of the Y&S and R&F stock and represented a portion of the proceeds of the sale of that stock. Accordingly, the amount should either be offset against the \$802,966 allocated to Hamed in § V, above, or it should be charged against Hamed's interest in the Partnership. Given Hamed's apparent negative balance in his Partnership account, Yusuf submits the \$150,000 should be offset against the \$802,966.

- c. Waleed Hamed's unauthorized check of \$536,405 to Hamed on April 29, 1998 and additional checks for \$10,000 and \$15,216; see **Exhibit M**.
- d. Waleed Hamed's failure to account for funds that were removed from the Commercial Francaise Bank in Saint Maarten with four (4) checks totaling \$550,373.14 to close out the account in January and February of 1997; and
- e. Waleed Hamed's conversion of \$1.4 million received in 1996 as reflected in a St. Maarten police report.

Approximately forty (40) parcels of real property were purchased in Jordan using funds from the Plaza Extra Stores. All but two of those properties were jointly titled in the names of Hamed and Yusuf. The Court's assistance in administering or liquidating the jointly titled parcels is not sought at this time. Yusuf does seek the Court's assistance, however, with respect to two (2) parcels that were incorrectly titled in Hamed's name alone. These two parcels are identified in the "Land Value Estimation" attached as **Exhibit N**. Yusuf respectfully requests an Order requiring the Executor/Administrator of Hamed's estate to take such action as may be necessary to properly reflect Yusuf's joint ownership of these parcels. [\[2 Parcels in Jordan\]](#)

Hamed's interest in another parcel that was purchased in Jordan using funds from the Plaza Extra Stores has already been conveyed to Yusuf as part of Hamed's efforts to appease Yusuf following his discovery of the misappropriation of \$2,000,000 sent to Hamed from St. Maarten in or around 1997. A copy of the agreement in Arabic conveying Hamed's interest in such parcel is attached as **Exhibit O**¹⁶. Yusuf had agreed to resolve this misappropriation, but not any others that Yusuf might later discover, by the conveyance of Hamed's interest in two parcels,

¹⁶ Yusuf is arranging for this document to be translated. An English version will be provided to the Master and counsel upon receipt.

one in Jordan that is the subject of Exhibit N, and one half acre parcel in St. Thomas, previously titled in the name of Plessen Enterprises, Inc., which is addressed in a number of the Liquidating Partner's Bi-Monthly Reports. *See* Ninth Bi-Monthly Report at p. 5-6. Yusuf insisted that if Hamed wanted a resolution addressing all Hamed misappropriations, whether known or unknown, Hamed would have to arrange for the conveyance to Yusuf or United of another approximately 9.3 acre parcel located on St. Thomas also titled in the name of Plessen Enterprises, Inc. Hamed, through his son, Waleed, refused to convey this third parcel.

Although Yusuf is not pursuing his claims regarding the misappropriated 2,000,000, Hamed's sons are still seeking to somehow rescind Hamed's conveyance of his interest in the Jordanian parcel that is the subject of Exhibit N in their second amended complaint in *Hamed v. Yusuf*, Civil No. SX-12-CV-377. Yusuf asks this Court to bind Hamed's estate by the agreement signed by Hamed.

VII. Loss of Going Concern Value of Plaza Extra-West

During the period that the Partnership operated Plaza Extra-West, it generated income, supported its expenses and ultimately generated profits. Plaza Extra-West's net profits were expected to continue indefinitely or, upon the dissolution of the Partnership, they were to continue until an orderly liquidation process could be concluded involving purchase of the business by one of the Partners or a third party. In either case, Plaza Extra-West's value as a "going concern" would have been quantified and realized equally by the Partners.

As equal Partners, both Hamed and Yusuf had ownership interests in the "going concern" value of Plaza Extra-West. A "going concern" value recognizes the many advantages that an existing business has over a new business, such as avoidance of start-up costs and improved operating efficiency. In this sense, the "going concern" value of a business represents the

difference between the value of an established business and the value of a start-up one. "Going concern" value also indicates the value of a business as an operating, active whole, rather than merely as distinct items of property.¹⁷

Both Hamed and Yusuf had fiduciary obligations to each other to maintain the "going concern" value of Plaza Extra-West and to behave in such a way as to promote and not diminish its value as an on-going business. An essential component to Plaza Extra-West's on-going business operations was its ability to continue to operate out of its existing location in Estate Plessen. By orchestrating an April 30, 2014 lease of the premises occupied by Plaza Extra-West to a competing business (wholly owned by Hamed's sons), KAC357, Inc., which then took over the operation of the Plaza Extra-West supermarket formerly owned by the Partnership, Hamed effectively appropriated for the benefit and use of him and his sons the "going concern" value to the Partnership of the supermarket. Hence, Hamed's actions operated to substantially decrease the value of Partnership Assets. Plaza Extra-West's value as a "going concern" at the time that Hamed took such actions was \$8,770,000. *See* Valuation Report of Plaza Extra-West, prepared by Integra Realty Resources, attached as **Exhibit P**, at page 55.¹⁸ Hamed's actions thus

¹⁷ Preservation of the going concern value is recognized in many contexts including bankruptcy proceedings, which seek to preserve such value when reorganizing businesses in order to maximize recoveries for creditors and shareholders (11 U.S.C. § 1101 et seq.).

¹⁸ In addition to the business valuation report for Plaza Extra-West, Integra Realty Resources also prepared an appraisal of the real property occupied by Plaza Extra-West, which is attached as **Exhibit Q**. Exhibit Q in turn contains an analysis of the market rent for use of the land and improvements occupied by Plaza Extra-West. In Exhibit Q, Integra Realty Resources concludes that the market rent for the property is \$7.50 per square foot per year, rather than the \$4.04 per square foot per year rate in the KAC357, Inc. lease. *See* Exhibit Q, pp. 63-64. The annual market rent is \$1,224,848 at the \$7.50/sq. ft./year rate. *See id.* at p. 63. That annual market rent of \$1,224,848 in Exhibit Q was in turn used in the income approach calculations of Exhibit P to determine the business value of Plaza Extra-West as of April 30, 2014. *See* Exhibit P, p. 39, item 4; pp. 40, 53-54. The \$7.50/sq. ft./year market rent for Plaza Extra-West is a conservative number because, as noted in Exhibit Q (at page 61), the actual annual rent paid at one of the

diminished the value of the Partnership Assets at the time of dissolution by \$8,770,000. As half owner of the Partnership, such actions decreased the value of Yusuf's Partnership interests by \$4,385,000. As a result, \$4,385,000 should be awarded to Yusuf to compensate him for such loss of value.

VIII. Half of Value of Six Containers

As reflected in the Liquidating Partner's Sixth Bi-Monthly Report, n. 4, at the closed auction for the Tutu Park store, the Partners agreed before the Master that the inventory to be included in the auction consisted of the inventory located under the roof of the store facilities. After the auction, Yusuf learned that Hamed or his designee, KAC357, Inc., took possession of six (6) trailers of inventory located outside of the covered premises. Since the inventory contained in these 6 containers was indisputably Partnership property, Yusuf claims entitlement to half of the total value of such inventory, which is estimated to be approximately \$360,000 to \$420,000. Subject to further discovery, Yusuf submits he should be entitled to recover between \$180,000 and \$210,000. Since the Master has already rejected this claim, Yusuf reasserts it here merely to preserve the claim for review.

IX. Disposition of this Case and Related Litigation

The Claim addresses or resolves many but not all of the open claims between the Partners and related entities. To fully and finally complete the dissolution of the Partnership and accomplish a final distribution to the Partners, further discovery will be required in this case and related litigation.

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other stores – Plaza Extra-Tutu Park – was \$8.91 (as a result of overage or percentage rent clauses in that lease).

A. The Main Case and Consolidated Cases

Yusuf's proposed distribution in this matter (Hamed v. Yusuf, SX-12-CV-370, the "Main Case") is based upon the discovery that had been conducted prior to the imposition of the discovery stay in October of 2014. Additional information which has been or will be sought from Hamed's estate and his agents or representatives reflecting their personal finances is expected to reveal additional undisclosed withdrawals or personal expenses paid with Partnership funds. Hence, additional discovery is needed to determine if such additional undisclosed withdrawals occurred which would result in a revised proposed distribution as to the historical withdrawals.

The matter dealing with Y&S (Hamed v. Yusuf, SX-14-CV-278, the "278 Case"), is the subject of a stipulation to consolidate that case into the Main Case. Therefore, any disputed issues relating to the claims for the sale and distribution of the proceeds of the sale of the Y&S (and R&F) stock can be resolved in the Main Case.

In addition, Hamed filed suit against United and Yusuf (Hamed v. United, SX-14-CV-287, the "287 Case") for the withdrawal of \$2.7 million in Partnership funds on August 20, 2012. Yusuf submits that payment of these funds was made as a matching withdrawal to address the disparity of the prior Partnership distributions to Hamed and his agents. The Partners stipulated for consolidation of these cases and on April 15, 2016 an Order was entered consolidating the 287 Case into the Main Case. The withdrawal at issue in the 287 Case is fully addressed in the accounting and reconciliation of past Partner withdrawals in the BDO Report. *See Exhibit J* at p. 14. Hence, these claims are now consolidated into the Main Case.

B. Additional Suits Which Should Be Consolidated with the Main Case

The case captioned United v. Waheed Hamed, ST-13-CV-101 relates to actions of Waheed for improper removal of funds of the Partnership prior to recognition of the Plaza Extra Stores' operations as a "partnership."¹⁹ These claims relate to specific withdrawals of funds or use of Partnership funds that are included in the accounting and reconciliation in Section IV of Exhibit J. To the extent that any additional discovery is necessary concerning these claims or defenses, they can be addressed in the Main Case. As a result, Yusuf also seeks to have this case consolidated into the Main Case, if it is not dismissed.

The suit captioned United Corporation v. Wadda Charriez, SX-13-CV-152, relates to claims by United that Ms. Charriez falsified her work hours and therefore received compensation to which she was not entitled. Ms. Charriez counterclaimed against United and filed a third party complaint against Yusuf for intentional infliction of emotional distress, tortious interference with contract, civil extortion, civil conspiracy, and defamation, all of which are essentially claims against the Partnership. Yusuf contends that the claim is a potential asset of the Partnership and that the counterclaim/third party complaint is a potential liability of the Partnership, which requires the establishment of appropriate reserves. Further, Yusuf proposes that, as the Liquidating Partner, he be allowed to pursue efforts to resolve the claims and counterclaims involving the Partnership.

C. Conclusion

Yusuf submits that the remaining assets of the Partnership are insufficient to satisfy the outstanding Debts and reserves for anticipated or contingent obligations and litigation risks of

¹⁹ A similar suit was filed by United against Waleed Hamed (ST-13-CV-3). On motion of United, it was dismissed by Order dated August 5, 2016. United filed a similar motion to dismiss its case against Waheed Hamed on September 13, 2016.

the Partnership. Assuming the allowance of all the identified Debts and proposed reserves, there will be a shortfall of approximately \$4 million in Partnership Assets to pay or establish these Debts and reserves. *See* Exhibit A. Any actual shortfall must be made up by the Partners or a deceased Partner's estate. An accounting of the historical withdrawals and distributions between the Partners, both disclosed and undisclosed, reveals a large discrepancy in Yusuf's favor. Again, these calculations were prepared without the benefit of deposition testimony and additional written discovery following the stay. It is anticipated that additional discovery will yield information necessitating revisions to these calculations. Likewise, Partnership funds entrusted to Hamed and his sons in various foreign accounts also requires additional discovery. The loss of the going-concern value of Plaza Extra-West further reflects a significant amount due to Yusuf. On balance, there exists a substantial amount due to Yusuf to reconcile the Partner's withdrawals and distributions. Solvency of Hamed (or his estate)²⁰ is in doubt given the discrepancy in the amounts due to Yusuf. For this reason, Hamed's (or his estate's or his trust's) interests in the jointly owned entities (Plessen Enterprises, Inc., Peter's Farm Investment Corporation, and Sixteen Plus Corporation) may need to be quantified as a means of payment to equalize the Partnership withdrawals.

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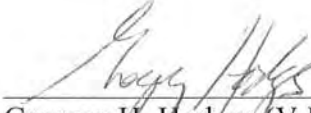
²⁰ A Petition for Probate of Will and for Letters Testamentary was filed on August 26, 2016 as Case No. SX-2016-PB-76. That petition reflects no available assets to satisfy Yusuf's claims other than Hamed's interest in the Partnership, since all of Hamed's interests in real and personal property had previously been conveyed to the Mohammad A. Hamed Living Trust dated September 12, 2012. Yusuf reserves all rights to challenge such conveyance as fraudulent.

Respectfully submitted,

DUDLEY, TOPPER and FEUERZEIG, LLP

DATED: September 30, 2016

By:


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Attorneys for Fathi Yusuf and United Corporation

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of September, 2016, I caused the foregoing **Yusuf's Accounting Claims and Proposed Distribution Plan** to be served upon the following via e-mail:

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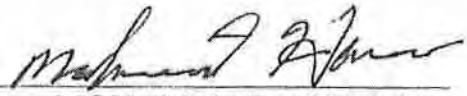
**INDEX OF EXHIBITS TO YUSUF ACCOUNTING CLAIMS AND PROPOSED
DISTRIBUTION PLAN**

- Exhibit A - 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 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

8. Fathi Yusef worked night and day to get the supermarket off the ground and was struggling to get a loan to get the supermarket loan. Fathi Yusuf mortgaged everything he owned to get the supermarket off the ground. I know that Fathi Yusuf was going to open the store without a dairy department. Just before he opened, friends of him took a tour of the store, saw that he had no dairy and offered him the money to buy the dairy. I know that they made this loan to Fathi Yusuf, just on his word alone.
9. Waleed Hamed came home from college, and started to work in the Supermarket with Mr. Yusuf, and he became Fathi's right hand person once the business got off the ground. Mike was in college at the time. Everyone knew that if you needed something from Fathi, and he wasn't around that you could ask Waleed Hamed, but that Fathi had the last word. Fathi Yusuf would treat Waleed better than his own son, and gave Waleed more authority than he gave his own son, Mike. Everyone in the whole community knew that when it come to the Supermarket, it was Fathi Yusuf, first and Waleed Hamed, second.
10. When the supermarket was being built, Mohammad Hamed was renting his house in Estate Carlton had no property to put up, he did not own any property. However, as the supermarket business became more profitable, Mohammad Hamed was able to buy the place he was renting in Estate Carlton. Mohammad Hamed now owns three (3) homes that I know about: 1) the house in Estate Carlton; 2) A house in the Westbank; and 3) a house in Irbid, Jordan, where my niece who married Mohammad Hamad's nephew lives. The house in Jordan he bought as a 2-story house then he added an additional level to make it three stories. I have been to all three homes.
11. I was surprised that Fathi Yusuf wanted to sell, when both families were doing well with the supermarket business. For example, Mohammad Hamed was later able to buy an Olive Farm in the Westbank, about 5 acres. That Olive Farm is fully planted with olive trees that were producing Olive Oil.
12. I know the supermarket was doing well for both families for the Hameds were able to open stock and operate the Five (5) Corners Mini-Mart store. I know that store was operated by Mohammad Hamed's nephews, Frankie Asad and Mike Abukais Quayyas.
13. I know the supermarket was doing well because all the Hamed sons now have their own homes. The Hameds only work at the Supermarket so the Supermarket business had to be doing well because I know that Waleed Hamed had brought a land overlooking the Estate Rattan and Estate Princess area, to build his home, but later brought a home on the East End, in Estate Southgate.
14. I know the Hameds also brought a duplex and property in Estate Carlton. The duplex was brought with two apartments and then they added three (3) other buildings with two (2) apartments each.

15. It was because I know the supermarket business was so doing well that I was really surprised to learn that Fathi wanted to sell the business. I asked Fathi Yusuf several times, "Fathi you doing well in the business, why do you want to sell" and he repeatedly told me that it was time to split up, because the families were getting too big.
16. It was not until I was asked to help settle a dispute between Waleed and, that I realized that there was a money problem between the families. At first all I knew was that Fathi was asking Waleed to explain about some money, and he was not getting an answer from Waleed.
17. I along with other family members, and close business' friends were asked to mediate a serious dispute Fathi Yusuf had with Waleed Hamed and Mohammed Hamed regarding monies taken from the business without his knowledge.
18. By the time of the first meeting to mediate, it was my understanding that the Hameds had agreed to turn-over two (2) properties to Mr. Yusuf, for what he had discovered so far: \$1.4 million, for the \$2 million transfer, including the \$700K that Mohammad Hamed agreed he received for the Batch Plant, and to cover what was spent on Waleed's gambling habit.
19. We called Waleed after Mr. Yusuf had agreed to settle the dispute for the two properties for what he had discovered, we called Waleed who came in and we told him of the agreement and we shook hands, and everyone left. Later that night, before 24 hours past, Mr. Yusuf called and asked, if I find anything else, can he ask for it, and I said no the agreement covers everything, even what he doesn't know about right now, and Mr. Yusuf said no, that the agreement was for what he knew now, not for anything else he finds. Then there was no more agreement.
20. There were other meetings to discuss splitting up the business, and there were discussions about the Yusuf family drawing \$1.3 million and the Hamed family drawing \$2.9 million. In trying to put together a settlement, Baker and Khaled Ali stated that Waleed had agreed that he owed Mr. Yusuf \$1.6, and that he was going to pay that money.
21. Finally, at one the last meetings, Mr. Yusuf said that if the Hameds transferred a third piece of property that would settle everything about the unauthorized monies, whatever he knows and he would not do any more searching for monies he did not know about.
22. Mr. Yusuf said he cannot work with the Hameds and that they still had to sell business and to divide up the business and go their separate ways

Date: 4/21/14


MOHAMMAD HANNUN

SUBSCRIBED AND SWORN TO before me

on this 21st day of April 2014.


NOTARY PUBLIC

K. Glenda Cameron
Commission Number LNP 010-09
Expiration Date: May 26, 2017

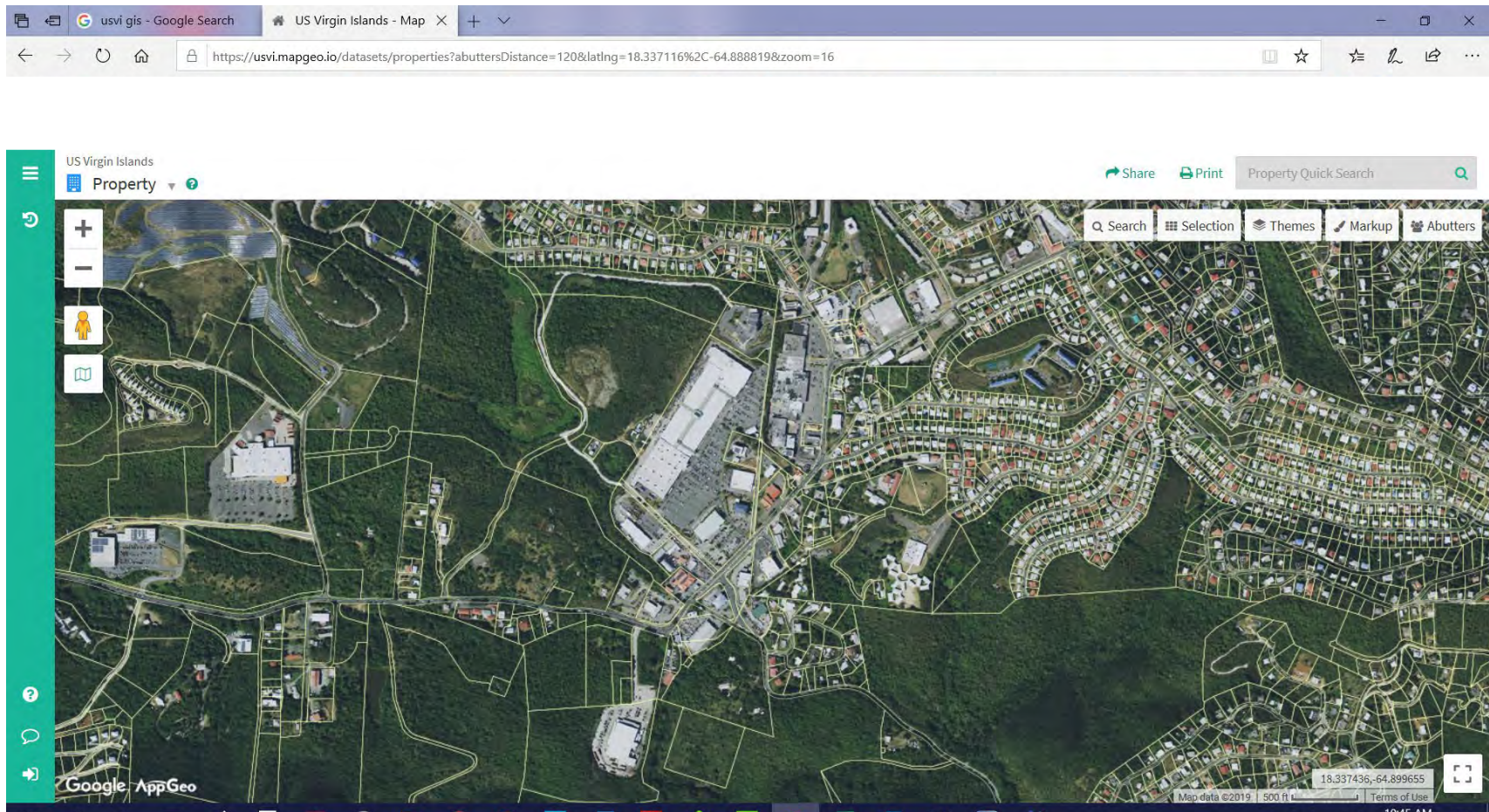
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Approved: _____
Special Agent in Charge

**EXHIBIT
5**





US Virgin Islands
Property ▾

CHARLOTTE AMALIE 2-4 NEW QTR.

[View Details](#)

US Virgin Islands GIS

Property

Property ID 105603021400
Address CHARLOTTE AMALIE 2-4 NEW QTR.
Island STT

Property Information

DLG Map Number	DPNR Zone	Acres
D9-7044-T002	R-2	.536

Ownership

Owner UNITED CORPORATION
Address PO Box 763 Christiansted, VI 821

Estates

Estate

Tutu Mall, Highway & 2 Parcels

TUTU MALL

Route 38

0.536 Acres

9.438 Acres

Weymouth Highway 38
Smith Bay Rd
Usvi Highway 32
Mariendahl Rd
Palmetto Rd
Lime St
Mango Cir
Turpentine Run
Usvi Highway 32

AppGeo

18.337412, -64.892962

Attention: Mr. Donastorg

EXHIBIT

6

ACT NO. 6914
BILL NO. 27-0036

TWENTY-SEVENTH LEGISLATURE OF THE VIRGIN ISLANDS

Regular Session

2007

An Act rezoning Parcel No. 2 Remainder, Estate Charlotte Amalie, No. 3 New Quarter, St. Thomas, from R-2 (Residential-Low Density - One and Two Family Dwelling) to C (Commercial)

-0-

Be it enacted by the Legislature of the Virgin Islands:

SECTION 1. Pursuant to title 29 Virgin Islands Code, chapter 3, section 238, subsection (d) Official Zoning Map No. STZ-10 for the island of St. Thomas is amended by changing the zoning designation for Parcel No. 2 Remainder, Estate Charlotte Amalie, No. 3 New Quarter, St. Thomas, consisting of approximately 9.438 U.S. acres, from R-2 (Residential-Low Density - One and Two Family Dwelling) to C (Commercial).

Thus passed by the Legislature of the Virgin Islands on March 20, 2007.

Witnessed our Hands and Seal of the Legislature of the Virgin Islands this 21st Day of March, A.D., 2007.



Usie R. Richards
Usie R. Richards
President

James A. Weber, III
James A. Weber, III
Legislative Secretary

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

EXHIBIT

7

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, MUFEEED
HAMED, HISHAM HAMED, and PLESSEN
ENTERPRISES, INC.,**

Counterclaim Defendants,

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

vs.

UNITED CORPORATION, *Defendant.*

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

vs.

FATHI YUSUF, *Defendant.*

FATHI YUSUF, *Plaintiff*,

vs.

MOHAMMAD A. HAMED TRUST, *et al*,

Defendants.

KAC357 Inc., *Plaintiff*,

vs.

HAMED/YUSUF PARTNERSHIP,

Defendant.

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

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

JURY TRIAL DEMANDED

Consolidated with

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

Consolidated with

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

Consolidated with

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

Consolidated with

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

EXHIBIT 15 -- DECLARATION

1. The undersigned is an attorney admitted to the practice of law in the USVI, Bar No. 48.
2. This Declaration is true and accurate to the best of my knowledge, and is made under oath.
3. The statements herein are provided in support Hamed's Motion for Partial Summary Judgment.
4. The attached document was supplied to counsel by Waheed ("Wally") Hamed at the request of counsel as a true and authentic copy, as follows:
5. Hamed stated that in response to counsel's requests for documents related to this the intended use of this parcel for this motion, he recalled and reviewed the legislative Act re-zoning the major parcel discussed herein to commercial use.
6. Hamed stated that the second application for re-zoning included documents supplied to the Senate which showed the subject parcel as an entrance, as testified to by Fathi Yusuf, such as the Site Plan submitted to show the planned premises.

Dated: November 20, 2019

A handwritten signature in blue ink that reads "Carl J. Hartmann III". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Carl J. Hartmann III, Esq.

Co-Counsel for Plaintiff

5000 Estate Coakley Bay, L6

Christiansted, VI 00820

Email: carl@carlhartmann.com

Tele: (340) 719-8941

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

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

THE VIDEOTAPED ORAL DEPOSITION OF FATHI YUSUF

was taken on the 2nd day of April, 2014, at the Law Offices of Adam Hoover, 2006 Eastern Suburb, Christiansted, St. Croix, U.S. Virgin Islands, between the hours of 9:17 a.m. and 4:16 p.m., pursuant to Notice and Federal Rules of Civil Procedure.

Reported by:

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

FATHI YUSUF -- DIRECT

1 ~~THE VIDEOGRAPHER: Going off record at 10:57.~~

2 (Short recess taken.)

3 THE VIDEOGRAPHER: Going back on record at
4 11:12.

5 Q. (Mr. Holt) Mr. Yusuf, I think you'd finished with
6 your last answer.

7 A. I think so, yes.

8 Q. Okay. But if you recall something that you wanted
9 to say, always feel free to say it. Okay?

10 ~~A. Thank you very much for the offer.~~

11 Q. You know, I asked a question, but I asked it
12 wrong, but didn't there come a time when you and Mohammad
13 Hamed sat down within the last year and a half and tried to
14 resolve things by -- he talked about it a little bit in his
15 deposition about the giving of properties and things of that
16 nature.

17 Do you recall that?

18 A. Much more than a year and a half.

19 Q. Can you tell me about that?

20 A. Can you come up with question, or you want to come
21 up with a story?

22 Q. I can -- I actually like the way you tell the
23 story, but I'll tell you what I've -- what I've heard, and
24 then you can correct what I've heard.

25 That the two of you met to try to resolve all

FATHI YUSUF -- DIRECT

1 the differences between you and yourself, the Hamed family,
2 and Wally in particular.

3 A. Yes.

4 Q. And that he offered two or three properties, and
5 you agreed to take one or something like that. And, you
6 know, I never really quite --

7 A. I can comment on that.

8 Q. Okay. Please.

9 A. I -- we met, and after I tell him my story of what
10 I know at that time, he say, What do you want? I say, I'll
11 take two property for what I discover so far. He say,
12 Which? I give him the description of the property, one in
13 Jordan and one at Tutu Park. The one in Jordan, I pay one
14 million two, approximate. The one at Tutu Park, I paid
15 1 million for it. 1,000,350, I believe. It's two pieces at
16 Tutu Park, but we call it one piece. One-half an acre as an
17 entrance, and 9.31 as the major piece of property.

18 He say, You can have it. And after they say
19 it, the man come up front after I tell him my story, and he
20 was very generous to say, You can have it. And we kept
21 talking, as a family. After all, we are family, as you
22 mentioned over and over in your correspondence. We are
23 family at that time, and we have a very high respect for
24 each other, even though, up to now we still have high
25 respect to each other, and I told him, No, one is enough.

FATHI YUSUF -- DIRECT

1 But we kept talking.

2 And when we kept talking, you know, whatever
3 what he was saying, it doesn't add up. So I went to the
4 store, I take a look, and I analyze the bank statement of
5 what he was saying. I say, Man, after that, this man would
6 not even tell me the truth, unfortunate? So immediately I
7 told Wally, Do me a favor, Wally. You was present. Go back
8 to your father and tell him, No, I wanted the two piece of
9 property.

10 That's the same day. Not even, as soon as we
11 get to the store, it take me about half an hour to take a
12 look of what he was talking about. Unfortunate, I have
13 found it's impossible what he was talking about, it could be
14 true. And I say, Come on, man. You know? And -- and he
15 went home that night. He told his father. The next day he
16 come to work, I say, Did you tell your father? He said,
17 Yes. I said, Fine.

18 That's it.

19 Q. Okay. You done?

20 A. Done.

21 Q. Okay. On the property in Jordan, you say that
22 there was 1.2 million paid for that. I take it that was
23 purchased with the money, joint money from the supermarket?

24 A. Money, yes. I own 50 percent, they own 50.

25 Q. Okay. And did you ever get a deed to that

FATHI YUSUF -- DIRECT

1 property?

2 **A.** No. I have a contract.

3 **Q.** So if I went over to Jordan and did a title
4 search -- I don't even know if they do that -- it would show
5 the property's still in both your names?

6 **A.** Yes.

7 **Q.** And the Tutu Park property, is that also called
8 Ft. Milner, as well?

9 **A.** Yeah, it's Ft. Milner or Tutu. It's Ft. Milner, I
10 believe.

11 **Q.** Okay. And one is a 9-acre parcel?

12 **A.** 9.31.

13 **Q.** Then the other one is like a half-acre parcel?

14 **A.** It's about .53, if I recall.

15 **Q.** Okay.

16 **A.** Not too sure exactly.

17 **Q.** And -- and both of those properties were supposed
18 to belong 50 percent to you and 50 percent to Hamed?

19 **A.** Up to the time he give me his word, it was 50/50.
20 After that, I would assume all is mine.

21 **Q.** Okay. So, and what I'm trying to get at is I know
22 there's a half-acre piece in United, that's in the name of
23 United?

24 **A.** Yes.

25 **Q.** But that was actually purchased with --

FATHI YUSUF -- DIRECT

1 **A.** This is part of the --

2 **Q.** Bigger piece?

3 **A.** -- of the one he pledge to settle the number I
4 give him at our first meeting.

5 **Q.** Okay. And both of those, the smaller piece and
6 the bigger piece, were purchased with money from the
7 supermarket, so they're 50/50.

8 **A.** That's correct.

9 **Q.** Okay. And, you know, you keep referring back to
10 the testimony yesterday of Mr. Mohammad Hamed.

11 Did you hear him say anything that you think
12 is incorrect or untruthful?

13 **A.** A lot, unfortunate. A lot of what he say, I don't
14 agree with.

15 **Q.** Okay. Let me come back to that.

16 All right. So getting back to the exhibit in
17 front of you, I'm just going to read you two more clauses
18 and then we'll be done with this one.

19 The third -- the third clause from the bottom
20 says, Whereas the partners have shared profits, losses,
21 deductions, credits and cash --

22 **A.** Excuse me. Where -- where it says that? What
23 page?

24 **Q.** The page you're on, right there.

25 **A.** This?



EXHIBIT

9

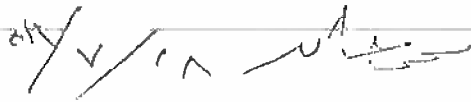
إقرار وتعهد خطي

أنا الموقع أدناه محمد عبد القادر اسعد حامد اردني الجنسية واحمل الرقم الوطني (٩٣٥١٠١١٩٧٥) وحيث أنني امالك حصصا مقدارها (٢٤١٢٠) حصة من أصل (٤٦٨٠٠) حصة إجمالي الحصص في قطعة الأرض رقم (٣١٠) حوض (٦) حويجر قرية طبربور من أراضي شرق عمان أقر وأنا بكامل قواي العقلية بأنني قد قبضت ثمن حصتي في قطعة الأرض المذكورة من السيد فتحي يوسف محمد يوسف أردني الجنسية ويحمل الرقم الوطني (٩٤١١٠١٣٤٦٠) وبذلك يحق للسيد فتحي يوسف المذكور بالتصرف بكامل حصصي تصرف المالك بملكه اعتبارا من تاريخ توقيع هذا الإقرار وأنني أتعهد بعدم إجراء أية تصرفات قانونية في حصصي المباعة من إجارة و/أو رهن و/أو بيع و/أو أية تصرفات و/أو عقود منفعة مع الغير وأتعهد بنقل ملكية الحصة المباعة لدى دائرة الأراضي المختصة بالسرعة الممكنة و/أو تحرير وكالة غير قابلة للعزل للسيد فتحي أو للغير الذي يراه السيد فتحي في حينه مناسبا وأتعهد كذلك بمراجعة المحاكم و/أو الدوائر الرسمية و/أو الأهلية بما يخدم مصلحة المشتري السيد فتحي وحسب ما يراه مناسبا وأن جميع الحقوق المالية و/أو التعويضات التي قد تنشأ عن الاستملاك الواقع على قطعة الأرض موضوع هذا الإقرار والذي قد تحكم به المحكمة هي حقا مكتسبا لصالح السيد فتحي وأنني أوصي أهلي وورثتي الشرعيين من بعدي بعدم معارضة السيد فتحي في الأرض المذكورة وذلك لتعلق حقه بها وقد قمت بالتوقيع على هذا الإقرار على ثلاث نسخ أصلية وأنا بكامل قواي العقلية المعتمدة شرعا وقانونا واسقط حقي بالادعاء بكذب الإقرار و/أو الظروف التي أحاطت بتنظيم هذا الإقرار و/أو أي دفع ناشئ و/أو متعلق بهذا الإقرار و/أو تطبيقاته.

تحريرا بتاريخ ٢٠١١/٧/١٨.

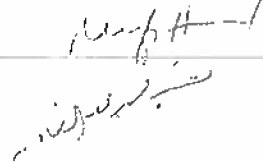

المقر بما فيه

الاسم الرباعي : 

التوقيع : 


شاهد

شاهد



المستشارون
للمحاماة والقانون
COUNCILORS
for Advocating and Law

المستشارون
للمحاماة والقانون
نظام أممي ويمرر تحت تصديرا في
اليوم الثاني من شهر محرم لعام ١٤٣٢ هـ
المحامي 

Handwritten signature and date: ٧٨٧٧ / ١١ / ٢٠١١

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الرقم : الرقم

اسم البرنامج : اسم البرنامج

التاريخ : 2011/07/11 : التاريخ



المملكة العربية السعودية
الوزارة العامة للتعليم
والعالي والبحث العلمي



وكالة خاصة

أنا / نحن الموقع ، إمامك ، بديله ، ربيع بن شبيب الأدار / سيد حنايل وشيخي برسوسه بنوس
 قد وكالت / وكلنا وأقدم مقام نفس المحامي احمد محمود قاسم
 مجتمعين ومنفردين لينوب عني / عنا بتقديم وإقامة الدعوى و المرافعة والمدافعة والمحكمة والمخاصمة في الدعوى المتكونة او التي
 ستكون بين وبين
 والتي موضوعها

وذلك أمام و/ أو أية محاكم أو دوائر أو مجالس أو هيئات تحكيم أو أية جهات أخرى ذات اختصاص في الأردن والخارج على اختلاف أنواعها ووظائفها ودرجاتها واعترافا واستنادا وتمييزا واعادة محاكمة وتصحيحا ومحكمة العدل العليا والمحاكم الادارية و لآخر درجات المحكمة ، بما في ذلك تقديم الدعوى وتوقيع وتقديم كافة ما يختص بها من لوائح واستدعاءات وطلبات وادعاءات وأوراق ومستندات وادعاء بالحق الشخصي. ولينوب عني بالتقيام بكافة الاجراءات الادارية والقضائية بالخصوص الموكل به وفي الدعوى المتقابلة وفي دفع الرسوم والنفقات بما في ذلك توقيع وتقديم وملازمة أي ادعاء أو طلب أو استدعاء أو ائذار عدلي أو أي مستند على الامتثال وما يلزم من أوراق ولوائح ومستندات مهما كان نوعها وتسمية البينة وحصرها والظعن بينة الخصم وشيودد وبالتبليغ والتبليغ والكشف وانتخب الخبراء وعزلهم والظعن بينهم وبمقراتهم والموافقة على التحكيم وتعين المحكم والمحكمين والمميزين وعزلهم والمرافعة أمامهم وباعتراض الغير في الدخول في الدعوى كشخص ثالث و طلب ادخال أي شخص له علاقة بالدعوى كمدعي أو مدعى عليه أو كشخص ثالث وبطلب الحجز التحفظي و/ أو التنفيذ وتثبيته وفكته واليمين وردد وبطلب نقل الدعوى ورد القضاء والمحكمين والخبراء وبالصلح والافترار والابراء ومراجعة دوائر التنفيذ والمرافعة أمامها وبطلب إعلان الإفلاس و الموافقة على المصالحة والقيام بكل ما يتعلق بطابق الافلاس دون تعييد وتنفيذ أي قرار أو أمر أو إتفاق يصدر أو يتفق عليه وقبول التسوية ورفضها وبطلب الحبس والتخليه و باستئناف القرارات التي تصدر عن هذه الدوائر و بقبض و بادستلام ما يحكم أو يقرر أو يجري الإتفاق عليه وبإعطاء وصولات نافذة وفعالة بذلك وبكل ما يجوز التوكيل به قانوناً ذكر أو لم يذكر ولو كان ذكره مشروطا وبتوكيل الغير بجميع ما وكل به أو ببعضه وعزل من يد كل المرة بعد المرة وكالة مفوضة لرأيه وقوله وفعله.

تحريراً في هذا اليوم ١١ / ١١ / ٢٠١٨ من شهر تشرين الثاني سنة ١٤٤٠ هـ
 اصادق على صحة التوكيل والتوقيع في

الموكل / الموكلون

المحامي

المملكة الأردنية الهاشمية
دائرة الأراضي والمساحة
مخطط أراضي



رقم الوصل: للعمل الرسمي
تاريخ الاصدار: 12-7-2011
تاريخ الوصل: 12-7-2011

الحوض: حريجر (6)
الحي: -
رقم القطعة: 310

محافظة العاصمة
اراضي شرق عمان
القرية: طبربور (129)



الختم و التوقيع

EXHIBIT 10 مخطط الاراضي مساحي لذلك سنة ما له رقم عليه أو

Jabal Al-Husain
Sukayna Commercial Complex
Eastern Entrance, 1st Floor,
Office No. 20
Telefax (+ 962-6) 5689459
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(For Correspondence Only)
P. O. B. 343 Zarka 13110 Jordan)
E-Mail:translationh@nets.com.jo

دار الترجمة
TRANSLATION HOUSE
DAR UTTARJAMA

جبل الحسين - مجمع سكيانة التجاري
المدخل الشرقي - الطابق الاول
مكتب رقم ٢٠
تلفاكس ٥٦٨٩٤٥٩ (+٩٦٢-٦)
تلفون ٥٦٥٨٦٠٤ (+٩٦٢-٦)
(للمراسلات فقط ص.ب ٣٤٣ الزرقاء ١٣١١٠ الاردن)
البريد الالكتروني: translationh@nets.com.jo

Counselors For Advocating and Law

Wasfi Al- Tal Str., Youbeel Circle,
Al-Kafjy Complex, 2nd Entrance, 3rd Floor
Tel. : 009626 5535464/5535414
Fax : 5535965, P.O.B. 2323 code 11910 Jordan

EXHIBIT
10

Written Declaration and Undertaking

I, the undersigned Mohammad Abdel Qader Asad Hamed, Jordanian nationality, holder of National No. (0933101975), whereas I own 24120 shares out of 46800 shares of the total shares in piece of land No. (310), basin 6, Huwaijer, Tabarbour Village, of east Amman lands, declare, while in full sound mental powers, that I received the price of my share in the mentioned land from Mr. Fathi Yusuf Mohamad Yusuf, Jordanian nationality, holder of National No. (9411 01 3460), hence the said Mr. Fathi has the right to dispose of my shares in full similar to the acts of owner's disposal of his property as of the date of signing this declaration and I undertake not to make any legal disposals in my sold shares such as lease and/or mortgage and/or sale, and and/or any acts and or benefit contracts with third parties and undertake to transfer the ownership of the sold share at the competent Lands Department as soon as possible or execute an irrevocable power of attorney to Mr. Fathi or third parties as deemed appropriate in due course and undertake also to appear before the courts and/or official departments and/or official and/or national departments so as to serve the interest of the buyer Mr. Fathi and as he deems fit and that all the financial rights and/or compensations which may rise out of the expropriation imposed on the piece of land subject of this declaration and which may be adjudged by the court are an acquired right in favour of Mr. Fathi and I recommend my folks and legal heirs after me not to oppose Mr. Fathi in the said land due to his right in it and I have signed this declaration in three originals whilst enjoying my full mental power that are legitimately and legally considered and drop my right to claim the falsehood of the declaration and/or the circumstances surrounding the execution of this declaration and/or any rebut arising from or relating to this declaration and/or its applications.

Executed on 18/7/2011.

Witness (Signed)	Witness (Signed)	Declarant, Quadriple Name: Mohammad Abdel Qader Asad Hamed Signature : (Signed)
---------------------	---------------------	---

(Counselors for Advocating & Law organized before me
and with my knowledge. Executed on: the twelveth of
July in the year of two thousand and eleven)
Lawyer : (Signed)

Seal of Counselors for
Advocating and Law

EXHIBIT

S

HAMD639549


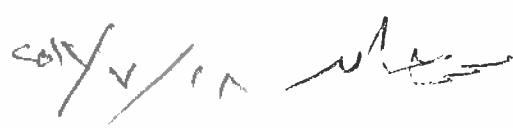


إقرار وتعهد خطي

أنا الموقع أدناه محمد عبد القادر اسعد حامد أردني الجنسية واحمل الرقم الوطني (٩٣٥١٠١١٩٧٥) وحيث أنني امتلك حصصاً مقدارها (٢٤١٢٠) حصة من أصل (٤٦٨٠٠) حصة إجمالي الحصص في قطعة الأرض رقم (٣١٠) حوض (٦) حويجر قرية طبربور من أراضي شرق عمان أقر وأنا بكامل قواي العقلية بأنني قد قبضت ثمن حصتي في قطعة الأرض المذكورة من السيد فتحي يوسف محمد يوسف أردني الجنسية ويحمل الرقم الوطني (٩٤١١٠١٣٤٦٠) وبذلك يحق للسيد فتحي يوسف المذكور بالتصرف بكامل حصصي تصرف المالك بملكه اعتباراً من تاريخ توقيع هذا الإقرار وأنني أتعهد بعدم إجراء أية تصرفات قانونية في حصصي المباعة من إجارة و/أو رهن و/أو بيع و/أو أية تصرفات و/أو عقود منفعة مع الغير وأتعهد بنقل ملكية الحصة المباعة لدى دائرة الأراضي المختصة بالسرعة الممكنة و/أو تحرير وكالة غير قابلة للعزل للسيد فتحي أو للغير الذي يراه السيد فتحي في حينه مناسباً وأتعهد كذلك بمراجعة المحاكم و/أو الدوائر الرسمية و/أو الأهلية بما يخدم مصلحة المشتري السيد فتحي وحسب ما يراه مناسباً وأن جميع الحقوق المالية و/أو التعويضات التي قد تنشأ عن الاستملاك الواقع على قطعة الأرض موضوع هذا الإقرار والذي قد تحكم به المحكمة هي حقاً مكتسباً لصالح السيد فتحي وأنني أوصي أهلي وورثتي الشرعيين من بعدي بعدم معارضة السيد فتحي في الأرض المذكورة وذلك لتعلق حقه بها وقد قمت بالتوقيع على هذا الإقرار على ثلاث نسخ أصلية وأنا بكامل قواي العقلية المعتبرة شرعاً وقانوناً واسقط حقي بالادعاء بكذب الإقرار و/أو الظروف التي أحاطت بتنظيم هذا الإقرار و/أو أي دفع ناشئ و/أو متعلق بهذا الإقرار و/أو تطبيقاته.




تحريراً بتاريخ ٢٠١١/٧/١٨.

المقر بما فيه

الاسم الرباعي : 
التوقيع :  ٢٠١١/٧/١٨

شاهد

شاهد



المستشارون
للمحاماة والقانون
COUNSILORS
for Advocating and Law



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

EXHIBIT
11

MOHAMMED HAMED by His Authorized)
Agent WALEED HAMED,)

Plaintiff/Counterclaim Defendant,)

vs.)

FATHI YUSUF and UNITED CORPORATION,)

Defendants/Counterclaimants,)

vs.)

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

Additional Counterclaim Defendants.)

Case No. SX-12-CV-370
Volume 2

THE VIDEOTAPED ORAL DEPOSITION OF MOHAMMAD HAMED

was taken on the 1st day of April, 2014, at the Law Offices
of Adam Hoover, 2006 Eastern Suburb, Christiansted,
St. Croix, U.S. Virgin Islands, between the hours of
9:12 a.m. and 5:13 p.m. pursuant to Notice and Federal Rules
of Civil Procedure.

Reported by:

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

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

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

By: Joel H. Holt

and

Law Offices of
Carl Hartmann, III
5000 Estate Coakley Bay, #L6
Christiansted, U.S. Virgin Islands 00820

By: Hartmann, III

For the Defendant/Counterclaimants

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

By: Gregory H. Hodges

and

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

By: Nizar A. DeWood

Cheryl L. Haase
(340) 773-8161

HAMD600051

APPEARANCES1
2
3
4
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24
25**For Waleed Hamed:**

Law Offices of
Eckard, P.C.
P.O. Box 24849
Christiansted, VI 00824

By: Mark W. Eckard

For Fathi Yusuf:

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

By: K. Glenda Cameron

Also Present:

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

MOHAMMAD HAMED -- DIRECT

1 ~~Q. (Mr. Hodges) Okay. In fact, your son Waleed has~~
2 never explained the -- the facts to you, has he?

3 MR. HARTMANN: Object. Asked and answered.

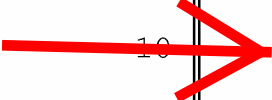
4 THE INTERPRETER: Yes.

5 Q. (Mr. Hodges) Okay.

6 THE INTERPRETER: "La," meaning he did not.
7 He did not, is the way I understand it.

8 MR. DEWOOD: Did not what?

9 ~~MR. HODGES: He did not explain it.~~

10  Q. (Mr. Hodges) Mr. Hamed, given the 25-plus years
11 that your -- you and Mr. Yusuf have -- have worked together
12 in the store, why haven't you taken the time to make sure
13 you understand what the facts are with respect to this
14 \$2.7 million dispute?

15 MR. HARTMANN: Object as to form. Object,
16 argumentative.

17 A. (Speaking in Arabic.) Work, work, work, work, day
18 and night.

19 THE INTERPRETER: Okay. I can only translate
20 or interpret what he said.

21 He's saying -- he said that they come from
22 the same area, they are farmers, and that, you know, he was
23 responsible for bringing them here. When they arrived here,
24 they came to his home. He welcomed them, and -- and helped
25 them out, and -- and over the years, he established a

Cheryl L. Haase
(340) 773-8161

HAMD600186

MOHAMMAD HAMED -- DIRECT

1 business, a grocery business, and when he made some money,
2 there came a time when -- when Mr. Fathi Yusuf was going to
3 build a shopping center. It's a long story, and that, you
4 know, most of their time has been working, working, and
5 there's really -- there hasn't been a time that they could
6 sit and talk.

7 Q. (Mr. Hodges) In the past two years, isn't that
8 right?

9 A. (Speaking in Arabic.) Okay. Go ahead.

10 THE INTERPRETER: He said, I begged him to
11 sit and -- and -- and -- so we can finish this, and in
12 Jordan, we -- we -- we, in my house, we met, and I was
13 giving him -- (speaking in Arabic).

14 He asked for two pieces of --

15 A. Just one I want.

16 THE INTERPRETER: -- he had asked for two
17 pieces of property in Jordan. He told him, I'd sign for --
18 for them, no problem. Later, he came -- meaning Mr. Fathi
19 Yusuf -- and told him, You've kicked me in my stomach. It's
20 a term of, in other words, he was willing to accept, as I
21 understand, one piece of property instead of two. (Speaking
22 in Arabic.)

23 Next day, he came back and asked for the
24 other piece of property.

25 ~~Q. (Mr. Hodges) But my question, Mr. Hamed, is that~~

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

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

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

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

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

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

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Tel. (+962-6) 5658604
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E-Mail:translationh@nets.com.jo

دار الترجمة
TRANSLATION HOUSE
DAR UTTARJAMA

جبل الحسين - مجمع سكنية التجاري
المدخل الشرقي - الطابق الاول
مكتب رقم ١٠
تلفاكس ٥٦٨٩٤٥٩ (+٩٦٢-٦)
تلفون ٥٦٥٨٦٠٤ (+٩٦٢-٦)
(للمراسلات فقط ص.ب ٣٤٣ الزرقاء ١٣١١٠ الاردن)
البريد الالكتروني: translationh@nets.com.jo

Counselors For Advocating and Law

EXHIBIT
12

Collection Voucher
"JD 150"

Date : 17/7/2011

No.: 2669

Received from Mr. **Fathi Mohamad Yusuf** the sum of one hundred and fifty Dinars only in **cash** in consideration of verbal and written consultations in consideration of payment and preparing a written undertaking for piece of land No. (310) Tabarbour of East Amman Lands.

Receiver's Signature
(Signed)

TRANSLATION HOUSE
DAR UTTARJAMA
O.T.MUSLIH
6TH OCTOBER 2016

EXHIBIT
T

HAMD639551

Jabal Al- Husain
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DAR UTTARJAMA

جبل الحسين - مجمع سكنية التجاري
المدخل الشرقي - الطابق الاول
مكتب رقم ١٠
تلفاكس ٥٦٨٩٤٥٩ (+٩٦٢-٦)
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(للمراسلات فقط ص.ب ٣٤٣ الزرقاء ١٣١١٠ الاردن)
البريد الالكتروني: translationh@nets.com.jo

Counselors For Advocating and Law

Collection Voucher "JD 250"

Date : 28/11/2012

No.: 2344

Received from Mr. **Fathi Mohamad Yusuf** the sum of two hundred and fifty Dinars only in **cash** in consideration of verbal and written consultations.

Receiver's Signature
(Signed)



TRANSLATION HOUSE
DAR UTTARJAMA
O.T.MUSLIL
6TH OCTOBER 2016



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البريد الالكتروني: translationh@nets.com.jo

JAMAL Abu Doush
Real Estate Office

Office Fees Details

- Fees for issuing power of attorneys regarding all plots of land amounting in total to twenty four plots of land.
- Fees for power of attorneys regarding all plots of lands.
- Obtaining title deeds for all plots of lands together with fees.
- Obtaining land plans for all plots of lands.
- Obtaining zoning plans together with fees.
- Fees for executing power of attorneys for confirming transactions of power of attorney at the Lands & Survey Department in all the registration departments affiliated with this Department.
- Fees for implementing sale transactions for all the plots of lands at all registration departments.
- Charges for estimation of land plots and field inspections.

Grand total fees : JD 20,000 (Twenty thousand Dinars)
which amount to US\$ 28,368.00

- All transactions were carried out in the year 2011.
- The title of half of the shares of Mr. Mohammad Abdel Qader Asad Hamed were transferred to the benefit of : Fathi Yusuf Mohamad Yusuf

All costs were paid by Mr. Fathi Yusuf Mohamad Yusuf

General Manager of Office
Jamal Mousa Abu Doush
(Signed)



Sweifieh- Hamra St- Marmara Center- Close to Boston Restaurant
Tel : 00962 5855479, Fax : 00962 5855497,
Mob. : 00962 79 5457541
Email : Jamal-abudoush-R-E-O@yahoo.com



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دار الترجمة

TRANSLATION HOUSE

DAR UTTARJAMA

جبل الحسين - مجمع سكيانة التجاري
المدخل الشرقي - الطابق الاول
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(للمراسلات فقط ص.ب ٣٤٣ الزرقاء ١٣١١٠ الاردن)
البريد الالكتروني: translationh@nets.com.jo

Counselors For Advocating and Law

Wasfi Al- Tal Str., Youbeel Circle,
Al-Kafjy Complex, 2nd Entrance, 3rd Floor
Tel. : 009626 5535464/5535414
Fax : 5535965, P.O.B. 2323 code 11910 Jordan

Written Declaration and Undertaking

I, the undersigned Mohammad Abdel Qader Asad Hamed, Jordanian nationality, holder of National No. (0933101975), whereas I own 24120 shares out of 46800 shares of the total shares in piece of land No. (310), basin 6, Huwaijer, Tabarbour Village, of east Amman lands, declare, while in full sound mental powers, that I received the price of my share in the mentioned land from Mr. Fathi Yusuf Mohamad Yusuf, Jordanian nationality, holder of National No. (9411 01 3460), hence the said Mr. Fathi has the right to dispose of my shares in full similar to the acts of owner's disposal of his property as of the date of signing this declaration and I undertake not to make any legal disposals in my sold shares such as lease and/or mortgage and/or sale, and and/or any acts and or benefit contracts with third parties and undertake to transfer the ownership of the sold share at the competent Lands Department as soon as possible or execute an irrevocable power of attorney to Mr. Fathi or third parties as deemed appropriate in due course and undertake also to appear before the courts and/or official departments and/or official and/or national departments so as to serve the interest of the buyer Mr. Fathi and as he deems fit and that all the financial rights and/or compensations which may rise out of the expropriation imposed on the piece of land subject of this declaration and which may be adjudged by the court are an acquired right in favour of Mr. Fathi and I recommend my folks and legal heirs after me not to oppose Mr. Fathi in the said land due to his right in it and I have signed this declaration in three originals whilst enjoying my full mental power that are legitimately and legally considered and drop my right to claim the falsehood of the declaration and/or the circumstances surrounding the execution of this declaration and/or any rebut arising from or relating to this declaration and/or its applications.

Executed on 18/7/2011.

Witness	Witness	Declarant,
(Signed)	(Signed)	Quadriple Name: Mohammad Abdel Qader Asad Hamed
		Signature : (Signed)

(Counselors for Advocating & Law organized before me
and with my knowledge. Executed on: the twelveth of
July in the year of two thousand and eleven)
Lawyer : (Signed)

Seal of Counselors for
Advocating and Law

EXHIBIT

S


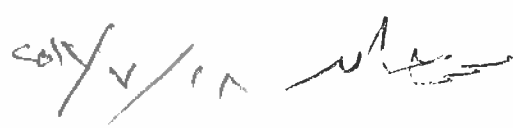
HAMD639549

إقرار وتعهد خطي

أنا الموقع أدناه محمد عبد القادر اسعد حامد أردني الجنسية واحمل الرقم الوطني (٩٣٥١٠١١٩٧٥) وحيث أنني امتلك حصصاً مقدارها (٢٤١٢٠) حصة من أصل (٤٦٨٠٠) حصة إجمالي الحصص في قطعة الأرض رقم (٣١٠) حوض (٦) حويجر قرية طبربور من أراضي شرق عمان أقر وأنا بكامل قواي العقلية بأنني قد قبضت ثمن حصتي في قطعة الأرض المذكورة من السيد فتحي يوسف محمد يوسف أردني الجنسية ويحمل الرقم الوطني (٩٤١١٠١٣٤٦٠) وبذلك يحق للسيد فتحي يوسف المذكور بالتصرف بكامل حصصي تصرف المالك بملكه اعتباراً من تاريخ توقيع هذا الإقرار وأنني أتعهد بعدم إجراء أية تصرفات قانونية في حصصي المباعة من إجارة و/أو رهن و/أو بيع و/أو أية تصرفات و/أو عقود منفعة مع الغير وأتعهد بنقل ملكية الحصة المباعة لدى دائرة الأراضي المختصة بالسرعة الممكنة و/أو تحرير وكالة غير قابلة للعزل للسيد فتحي أو للغير الذي يراه السيد فتحي في حينه مناسباً وأتعهد كذلك بمراجعة المحاكم و/أو الدوائر الرسمية و/أو الأهلية بما يخدم مصلحة المشتري السيد فتحي وحسب ما يراه مناسباً وأن جميع الحقوق المالية و/أو التعويضات التي قد تنشأ عن الاستملاك الواقع على قطعة الأرض موضوع هذا الإقرار والذي قد تحكم به المحكمة هي حقاً مكتسباً لصالح السيد فتحي وأنني أوصي أهلي وورثتي الشرعيين من بعدي بعدم معارضة السيد فتحي في الأرض المذكورة وذلك لتعلق حقه بها وقد قمت بالتوقيع على هذا الإقرار على ثلاث نسخ أصلية وأنا بكامل قواي العقلية المعتبرة شرعاً وقانوناً واسقط حقي بالادعاء بكذب الإقرار و/أو الظروف التي أحاطت بتنظيم هذا الإقرار و/أو أي دفع ناشئ و/أو متعلق بهذا الإقرار و/أو تطبيقاته.

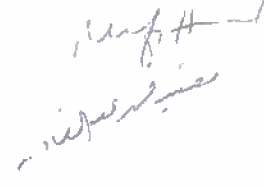
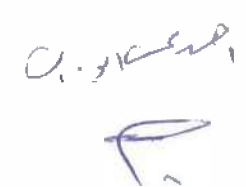
تحريراً بتاريخ ٢٠١١/٧/١٨.

المقر بما فيه

الاسم الرباعي : 
التوقيع :  ٢٠١١/٧/١٨

شاهد

شاهد




المستشارون
للمحاماة والقانون
COUNCILORS
for Advocating and Law

المستشارون
للمحاماة والقانون

نظم أمامي وبمرفتي تحريرياً في

اليوم التاسع من شهر محرم لعام الفانوسم

المحامي 

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

EXHIBIT
13

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, MUFEEED
HAMED, HISHAM HAMED, and PLESSEN
ENTERPRISES, INC.,**

Counterclaim Defendants,

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

vs.

UNITED CORPORATION, *Defendant.*

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

vs.

FATHI YUSUF, *Defendant.*

FATHI YUSUF, *Plaintiff*,

vs.

MOHAMMAD A. HAMED TRUST, *et al*,

Defendants.

KAC357 Inc., *Plaintiff*,

vs.

HAMED/YUSUF PARTNERSHIP,

Defendant.

Case No.: SX-2012-CV-370

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

JURY TRIAL DEMANDED

Consolidated with

Case No.: SX-2014-CV-287

Consolidated with

Case No.: SX-2014-CV-278

Consolidated with

Case No.: ST-17-CV-384

Consolidated with

Case No.: ST-18-CV-219

1. The undersigned is an attorney admitted to the practice of law in the USVI, Bar No. 48.
2. This Declaration is true and accurate to the best of my knowledge, and is made under oath.
3. The statements herein are provided in support of Hamed's H-142 Motion for Summary Judgment.
4. I have examined and I have also had paralegals examine the record of evidence and exhibits (filed and unfiled) in this case. There are no subsequent writings or financial records which even mention any second agreement or writing as to the transfer by Hamed to Yusuf or United of the Tutu half-acre parcel. No such agreement or writing is mentioned in any deed, document, communication, writing or other item of evidence we have been able to locate with diligent and extensive efforts.

Dated: January 22, 2020

A handwritten signature in blue ink, reading "Carl J. Hartmann III", with a long horizontal flourish extending to the right.

Carl J. Hartmann III, Esq.

Co-Counsel for Plaintiff

5000 Estate Coakley Bay, L6

Christiansted, VI 00820

Email: carl@carlhartmann.com

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Plaza Extra - Acquisition
Year End: December 31, 2010
Trial balance Report

Account	Annotation	Rep 12/09	Prelim	Adj's	Rep
14900031 Land No. 2 4 Rem. Est Ch		330,000.00	330,000.00 ✓	0.00	330,000.00
151 Land - cost		644,664.00	644,664.00	0.00	644,664.00
15500030 Building		1,261,480.00	1,261,480.00 ✓	0.00	1,261,480.00
15600010 Building		5,600,127.00	5,600,127.00 ✓	0.00	5,600,127.00
15600020 Building		1,688,559.00	1,688,559.00 ✓	0.00	1,688,559.00
15900010 Security		199,265.00	199,265.00 ✓	0.00	199,265.00
15900020 Security		95,181.00	95,181.00 ✓	0.00	95,181.00
153.100 Buildings & Improvements-		8,844,612.00	8,844,612.00	0.00	8,844,612.00
16000010 Accum. Depr. F&F		(138,153.00)	(144,453.00) ✓	0.00	(144,453.00)
16000030 Accum. Depr. F&F		(100.00)	(100.00) ✓	0.00	(100.00)
16200010 Accum. Depr. C&E		(4,708,028.00)	(4,708,028.00) ✓	0.00	(4,708,028.00)
16200020 Accum. Depr. C&E		(2,247,461.00)	(2,266,361.00) ✓	0.00	(2,266,361.00)
16300010 Accum. Depr. Auto		(55,906.00)	(60,106.00) ✓	0.00	(60,106.00)
16300020 Accr. Depr. Auto		(41,440.00)	(45,640.00) ✓	0.00	(45,640.00)
16500030 Accum. Depr. Bldg		(1,398,974.00)	(1,430,474.00) ✓	0.00	(1,430,474.00)
16600010 Accum. Depr. Bldg		(2,175,395.00)	(2,292,995.00) ✓	0.00	(2,292,995.00)
16600020 Accum. Depr. Bldg		(679,809.00)	(707,109.00) ✓	0.00	(707,109.00)
16900010 Accum. Depr. Security		(165,839.00)	(165,839.00) ✓	0.00	(165,839.00)
154 Buildings - accumulated depreci		(11,611,105.00)	(11,821,105.00)	0.00	(11,821,105.00)
15100010 Auto Equipment		132,606.00	132,606.00 ✓	0.00	132,606.00
15100020 Auto Equipment		25,800.00	25,800.00 ✓	0.00	25,800.00
157.100 Vehicles - Cost		158,406.00	158,406.00	0.00	158,406.00
15000010 Furniture & Fixtures		125,872.00	155,973.00 ✓	0.00	155,973.00
15000020 Furniture & Fixtures		53,187.00	63,967.00 ✓	0.00	63,967.00
15000030 Furniture & Fixtures		100.00	100.00 ✓	0.00	100.00
159.100 Furniture and fixtures - cost		179,159.00	220,040.00	0.00	220,040.00
15200010 Computers & Equipment		4,862,404.00	4,862,404.00 ✓	0.00	4,862,404.00
15200020 Computers & Equipment		2,208,229.00	2,208,229.00 ✓	0.00	2,208,229.00
161.100 Computer equipment - cost		7,070,633.00	7,070,633.00	0.00	7,070,633.00
13500010 Deposits Utilities		20,001.00	20,001.00 ✓	0.00	20,001.00
13500020 Deposits Utilities		37,962.00	37,962.00 ✓	0.00	37,962.00
180 Prepays/Deferreds - Long Term		57,963.00	57,963.00	0.00	57,963.00
12000020 A/R Intercompany St. Cro		1,532,472.00	1,532,472.00 ✓	0.00	1,532,472.00
12010010 A/R Intercompany St. Tho		17,445,409.00	17,445,409.00 ✓	0.00	17,445,409.00
12010030 A/R Intercompany St. Cro		196,382.00	196,382.00 ✓	0.00	196,382.00
12050000 Intercompany Elimination		(9,774,263.00)	(9,774,263.00) ✓	0.00	(9,774,263.00)
23980020 A/P Intercompany St. Cro		(17,445,409.00)	(18,645,409.00) ✓	1,200,000.00	(17,445,409.00)
24000010 A/P Intercompany St. Tho		(1,532,472.00)	(1,532,472.00) ✓	0.00	(1,532,472.00)
24010010 A/P Intercompany Tenant		(196,382.00)	(196,382.00) ✓	0.00	(196,382.00)
24050000 Intercompany Elimination		9,774,263.00	9,774,263.00 ✓	0.00	9,774,263.00
190 Intercompany Accounts		0.00	(1,200,000.00)	1,200,000.00	0.00
20500010 Accounts Payable Trade		(2,739,043.00)	(2,562,190.00) ✓	0.00	(2,562,190.00)

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United Corporation
Balance Sheet - Plaza Extra STT
December 31, 2012

EXHIBIT
16

ASSETS

Current Assets

105000-20	Scotia - TeleCheck STT	\$	107,890.35
105100-20	Scotia - Operating STT		20,106.91
105200-20	Scotia - Payroll STT		10,523.05
105300-20	Banco Popular - CC STT		306,646.08
111000-20	Cash Room		10,000.00
112000-20	Cash - Registers		5,000.00
113000-20	Cash - STT Safe		61,000.00
128000-20	Inventory - St. Thomas		2,008,308.64
131000-20	Prepaid Property/Hurricane Ins		63,398.58

Total Current Assets

2,592,873.61

Property and Equipment

149000-20	Land - Est Char Ama		330,000.00
150000-20	Furniture & Fixtures		2,247,158.00
151000-20	Auto Equipment		25,800.00
156000-20	Building		4,188,558.00
159000-20	Security		95,180.00
162000-20	Accum Depreciation		(4,092,580.00)

Total Property and Equipment

2,794,116.00

Other Assets

185000-20	Deposits - Utilities		37,962.40
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Total Other Assets

37,962.40

Total Assets

\$ 5,424,952.01

LIABILITIES AND CAPITAL

Current Liabilities

205000-20	Accounts Payable - Trade	\$	1,852,242.80
214500-20	Due to Stockholders		186,819.33
218600-20	AFLAC W/H & Payable		2,228.35
220000-20	Accrued Gross Receipts Tax		138,231.07
231000-20	Accrued VI Withholding Tax		21,308.52
232000-20	Accrued FICA / Medicare Tax		26,367.76
233000-20	Accrued VIESA Tax		6,184.00
239000-20	Accrued FUTA Tax		63,362.54

Total Current Liabilities

2,296,744.37

Long-Term Liabilities

Total Long-Term Liabilities

0.00

Total Liabilities

2,296,744.37

Capital

Net Income 794,040.89

Total Capital

794,040.89

Total Liabilities & Capital

\$ 3,090,785.26

United Corporation
Income Statement - Plaza Extra STT
For the Twelve Months Ending December 31, 2012

	Year to Date	
Revenues		
Sales - Cash	13,948,147.76	44.62
Sales - Checks	1,984,244.19	6.35
Sales - WIC	1,485,009.69	4.75
Sales - Credit Cards	13,813,395.49	44.19
Other Inc Not GRT Taxable	25,108.23	0.08
Interest Income	1,032.67	0.00
	<hr/>	
Total Revenues	31,256,938.03	100.00
	<hr/>	
Cost of Sales		
Cost of Goods Sold	21,018,992.82	67.25
Freight	1,253,241.79	4.01
Customs Broker	288,941.60	0.92
Freight Rebate	(505,147.68)	(1.62)
	<hr/>	
Total Cost of Sales	22,056,028.53	70.56
	<hr/>	
Gross Profit	9,200,909.50	29.44
	<hr/>	
Expenses		
Auto Expense	9,344.77	0.03
Professional Fees	7,396.46	0.02
Hurricane Insurance	202,936.66	0.65
Legal	149,803.65	0.48
Maintenance & Repair	248,805.54	0.80
Trash Removal	45,147.00	0.14
Office Supplies	4,483.97	0.01
Advertising & Promotion	110,712.14	0.35
Telecheck Service Charge	17,860.23	0.06
Bank Service Charge	8,655.24	0.03
Visa / MC Service Charge	133,984.44	0.43
Licenses	3,324.59	0.01
Postage	1,807.54	0.01
Depreciation Expense	111,105.00	0.36
Rent - Tutu Park Mall	536,689.00	1.72
Rent - Employees	4,000.00	0.01
Security	51,476.95	0.16
Telephone	4,864.30	0.02
Electric	1,270,666.33	4.07
Gas & Diesel	70,636.81	0.23
Donations	1,346.24	0.00
Adult Education Assistance	2,474.00	0.01
Penalty	1,936.40	0.01
Travel	621.61	0.00
Meals	1,200.47	0.00
Gross Receipts Tax	1,308,303.60	4.19
Wages Expense - Cashier	2,361,728.16	7.56
Wages Expense - Bagger	4,189.03	0.01
Wages Expense - Supervisor	247,291.40	0.79
Officers' Salaries	1,063,903.86	3.40
Contract Labor	5,813.92	0.02
FICA / Medicare Tax	231,248.67	0.74
VIESA Tax	12,394.66	0.04
Pre-Tax CIGNA Empl Health Ins	122,831.35	0.39
Pre-Tax Life & AD & D	2,053.14	0.01
Workers' Compensation	14,838.25	0.05
FUTA Tax	27,133.56	0.09
Other Expenses	3,859.67	0.01

Confidential - For Internal Management Purposes Only

United Corporation
Income Statement - Plaza Extra STT
For the Twelve Months Ending December 31, 2012

	<u>Year to Date</u>	
Total Expenses	<u>8,406,868.61</u>	26.90
Net Income	<u>\$ 794,040.89</u>	2.54

United Corporation
 Balance Sheet - STX Shopping Center
 December 31, 2012

EXHIBIT
17

		ASSETS	
Current Assets			
104000-30	Scotia - <u>Tenant</u>	\$	165,455.81
114500-30	Due from Stockholders		0.00
119900-30	Due from STT - Interco		0.00
120100-30	Due from STX - Interco		0.00
121000-30	Due from Peter's Farm		0.00
121400-30	Due from Royal Furniture		500,000.00
122100-30	A/R - United Shopping Plaza		135,446.40
125000-30	Allowance for Doubtful Account		0.00
131000-30	Prepaid Property/Hurricane Ins		18,419.71
			<u>819,321.92</u>
Total Current Assets			
Property and Equipment			
149000-30	Land - Tenant		3,023,652.10
150000-30	Furniture & Fixtures		0.00
151000-30	Auto Equipment		101,355.00
155000-30	Building		3,357,243.00
160000-30	Accum Deprec - F&F		0.00
165000-30	Accum Depreciation		(2,266,719.00)
			<u>4,215,531.10</u>
Total Property and Equipment			
Other Assets			
190000-30	Investment - Laundromat		159,882.79
191000-30	Investment - Mattress Pal LLC		5,000,000.00
			<u>5,159,882.79</u>
Total Other Assets			
			<u>5,159,882.79</u>
Total Assets		\$	<u><u>10,194,735.81</u></u>

LIABILITIES AND CAPITAL

Current Liabilities			
205100-30	Security Deposits - USP	\$	35,782.99
214500-30	Due to Stockholders		0.00
220000-30	Accrued Gross Receipts Tax		1,817.85
240200-30	A/P Intercompany - St. Thomas		0.00
242000-30	Accrued Property Tax		0.00
			<u>37,600.84</u>
Total Current Liabilities			
Long-Term Liabilities			
			<u>0.00</u>
Total Long-Term Liabilities			<u>0.00</u>
Total Liabilities			37,600.84
Capital			
280000-30	Retained Earnings		0.00
	Net Income		5,308,711.48
			<u>5,308,711.48</u>
Total Capital			<u>5,308,711.48</u>
Total Liabilities & Capital		\$	<u><u>5,346,312.32</u></u>

United Corporation
Income Statement - STX Shopping Center
For the Twelve Months Ending December 31, 2012

	Year to Date	
Revenues		
Rental Income	5,868,646.70	100.00
	<u>5,868,646.70</u>	
Total Revenues	5,868,646.70	100.00
	<u>5,868,646.70</u>	
Cost of Sales		
	<u>0.00</u>	
Total Cost of Sales	0.00	0.00
	<u>0.00</u>	
Gross Profit	5,868,646.70	100.00
	<u>5,868,646.70</u>	
Expenses		
Hurricane Insurance	63,896.03	1.09
Legal	136,957.32	2.33
Maintenance & Repair	152,600.81	2.60
Trash Removal	5,727.50	0.10
Office Supplies	14,675.13	0.25
Advertising & Promotion	408.50	0.01
Bank Service Charge	892.62	0.02
Returned Check Charge	135.00	0.00
Depreciation Expense	56,099.00	0.96
Electric	33,759.74	0.58
Gas & Diesel	84.11	0.00
Property Tax	54,196.94	0.92
Gross Receipts Tax	19,297.33	0.33
Contract Labor	21,205.19	0.36
	<u>559,935.22</u>	
Total Expenses	559,935.22	9.54
	<u>559,935.22</u>	
Net Income	\$ 5,308,711.48	90.46
	<u><u>5,308,711.48</u></u>	