

SUPERIOR COURT OF THE VIRGIN ISLANDS  
DIVISION OF ST. CROIX

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

*Plaintiff/Counterclaim Defendant,*

vs.

**FATHI YUSUF** and **UNITED CORPORATION**

*Defendants and Counterclaimants.*

vs.

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

*Counterclaim Defendants,*

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

vs.

**UNITED CORPORATION**, *Defendant.*

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

vs.

**FATHI YUSUF**, *Defendant.*

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**FATHI YUSUF**, *Plaintiff,*

vs.

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

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**KAC357 Inc.**, *Plaintiff,*

vs.

**HAMED/YUSUF PARTNERSHIP**,  
*Defendant.*

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**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**

**YUSUF AND HAMED'S  
CONCURRENT MOTIONS  
REGARDING RESPECTIVE CLAIMS OF EACH AGAINST THE PARTNERSHIP FOR  
LIMITED AMOUNTS FOR PROFESSIONAL AND ATTORNEY'S FEES**

## I. Introduction

The parties previously reached an agreement relating to the bulk of their claims as to professional and attorney's fees incurred in the criminal case brought by the United States in 2003 against United Corporation ("United"), Fathi Yusuf and his sons, Maher (Mike) Yusuf and Nejeih Yusuf and Waleed Hamed and Waheed Hamed. That agreement was memorialized in a Stipulation filed on November 9, 2018. Shortly thereafter, on November 27, 2018, the Special Master entered a Stipulated Order citing to that Stipulation resolving the majority of the parties' claims for professional and attorney's fees incurred in the criminal case. See **Exhibit 1** – Stipulated Order.

### A. Agreement to Jointly Brief Issue of Law

As to the very limited amount of attorney's fees that remain in dispute, the parties also stipulated and the Special Master ordered, that:

before undertaking additional discovery on the remainder of the [attorney's fees claims] that they will file a motion wherein each side will detail [their] position to the Special Master seeking a determination whether these claims, for amounts [incurred] prior to the termination of the Joint Defense Agreement are *automatically barred* from further contest.

See **Exhibit 1** – Stipulated Order, p.3. (Emphasis added). This is that referenced motion. In other words, the Master is asked to determine whether: 1) Hamed is "automatically barred" from seeking reimbursement from the Partnership for fees paid for services rendered from January 2012 to the termination of Joint Defense Agreement ("JDA") in September of 2012 in the amount of \$332,900.42; and 2) whether Yusuf is "automatically barred" from claiming a credit against Hamed for attorneys' fees the Partnership paid, up to the amount of \$332,900.42, from the time of the Amended Plea Agreement in 2010 forward. If there is no automatic bar, then the intent of the Order is

that the parties be permitted to do discovery to facilitate proof of their respective claims.

To that end, the parties jointly submit that issue to the Master in this motion.

### **B. Remaining Claims**

The Stipulated Order provides, *inter alia*, that the parties have withdrawn all claims for attorney, accountant and professional fees in the criminal case except the following:

1. Hamed Claim No. H-17, which relates to "Hamed's claim for payment of attorneys' fees and expenses incurred before termination of the Joint Defense Agreement ("JDA") in the criminal case, which shall be limited to a maximum of \$332,900.42 with no entitlement to interest." (Id.) Parties noted that "[t]his stipulation does not impact or alter the prior stipulation the parties entered into on May 30, 2018 regarding Hamed Claim No. H-3, Partnership funds used to pay Fathi Yusuf's personal legal fees" and that Hamed Claim No. H-17 is the "only Hamed claim related to attorney, professional and accounting fees that survive this stipulation."

2. Yusuf Claim No. Y-10, which relates to "Partnership withdrawals receipts," and the "only Yusuf claims related to attorney, professional and accounting fees that survive this stipulation are those included in the Y-10 claim for a maximum of \$332,900.42 with no entitlement to interest, which can be made up of any fees paid to attorneys, accountants or professionals in the criminal case from September 17, 2006 until termination of the JDA." (Id.) (Emphasis added.)

See **Exhibit 1** – Stipulated Order, pp. 2-3.

#### 1. Hamed's Claims Against the Partnership

Hamed makes a claim against the Partnership to reimburse him for certain attorney fees that Waleed Hamed paid to attorneys in the criminal case, Attorney Randall Andreozzi, and that were paid by Waheed Hamed in that case, Attorney Pam Colon, and for professional fees paid to an accounting firm. Hamed argues that, as was the normal practice, he paid attorney and professional fees that were always reimbursed by the Partnership. Similar amounts were always paid for all such attorneys regardless of which nominal party was retaining them. These were all incurred prior to the termination of the JDA in the criminal case. Yusuf, having taken control of Partnership accounts, refused

to reimburse Hamed, and instead sought to impose a false standard relating to supposed redundancy with other lawyers. Yusuf's lawyers were paid, Hamed's were not. Hamed's claim is for \$332,900.42 and relates to fees for work performed in a certain period of 2012; *i.e.* after February 2012 through September 19, 2012.

2. Yusuf's Claims for Portions of Attorney's Fees Not Properly Paid by the Partnership and Objection to Reimbursing Hamed for What he Paid.

Yusuf is both seeking a partnership credit against Hamed for fees the Partnership paid for work that did not benefit the Partnership or Yusuf family members from February 2010 forward, and contesting Hamed's claim for reimbursement of fees for work performed in the February to September 2012 time frame that, likewise, did not benefit the Partnership or the Yusuf family.

a. Yusuf's Claims for Portions of Attorney's Fees Not Properly Paid by the Partnership from February 2010 Forward.

Yusuf is seeking a partnership credit for fees which were paid by United (on behalf of the Partnership) but should have been paid by Waleed Hamed or Waheed Hamed, individually for work done by their attorneys that: a) related to only their individual interests and not the collective group, and b) were excessive and duplicative. Yusuf argues that certain fees the Partnership paid to attorneys Randall Andreozzi and Gordon Rhea, for their representation of Waleed Hamed, and to Attorney Pam Colon, for her representation Waheed Hamed, were not for the benefit of the Partnership and should be charged to the Hameds individually. Yusuf also argues that some of the fees were excessive or duplicative and should not have been paid and thus, should be charged to the Hameds individually. Yusuf's claim does not exceed \$332,900.42 as per the stipulation of the

parties.<sup>1</sup> The time period runs from the Plea Agreement (February 2010) to the point in which there is conflicting interests between the Hamed's and Yusuf's (February 2012) and paid in the months thereafter in 2012.

b. Yusuf's Objection to Reimbursing Hamed for Fees he paid in the Feb. – Sept. 2012 Period

As to Hamed's claims to be reimbursed by the Partnership for work his or Waheed's attorneys did between February 2012 and the end of September 2012, Yusuf shows that such work should not be paid by the Partnership, as such work was for their individual interests and not the group collectively. This categorically should eliminate Hamed's claims. Alternatively, Yusuf argues that the burden should be on Hamed to demonstrate which time entries were for the benefit of the group collectively and thus, chargeable to the Partnership.

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Each party objects to the other's claim. By this Concurrent Motion, Yusuf and Hamed seek to resolve these claims, in part or in whole, or, at the very least, to make any remaining discovery far more manageable. The parties will file simultaneous Oppositions and Replies within fourteen days of each filing.

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<sup>1</sup> Yusuf has chronicled payments made by United for Hamed's attorneys including those made subsequent to the entry of the Plea Agreement in 2010. See **Exhibit 10A** – Table of Professional Fees paid for Waleed Hamed. These fees total in the millions of dollars. Here, Yusuf argues that while the parties have resolved the bulk of the claims as to attorney fees, those fees incurred after the entry of the Plea Agreement in 2010 were not incurred in furtherance of the collective good, but were for the individual Hamed's personal interests and should not have been paid by United.

## II. Jointly Prepared Statement of Undisputed Facts

The criminal case brought by the United States for underpayment of taxes commenced on September 18, 2003 against United and the individual Yusuf and Hamed defendants. The parties, through their counsel, entered into a Joint Defense Agreement (the “JDA”) on or about September 2004, which, *inter alia*, recognized that there were some factual and legal issues in common to the defendants, and permitted their counsel to share documents and communicate with one another without waiving attorney client privilege or work product protection as to those documents or communications. See **Exhibit 2** – Joint Defense Agreement, p. 1. The signatories to the agreement included: Attorneys Smock for Yusuf; Attorney Dema for Maher; Attorney Derek Hodge for NejeH Yusuf; Attorneys Rhea and Andreozzi for Waleed Hamed; and Attorney Colon for Waheed Hamed.<sup>2</sup> See Exhibit 2, pp. 5-7. The JDA was terminated on or about September 19, 2012.

On March 19, 2010, the District Court entered an order dismissing all counts against the individual Yusuf and Hamed defendants and permitting United to plead to one count of the 77-count third superseding indictment, for filing a “materially false” 2001 tax return. See **Exhibit 3** – March 19, 2010 Order. The plea agreement entered just before the dismissal required United to pay a \$5,000 fine, make restitution to the IRB for back taxes determined to be owed for tax years 1996 to 2001, pay a statutory penalty in an amount to be determined, and provided for a 1-year probation for United. See **Exhibit 4** - February 26, 2010 Plea Agreement. An amendment to the Plea Agreement filed about

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<sup>2</sup>Counsel for Hamed and Yusuf have been unable to locate a signed copy of the JDA, but neither disputes that the JDA was signed by each of the attorneys whose names appear in the signature block of the unsigned JDA attached as Exhibit 2.

a year later, on February 7, 2011, quantified the restitution and statutory penalty to be paid (at \$10,000,000, and \$1,000,000, respectively) and included a provision by which all shareholders of United and the individual defendants released the United States from all claims they had against it. See **Exhibit 5** - February 7, 2011 Amended Plea Agreement, pp. 1-2.

Judge Barnard entered an order on April 17, 2014, which approved the payment of attorney fees and professional fees by United, but that order was appealed by United but later vacated by a joint motion filed by all defendants in the criminal case. See **Exhibit 6** - Judge Barnard's April 17 Opinion and Order; **Exhibit 7** - United's Appeal/Objections to Judge Barnard's Order; **Exhibit 8** - Joint Motion by All Parties to Vacate the Order of the Magistrate-Judge as to Attorney Fees and to Withdraw United's Appeal, and **Exhibit 9** - Judge Barnard's December 18, 2014 Order Vacating April 17, 2014 Order as to Attorney Fees.

## **PART I – UNITED'S MOTION**

### **A. Summary**

Yusuf seeks a partnership credit against Hamed for certain fees it paid to Waleed and Waheed's attorneys for work after the entry of the plea agreement in February of 2010 forward<sup>3</sup>, but that were clearly only related to their individual client's interests as opposed to the "collective" interests of all the defendants and for those fees that were clearly excessive.

Waleed Hamed seeks reimbursement from the Partnership fees that he paid his attorneys from February 2012 to September 2012 totaling \$332,900.42. Hamed contends

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<sup>3</sup> By mid-2012, Yusuf objected to further payment of fees for Hameds' attorneys by United.

that attorney's fees that he personally paid for work of his attorneys in his defense in the criminal case prior to September 19, 2012 (the date this suit was filed), all should be paid by the Partnership because the defendants in the criminal case agreed to have all of their fees paid under the JDA, and thus, seeks a credit to reimburse him for those fees he paid personally to his own lawyers. Yusuf objects to reimbursing Waleed from the Partnership for attorney's fees he paid to his personal attorneys for a number of reasons: 1) the JDA contained no obligation to pay attorney fees; 2) after the entry of the plea agreement (in 2010), which resulted in dismissal of the individual defendants from the criminal case, there was little, if any, significant "collective" work performed by Hamed's attorneys, 3) the Partnership is not responsible for attorney's fees for Hamed's individual interests, and 4) by February, 2012, the Hamed's and Yusuf's relationship had deteriorated and become antagonistic, such that Hamed's attorneys could not have been working for the "collective" good, but rather had to be working solely for Hamed's individual interests.

### **Argument**

#### **1. Joint Defense Agreement Does Not Relate to Fees**

Yusuf argues that the JDA did not create any agreement for the fees incurred by each attorney to be paid collectively from United or the Partnership (an entity which was not even acknowledged to exist at the time). Like a typical joint defense agreement, its purpose and legal effect was to create a joint defense privilege that enabled the signatories to the agreement to communicate and share information related to common defense issues without waiving attorney-client privilege or work product protection. There is nothing in the JDA that even remotely creates an obligation by any one defendant to pay the attorney's fees of the other defendants who are party to the JDA. As such, the JDA does not bar Yusuf from challenging (subject to the terms of the November 27, 2018



Stipulated Order) amounts previously paid by United for the Partnership for legal invoices to attorneys for the Hameds, and from opposing Hamed's claim against the Partnership for reimbursement of fees that he paid for his and Waheed's lawyers.

**2. Judge Barnard's Order Was Vacated by Joint Motion and Is Not Relevant.**

As for Judge Barnard's original Order initially approving payment by United of the fees that Hamed is arguing about in his Motion, United challenged the Magistrate-Judge's authority for that *sua sponte* Order on a number of procedural and substantive grounds in the appeal it filed to the District Judge, and *all parties* eventually agreed that it should be vacated. See **Exhibit 7** - United's Appeal/Objections to Judge Barnard's Order and **Exhibit 8** - Joint Motion by All Parties to Vacate the Order of the Magistrate-Judge as to Attorney Fees and to Withdraw United's Appeal. Because the Order was vacated, it has no relevance to the arguments made by Hamed in the concurrent motions, and the Master should disregard it entirely in resolving these motions. See **Exhibit 9** - Judge Barnard's December 18, 2014 Order Vacating April 17, 2014 Order as to Attorney Fees.

**3. Work Not Done for Benefit of United (or the Common Defense of the Criminal Defendants) Should Not Be Paid by United on behalf of the Partnership.**

Yusuf acknowledges that even though Attorneys Andreozzi and Rhea represented Waleed Hamed, they played an important role in securing the dismissal of all counts against the United, Yusuf and Hamed defendants. It is appropriate that the Partnership be charged with the fees incurred in working toward that result. But once that dismissal was procured in March of 2010, and once United paid the \$10,000,000 restitution for back taxes, and the \$1,000,000 fine in 2011, the only major task that remained in the case was conducting the sentencing hearing for United, and ensuring that prior to sentencing United, and the Yusuf and Hamed individual defendants had filed their tax returns for the

2002 period forward, as required by the plea agreement.<sup>4</sup> The number of “common” defense issues that still remained were very attenuated after the dismissal of all criminal counts against the individual defendants and the quantification and payment of the United restitution for back taxes and statutory fine. Having to pay its own two lawyers and three others for the Hamed’s (Attorneys Andreozzi, Rhea and Colon) for work to conclude the one open charge against United after the filing of the amended plea agreement in 2011 was duplicative and grossly excessive.

**4. By February 2012, the Yusuf’s and Hamed’s Had Conflicting Interests and their individual Attorneys Had Duties to Each but Not to the Collective.**

Even more important, by February 2012, the interests of United and the Yusuf defendants, on the one hand, and the Hamed defendants, on the other, had come into significant collision. On February 12, 2012, Fathi Yusuf’s attorney, Nizar DeWood, sent Hamed a letter (via email) to Hamed advising him that Mr. Yusuf had decided to dissolve the partnership. See **Exhibit 10** - DeWood Email and attached letter to Hamed. Attorney Holt at about this same time began representing the Hameds, and the Hameds took issue with the terms of dissolution proposed. The battle between the Yusufs and Hameds had commenced, it intensified over the ensuing 7 months, and culminated in the filing of the instant lawsuit by Hamed against United and Fathi Yusuf 7 months later on September 12, 2012.

Thus, by February 12, 2012 (at the latest), when Yusuf and Hamed split started, the attorneys for the Hameds had fiduciary duties to their clients that necessarily meant

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<sup>4</sup>While United was required to make tax withholdings on the income of the Hamed and Yusuf sons who were employed at Plaza Extra during the pendency of the criminal case, and to pay estimated taxes during that period on Plaza Extra income, United and the Hamed and Yusuf defendants were not required by the United States to file annual tax returns until just before sentencing.

that the interests of their clients and United (and the Yusuf defendants, who were United shareholders) were no longer common, but had become antagonistic. And work the Hamed lawyers were doing for their own clients regarding preparation of tax returns for the 2002 to 2012 tax years that would be accepted as accurate and complete by the United States and the Virgin Islands IRB is work that should not be charged to United or the Partnership.

Below, as a representative sample, Yusuf has highlighted individual time entries on the 2012 invoices of Attorneys Andreozzi, Rhea and Colon that United, on behalf of the Partnership paid that clearly involve work for the individual defendants that could not have been for the benefit of the Partnership, including time entries that reference meetings or communications with Attorney Joel Holt and Yusuf's attorney, Nizar DeWood. And Yusuf has highlighted other time entries in the invoices of Pam Colon that are inflated or unnecessary. But the bulk of the other time entries for all three attorneys on 2012 invoices are too cryptic to know whether the work was in direct conflict with United's or Yusuf's interests or solely for the benefit of one of the Hamed clients.<sup>5</sup>

Accordingly, in deciding the parties' respective claims, the only equitable solution is to require Hamed to demonstrate that any contested time entries represents work toward common defense issues. The Master has previously recognized "the significant discretion he has in fashioning equitable remedies..." Master's July 13, 2021

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<sup>5</sup> This is the case both for invoices that United paid and for which Yusuf seeks a partnership credit as well as the invoices which Hamed ultimately paid and for which he seeks reimbursement. These are representative invoices in 2012, however, additional invoices after the Plea Agreement in 2010 and throughout 2011 and 2012 also reflect work involving the individual defendants that could not have been for the benefit of the Partnership. See **Exhibit 10A** – Table 10A to BDO Report.

Memorandum Opinion, p. 16. Placing the burden of proof in this context on Hamed is well within the scope of the Master's discretion.

**5. The Partnership Should Be Reimbursed for Certain Fees Paid or Those Fees Should be Credited against Hamed as a Distribution.**

***a. Attorneys Andreozzi and Rhea's Fees***

By way of example, Attorneys Andreozzi and Rhea submitted invoices for work performed for Waleed Hamed in 2012 that was paid for by the Partnership through United. Specifically, Andreozzi's June 29, 2012 invoice for work performed from March 2, 2012 to June 29, 2012 in the amount of \$83,580.90, and was paid in two installments, a check for \$23,851.60 and a check for \$59,729.38. See **Exhibit 11**, Andreozzi's June 29, 2012 Invoice, pp. 1, 11.<sup>6</sup> And United paid Attorney Rhea's bills dated March 2, 2012 for \$9,200, See **Exhibit 12**, June 29, 2012 for \$15,020.30 and possibly a July 25, 2013 Rhea invoice for time billed for July through September 2012.

***i. Work for Individual Interests, Not Group Collective and Adverse to Yusuf***

A review of Attorney Andreozzi's June 29, 2012 invoice for example, shows a number of entries reflecting meetings with Attorney Joel Holt and/or Nizar Dewood, and these entries, which are highlighted in green on Exhibit 11, total \$14,395.00. There are also entries that appear to relate to work related to the preparation of Waleed's tax return that are highlighted in blue which total \$13,281.00.<sup>7</sup> At a minimum, as to these particular

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<sup>6</sup>It appears that Andreozzi was paid twice for the same time entries: 1) the initial payments were from the Trust Account (funded by United) by a check for \$23,851.60 and then subsequently directly from United by a check for \$59,729.38 (see **Exhibit 11**, p. 13), 2) later Waleed submitted a subsequent check in the amount of \$118,418.57 for overlapping time periods plus later time periods which is now part of his claim for reimbursement .

<sup>7</sup>The time entries relating to preparation of tax returns of Waleed Hamed include any entries that refer to FBAR. FBAR is an acronym for Foreign Bank and Financial Accounts, and the IRS requires a taxpayer to file an FBAR form if the aggregate value of his or her

invoices, the amounts paid by United for the Partnership for the green and blue highlighted entries, which total \$27,676.00 should be reimbursed by Hamed to the Partnership in full or the full amount should be deemed a distribution to Hamed in the Partnership reconciliation as funds directly paid for the individual benefit of a partner.

*ii. Cryptic Time Entries – Burden on Hamed*

The fundamental problem with Attorney Andreozzi's June 29, 2012 invoice (and many others), however, is that it is impossible to ascertain from its cryptic time entries whether any of them represented services that somehow benefitted United (or the Partnership), or whether all of those entries related to Waleed Hamed's own tax returns or to attempts to conclude the criminal proceedings (including structuring of the tax returns) in a way that was designed to assist the Hameds in their forthcoming suit against United and Yusuf, which was filed on September 12, 2012. Hamed should bear the burden of showing that the work on each of these time entries benefitted (rather than prejudiced) United or Yusuf and was necessary to their defense, and that it was not duplicative of work being performed by United's and Yusuf's own attorneys. Hamed should bear the burden of establishing, by testimony or declaration, that each of the entries on the contested invoices were for work that benefitted United in connection with the sentencing hearing that was the final hurdle to resolution of the one criminal charge against United that was still pending in the case. If Waleed Hamed cannot satisfy that burden, then all of the fees paid by United should be reimbursed by Hamed to the partnership deemed as a distribution to Hamed. As to the June 29, 2012 invoice, in

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foreign financial accounts exceeds \$10,000 for any calendar year. See *Bedrosian v. United States*, 912 F.3d 144, 147 (3d Cir. 2018).

particular, the Partnership should be reimbursed by Hamed in the amount of \$83,580.98 or that amount should be deemed as a distribution to Hamed. See Exhibit 11, p. 10.

***b. Attorney Colon's Fees.***

United paid invoices of Attorney Pamela Colon, who represented Waheed Hamed, which were dated May 28, 2011, July 5, 2011, August 19, 2011, September 16, 2011, January 4, 2012, March 8, 2012, March 28, 2012 and May 23, 2012. See **Exhibits 14, 15, 16, 17, 18, 19, 20, 21, 22<sup>8</sup>** and also see **Exhibit 23 – Table 18 to BDO Report**. The total amount of those invoices paid was \$117,265.52.<sup>9</sup> Even apart from the issue of whether Attorney Colon provided any services that benefitted United, rather than her client, Waheed Hamed, there are inflated entries highlighted in yellow on those bills that should be reimbursed to the Partnership or counted as a distribution against the Hameds. In any event, these yellow-highlighted entries fall into two basic categories: entries for maintaining or managing files and entries for timekeeping itself.

***i. "File Management" Entries***

The "File Management" and similar entries total \$62,400 (156 hours @\$400/hour), and are as follows:

16.5 hours (\$6,600) for "File Maintenance" on May 30, 2011; (**Exhibit 14**)

17.5 hours (\$7,000) for "File Maintenance" on July 5, 2011; (**Exhibit 14**)

21.0 hours (\$8,400) for "File Maintenance" on August 19, 2011; (**Exhibit 16**)

16.0 hours (\$6,400) for "File Management" on September 16, 2011; (**Exhibit 17**)

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<sup>8</sup> It is unclear if this invoice was paid by United – it was submitted to United for payment. Discovery as to that issue will determine whether reimbursement or distribution credit is required as to this particular invoice.

<sup>9</sup> This amount does include the time references from **Exhibit 22**, and will be adjusted if necessary following additional discovery.

4.0 hours (\$1,600) for “File Management” on September 30, 2011; (**Exhibit 18**)  
7.5 hours (\$3,000) for “File Management” on October 31, 2011; (**Exhibit 18**)  
5.0 hours (\$2,000) for “File Management” on November 30, 2011; (**Exhibit 18**)  
8.0 hours (\$3,200) for “File Management:” on December 30, 2011; (**Exhibit 18**)  
8.5 hours (\$3,400) for “File Management” on January 31, 2012 (**Exhibit 19**)  
5.75 hours (\$2,300) for “Document Prep” on February 18, 2012; (**Exhibit 19**)  
3.75 hours (\$1,500) for “Document Prep” on February 19, 2011; (**Exhibit 19**)  
3.25 hours (\$1,300) for “Document Prep” on February 28, 2012; (**Exhibit 19**)  
8.0 hours (\$3,200) for “File Management” on February 29, 2012; (**Exhibit 19**)  
6.0 hours (\$2,400) for “File Management” on March 8, 2012; (**Exhibit 19**)  
6.0 hours (\$2,400) for “File Management” on March 31, 2012; (**Exhibit 21**)  
4.0 hours (\$1,600) for “File Management” on April 30, 2012; (**Exhibit 21**)  
5.25 hours (\$2,100) for “File Management” on May 23, 2012; (**Exhibit 21**) and  
10.0 hours (\$4,000) for “File Management” on June 29, 2012. (**Exhibit 22**)

*ii. Fees for “Posting Time”*

Attorney Colon’s invoice also includes charges for posting time, something which courts evaluating fee petitions look at with a jaundiced eye. *See, e.g., Coffey v. Bureau of Land Management*, 316 F. Supp. 3d 168, 172-173 (D. D.C. 2018) (ruling that attorney time expended on timekeeping itself is not recoverable). These time entries, which are also highlighted in yellow on Exhibits 14-19, 21-22 are as follows:

.75 hours (\$300) for “Monthly Time” on May 30, 2011; (**Exhibit 14**)  
.50 hours (\$200) for “Monthly Time” on July 5, 2011; (**Exhibit 15**)  
1.0 hours (\$400) for “Monthly Time” on August 19, 2011; (**Exhibit 16**)  
1.0 hours (\$400) for “Monthly Time” on September 16, 2011; (**Exhibit 17**)

- .5 hours (\$200) for “Monthly Time” on November 30, 2011; (**Exhibit 18**)
- .25 hours (\$100) for “Monthly Time” on January 31, 2011; (**Exhibit 19**)
- .5 hours (\$200) for “Monthly Time” on February 29, 2012; (**Exhibit 19**)
- .25 hours (\$100) for “Monthly Time” on March 8, 2012; (**Exhibit 19**)
- 2.0 hours (\$800) for “Monthly Time” on May 23, 2012; (**Exhibit 21**) and
- 1.25 hours (\$500) for “Monthly Time” on June 29, 2012. (**Exhibit 22**).

The total amount paid for these time entries for timekeeping itself is \$3,200 (8.0 hours @ \$400/hour), and it, too, should be reimbursed to the Partnership or deemed as a distribution against the Hameds. The total amounts United on behalf of the Partnership paid for file management and the like and for entering time are \$65,600.00, and this amount should be reimbursed to the Partnership or deemed as a distribution against the Hameds in any event.

*iii. Attorney Colon’s Time Did Not Benefit Collective.*

But the problems with the entire set of invoices submitted by Attorney Colon after the 2010 Plea Agreement and paid by United go much deeper than these individual entries. Attorney Colon is a skilled and experienced advocate in civil and criminal practice, and Yusuf has no reason to believe that she provided nothing other than first-rate representation to Waheed Hamed during the criminal proceedings. She did not, however, provide significant assistance to United even in the defense of the criminal case even in the period preceding the entry of dismissal. After Waheed was dismissed from the case in 2010, almost all defense issues for him had, by definition, been resolved, and therefore, virtually nothing remained in the way of issues common to his defense and United’s. Any benefit to United that flowed from her services for Waheed Hamed was negligible in that time period.



*iv. Attorney Colon's Fees After Parties Had Conflicting Interests and For Individual Client Interests.*

Attorney Colon's invoices marked as **Exhibits** 15,16,19 and 20 show a number of entries that appear to relate to work related to the preparation of Waleed's tax return that are highlighted in blue and total \$6,400.00.

*v. Burden on Hamed to Show Attorney Colon Fees Benefitted Collective*

But even apart from these individual entries that United should not have paid for, as is the case with Attorneys Andreozzi's and Rhea's invoices, there are many time entries that are too vague to discern the nature of the service being done and how, if at all, it served or disserved United's interests. For that reason, Hamed should have the burden of showing that each time entry after February 12, 2012 on Attorney Colon's invoices paid by United served common interests between United, Yusuf and Waheed Hamed. Failing that, at the very least, all time entries for Attorney Colon's invoices that post-date February 12, 2012 should be reimbursed to the partnership or deemed as a Partnership distribution against Hamed. The total of those time entries on Exhibits 19,20,21 and 22 is \$70,706.07.

**B. Conclusion**

For the foregoing reasons, the Master should rule that: 1) Hamed is "automatically barred" from seeking reimbursement from the Partnership for any fees he paid for services from the time he received notice of dissolution of the partnership in February 2012 to the termination of JDA in September of 2012; and 2) Yusuf is not "automatically barred" from claiming a credit against Hamed for attorneys' fees that the Partnership paid for Hamed family attorneys, up to \$332,900.42 after the Plea Agreement in 2010—and after the notice of partnership dissolution in February 2012 forward—which should be

counted as a distribution against Hamed for purposes of claims resolution and reconciliation and discovery may proceed accordingly. In the alternative, even if the Master finds that Hamed's claim is not automatically barred, the Master should rule that Hamed has the burden of proof to show that any contested time entry benefitted the Partnership and the Yusuf and Hamed families as a group.

### **Part III Hamed's Motion**

#### **III. Hamed's Motion**

##### **A. Facts**

Prior to the termination of the JDA, invoices were always paid forma for all of the attorneys and all of the accountants from Partnership funds regardless of the stated use of those funds for various of the parties. **Exhibit 24**. This included all of Yusuf's and Hameds lawyers without exception or challenge. There was no distinction made as to for whom or for what the work was done, as all of the lawyers were working for a common goal.

But after Yusuf took the \$2.7 million from the Partnership and started to claim he alone owned the Partnership and Hamed was just an ignorant backroom employee in 2012, there came a time when Yusuf refused<sup>10</sup> to have some of these identical pre-termination invoices paid by the Partnership. This was just part of the Yusuf scorched earth attempt to keep Hamed from the Partnership.

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<sup>10</sup> This was a unilateral action by Yusuf with regard to Partnership funds. There was no process in place for evaluating such bills as to whether they were proper. None of Yusuf's bill were ever evaluated for this—they were simply paid automatically. This was because all such bills were ALWAYS, automatically paid. For the Master to subject these bills to such a review would be unprecedented and unfair.

However, there can be no dispute that: (1) when Yusuf refused to pay the attorneys and accounts as had always been the case, Wally Hamed did personally pay those amounts at issue here from his personal account, (2) the common defense work was done by those same attorneys and accountants prior to the termination of the JDA, (3) that Hamed did pay those fees prior to the September 25, 2014, end of the JDA, and (4) that the CPA review has shown that the Partnership—at the improper direction of Fathi Yusuf—did not reimburse the amount in the identical manner that all such amounts were always disbursed.

On April 17, 2014 an Order was issued in the *Criminal Action* by United States Magistrate Judge Geoffrey Barnard (after soliciting evidence) finding that these specific "subject invoices were reviewed *in camera* and the **work performed by counsel and the accountants**" was explicitly found to be "in furtherance of the object of the Joint Defense Agreement...Accordingly, the sum of \$332,900.42 is directed to be released...for distribution to counsel and experts in the sums approved pursuant to the Joint Defense Agreement." (Emphasis added.) **Exhibit 6**, Judge Barnard's *Opinion*, with the subject checks attached. Although that Order was withdrawn, the underlying checks and information are unchanged.

### **B. Applicable Law**

Because Hamed agreed not to further pursue Yusuf's counsel for past billings, on May 8, 2018, the Special Master held that fees paid by Defendants prior to the end of the Joint Defense Agreement in *United States of America v. United Corp., et. al.*, V.I. D.Ct. 2005-CR-015 on September 25, 2014, are per se valid Partnership expenses. Thus, Hamed's confirmation of May 11, 2018 (**Exhibit 25**) that:

To simplify the following discussion, Hamed stipulates, without pre-condition or negotiation, that he will not pursue DiRuzzo's or his firm's

("DiRuzzo's") billings for any period prior to the end date of the Joint Defense Agreement – despite the fact that they were, on the face of the document, not participants in that agreement.

On March 11, 2018, Hamed sent the following request to Yusuf based on that holding:

Thus, we would ask that your client stipulate to owing the amount shown in the claims documents regarding Claim H-17:

H-17 Wally Hamed's personal payment of accounting and attorneys' fees in United States of America v United Corp., et. al., VI D.Ct. 2005-cr-015. **\$332,900.42**

There is no dispute this amount was paid, that it was not reimbursed, and more to the point, that all work was prior to the end of the Joint Defense Agreement. If you will not concede this point, please let me know if you feel any additional discovery is necessary before Hamed files a bald motion on this with only those three assertions and the documentary support for them.

Thereafter, Hamed provided Yusuf's counsel with a full draft of a prior motion with a copy of Judge Barnard's order and the described checks—as well as a request:

Greg & Charlotte:

I really hope that you decide to concede this claim based on this. However, attached is the draft motion we intend to file by the end of the day today unless you provide some basis for believing that you need additional discovery.

Frankly, I cannot imagine what discovery would be appropriate – but you have your chance to speak up. . . .

I believe your analysis will be faster if you read the (short) exhibit first.  
Carl

Ps. I apologize for the need to do this quickly, but as we have to conclude the discovery on H-3 and this is directly applicable, we only have until June 1st to act.

Attached to the Hamed's *Revised Claim* H-17, filed October 17, 2016, (Exhibit 3 to that claim document) is the description of what was then claim 265. with supporting documents, now Claim H-17.<sup>11</sup>

Waleed Hamed paid from his personal Banco Popular account the criminal attorneys' fees in United States of America v United Corp., et. al., VI D.Ct. 2005-cr-015. The accountant and attorneys' fees were incurred when all of the defendants were represented under the joint defense agreement. That joint defense agreement provided for the payment of attorneys' fees by the United Corporation, which subsequently was recognized as the Partnership (Exhibit 265-a).

*Work performed:*

We interviewed Waleed Hamed regarding his payments of the criminal attorneys' fees which benefited the Partnership. Waleed advised he made these payments and was never reimbursed. We also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) asking whether these fees were reimbursed. Finally, we were provided a copy of the canceled checks for the payment (Exhibit 265-b).

We reviewed the general ledgers from 2012 to present provided by John Gaffney for any reimbursements to Waleed for these payments or payments made by the Partnership directly to Waleed Hamed for the same period. None were found. **We also reviewed the April 17, 2014 Order by United States Magistrate Judge Geoffrey Barnard finding that "the subject invoices were reviewed in camera and the work performed by counsel and the accountants was in furtherance of the object of the Joint Defense Agreement. . . . Accordingly, the sum of \$332,900.42 is directed to be released . . . for distribution to counsel and experts in the sums approved pursuant to the Joint Defense Agreement."**

*Gaffney's response*

John Gaffney did not respond to our request.

*Opinion as to the laws identified.*

The work performed and documentation provided was sufficient and reliable audit evidence to conclude that the payment made by Waleed served a business purpose relating to the Partnership, as it dealt with the payment of legal and accounting fees in the criminal case against the Partnership (VI D. Ct, 2005-cr-015). As such, we concluded the payment

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<sup>11</sup> See *Exhibit B-2 thereto*, Expert Report of Jackson, Vizcaino Zomerfeld, LLP, Certified Public Accountants.

should be reimbursed to the Hameds to satisfy ourselves of management's assertions: I. Completeness as described in AU-C 315.4128. The total amount of the claim is \$332,900.42. (Emphasis added.)

Attached hereto (**Exhibit 26**) are the documents in those Exhibits—265a (the Order) and 265b (the checks), repeatedly supplied to Yusuf and his counsel.

### **C. Argument**

There is no basis for Fathi Yusuf 's refusal to block this claim—moreover his refusal violates both Judge Brady's April 25th, 2013 Memorandum and Order placing the funds into joint hands.

### **D. Conclusion of Hamed's Argument**

100% of Yusuf's lawyers' fees that were invoiced during this period were paid. Prior to his attempt to take over the Partnership all such fees were always paid. There is no valid basis for refusal to reimburse amounts the Hamed's paid but were not reimbursed for—nor has there ever been. The amount of \$332,900.42 should be reimbursed to Hamed.

**Dated:** October 4, 2021.

S/Carl J. Hartmann  
**Carl J. Hartmann III, Esq (Bar #48)**  
*Co-Counsel for Plaintiffs*  
5000 Estate Coakley Bay, L-6  
Christiansted, VI 00820  
Email: carl@carlhartmann.com  
T: (340) 642-4422/F: (212) 202-3733

s/Charlotte K. Perrell  
**Charlotte K. Perrell, Esq.**  
**Stefan B. Herpel, Esq.**  
*Counsel for the Defendants*  
Law House, 10000 Frederiksberg Gade  
P.O. Box 756  
St. Thomas, VI 00802  
Email: cperrell@dnfvi.com

**CERTIFICATE OF SERVICE**

I hereby certify that on this 4<sup>th</sup> day of October 2021, I served a copy of the foregoing by email (via CaseAnywhere), as agreed by the parties, on:

**Hon. Edgar Ross**  
Special Master  
% edgarrossjudge@hotmail.com

s/Charlotte K. Perrell

# Exhibit 1



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

**MOHAMMAD HAMED, BY HIS  
AUTHORIZED AGENT WALEED HAMED,**

PLAINTIFF/COUNTERCLAIM DEFENDANT,

v.

**FATHI YUSUF AND UNITED  
CORPORATION,**

DEFENDANTS/COUNTERCLAIMANTS,

v.

**WALEED HAMED, WAHEED HAMED,  
MUFEEED HAMED, HISHAM HAMED,  
AND PLESSEN ENTERPRISES, INC.,**

COUNTERCLAIM DEFENDANTS.

**WALEED HAMED, AS EXECUTOR OF THE  
ESTATE OF MOHAMMAD HAMED,**

PLAINTIFF,

v.

**UNITED CORPORATION,**

DEFENDANT.

**MOHAMMAD HAMED,**

PLAINTIFF,

v.

**FATHI YUSUF,**

DEFENDANT.

Civil No. SX-12-CV-370

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

CONSOLIDATED WITH

Civil No. SX-14-CV-287

**ACTION FOR DAMAGES and  
DECLARATORY JUDGMENT**

CONSOLIDATED WITH

Civil No. SX-14-CV-378

**ACTION FOR DEBT and  
CONVERSION**

ORDER

**EXHIBIT**  
**1**

**THIS MATTER** came before the Special Master (hereinafter “Master”) on Yusuf, United, Hamed, and KAC357, Inc.’s (collectively, “Parties”) joint stipulation, filed on November 9, 2018. In their joint stipulation, Parties stipulated to the withdrawal of the following claims:

1. Yusuf Claim No. Y-10, which relates to “Partnership withdrawals receipts,” but only as to Yusuf’s claim therein for “[p]ayments to Attorneys with Partnership funds’ related to attorneys’ fees and expenses in *United States v. Yusuf*, US District Court of the Virgin Islands, Division of St. Croix, 1:05-cr-15 (the “criminal case”)” where “Yusuf claimed \$4,121,651.43 in Partnership funds to pay Hamed attorneys’ fees and \$237,691.05 in Partnership funds to pay Yusuf’s attorneys’ fees, for a difference of \$3,883,960.38.” (Stip., p. 2)
2. Hamed Claim No. H-7, which “relates to KAC357, Inc.’s claim for payment of an invoice from J. David Jackson PC for, among other things, his review of the Partnership tax return in the amount of \$832.50.” (Id.)
3. Hamed Claim No. H-8, which “relates to Hamed’s claim for the payment of an invoice from J. David Jackson PC for a meeting and conference call related to the Partnership’s 2013 tax return in the amount of \$652.50.” (Id.)
4. Hamed Claim No. H-18, which relates to KAC357, Inc.’s claim for its payment of an invoice from FreedMaxick for review of documents [sic] Buffalo, NY in the amount of \$6,245.00.” (Id.)
5. Hamed Claim No. H-154, which “relates to Hamed’s claim for payment of attorneys’ fees and expenses during the criminal case from January 1, 2012 to April 16, 2015 in the amount of \$989,626.90.” (Id.)
6. Hamed Claim No. H-161, which “relates to Hamed’s claim for payments of attorneys’ fees and expenses during the criminal case from September 17, 2006 through December 22, 2011 in the amount of \$7,728,287.00.” (Id., at p. 3)
7. Hamed Claim No. H-163, which “relates to Hamed’s claims for attorneys’ fees for loss of assets due to wrongful dissolution.” (Id.)

Parties also stipulated to withdraw “all other existing attorney, accountant and professional fees claims, so that the only claims for attorney, accountant and professional fees existing as of [November 9, 2018] are as follows:” (Id.)

1. Hamed Claim No. H-17, which relates to “Hamed’s claim for payment of attorneys’ fees and expenses incurred before termination of the Joint Defense Agreement (“JDA”) in the criminal case, which shall be limited to a maximum of \$332,900.42 with no entitlement to interest.” (Id.) Parties noted that “[t]his stipulation does not impact or alter the prior stipulation the parties entered into on May 30, 2018 regarding Hamed Claim No. H-3, Partnership funds used to pay Fathi Yusuf’s personal legal fees” and that Hamed Claim No. H-17 is the “only Hamed claims related to attorney, professional and accounting fees that survive this stipulation.”

2. Yusuf Claim No. Y-10, which relates to “Partnership withdrawals receipts,” and the “only Yusuf claims related to attorney, professional and accounting fees that survive this stipulation are those included in the Y-10 claim for a maximum of \$332,900.42 with no entitlement to interest, which can be made up of any fees paid to attorneys, accountants or professionals in the criminal case from September 17, 2006 until termination of the JDA.” (Id.)

Parties also stipulated that “before undertaking additional discovery on the remainder of the H-17 and Y-10 claims regarding professional fees, that they will file a motion wherein each side details it’s [sic] position to the Special Master seeking to determine whether these claims, for amounts prior to the termination of the JDA are automatically barred from further contest.” (Id., at p. 4) Parties also stipulated that the “terms of this Stipulation shall remain confidential and shall not be filed with the Superior Court unless and until such time as any part seeks the Superior Court’s final determination of the Master’s Report and Recommendation for Distribution, under section 9, step 6 of the Final Wind Up Plan.” (Id.)

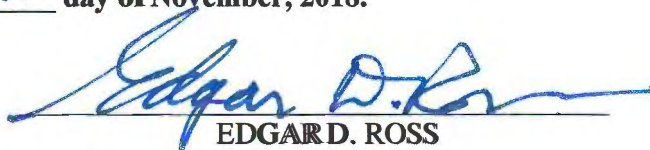
Accordingly, it is hereby:

**ORDERED** that Parties’ stipulation to withdraw Hamed Claim Nos. H-7, H-8, H-18, H-154, H-161, and H-163 is **GRANTED**. Hamed Claim Nos. H-7, H-8, H-18, H-154, H-161, and H-163 shall be and are hereby **WITHDRAWN**. It is further:

**ORDERED** that the terms of this stipulation shall remain confidential and shall not be filed with the Superior Court unless and until such time as any part seeks the Superior Court’s final determination of the Master’s Report and Recommendation for Distribution, under section 9, step 6 of the Final Wind Up Plan. **And it is further:**

**ORDERED** that Parties shall submit a joint proposed order with regards to their stipulation as to: (1) Hamed Claim No. H-17—Hamed’s only remaining claim related to attorney, professional and accounting fees that survive this stipulation; and (2) Yusuf Claim No. Y-10—Yusuf’s only remaining claim related to attorney, professional and accounting fees that survive this stipulation.

DONE and so ORDERED this 26<sup>th</sup> day of November, 2018.



EDGARD. ROSS  
Special Master

# **Exhibit 2**



RICHARDSON, PATRICK,  
WESTBROOK & BRICKMAN, LLC

GORDON C. RHEA  
Licensed in CA, US-VI & DC  
843.727.6656 Direct Dial No.  
grhea@rpwb.com

James C. Bradley  
Michael J. Brickman  
J. David Butler  
William M. Connolly  
Jerry Hudson Evans  
Nina H. Fleide  
Thomas P. Gressette, Jr.  
H. Blair Hahn  
Daniel S. Haltwanger  
Christian H. Hartley  
Kimberly S. Keevers  
Gregory A. Lofstead  
Christiaan A. Marcum  
K. Elizabeth Middleton  
Daniel O. Myers  
Karl E. Novak  
Charles W. Patrick, Jr.  
Gordon C. Rhea (CA, DC & USVI only)  
Terry E. Richardson, Jr.  
Thomas D. Rogers  
A. Hoyt Rowell, III  
Matthew J. Thiesing  
T. Christopher Tuck  
Robert M. Turkewitz  
Nicholas J. Vogelzang (IL only)  
James L. Ward, Jr.  
Edward J. Westbrook  
Kenneth J. Wilson  
Robert S. Wood

OCT 01 2004

September 28, 2004

Dear Counsel:

Upon review of Paragraph 6 of the previously executed Joint Defense Agreement, I thought it prudent to circulate a revised Joint Defense Agreement. The revised Agreement is attached and references the recent changes of counsel as well as the addition of Leon Friedman.

Please execute the document, retain a photocopy for your file and return the original to me.

As always, I remain

Yours, very truly,

Gordon C. Rhea,

with enclosure

EXHIBIT

2

## JOINT DEFENSE AGREEMENT

### 1. **Scope of Agreement.**

This Joint Defense Agreement (the "Agreement") pertains to:

A. the Internal Revenue Service investigation of United Corporation, its affiliated companies including their officers and directors, its partners, and officers, and named Defendants; and

B. any other pending or future administrative, civil and criminal investigations or proceedings, by agencies or officers of the United States government and/or U.S. Virgin Islands government ("government") concerning the activities of United Corporation, its partners, officers, and named Defendants

The above listed investigations and proceedings are hereinafter collectively referred to as the "Matter."

### 2. **Common Interest in Defense and Applicability of Joint Defense Doctrine.**

The undersigned, attorneys and clients alike, anticipate that the nature of the Matter and the relationship among the clients will present various legal and factual issues common to the clients, thus making essential joint efforts in preparation for defense. The parties to this agreement believe there is mutuality of interest in some issues which may relate to the common defense of the clients in the matter. The attorneys joining this Agreement wish to work together on issues common to their clients without waiving applicable rules of privilege and confidentiality vis-à-vis potentially adverse parties.

It is the parties' intention and understanding that (1) the fact that particular communications have been made between parties to this Agreement, (2) the contents of such communications, and (3) any part of memoranda or other work product containing or referring to such communications, shall remain confidential and protected from disclosure to any third party (a party not a signatory to this Agreement) by each client's attorney-client privilege, each attorney's work-product doctrine, party communication privilege, and the "joint defense doctrine" recognized in such cases as *Wilson P. Abraham Construction Corp. v. Armco Steel Corp.*, 559 F.2d 250, 253 (5th Cir. 1977) and *United States v. Melvin*, 650 F.2d 641, 645-46 (5th Cir. 1981). As indicated in those cases, sharing of information for mutual benefit is not a waiver of applicable privileges or work product rules relating to discovery obligations. In other words, no sharing of information under this joint defense agreement shall be deemed to be a waiver of any otherwise applicable privilege or rule of production or discovery.

### 3. **Each Client Understands He/She Is Represented by His/Her Own Attorney Only.**

Each client-signatory understands and acknowledges that the client is represented exclusively by the client's own attorney(s) in this matter. While attorneys representing other client-signatories to this Agreement have a duty to preserve the confidences disclosed to them pursuant to this Agreement, they will not act for any party other than their own clients in this Matter. In other words, each client understands and agrees that this Agreement itself does not, and will not, create any attorney-client relationship with any other client-signatory's attorney(s). Each client-signatory expressly acknowledges that attorneys representing other client-signatories to this Agreement owe an uncompromising duty of loyalty to their own, clients, and to no other party.

**4. Agreement to Share Information.**

To further the mutual interests of the clients, counsel and their respective clients agree to share and exchange among themselves and their clients, as each counsel deems appropriate given the unique interests and concerns of his or her client, witness statements and interview summaries, memoranda of law, debriefing memoranda, factual summaries, transcript digests, documents, legal strategies, intelligence, confidences, and other secrets for the limited and restricted purpose of assisting counsel in protecting the rights and interests of their respective, individual clients. Information shared pursuant to this Agreement may be oral, written or in any other form.

**5. Agreement Not to Disclose to Third Parties.**

Each signatory agrees that he or she will not reveal to any third party any information received under this Agreement, except as follows:

(a) A party receiving joint defense information may communicate that same information to (i) management officials of the recipient, (ii) the recipient's in-house and/or retained counsel and their staff, and (iii) individuals and companies engaged by counsel to assist in the possible litigation of the Matter. All such persons must be advised of and agree to be bound by the confidentiality obligations of this Agreement. Shared information shall not be used for any purpose by the recipient except defense of this Matter.

(b) A party receiving joint defense information may communicate that same information to another signatory to this Agreement only with advance consent of the attorney or party who contributed it to the joint litigation effort<sup>1</sup>.

(c) A party receiving joint defense information may communicate that same

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<sup>1</sup> This paragraph recognizes that certain parties may have greater common interests with some other parties on certain issues. For example, a corporation may have a greater interest in and need for joint litigation communications between its counsel and counsel for its employees than it would have with counsel for other companies participating in this Agreement. Under such circumstances, attorneys for various parties may choose to share information with some but not all parties to the Agreement. In every instance, it is the prerogative of the attorney contributing information to determine, based on his/her assessment of his/her clients interests, to decide whether or to whom in the agreement information is disclosed. Similarly, this agreement does not preclude the contributing attorney from disclosing his or her own information to anyone.



information pursuant to a compulsion order from a court of competent jurisdiction. Each party agrees that if it receives any summons, subpoena or similar process, or request to produce information or materials which includes information or material received under this Agreement, it will immediately notify all other parties and provide not less than five (5) days' notice before production, in order to permit other parties to intervene. If five days' notice cannot be provided, because of the return date of the process, the party upon which the demand or request is made agrees to bring a motion to stay the proceedings in order to allow provision of five days' notice to other parties.

**6. Modification of Agreement — Addition of New Parties.**

Modification of this Agreement or addition of other parties as signatories to this Agreement requires that all parties execute a new Agreement or an Addendum to this Agreement.

**7. Sharing of Information Does Not Create Privilege Regarding Facts That Are Not Otherwise Privileged.**

The parties recognize and agree that facts and other information which are not otherwise privileged from disclosure shall not gain any privilege simply because such facts and other information may be shared in a joint defense communication. Although certain information may not be privileged, the joint defense and work product privileges do protect against disclosure (a) the fact that particular joint defense communications have been made among parties to this Agreement, (b) the contents of such joint defense communications, and (c) any part of memoranda or other work product containing or referring to such joint defense communications.

**8. Attorneys' Duty to Zealously Represent Own Client.**

The signatories understand and acknowledge that each attorney-signatory to this Agreement has an obligation to zealously represent his or her own client to the exclusion of all other interests. Thus, before the Matter concludes, each attorney may need to, and is free to, take action which may be contrary to the interests of other signatories to this Agreement. These actions include, but are not limited to (a) advising a client to cooperate with the government, (b) generating and disclosing evidence or information to the government or third parties (apart from information protected by this Agreement), and (c) cross-examining other client-signatories at trial or other proceedings, should such client-signatories testify.

**9. No Party to This Agreement Has Agreed to Cooperate or Testify.**

Each signatory represents that he or she has not entered into any cooperation arrangement with any agency of the government, agreed to testify as a witness on behalf of the government, or agreed to serve as an informant on behalf of the government with respect to the Matter in any investigation or administrative, civil or criminal proceeding. This Agreement is not intended to prevent or inhibit any party from entering into cooperation arrangements with the government.

**10. Agreement to Notify of Cooperation Arrangement.**

Any signatory that enters into a cooperation arrangement with any governmental agency with respect to the Matter shall immediately notify all other signatories of that fact, and shall immediately withdraw from this Agreement. Upon withdrawal, the cooperating party and his or her attorney shall return all joint defense material to the attorneys which contributed it, including copies or summaries or excerpts of the same.

**11. Consent to Use Information Exchanged Pursuant to This Agreement.**

Any client-signatory who enters into a cooperation arrangement with the government, or who testifies in any civil, administrative or criminal proceedings arising from the Matter consents to any other signatory using for defense purposes any information or material contributed by the client or by his or her attorney. This specifically permits use of contributed information or material in cross-examining the witness and permits presentation of the information or material by the defense at any point in the proceedings.

**12. Not an Agreement to Violate Any Law.**

This Agreement is in no way intended to encourage or commit any violation of law or unlawful interference with any official proceeding or investigation. Each client-signatory acknowledges that explanation and understanding.

**13. Agreement Fully Explained.**

Each attorney-signatory has fully explained the terms of this Agreement and is fully satisfied that the client understands the terms, agrees to abide by them, and that the attorney is authorized by the client to execute this Joint Defense Agreement.

**14. Substitution of Parties or Attorneys.**

This Agreement shall automatically apply to substitute or associated counsel who may appear on behalf of any client-signatory. This Agreement shall not be subject to abrogation by any heir, assign or other successor in interest to any party hereto. Nor shall such heir, assign or successor in interest waive any privilege or doctrine with regard to information shared by or among the parties to this Agreement.

**15. Right to Terminate Participation; Termination Is Prospective Only.**

Each signatory to this Agreement has the right to terminate his or her participation at any time. Termination shall be effective upon tendering written notice to each attorney-signatory and returning to each attorney-signatory the joint defense materials (and all copies, summaries or excerpts) received. Termination of a party's participation under this Agreement shall not operate as a waiver or authorize violation of this Agreement. A terminating party remains bound to maintain the confidentiality of information received under this Agreement.

IN WITNESS WHEREOF, the undersigned have signed this Joint Defense Agreement, which may be taken in one or more counterparts, which taken together shall constitute one and the same consent as of September 28, 2004.

*So agreed, as evidenced by the signatures of each client and each counsel below;*

\_\_\_\_\_  
Gordon C. Rhea  
RICHARDSON, PATRICK, WESTBROOK  
& BRICKMAN, LLC  
1037 Chuck Dawley Blvd, Bldg A  
Mt. Pleasant, SC 29465  
Tel: 843-727-6500  
Fax: 843-727-3103

Dated: \_\_\_\_\_

Attorney for Waleed Mohammed Hamed

\_\_\_\_\_  
Client

Dated: \_\_\_\_\_

\_\_\_\_\_  
Henry Smock  
Suite B 18-23, Palm Passage  
P.O. Box 1498  
St. Thomas, VI 00804  
Tel: 340-777-5737  
Fax: 340-777-5758

Dated: \_\_\_\_\_

Attorney for Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_

\_\_\_\_\_  
Client

Dated: \_\_\_\_\_

\_\_\_\_\_  
John K. Dema  
1236 Strand Street  
Suite 103  
Christiansted, St. Croix, USVI 00820-5008  
Tel: 340-773-6142  
Fax: 340-773-3944

Attorney for Maher Fathi Yusuf

Dated: \_\_\_\_\_

\_\_\_\_\_  
Client

\_\_\_\_\_  
Derek M. Hodge  
12D Bjerger Gade  
PO Box 303678  
St. Thomas, USVI 00804  
Tel: 340-774-3971  
Fax: 340-774-3981

Attorney for Nejeah Fathi Yusuf

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
Client

\_\_\_\_\_  
Pamela Colon  
36C Strand St.  
3rd Floor  
Christainsted, St. Croix 00820  
Tel: 340-719-7100  
Fax: 340-719-7700

Attorney for Waheed Mohammed Hamed

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
Client

Dated: \_\_\_\_\_

---

Randall Andreozzi  
6255 Sheridan Drive  
Amherst, NY 14221  
Tel: 716-565-1100

Dated: \_\_\_\_\_

---

Leon Friedman  
148 East 78<sup>th</sup> St  
New York, NY 10021  
Tel: 212-737-0400

Dated: \_\_\_\_\_

## ADDENDUM TO JOINT DEFENSE AGREEMENT

The parties to the Joint Defense Agreement dated September 28, 2004, stemming from the investigation and prosecution of United Corporation and certain of its shareholders and employees, hereby execute this Addendum to Joint Defense Agreement in order to expressly reaffirm and authorize the attorneys and accountants retained during said investigation and prosecution to share the knowledge, documents, and insights gained in that matter with the parties to the Joint Defense Agreement, with the shareholders and directors of United Corporation, and with the representatives of said parties.

The purpose of this Addendum is to assist the affected parties and their representatives in preparing their tax returns, in undertaking future financial and tax planning, and in determining the appropriate allocation and characterization of assets owned in whole or in part by them or by related entities. By this Addendum, the parties reaffirm the Joint Defense Agreement and specifically authorize their attorneys and accountants engaged during the course of that agreement to communicate without limitation with all parties to the agreement and with their representatives.

**IN WITNESS WHEREOF**, the undersigned have signed this Addendum to Joint Defense Agreement, which may be taken in one or more counterparts, which taken together shall constitute one and the same consent as provided in the Joint Defense Agreement of September 28, 2004.

*So agreed, as evidenced by the signatures of each client and each counsel below:*

\_\_\_\_\_  
Gordon C. Rhea, Esquire  
Richardson Patrick Westbrook & Brickman, LLC  
1037 Chuck Dawley Boulevard, Building A  
Mt. Pleasant, SC 29464  
Ph: (843) 727-6500  
Fx: (843) 216-6509  
*Attorney for Waleed Mohammed Hamed*

Dated: \_\_\_\_\_

\_\_\_\_\_  
Client

Dated: \_\_\_\_\_

\_\_\_\_\_  
Henry Smock, Esquire  
Suite B 18-23, Palm Passage  
P. O. Box 1498  
St. Thomas, VI 00804  
Ph: (340) 777-5737  
Fx: (340) 777-5758  
*Attorney for Fathi Yusuf Mohamad Yusuf*

Dated: \_\_\_\_\_

\_\_\_\_\_  
Client

Dated: \_\_\_\_\_

\_\_\_\_\_  
John K. Dema, Esquire  
Law Offices of John K. Dema  
1236 Strand Street, Suite 103  
Christiansted, VI 00820-5008  
Ph: (340) 773-6142  
Fx: (340) 773-3944  
*Attorney for Maher Fathi Yusuf*

Dated: \_\_\_\_\_

\_\_\_\_\_  
Client

Dated: \_\_\_\_\_

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Pamela Colon  
36C Strand Street, 3<sup>rd</sup> Floor  
Christiansted, VI 00820  
Ph: (340) 719-7100  
Fx: (340) 719-7700  
***Attorney for Waheed Mohammed Hamed***

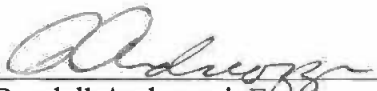
Dated: \_\_\_\_\_

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Client

Dated: \_\_\_\_\_

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Randall Andreozzi, Esquire  
Andreozzi Fickess, LLP  
9145 Main Street  
Clarence, NY 14031  
Ph: (716) 565-1100  
Fx: (716) 565-1920  
***Attorney for Waleed Mohammed Hamed***

Dated: 2/15/12

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Client

Dated: \_\_\_\_\_

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Thomas Alkon, Esquire  
Law Offices of Thomas Alkon  
2115 Queen Street  
Christiansted, VI 00820  
Ph: (340) 773-3305  
Fx: (340) 773-4491  
***Attorney for United Corporation***

Dated: \_\_\_\_\_

---

Client

Dated: \_\_\_\_\_



So agreed, as evidenced by the signatures of each client and each counsel below:

\_\_\_\_\_  
Gordon C. Rhea, Esquire  
Richardson Patrick Westbrook & Brickman, LLC  
1037 Chuck Dawley Boulevard, Building A  
Mt. Pleasant, SC 29464  
Ph: (843) 727-6500  
Fx: (843) 216-6509  
**Attorney for Waleed Mohammed Hamed**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Client

Dated: \_\_\_\_\_

\_\_\_\_\_  
Henry Smock, Esquire  
Suite B 18-23, Palm Passage  
P. O. Box 1498  
St. Thomas, VI 00804  
Ph: (340) 777-5737  
Fx: (340) 777-5758  
**Attorney for Fathi Yusuf Mohamad Yusuf**

Dated: 4-23-12

x \_\_\_\_\_  
Client

Dated: 4-23-2012

\_\_\_\_\_  
John K. Dema, Esquire  
Law Offices of John K. Dema  
1236 Strand Street, Suite 103  
Christiansted, VI 00820-5008  
Ph: (340) 773-6142  
Fx: (340) 773-3944  
**Attorney for Maher Fathi Yusuf**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Client

Dated: \_\_\_\_\_

---

Warren B. Cole, Esquire  
Hunter, Cole & Bennett  
Pentheny Building, 3<sup>rd</sup> Floor  
St. Croix, VI 00820  
Ph: (340) 773-3535  
***Attorney for United Corporation***

Dated: \_\_\_\_\_

---

Client

Dated: \_\_\_\_\_

# **Exhibit 3**

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

**UNITED STATES OF AMERICA, and  
GOVERNMENT OF THE VIRGIN ISLANDS,**  
Plaintiff,

v.

**FATHI YUSUF MOHAMAD YUSUF,  
aka Fathi Yusuf,  
WALEED MOHAMMAD HAMED,  
aka Wally Hamed,  
WAHEED MOHAMMED HAMED,  
aka Willie Hamed,  
MAHER FATHI YUSUF,  
aka Mike Yusuf,  
ISAM MOHAMAD YOUSUF,  
aka Sam Yousuf,  
NEJEH FATHI YUSUF, and  
UNITED CORPORATION  
d/b/a Plaza Extra,**

Defendants.

CRIMINAL NO. 2005-015

10 MAR -4 12:56  
DISTRICT COURT  
ST. CROIX

**ORDER**

Having considered the plea agreement among the parties to this case, the plea of guilty by defendant United Corporation to count sixty of the indictment, and the motion by the Government to dismiss all counts of the indictment against the remaining defendants,

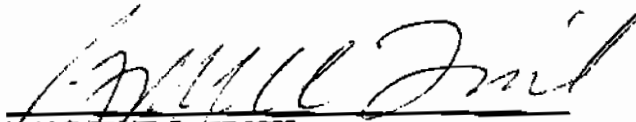
IT IS HEREBY ORDERED that the indictment is dismissed with prejudice against defendants FATHI YUSUF MOHAMAD YUSUF, aka Fathi Yusuf, WALEED MOHAMMAD HAMED, aka Wally Hamed, WAHEED MOHAMMED HAMED, aka

**EXHIBIT  
3**

Case: 1:05-cr-00015-RLF-GWB Document #: 1246-2 Filed: 03/03/2010 Page 2 of 2

Willie Hamed, MAHER FATHI YUSUF, aka Mike Yusuf, ISAM MOHAMAD  
YOUSUF, aka Sam Yousuf, and NEJEH FATHI YUSUF.

Done and ordered this 4 day of March, 2010.



RAYMOND L. FINCH  
UNITED STATES DISTRICT JUDGE

# **Exhibit 4**

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

UNITED STATES OF AMERICA, and  
GOVERNMENT OF THE VIRGIN ISLANDS,  
Plaintiffs,

vs.

FATHI YUSUF MOHAMAD YUSUF,  
aka Fathi Yusuf  
WALEED MOHAMMAD HAMED,  
aka Wally Hamed  
WAHEED MOHOMMAD HAMED,  
aka Willie Hamed  
MAHER FATHI YUSUF,  
aka Mike Yusuf  
NEJEH FATHI YUSUF  
ISAM YUSUF, and  
UNITED CORPORATION,  
dba Plaza Extra,  
Defendants.

CRIMINAL NO. 2005-15F/B

RECEIVED  
2010 FEB 26 PM 4:00  
DISTRICT OF THE VIRGIN ISLANDS  
ST. THOMAS, VI.

PLEA AGREEMENT

I.

INTRODUCTION

This agreement is entered into by and between defendant United Corporation, d/b/a Plaza Extra (hereinafter "United"), Thomas Alkon, Esquire, and Warren B. Cole, Esquire, Attorneys for United; Fathi Yusuf Mohamad Yusuf, Waleed Mohammad Hamed, Waheed Mohammad Hamed, Maher Fathi Yusuf, NejeH Fathi Yusuf, and the Department of Justice, Tax Division, and the United States Attorney for the District of the Virgin Islands (collectively referred to as the "Government").

The parties agree to the following terms:

**EXHIBIT  
4**

A. United will plead guilty to Count Sixty of the Third Superseding Indictment, which charges willfully making and subscribing a 2001 U.S. Corporation Income Tax Return (Form 1120S), in violation of Title 33, Virgin Islands Code, Section 1525(2).

B. At the time that United enters its plea to the above-referenced count, the Government will dismiss all counts of the Indictment with prejudice against FATHI YUSUF MOHAMAD YUSUF, aka Fathi Yusuf, WALEED MOHAMMAD HAMED, aka Wally Hamed, WAHEED MOHAMMED HAMED, aka Willie Hamed, MAHER FATHI YUSUF, aka Mike Yusuf, ISAM MOHAMAD YOUSUF, aka Sam Yousuf, and NEJEH FATHI YUSUF (all collectively referred to as "individual defendants"), including the temporary restraining order and forfeiture allegations. The Government agrees not to file any additional criminal charges against United or any of the individual defendants for conduct arising out of the facts alleged in the Indictment. In accordance with paragraph VI. below, the Department of Justice of the Virgin Islands also agrees that it will file no criminal charges against United or any of the individual defendants for any conduct arising out of the facts alleged in the Indictment.

The Government agrees to dismiss with prejudice all remaining counts of the Indictment against United, including the temporary restraining order and forfeiture allegations, at the time of sentencing.



II.

**NATURE OF THE OFFENSE**

United agrees to plead guilty to Count Sixty of the Indictment, which charges a violation of Title 33, Virgin Islands Code, Section 1525(2). United acknowledges that the offense to which it is pleading has the following elements:

**A. Elements**

1. United aided, assisted, procured, counseled, advised, or caused the preparation and presentation of a return;
  2. The return was fraudulent or false as to a material matter;
- and
3. United acted willfully.

**B. Elements Understood and Admitted.**

United, through a representative empowered to accept this plea by virtue of a duly enacted resolution of its Board of Directors, has fully discussed the facts of this case with defense counsel. United committed each of the elements of the crime charged in Count Sixty of the Indictment and admits that there is a factual basis for a plea of guilty to the charge.

**C. Factual Basis.**

The parties agree that the following facts are true and undisputed:

On or about September 18, 2002, United willfully aided, assisted, procured, counseled, advised, or caused the preparation and presentation of a materially false corporate income tax return on Form 1120S for the year 2001 and filed such return with the Virgin Islands Bureau of Internal Revenue (VIBIR).

Specifically, United reported gross receipts or sales on line 1c as \$69,579,412, knowing that the true amount was approximately \$79,305,980.

III.

PENALTIES

A. United acknowledges that the maximum penalties for violation of Count Sixty are the following:

1. A maximum fine of \$5,000;
2. The Government may seek costs of prosecution, including but not limited to 1) costs incurred to produce discovery in the investigation and prosecution of this matter; 2) costs incurred by the United States Marshal's Service to monitor the operations of Defendant United pursuant to the Temporary Restraining Order, currently estimated at approximately \$1.5 million; and 3) costs related to witness appearance and travel fees in the investigation and prosecution of this matter. United reserves the right to object to the imposition of the aforementioned costs and to contest the amounts claimed by the Government.
3. Restitution in an amount that represents any and all unpaid gross receipts taxes, corporate income taxes, and individual income taxes owing to the VIBIR for the Indictment years 1996, 1997, 1998, 1999, 2000, and 2001. Said restitution is to be determined by the Court in accordance with the figures and ranges set forth in Exhibit 1, accepting as proven those figures stipulated by the parties. For those numbers still in dispute, the Court will determine the appropriate amount within the ranges proposed by the parties in Exhibit 1, following briefing, evidentiary presentation, and argument. In making its

determination, the Court may consider all relevant and material evidence presented by the parties without regard to the Federal Rules of Evidence, so long as such evidence is disclosed in advance to the opposing party. Prior to submitting restitution amounts for the Court's consideration in preparation for sentencing, the parties agree to negotiate in good-faith to arrive at a mutually acceptable amount.

4. A term of probation of one year, with conditions as set forth in paragraph VIII.E. United understands that failure to comply with any of the conditions of probation may result in the imposition of further penalties.

B. In addition to the statutory penalties for violation of Title 33, Virgin Islands Code, Section 1525(2), United shall pay a substantial monetary penalty within the range set forth in paragraph VIII.B., as determined by the Court following briefing and argument by the parties.

#### IV.

#### WAIVER OF TRIAL RIGHTS

United understands that this guilty plea waives all of the following rights:

- A. To plead not guilty and to require the Government to prove the elements of the crimes beyond a reasonable doubt;
- B. To a speedy and public trial by jury;
- C. To assistance of counsel at all stages of trial;
- D. To confront and cross-examine witnesses against United; and
- E. To present evidence and to have witnesses testify on United's behalf.

V.

UNITED'S REPRESENTATION THAT GUILTY PLEA IS KNOWING  
AND VOLUNTARY

United represents that:

A. United has had a full opportunity to discuss all the facts and circumstances of this case with its counsel and has a clear understanding of the charges and the consequences of pleading guilty;

B. No one has made any promises or offered any rewards in return for United's guilty plea, other than those contained in this Plea Agreement, in Exhibit 2, which contains the letter of understanding dated February 12, 2010 (this plea agreement controls in the event of any conflicts), or otherwise disclosed to the Court;

C. No one has threatened United to induce this guilty plea; and

D. United is pleading guilty because in truth and in fact United *is* guilty and for no other reason.

VI.

AGREEMENT LIMITED TO UNITED STATES ATTORNEY'S OFFICE FOR THE  
DISTRICT OF THE VIRGIN ISLANDS AND TAX DIVISION

This Plea Agreement is between United Corporation, the Individual Defendants, and the Government. This Agreement is not intended to bind any other federal, state, or local prosecuting, administrative, or regulatory authorities except to the extent specifically expressed herein. The Government will bring this Plea Agreement to the attention of other authorities if requested by United.

VII.

**PLEA AGREEMENT SUBJECT TO COURT APPROVAL**

Pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure, the parties acknowledge and agree that United should be ordered to pay the fine, restitution, and monetary penalties contained within this Plea Agreement and should be sentenced to a term of probation of one year.

If the Court does not adopt the agreement of the parties pursuant to Rule 11(c)(1)(C), both United and the Government reserve the right to withdraw from this Plea Agreement.

VIII.

**PARTIES' SENTENCING RECOMMENDATIONS**

A. **Fine.** The parties agree that the maximum statutory fine of \$5,000 should be imposed.

B. **Monetary Penalty:** The parties propose that the monetary penalty to be imposed pursuant to paragraph III.B. above be imposed in an amount between \$250,000 to \$5,715,748.

C. **Costs of Prosecution:** The Government proposes that costs of prosecution be imposed as discussed above in paragraph III.A.2. United contests said number and the categories of costs to be awarded.

D. **Restitution.** The parties propose the restitution amounts and ranges as set forth in Exhibit 1, as referenced in paragraph III.A.3. above.

E. **Terms of Probation**

1. United agrees to a term of probation of one year and agrees to be monitored by an independent third party certified public accounting firm to

assure its compliance with the tax laws of the VIBIR. United agrees to cooperate with the independent third party in carrying out such party's obligations under this agreement. The selection of a certified public accounting firm as the independent third party will be expressly approved by the Government prior to the beginning of the term of probation. If the parties cannot reach agreement on a third party, the independent third party will be selected by the Court.

2. The independent third party shall make quarterly reports to the Government, the Court, and United of United's financial condition, results of business operations, tax filings, tax payments, and accounting for the disposition of all funds received.

3. United shall submit to:

(a) a reasonable number of regular or unannounced examinations of its books and records at appropriate business premises by the independent third party; and

(b) a periodic review of financial statements and tax returns of United.

4. United shall be required to notify the court or independent third party immediately upon learning of (a) any material adverse change in its business or financial condition or prospects, or (b) the commencement of any bankruptcy proceeding, major civil litigation, criminal prosecution, or administrative proceeding against United, or any investigation or formal inquiry by governmental authorities regarding United's financial operations.

5. United shall make periodic payments, as specified by the Court, in the following priority: (a) restitution; (b) fine; and (c) substantial monetary penalty. After sentencing, the Government agrees to release all lis pendens, restraining orders, liens, or other encumbrances or property except to the extent necessary to assure valid security for the payments of all amounts referenced above. United shall develop and submit to the Court an effective compliance and ethics program consistent with §8B2.1 (Effective Compliance and Ethics Program) of the United States Sentencing Guidelines. United shall include in its submission a schedule for implementation of the compliance and ethics program.

6. Upon approval by the Court of the ethics program referred to above, United shall notify its owners, shareholders, directors, officers, and employees of its criminal behavior and its programs referred to above. Such notice shall be in a form prescribed by the Court.

7. United shall make periodic reports to the Government and to the Court at intervals and in a form specified by the Court, regarding the organization's progress in implementing the ethics program referred to above. Among other things, such reports shall disclose any criminal prosecution, civil litigation, or administrative proceeding commenced against United, or any investigation or formal inquiry by governmental authorities concerning United's financial operations of which United learned since its last report.

IX.

**UNITED WAIVES APPEAL AND COLLATERAL ATTACK**

In exchange for the Government's concessions in this Plea Agreement, United waives, to the full extent of the law, any right to appeal or collaterally attack the conviction and sentence, including any restitution order, except in the following circumstances: (i) the sentence exceeded the maximum statutory penalty; or (ii) the sentence violated the Eighth Amendment to the United States Constitution.

X.

**FURTHER CRIMES OR BREACH OF THE AGREEMENT WILL PERMIT THE GOVERNMENT TO RECOMMEND A HIGHER SENTENCE OR TO SET ASIDE THE PLEA**

This Plea Agreement is based on the understanding that United will commit no additional criminal conduct before sentencing. If United engages in additional criminal conduct between the time of execution of this agreement and the time of sentencing, or breaches any of the terms of any agreement with the Government, the Government will not be bound by the recommendations in this Plea Agreement and may recommend any lawful sentence.

XI.

**COOPERATION WITH INTERNAL REVENUE SERVICE AND VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE**

During the pendency of this matter, United, its shareholders, the individual defendants in this case, and certain related entities and individuals identified in various pleadings or motions in this case, upon the specific advice of their counsel in this matter, did not file tax returns and certain other reporting



documents to the United States or the United States Virgin Islands (USVI) on Fifth Amendment grounds. During the pendency of this matter, those same individuals and entities endeavored to work cooperatively with the U.S. Marshals Service and the USVI governments to pay over as deposits their best estimate of taxes owed on those returns.

Prior to sentencing, United agrees to cooperate with the Government and the VIBIR in filing complete and accurate corporate income tax returns and gross receipts returns for years 2002, 2003, 2004, 2005, 2006, 2007, and 2008 and in paying in full the amounts due thereupon. United agrees to comply with all current tax reporting and payment obligations between the execution of this agreement and sentencing. In addition, prior to the sentencing hearing in this matter, United's shareholders (FY 32.5%, FY 32.5%, SY 7%, ZY 7%, YY 7%, MY 7%, NY 7%), and the individual defendants shall file the outstanding returns and reporting documents and shall make full payments of the amounts due thereupon. United acknowledges that a special condition of probation will require that all corporate returns be filed, and all amounts due and owing under this agreement and all taxes due and owing for tax years 2002 through 2008 must be paid prior to the termination of the period of probation.

The Government agrees that no foreign bank account-related charges or discretionary penalties shall be applied with respect to United or any of the individual defendants so long as such reporting and regulatory compliance is made for each of the years 1996 through 2008 prior to sentencing.

XII.

**ENTIRE AGREEMENT**

The Plea Agreement and Exhibit 2 embody the entire agreement between the parties.

Upon the acceptance of the plea of guilty to Count Sixty by United in accordance with this agreement, the Government agrees to promptly move the Court for an Order dismissing the restraining orders against the individual defendants, except to the extent necessary to assure valid security for the payments of all amounts referenced in paragraph VIII., and shall move for entry of an order removing of record all notices of lis pendens or other encumbrances filed in connection with this case against all properties owned in whole or in part by any persons other than United. The parties agree to meet and confer to determine a schedule to remove pending lis pendens, liens, and other restrictions.

XIII.

**MODIFICATION OF AGREEMENT MUST BE IN WRITING**

No modification of the Plea Agreement shall be effective unless in writing signed by the Government, United, the individual defendants, and United's shareholders.

XIV.

**UNITED AND COUNSEL FULLY UNDERSTAND AGREEMENT**

By signing this Plea Agreement, United's representative certifies that he or she has been given lawful authority to enter into this Plea Agreement. United further certifies that its counsel has discussed the terms of this Plea Agreement

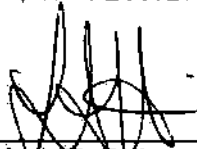
with appropriate officer and directors of United and that United fully understands its meanings and effect.

The Government agrees to the terms set forth in this Plea Agreement.

RONALD SHARPE  
UNITED STATES ATTORNEY


JOHN A. DICICCO  
ACTING ASSISTANT ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE, TAX DIVISION

Dated: 2/26/10


  
\_\_\_\_\_  
Mark F. Daly  
Lori A. Hendrickson  
Kevin C. Lombardi  
Trial Attorneys

The defendant United Corporation agrees to the terms set forth in this Plea Agreement.

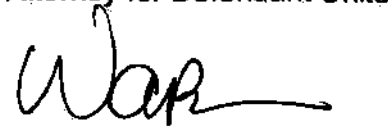
Dated: 2, 26/10

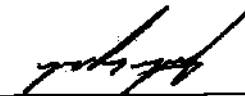
  
\_\_\_\_\_  
Thomas Alkon, Esq.  
Attorney for Defendant United Corporation


Dated: 2/26/10

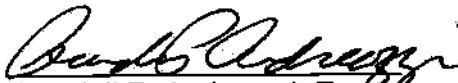
  
\_\_\_\_\_  
Warren B. Cole, Esq.  
Attorney for Defendant United Corporation


Dated: 2/26/10

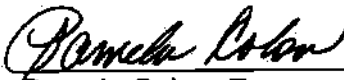
  
\_\_\_\_\_  
Warren B. Cole, Esq.  
Attorney for Defendant's unindicted shareholders

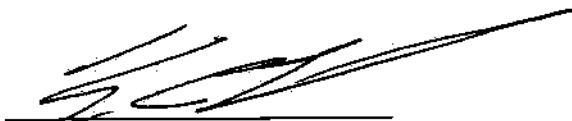
Dated: 2-26-10   
Maher Fathi Yusuf  
President, Defendant United Corporation

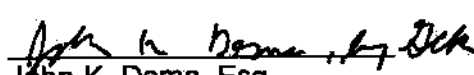
Dated: 2/26/10   
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: 2/26/10   
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: 2/26/10   
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeih Fathi Yusuf

Dated: 2/26/10   
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: 2/26/10   
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: 2/26/10   
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf

**EXHIBIT I - RESTITUTION NUMBERS FOR TAX LOSS**

<b>Description</b>	<b>Government</b>	<b>Defendant</b>
Gross Receipts Tax 1996	\$324,149.55	\$0.00
Gross Receipts Tax 1997	\$234,506.94	\$0.00
Gross Receipts Tax 1998	\$619,496.89	\$272,251.00
Gross Receipts Tax 1999	\$558,830.86	\$603,633.00
Gross Receipts Tax 2000	\$642,057.28	\$642,057.00
Gross Receipts Tax 2001	\$478,832.33	\$386,081.00
<b>TOTAL GROSS RECEIPTS TAXES</b>	<b>\$2,857,873.85</b>	<b>\$1,904,022.00</b>
Corporate Income Tax - 1996	\$2,214,307.41	\$0.00
Corporate Income Tax - 1997	\$2,360,868.66	\$427,011.00
Corporate Income Tax - 1998	\$3,993,535.34	\$488,323.00
<b>TOTAL CORPORATE INCOME TAX</b>	<b>\$8,568,711.41</b>	<b>\$915,334.00</b>
Individual Income Tax - 1999 - FY 32.5%	\$1,046,359.70	\$0.00
Individual Income Tax - 1999 - FY 32.5%	\$1,046,359.70	\$0.00
Individual Income Tax - 1999 - SY 7%	\$225,369.78	\$0.00
Individual Income Tax - 1999 - ZY 7%	\$225,369.78	\$0.00
Individual Income Tax - 1999 - YY 7%	\$225,369.78	\$0.00
Individual Income Tax - 1999 - MY 7%	\$225,369.78	\$0.00
Individual Income Tax - 1999 - NY 7%	\$225,369.78	\$0.00
<b>TOTAL INDIVIDUAL INCOME TAX - 1999</b>	<b>\$3,219,568.31</b>	<b>\$0.00</b>
Individual Income Tax - 2000 - FY 32.5%	\$1,458,473.19	\$0.00
Individual Income Tax - 2000 - FY 32.5%	\$1,458,473.19	\$0.00
Individual Income Tax - 2000 - SY 7%	\$314,132.69	\$0.00
Individual Income Tax - 2000 - ZY 7%	\$314,132.69	\$0.00
Individual Income Tax - 2000 - YY 7%	\$314,132.69	\$0.00
Individual Income Tax - 2000 - MY 7%	\$314,132.69	\$0.00
Individual Income Tax - 2000 - NY 7%	\$314,132.69	\$0.00
<b>TOTAL INDIVIDUAL INCOME TAX - 2000</b>	<b>\$4,487,609.81</b>	<b>\$0.00</b>
Individual Income Tax - 2001 - FY 32.5%	\$1,545,993.69	\$0.00
Individual Income Tax - 2001 - FY 32.5%	\$1,545,993.69	\$0.00

Individual Income Tax - 2001 - SY 7%	\$332,983.26	\$0.00
Individual Income Tax - 2001 - ZY 7%	\$332,983.26	\$0.00
Individual Income Tax - 2001 - YY 7%	\$332,983.26	\$0.00
Individual Income Tax - 2001 - MY 7%	\$332,983.26	\$0.00
Individual Income Tax - 2001 - NY 7%	\$332,983.26	\$0.00
<b>TOTAL INDIVIDUAL INCOME TAX - 2001</b>	<b>\$4,756,903.67</b>	<b>\$0.00</b>
<b>TOTAL ALL TAXES</b>	<b>\$23,890,667.04</b>	<b>\$2,819,356.00</b>

Exh: 611 2

February 12, 2010

Lori A. Hendrickson, Esq.  
US DOJ/Tax Division/N.Criminal Section  
601 D. Street NW, Room 7814  
Washington, DC 20004-2904

**Re: United States v. Fathi Yusuf, Crim. No. 05-0015**

Dear Ms. Hendrickson:

We write to memorialize the process and parameters that will culminate in a formal plea agreement in this case. The parties have agreed to the following terms:

- Defendant United Corporation (d.b.a. Plaza Extra) agrees to plead guilty to Count Sixty, filing a false 2001 Form 1120S, in violation of Title 33, Virgin Islands Code, Section 1525(2);
- The government agrees to dismiss the pending charges against the individual defendants immediately after defendant United Corporation's guilty plea has been entered in court by an authorized representative of defendant United Corporation, according to the terms of a signed plea agreement. The Government agrees not to prosecute United Corporation or any other individual or entity for any other crimes arising out of the conduct alleged in the Third Superseding Indictment;
- The government agrees to dismiss the remaining pending charges against United at the sentencing hearing;
- The parties agree to meet with each other and with representatives of the Virgin Islands Bureau of Internal Revenue (VIBIR) to try to reach agreement for restitution numbers for unpaid gross receipts taxes, corporate income taxes, and individual income taxes for the Indictment years 1996, 1997, 1998, 1999, 2000, and 2001. The numbers for which the parties are able to agree will be set forth in the plea agreement;
- If the parties are unable to reach agreement on any of the tax loss numbers for the Indictment years, they will set forth their own tax loss numbers for each year and for each particular tax, in a format identical to the attached chart. The parties agree that the final determination of the restitution amount for the unpaid gross receipts taxes, corporate income taxes, and individual income taxes for the Indictment years 1996, 1997, 1998, 1999, 2000, and 2001, will be made by Judge Finch after the

HAMD247917

Letter of Agreement

February 12, 2010

Page 2 of 5

parties submit sentencing memoranda and present testimonial and documentary evidence at a hearing. The parties agree that Judge Finch will determine a liability based on the range of numbers asserted by the parties in the plea agreement.

- The determination of Judge Finch of the restitution by United Corporation shall be conclusive of all taxes due and owing to the Government of the Virgin Islands for years 1996, 1997, 1998, 1999, 2000, and 2001 with respect to all taxes of the shareholders of United Corporation, both indicted and non-indicted, and employees of United, including Waheed Hamed and Waleed Hamed, due on or for or on account of income earned by United Corporation during said years and upon payment all such tax liabilities shall be deemed satisfied in full.
- Defendant United Corporation agrees to a term of probation of one year, and agrees to be monitored by an independent third party certified public accounting firm during the term of probation to assure its compliance with the tax laws of the VIBIR. The selection of the independent third party will be expressly approved by the government prior to the beginning of the term of probation. If the parties cannot reach agreement on a third party, the independent third party will be selected by the Court;
- The government agrees not to prosecute United Corporation or individual defendants, or assert any civil or criminal accuracy related or reporting penalties, in years 2002, 2003, 2004, 2005, 2006, 2007, and 2008, provided that the individual defendants tender documentary proof that they have filed tax returns and paid tax due as set forth on those returns and as reviewed and accepted by the VIBIR;
- United, its shareholders, and the individual defendants referenced in the Indictment agree to cooperate with VIBIR to file full and complete tax returns for all post indictment years through present and to make full payment on any amounts due thereon. The Government agrees that no interest, penalties, or time and interest sensitive penalties should be imposed on the post-indictment returns so long as said returns are filed in accordance with this agreement. To the extent tax deposits already submitted exceed the amount owed on the post indictment returns as filed, such deposits should be reallocated to other tax periods or refunded to the particular tax payer. The VIBIR reserves the right to review the returns to be filed hereunder to determine whether they are accurate as filed.
- No foreign bank account-related charges or discretionary penalties shall be applied with respect to any of the individuals and entities so long as such reporting and regulatory compliance is made for the subject post-indictment years. (United States Department of Justice, and not VIBIR, has authorization over this provision).
- The parties agree that United will pay a \$5,000 fine and that the Government may seek a substantial monetary penalty. The parties will negotiate in good faith to determine the character of this penalty and will set forth a defined range from



Letter of Agreement  
February 12, 2010  
Page 3 of 5

which Judge Finch will make a final ruling. The parties agree that the Government may also seek reimbursement from United for the actual costs of prosecution, which will be set forth in the plea agreement. United reserves the right to contest the above mentioned penalties and prosecution costs.

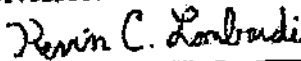
- Defendant United Corporation, the individual defendants, and the shareholders of United Corporation, all agree to file original individual income tax returns (or correcting amended returns, if appropriate) for the years 2002, 2003, 2004, 2005, 2006, 2007, and 2008, and provide any documentation or information requested by the VIBIR in order for the VIBIR to make their own independent review and assessment of the accuracy of such returns. Defendant United Corporation, the individual defendants, and the shareholders of United Corporation all agree to take these actions prior to the sentencing hearing;

The United States government and the United States Virgin Islands government agree to the terms set forth in this Letter of Agreement.

RONALD SHARPE  
UNITED STATES ATTORNEY

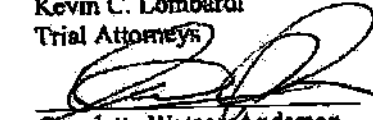
JOHN A. DICICCO  
ACTING ASSISTANT ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE  
TAX DIVISION

Dated: 2/12/2010

  
\_\_\_\_\_

Mark F. Daly  
Lori A. Hendrickson  
Kevin C. Lombardi  
Trial Attorneys

Dated: 2/15/10

  
\_\_\_\_\_

Claudette Watson Anderson  
Director  
Virgin Islands Bureau of Internal Revenue

Dated: 2/18/10

  
\_\_\_\_\_

Denise George  
Assistant Attorney General  
Virgin Islands Department of Justice  
Office of the Attorney General

The defendant United Corporation agrees to the terms set forth in this Letter of Agreement.

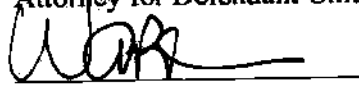
Letter of Agreement  
February 12, 2010  
Page 4 of 5

Dated: 2/26/10

  
Thomas Alkon, Esq.

Attorney for Defendant United Corporation

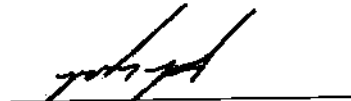
Dated: 2/26/10



Warren B. Cole, Esq.

Attorney for Defendant United Corporation

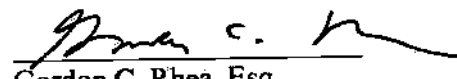
Dated: 2/26/10



MAHER FATHI YUSUF

President, Defendant United Corporation

Dated: 2/26/10



Gordon C. Rhea, Esq.

Attorney for Defendant Waleed Mohammed Hamed

Dated: 2/26/10



Randall P. Andreozzi, Esq.

Attorney for Defendant Waleed Mohammed Hamed

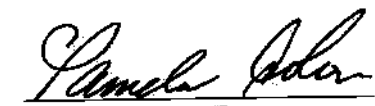
Dated: 2/26/10



Derek M. Hodge, Esq.

Attorney for Defendant Nejeah Fathi Yusuf

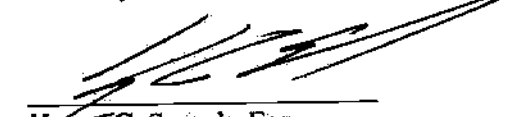
Dated: 2/26/10



Pamela Colon, Esq.

Attorney for Defendant Waheed Mohammed Hamed

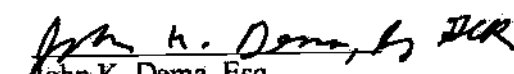
Dated: 2/26/10



Henry C. Smock, Esq.

Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: 2/26/10



John K. Dema, Esq.

Attorney for Defendant Maher Fathi Yusuf

# **Exhibit 5**

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

**UNITED STATES OF AMERICA, and  
GOVERNMENT OF THE VIRGIN ISLANDS,  
Plaintiffs,**

**vs.**

**FATHI YUSUF MOHAMAD YUSUF,  
aka Fathi Yusuf  
WALEED MOHAMMAD HAMED,  
aka Wally Hamed  
WAHEED MOHOMMAD HAMED,  
aka Willie Hamed  
MAHER FATHI YUSUF,  
aka Mike Yusuf  
NEJEH FATHI YUSUF  
ISAM YUSUF, and  
UNITED CORPORATION,  
dba Plaza Extra,  
Defendants.**

**CRIMINAL NO. 2005-15F/B**

**PLEA AGREEMENT- ADDENDUM**

The parties agree to the following:

- 1) United will pay a \$5,000 fine, as set forth in Paragraphs III.A.1 and VIII.A;
- 2) United will pay \$10 million to the VIBIR for restitution, as set forth in Paragraphs III.A.3 and VIII.D;
- 3) United will pay \$1 million as a substantial monetary penalty, as set forth in Paragraphs III.A.2, III.B, VIII.B, and VIII.C.

In consideration of the settlement herein, United, the individual defendants, and United's shareholders, and their heirs, executors, administrators, or assigns do hereby stipulate and agree to pay the agreed upon

sums, and to waive and release any and all claims, demands, rights, and causes of action of whatsoever kind and nature, whether sounding in tort, contract, or any other theory of legal liability, including any claims for fees, interest, costs, and expenses, arising from, and by reason of, any and all known and unknown, foreseen and unforeseen, bodily and personal injuries, death, or damage to property, and the consequences thereof, which United, the individual defendants, and United's shareholders, or their heirs, executors, administrators, or assigns may have or hereafter acquire against the United States, its agents, servants, and employees on account of the same subject matter that gave rise to the above-captioned action. United, the individual defendants, and United's shareholders, and their heirs, executors, administrators, and assigns do hereby further agree to reimburse, indemnify, and hold harmless the United States and its agents, servants, and employees from and against any and all such claims, causes of action, liens, rights, or subrogated or contribution interests incident to, or resulting or arising from, the acts or omissions that gave rise to the above-captioned action. Provided, however, that the duties to reimburse, indemnify and hold harmless the United States and its agents as set forth in the preceding sentence shall be strictly limited to claims made by United, the individual defendants, United's shareholders, or their executors, administrators, assigns, or their family members.

**UNITED AND COUNSEL FULLY UNDERSTAND PLEA AGREEMENT-  
ADDENDUM**

By signing this Plea Agreement-Addendum, United's representative certifies that he has been given lawful authority to enter into this Plea Agreement-

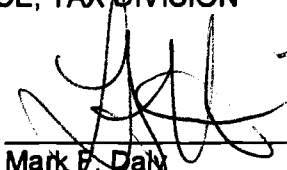
Addendum. United further certifies that its counsel has discussed the terms of this Plea Agreement- Addendum with appropriate officers, directors, and shareholders of United and that United fully understands its meanings and effect.

The Government agrees to the terms set forth in this Plea Agreement- Addendum.

RONALD SHARPE  
UNITED STATES ATTORNEY

JOHN A. DICICCO  
ACTING ASSISTANT ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE, TAX DIVISION

Dated: 2/2/2011

  
\_\_\_\_\_

Mark P. Daly  
Lori A. Hendrickson  
Kevin C. Lombardi  
Trial Attorneys

The defendant United Corporation agrees to the terms set forth in this Plea Agreement-Addendum.

Dated: 1/20/11

  
\_\_\_\_\_

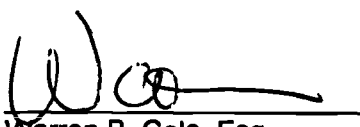
Thomas Atkon, Esq.  
Attorney for Defendant United Corporation

Dated: 1/20/11

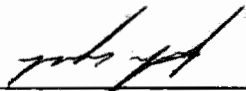
  
\_\_\_\_\_

Warren B. Cole, Esq.  
Attorney for Defendant United Corporation

Dated: 1/20/11

  
\_\_\_\_\_

Warren B. Cole, Esq.  
Attorney for Defendant's unindicted shareholders

Dated: \_\_\_\_\_   
Maher Fathi Yusuf  
President, Defendant United Corporation

Dated: \_\_\_\_\_  
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_  
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_  
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeh Fathi Yusuf

Dated: \_\_\_\_\_  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: \_\_\_\_\_  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_  
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf

Dated: \_\_\_\_\_  
Maher Fathi Yusuf  
President, Defendant United Corporation

Dated: 1/20/2011 Gordon C. Rhea  
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_  
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: 2/2/11 Derek M. Hodge  
by WABA with authorization  
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeih Fathi Yusuf

Dated: \_\_\_\_\_  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed


Dated: \_\_\_\_\_  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_  
John K. Dema  
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf



Dated: \_\_\_\_\_  
Maher Fathi Yusuf  
President, Defendant United Corporation

Dated: \_\_\_\_\_  
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: 1/24/11   
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_  
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeh Fathi Yusuf

Dated: \_\_\_\_\_  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: \_\_\_\_\_  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_  
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf

Dated: \_\_\_\_\_

\_\_\_\_\_  
Maher Fathi Yusuf  
President, Defendant United Corporation

Dated: \_\_\_\_\_

\_\_\_\_\_  
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

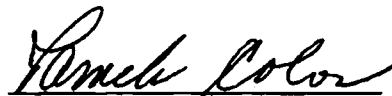
Dated: \_\_\_\_\_

\_\_\_\_\_  
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_

\_\_\_\_\_  
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeih Fathi Yusuf

Dated: 2/1/11

  
\_\_\_\_\_  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: \_\_\_\_\_

\_\_\_\_\_  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_

\_\_\_\_\_  
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf


Dated: \_\_\_\_\_  
\_\_\_\_\_  
Maher Fathi Yusuf  
President, Defendant United Corporation

Dated: \_\_\_\_\_  
\_\_\_\_\_  
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_  
\_\_\_\_\_  
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_  
\_\_\_\_\_  
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeh Fathi Yusuf

Dated: \_\_\_\_\_  
\_\_\_\_\_  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: 1-25-11  
\_\_\_\_\_  
  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_  
\_\_\_\_\_  
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf

# **Exhibit 6**

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

THE UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Crim. No. 1:05-15
v.	)	
	)	
UNITED CORPORATION, et al.,	)	
	)	
Defendants.	)	
_____	)	

**MEMORANDUM, ORDERS, AND RECOMMENDATION**

By agreement of counsel and the parties the sentencing phase of the captioned matter was mediated on June 19 and 20, 2013, before the undersigned.

Pursuant to the understandings to the achieved at the mediation, and the payment of certain funds to the V.I. Bureau of Internal Revenue, a Second Addendum to the Plea Agreement and Sentencing Memorandum was executed. The matter was thereafter scheduled for sentencing on July 16, 2013 before the Honorable Wilma Lewis, Chief Judge of the District Court.

At the hearing Judge Lewis considered the matters presented, including whether the parties had complied with the conditions precedent for the Rule 11(c)1C plan and whether the Temporary Restraining Order should be extended.

After a thorough consideration of the matters presented the sentencing hearing was continued without date.

At the mediation counsel advised that they had represented the defendant, as well as dismissed defendants, pursuant to a joint defense agreement which had been negotiated early in the litigation.

<b>EXHIBIT</b>
<b>6</b>

*USA, et al. v. United Corp., et al.*  
Criminal No. 1:05-15  
Page 2

Because of a substitution of counsel and divergence in trial strategy the Joint Defense Agreement was concluded on September 19, 2012.

At the close of the mediation the attorneys' billing statements were requested for *in camera* review. After a thorough review of the invoices presented by counsel and the retained accounting experts, the mediator concluded that because of the termination of the Joint Defense Agreement the invoices should be resubmitted *in camera* for consideration of work performed prior to September 19, 2012.

Invoices were received from the Law Offices of Pamela Lynn Colon, LLC., Gordon C. Rhea, P.C., Andreozzi, Bluestein, Fickess, Muhlbauner Weber, Brown LLP, and Freed Maxick, CPA PC. Invoices were not received from Feurst, Ittleman, David, and Joseph, P.L. nor from Nizar Dewood, Esq.

The subject invoices were reviewed *in camera* and the work performed by counsel and the accountants was in furtherance of the object of the Joint Defense Agreement. The invoices submitted are approved as follows:

Pamela Lynn Colon, LLC	\$46,393.95
Gordon C. Rhea, PC.	16,737.90
Andreozzi, Bluestein LLP	118,418.57
Freed Maxick CPA, PC	151,350.00

Accordingly, the sum of \$332,900.42 is directed to be released for the restrained assets of the defendant to the Escrow Account of Andreozzi, Bluestein, in accordance with prior protocol established by Judge Raymond Finch, for distribution to counsel and experts in the sums approved pursuant to the Joint Defense Agreement.

*USA, et al. v. United Corp., et al.*  
Criminal No. 1:05-15  
Page 3

At the initial sentencing hearing before Chief Judge Lewis it was noted that the agreement with respect to identification and engagement of a monitor had not been concluded.

On August 15, 2013 the firm of Kaufman, Rossin and Co. of Miami, Florida entered into an agreement with the defendant to perform the subject services. The mediator is advised that they have commenced their duties, and with the concurrence and agreement of the United States, United Corp. is directed to make timely payment of their invoices in accordance with the accompanying order.

With respect to storage of and access to the voluminous documents generated by the litigation and currently in the custody of the Federal Bureau of Investigations, the mediator is advised that Joyce Bailey has been engaged to undertake the responsibility and her expenses will also be paid by the defendant United Corp.

The mediator is further advised that former defendants Waheed Mohammad Hamed and Waleed Mohammad Mahed have made full payment of their tax obligations for the years 2002 through 2012 pursuant to the terms of the plea agreement.

The premises considered, it is hereby

ORDERED, that disbursement be made from the restrained assets of the defendant for professional services in accordance with the accompanying Order; and it is further

ORDERED, that the CPA/monitor be compensated in accordance with the accompanying Order; and it is further

ORDERED, that the custodian of the documents and discovery be compensated in accordance with the accompanying Order; and it is further

*USA, et al. v. United Corp., et al.*  
Criminal No. 1:05-15  
Page 4

RECOMMENDED, that the matter be restored to the sentencing calendar of Chief Judge Lewis for her determination with respect to whether the conditions precedent for sentencing pursuant to Rule 11(c)1C have been fully completed.

ENTERED: S\ \_\_\_\_\_  
GEOFFREY W. BARNARD  
UNITED STATES MAGISTRATE JUDGE



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

THE UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Crim. No. 1:05-15
v.	)	
	)	
UNITED CORPORATION, et al.,	)	
	)	
Defendants.	)	
	)	

**ORDER RE: COMPENSATION OF COUNSEL AND EXPERTS**

The premises considered, and the Court being fully advised, it is hereby

ORDERED, that the sum of \$332,900.42 be disbursed from the restrained assets of the defendant to the Escrow Account of Andreozzi, Bluestein for distribution in the following manner to counsel and the expert accountants for services performed pursuant to the Joint Defense Agreement up to and including September 19, 2012:

Pamela Lynn Colon, LLC	\$46,393.95
Gordon C. Rhea, PC.	16,737.90
Andreozzi, Bluestein LLP	118,418.57
Freed Maxick CPA, PC	151,350.00

IT IS SO ORDERED

ENTERED: S/  
GEOFFREY W. BARNARD  
UNITED STATES MAGISTRATE JUDGE

# **Exhibit 7**

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

THE UNITED STATES OF AMERICA	:	
	:	
Plaintiff,	:	CASE # 1:05-cr-15
	:	
vs.	:	
	:	
UNITED CORPORATION, et al.	:	
	:	
Defendants.	:	
	:	

---

**APPEAL OF MAGISTRATE ORDERS  
and/or OBJECTION TO THE REPORT & RECOMMENDATION**

**COMES NOW**, Defendant UNITED CORPORATION, by and through undersigned counsel, appeals and/or object to the Magistrate Orders [Doc. ## 1394 & 1395] entered on April 17, 2014, where the Magistrate Judge granted, *inter alia*, the payment of Counsel and Experts, and states the following:

**Procedural History**

On February 4, 2013, the Government filed its request for additional mediation. Doc. # 1323. On February 21, 2013, the Government filed its notice of items to be resolved in mediation. Doc. # 1329. Included in the Government’s notice was a list of seven (7) items that the Government considered outstanding. Doc. # 1329 pp. 3-4.

On February 26, 2013, United Corporation filed its response to the Government’s notice of items to be resolved in mediation. Doc. # 1332. On February 27, 2013, Defendant Waleed Hamed filed his response to the Government’s notice of items to be resolved in mediation. Doc. # 1334. Mr. Hamed identified additional items that he believed needed to be mediated. *See* Doc. # 1334 at pp. 2-3.

**EXHIBIT  
7**

In response to Waleed Hamed's response interjecting additional issues in to the mediation, on March 1, 2013, United Corporation filed its notice of position re: mediation. Doc. # 1337. In that notice of position United Corporation objected to the additional issues that Waleed Hamed improperly attempted to interject into this on-going criminal case.

On April 17, 2014, the Magistrate Judge assigned to the instant case entered two orders. The first order (Doc. # 1394) was titled: "Memorandum, Orders, and Recommendation." The Second order (Doc. # 1395) was titled: "Order Re: Compensation of Counsel and Experts."

To the extent that the orders were a Magistrate Report & Recommendation, this is United Corporation's objection. To the extent that the orders were plenary orders (in contrast to a R&R) then this is United Corporation's appeal to the District Court judge.

### **Legal Standards**

#### *1. Appeal of Magistrate Decision*

In criminal cases a Magistrate Judge has the power as authorized by the Federal Rules of Criminal Procedure. 28 U.S.C. § 636(a)(1). And a magistrate judge may hear and decide non-dispositive pretrial matters such as discovery motions. *See* 28 U.S.C. § 636(b)(1)(A). On appeal, the Court will only set aside that portion of the order that is found to be clearly erroneous or contrary to law. *Id.*

#### *2. Objection to a Report & Recommendation*

Federal Rule of Criminal Procedure governs matters before a Magistrate Judge and allows for a referral of non-dispositive matters from the District Judge to the Magistrate Judge. Fed. R. Crim. P. 59(a). There is no applicable Local Rule of Criminal Procedure regarding Rule 59, however Local R. Crim. P. 1.2 states that: "[i]n cases of general procedure not covered by these Rules, the Local Rules of Civil Procedure shall apply." Local R. Civ. P. 72.1 states that: "[t] The Magistrate Judges are hereby designated to hear and determine in all civil causes any pretrial matter permitted

by 28 U.S.C. § 636 and Federal Rule of Civil Procedure 72.” Local R. Civ. P. 72.2 addresses objections to non-dispositive orders and requires a notice of object to be filed. L. R. Civ. P. 72.2(b). In respect to a Magistrate’s proposed findings, recommendations or reports, Local R. Civ. P. 72.3 requires that any party who objects to proposed findings, recommendations or reports, to file such objection. L. R. Civ. P. 72.3. A Magistrate’s factual and legal findings are subject to *de novo* review under Fed. R. Civ. P. 72(b)(3) and Fed. R. Crim. P. 59(b)(3) (for dispositive matters); and a clearly erroneous review for non-dispositive matters under Fed. R. Crim. P. 59(a). *See also Nara v. Frank*, 488 F.3d 187, 194 (3d Cir. 2007) (“Article III requires *de novo* review of a magistrate judge’s R & R where a party timely objects.” (internal citation omitted)).

## **Argument**

### ***1. Timeliness***

26 U.S.C. § 636 establish that objections to a Magistrate’s proposed findings and recommendations must be filed within 14 days. *Id.* at (b)(1)(flush language). Likewise, both Fed. R. Crim. P. 59(a) and Fed. R. Civ. P. 72(a) establish a 14 day deadline to file an objection to a report and recommendation. United Corporation’s objections and/or appeal is/are filed within the 14 day deadline and is/are timely.

### ***2. The Magistrate Judge Exceeded His Authority***

#### **A. Federal Magistrate Act does not authorize the issued relief**

“In 1968, Congress passed the Federal Magistrates Act, Pub. L. No. 90–578, 82 Stat. 1107 (1968), which eliminated the Office of the United States Commissioner and created the Office of the United States Magistrate.” *Brown v. United States*, \_\_\_ F.3d \_\_\_, 2014 WL 1344463 (11th Cir. Apr. 7, 2014). In 1976 Congress enacted a statute to clarify the role of magistrates in the federal judicial system. *Id.* (citing Act of Oct. 21, 1976, Pub. L. No. 94–577, § 1, 90 Stat. 2729, 2729 (codified as amended at 28 U.S.C. § 636(b))). And in the subsequent decades Congress increased the authority of

Magistrate Judges in the federal system, but nonetheless “magistrate judges (and their predecessors, the commissioners) are not—and have never purported to be—Article III judges. Instead, magistrate judges ‘draw their authority entirely from an exercise of Congressional power under Article I of the Constitution.’” *Brown, supra* at \*8 (quoting *Thomas v. Whitworth*, 136 F.3d 756, 758 (11th Cir.1998)).

As the Eleventh Circuit recently noted:

Magistrate judges are permitted, *with the consent of the parties*, to “conduct any or all proceedings in a jury or *nonjury civil matter* and order the entry of judgment in the case, when specially designated to exercise such jurisdiction by the district court or courts he serves.” 28 U.S.C. § 636(c)(1). The key phrase in the quoted language is “civil matter.” Under the plain terms of the statute, if a matter is not a “civil matter” within the meaning of § 636(c), a magistrate judge lacks the authority to enter final judgment.

*Brown, supra* at \*9 (emphasis added).

So since the case at bar is a criminal and not a civil case, the Magistrate Judge’s orders cannot, by operation of the Federal Magistrate Act be final orders. Accordingly, this Court exercises plenary review over the subject orders. For the reasons discussed below, this Court should not and cannot interject itself between United Corporation the remainder of the criminal defendants who have been dismissed with prejudice from the above-styled case.

#### **B. The opinion is an advisory opinion**

In *Muskrat v. United States*, 219 U.S. 346 (1911), the Supreme Court addressed the issue and affirmed a prior definition of what the Constitution requires of courts:

By cases and controversies are intended the claims of litigants brought before the courts for determination by [] regular proceedings . . . for the protection or enforcement of rights, or the prevention, redress, or punishment of wrongs. Whenever the claim of a party under the Constitution, laws, or treaties of the United States takes such a form that the judicial power is capable of acting upon it, then it has become a case. The term implies the existence of present or possible adverse parties whose contentions are submitted to the court for adjudication.

*Id.* at 357. Thus, the courts may only rule on “cases,” which exist whenever a claim exists upon which the courts may rule.

In a criminal case the adverse parties are the Government and the criminal defendants. Disputes between the criminal defendants that do not arise pursuant to the Federal Rules of Criminal Procedure are outside of the scope a District Court can provide. So in the case at bar, the dispute as to who has the legal obligation to pay for the professional fees is nothing more than a breach of contract dispute between the professionals and the alleged obligated contractual party. *Cf.* the Hyde Amendment Pub. L. 105-119, § 617, Nov. 26, 1997, 111 Stat. 2519, codified as a note following 18 U.S.C. § 3006A (allowing federal courts to award attorneys’ fees and court costs to criminal defendants from the Federal Government where the court finds that the position of the United States was vexatious, frivolous, or in bad faith). The Hyde Amendment does not allow for professional fees to be awarded between co-defendants.

Indeed, as the Supreme Court has stated: “[a]n interest in attorney’s fees is ... insufficient to create an Article III case or controversy where none exists on the merits of the underlying claim.” *Steel Co. v. Citizens for a Better Env’t*, 523 U.S. 83, 107 (1998) (internal citation and quotation omitted). Here, the Magistrate Judge’s orders fixing the amount of professional fees and that United Corporation is the legally obligated party to pay said professional fees is an advisory opinion, because no controversy exists on the merits of the underlying action, *viz.* the criminal case between the Federal Government and United Corporation. This Court must reject the issuance of an advisory opinion as it is antithetical to bedrock constitutional jurisprudence.

Moreover, assuming that Waleed Hamed is the aggrieved individual (and not the attorneys acting in his stead) he cannot demonstrate constitutional standing (nor does the Magistrate’s order do so either). “Constitutional standing has three elements, all of which must be met: (1) the plaintiff must have suffered an injury in fact; (2) there must be a causal nexus between that injury and the

conduct complained of; and (3) it must be likely that the injury will be redressed by a favorable judicial decision.” *Joint Stock Soc’y v. UDV N. Am., Inc.*, 266 F.3d 164, 175 (3d Cir. 2001). “In other words, for a federal court to have authority under the Constitution to settle a dispute, the party before it must seek a remedy for a personal and tangible harm. The presence of a disagreement, however sharp and acrimonious it may be, is insufficient by itself to meet Art. III’s requirements.” *Hollingsworth v. Perry*, 133 S. Ct. 2652, 2661 (2013). Further, “[i]t is, however, a fundamental restriction on [the federal court’s] authority that in the ordinary course, a litigant must assert his or her own legal rights and interests, and cannot rest a claim to relief on the legal rights or interests of third parties.” *Id.* at 2663 (internal citation and quotation omitted).

Here the Plaintiff (the United States) has not suffered an injury in fact, however assuming Waleed Hamed is the “Plaintiff” he has also not demonstrated an injury in fact, indeed it appears that he is attempting to vindicate the rights of third parties – the professionals who are allegedly owed their fees. Waleed Hamed lacks standing because (1) - there is no allegation that absent payment of the disputed professionals’ fees Waleed Hamed would be injured; and (2) - there is no nexus between the hypothetical injury suffered by Waleed Hamed and the conduct of United Corporation, i.e., Waleed Hamed cannot demonstrate how he is responsible for all the professional fees and how United Corporation’s lack of payment will result in his liability to those professionals. Furthermore, as a practical matter, since there is no privity of contract between any of the professionals who have outstanding fees and United Corporation, United Corporation cannot be liable for breach of contract since it never had a contract to breach in the first instance. And since Waleed Hamed is the party asserting that this Court has federal jurisdiction he bears the burden of establishing these elements, *Joint Stock Soc’y*, 266 F.3d at (internal citations omitted), which he cannot do.



Additionally, because Waleed Hamed has been dismissed with prejudice the instant case is no longer a live case and controversy insofar as he is concerned. “The case-or-controversy requirement subsists through all stages of federal judicial proceedings, trial and appellate. It is not enough that a dispute was very much alive when suit was filed; the parties must continue to have a ‘personal stake’ in the ultimate disposition of the lawsuit.” *Chafin v. Chafin*, 133 S. Ct. 1017, 1023 (2013) (internal citation and quotation omitted). Here this Court cannot provide the relief to Waleed Hamed as he no longer has a personal stake in the outcome of the case because he has been dismissed with prejudice. So the case is moot to Waleed Hamed because he lacks a cognizable interest in the outcome. *See Id.* citing, *inter alia* *Already, LLC v. Nike, Inc.*, 568 U.S. —, —, 133 S.Ct. 721, 726 (2013).

At bottom the Magistrate Judge lacked the authority to issue an opinion and attendant orders resolving a dispute that was wholly-collateral to the merits of this case to the benefit of a criminal defendant who, by virtue of the order dismissing the case against him with prejudice, *see* Doc. # 1262, lacked a cognizable interest in the outcome of the case as he has suffered no concrete injury and shown no nexus to the actions (or lack thereof) by United Corporation. The orders must be vacated in full.

**C. United Corporation did not consent to mediation regarding professional fees**

Assuming, *arguendo*, that the Magistrate had the authority to enter the orders as to the disputed professional fees, United Corporation objected (and continues to object) to having to be liable for the professional fees which it has no contractual obligation to pay. Indeed, in its March 1, 2013, filing it could not have been any clearer “[a]ccordingly, based on the foregoing, the Defendant submits that there is nothing to mediate between UNITED CORPORATION and Waleed Hamed.” Doc. # 1337 at p. 4.

It is axiomatic that a party cannot be forced to mediate, and that when a mediation is held a settlement agreement is jointly entered into by the parties to the mediation agreement. Typically this happens with a settlement agreement and a joint dismissal with prejudice. Here, however, there is no settlement agreement nor is there any document filed by either United Corporation or Waleed Hamed that reflects that they have settled their collateral dispute regarding the outstanding professional fees. Accordingly, absent United Corporation's consent the orders entered by the Magistrate Judge were void *ab initio*, and in turn, this Court must vacate the orders as being beyond what was agreed to be mediated.

**D. Mediators cannot enter orders in aid of Mediation**

Mediation, by definition, is when opponents in a dispute submit their dispute to a third party in order to effectuate an agreement between the parties; mediation is not binding (absent a formal settlement agreement) on the parties to the mediation. Arbitration, in contrast, involves a more formal deliberation that is binding on the parties. Alternative Dispute Resolution is authorized by federal statute, but only applies to civil actions. 28 U.S.C. § 651(b). Since the instant case is a criminal action 28 U.S.C. § 651, *et seq.* does not apply.

Further, assuming *arguendo* that Chapter 44 of Title 28 applies to this case, United Corporation never consented to any form of alternative dispute resolution as it relates to the professional fees. Consent of a party is a statutory prerequisite to alternative dispute resolution. 28 U.S.C. § 654(a). Accordingly, the orders of the Magistrate Judge entered after a mediation where United Corporation did not consent to the mediation of the ancillary issues of professional fees is void *ab initio* and cannot be enforced by this Court. This Court must vacate the orders as they were issued with want of authority.

**E. The Magistrate abused his discretion in calculating the professional fees**

Professional fees are often erroneously calculated “which can occur if the judge fails to apply the proper legal standard or to follow proper procedures in making the determination, or bases an award upon findings of fact that are clearly erroneous.” *In re Cendant Corp. PRIDES Litig.*, 243 F.3d 722, 727 (3d Cir.2001) (internal quotations omitted). The standards employed calculating professional fees awards are legal questions subject to plenary review. *In re Rite Aid Corp. Sec. Litig.*, 396 F.3d 294, 299 (3d Cir. 2005). Here, the orders awarding professional fees are clearly defective.

*First*, the standard(s), if any, used by the Magistrate Judge in arriving at the award of professional fees cannot be ascertained from the orders. Absent any articulated standard, the application of the facts to that standard cannot also be reviewed. Simply stated, this Court cannot discern if there was a clearly erroneous application of the facts to the law when one cannot say for certain what the law that the Magistrate relied upon was. For this reason alone, and in conjunction with the reasons below, this Court must vacate the contested orders.

*Second*, the Magistrate failed to follow the proper procedures in making his professional fees determination. There is no evidence in the record (expert or otherwise) regarding prevailing hourly rate for either the attorneys or the accountants in the Virgin Islands. “The party seeking to recover attorney’s fees has the initial burden of producing sufficient evidence of what constitutes a reasonable market rate<sup>1</sup> for the essential character and complexity of the legal services rendered in order to make out a prima facie case.” *Fed. Trade Comm'n v. Circa Direct LLC*, 912 F. Supp. 2d 165, 173 (D.N.J. 2012) (internal citation omitted). “That burden is ordinarily met through the submission

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<sup>1</sup> A reasonable attorney rate is determined by reference to the marketplace. *See Missouri v. Jenkins*, 491 U.S. 274, 285 (1989) (explaining that “we have consistently looked to the marketplace as our guide to what is ‘reasonable’”) (citation omitted).

of ‘affidavits prepared by other attorneys in the relevant legal community.’” *Id.* (same). This should apply to other professionals as well.

*Third*, there was no determination that the number of hours expended was reasonable under the circumstances. The Third Circuit has:

remind[ed] the trial courts to engage in robust assessments of the fee award reasonableness factors when evaluating a fee request. *See [In re] Prudential [Ins. Co.]*, 148 F.3d [283] at 340 [3d Cir. 1998] (remanding fee award determination “[b]ecause the district court’s basis for, and calculation of, the appropriate fee percentage was unclear in light of the facts and cases it referenced, and because it should set forth a reasoned basis and conclusion regarding the proper percentage”); *Gunter [v. Ridgewood Energy Corp.]*, 223 F.3d [193] at 196 [3d Cir. 2000] (stating “if the district court’s fee-award opinion is so terse, vague, or conclusory that we have no basis to review it, we must vacate the fee-award order and remand for further proceedings”); *[In re] Cendant [Corp.] PRIDES [Litig.]*, 243 F.3d [722] at 735 [3d Cir. 2001] (remanding for reevaluation of fee award where the district court “brushed over our required analysis” of the fee award factors and failed to make “its reasoning and application of the fee-awards jurisprudence clear”) (internal quotations omitted).

*In re Rite Aid Corp. Sec. Litig.*, 396 F.3d at 302.

Here, because the fee award is vague and conclusory this Court has no basis to review it. Indeed, there is no reasoned application of the Third Circuit’s fee-awards jurisprudence at all. The fee award was fundamentally flawed (and of course subject to United Corporation’s objections that the Magistrate had no authority to enter the orders in the first instance, *see* discussion *supra*) and cannot stand.

With neither the determination of what the reasonable hourly rate was, nor what the reasonable number of hours was, there could be no calculus to obtain the lodestar. *Cf. Rode v. Dellarciprete*, 892 F.2d 1177, 1183 (3d Cir. 1990) (lodestar is reasonable rate multiplied by reasonable number of hours). The lodestar<sup>2</sup> is presumed to be the reasonable fee. *Id.* With no lodestar calculus

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<sup>2</sup>“[E]ven though this is not a statutory fee-shifting case, a lodestar type analysis is nonetheless appropriate. The lodestar method is a ‘widely accepted’ means of determining reasonable attorney’s fees and courts have use that method to calculate reasonable attorney’s fees, even where the basis to

there has been a failure to follow the proper procedures and the fees orders were entered in error and cannot be allowed to stand.

*Finally*, United Corporation objects to the fee award as it believes that the hours claimed were excessive. While United Corporation has not seen all of the invoices considered by the Magistrate, it has seen some invoices where large blocks of time were charge with little to no detail as to what the work performed was. The burden of proving that a request for attorneys' fees is reasonable falls on the party seeking the fees. *Rode, supra*. Here Waleed Hamed as a defendant who is no longer a party to this case cannot carry his burden. Thus, the fees award must be vacated.

### Conclusion

**WHEREFORE**, based on the foregoing, United Corporation respectfully requests that the Court enter an Order vacating the Magistrate Judge's Orders awarding professional fees to the attorneys and CPAs as set forth in Doc. # 1395.

Respectfully Submitted,

/s/ Joseph A. DiRuzzo, III

Digitally signed by /s/ Joseph A. DiRuzzo, III  
DN: cn=/s/ Joseph A. DiRuzzo, III, o=Fuerst Ittleman, PL, ou,  
email=jdiruzzo@fuerstlaw.com, c=US  
Date: 2014.04.30 17:50:42 -0400'

By: \_\_\_\_\_

Dated April 30, 2014

Joseph A. DiRuzzo, III  
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do so is non-statutory, like here.” *Fed. Trade Comm'n v. Circa Direct LLC*, 912 F. Supp. 2d 165, 171 (D.N.J. 2012).

**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing was filed on ECF on April 30, 2014, and a NEF will be delivery upon the following:

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# **Exhibit 8**



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

<b>THE UNITED STATES OF AMERICA,</b>	)	
	)	
Plaintiff,	)	
v.	)	<b>Crim. No. 1:05-15</b>
	)	
<b>UNITED CORPORATION, et al.,</b>	)	
	)	
Defendants.	)	
	)	
	)	

---

**JOINT MOTION BY ALL PARTIES  
TO VACATE THE ORDER OF THE MAGISTRATE JUDGE AS TO  
ATTORNEY FEES,  
TO WITHDRAW UNITED'S APPEAL OF THE MAGISTRATE'S ORDER  
AND FOR SETTING OF SENTENCING HEARING**

All of the affected defendants in this action join in this motion.

On July 16, 2013, a hearing was held before the Court with regard to sentencing United Corporation ("United) in this matter. As an outstanding issue remained, the Court referred the matter of attorney fees to Magistrate Judge Barnard. The Court ordered the parties to contact the Court when they were ready to proceed.

Judge Barnard entered an Order regarding, in part, attorney fees on April 17, 2014. On April 30, 2014, United filed its "*Appeal of Magistrate Orders and/or Objection to the Report & Recommendation.*"

The parties have now reached an accord with regard to the issue of the contested attorney fees and therefore move the Court to:

1. Vacate the portion of the April 17, 2014, Order of the Magistrate Judge pertaining to attorney fees, as the initial request for such fees is hereby withdrawn and will be addressed elsewhere;
2. Dismiss United's appeal of that Order as moot; and

3. Set a hearing for the sentencing of United, there being no remaining issues before this Court to resolve prior to sentencing.

Upon sentencing, the parties further request that (1) the TRO entered in this case be vacated and (2) the three year period of probation begin, as the court has already approved the appointment of an accounting firm to oversee this probation.

Counsel for all affected defendants have authorized Joseph A. DiRuzzo to file this Joint Stipulation under their respective electronic signatures.

*Dated: August 21, 2014*

*Respectfully submitted,  
/s/ Joseph A. DiRuzzo  
Joseph A. DiRuzzo, Esq.  
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Counsel for United, Fathi Yusuf and Maher Yusuf  
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*/s/ Nizar A. DeWood*  
\_\_\_\_\_  
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*/s/Gordon C. Rhea*  
\_\_\_\_\_  
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**CERTIFICATE OF SERVICE**

I hereby certify that on this 21<sup>st</sup> day of August, 2014, a true and correct copy of the foregoing was filed on ECF and will be delivered upon the following:

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/s/ Joseph A. DiRuzzo

# **Exhibit 9**

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

THE UNITED STATES OF AMERICA,	)	
	)	
	)	Crim. No. 1:05-15
Plaintiff,	)	
v.	)	
	)	
UNITED CORPORATION, <i>et al.</i> ,	)	
	)	
Defendants.	)	
_____	)	

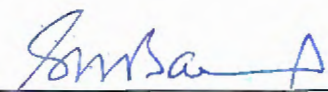
**ORDER**

This matter is before the Court with respect to the Joint Motion to Vacate the Order entered by the U.S. Magistrate Judge on April 17, 2014 as to Attorney Fees in the captioned case.

The premises considered, and the Court being fully advised, it is hereby

ORDERED, that the Order previously entered as to Attorney Fees be and the same hereby is VACATED.

**Dated:** December 18, 2014

  
 \_\_\_\_\_  
**GEOFFREY W. BARNARD**  
 UNITED STATES MAGISTRATE JUDGE

<b>EXHIBIT</b> <b>9</b>
----------------------------

IN RE: [Illegible]

[Illegible]

[Illegible]

[Illegible]

[Illegible]

[Illegible]

[Illegible]

[Illegible]

[Illegible]

[Illegible]

[Illegible]

[Illegible]

*[Handwritten signature]*

*LB 31*

[Illegible]

[Illegible]

# EXHIBIT 10



**From:** Nizar DeWood <dewoodlaw@gmail.com>  
**To:** Wally Hamed <wallyhstx@yahoo.com>  
**Sent:** Friday, February 10, 2012 10:58 AM  
**Subject:** Powers of Attorney - Dissolution of Partnership

Hello Wally,

I wish to confirm our discussions in the following two matters: 1) Power of Attorneys to verify and audit financial information currently in dispute, 2) Partnership Dissolution.

**I. Power of Attorney**

As agreed between you and Mr. Yusuf, the Power of Attorney will be required for each of you, your father, brothers, wife, and adult children. This power of attorney will be limited to obtaining any and all information regarding bank and investment accounts that may have been opened, closed, used for wire transfers, and opened on behalf of other third parties. The banks that will be covered will include the Virgin Islands, St. Maarten, New York, and the Middle East.

Any and all information obtained will be held in confidence by my office, and will be used for the sole purpose of financial verification.

**II. Dissolution of Partnership (Yusuf & Hamed)**

I will be sending a formal notice of partnership dissolution notice, with a list of to-dos that will be required to complete an orderly dissolution. See attached email. I understand that you and Mr. Yusuf are still discussing various terms and aspects of the dissolution. I will await the final decision made.

Your mailing address to address all originals will be:

**Mohammad Hamed**  
**Walid Hamed**  
**PO 763**  
**Christiansted, VI 00821**

Thank you.

Nizar A. DeWood, Esq.

The DeWood Law Firm  
3070 Kronprindsens Gade, Suite 208  
St. Thomas, V.I. 00802  
T. (340) 774-0405  
F. (888) 398-8428

Blumberg No. 5208

EXHIBIT

B

THE DEWOOD LAW FIRM

3070 Kronprindsens Gade, Suite 208  
St. Thomas, V.I. 00802  
T. (340) 774-0405  
F. (888) 398-8428  
*info@dewood-law.com*

Mohammad Hamed  
c/o Walid Hamed  
PO Box 763  
Christiansted, V.I. 00821

VIA EMAIL ONLY

Re: Dissolution of Partnership  
Yusuf & Hamed

Dear Mr. Hamed,

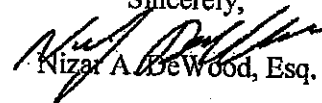
This letter is to confirm the parties' desire to dissolve the above referenced partnership. Partnership dissolution will involve appropriate planning to properly account for each of the partner's interest in the partnership, and a well-executed agreement memorializing the understanding of the parties.

As it stands, the partnership has three major assets: Plaza Extra – West (Grove Place, including the real property), Plaza Extra – East (Sion Farm) and Plaza Extra (Tutu Park, St. Thomas). I have been advised that there are ongoing discussions between you, as your father's fully authorized agent, and Mr. Yusuf regarding which of the stores each partner will retain upon dissolution. Accordingly, I will await the final decision that you and Mr. Yusuf may reach.

Additionally, as Mr. Yusuf has indicated, he remains resolute about the rental terms of the Plaza Extra – East. Unless the parties arrive at a different understanding, I will assume that Mr. Yusuf will not agree to continue the lease beyond June 30<sup>th</sup>, 2012 on that property.

I look forward to hearing from you. Thank you.

Sincerely,

  
Nizar A. DeWood, Esq.

cc: Fathi Yusuf

# **EXHIBIT 10a**



Dudley, Topper and Feuerzeig, LLP  
 Mohammad Hamed v. Fathi Yusuf and United Corporation  
 Civil No. SX-12-CV-99

Account Owner: United Corporation d/b/a Plaza Extra  
 Supermarket Location: Scion Farm, St Croix (East)  
 Financial Institution: Banco Popular / Scotiabank  
 Type of Account: Checks  
 Account Number: 191-148830 / 058-00065811

Note: We received a report (table) named "Lawyer & Accountant Fees Paid After The Plea Agreement Date 2/21/2010" regarding to the Hameds lawyer and accountant's fees paid related to the Plea Agreement. Also, four of the checks and related invoices were available. Some of the payments were identified as made using funds from account # 191-148830, owned by Plaza Extra Scion Farm. Refer to the following documentation, which includes all the payments as per the received report.

Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2010	4/1/2010	N/A	\$ 89,558.37	\$ (89,558.37)	-	N/A	N/A	7188	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	4/21/2010	N/A	3,867.50	(3,867.50)	-	N/A	N/A	7186	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	4/29/2010	N/A	25,749.99	(25,749.99)	-	N/A	N/A	7189	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	6/10/2010	N/A	23,105.00	(23,105.00)	-	N/A	N/A	7200	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	7/16/2010	N/A	16,280.00	(16,280.00)	-	N/A	N/A	7205	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	7/30/2010	N/A	19,679.57	(19,679.57)	-	N/A	N/A	7214	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	8/11/2010	N/A	14,180.00	(14,180.00)	-	N/A	N/A	7215	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	9/13/2010	N/A	31,555.00	(31,555.00)	-	N/A	N/A	7237	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	10/12/2010	N/A	44,965.86	(44,965.86)	-	N/A	N/A	7245	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	11/10/2010	N/A	37,037.68	(37,037.68)	-	N/A	N/A	7256-7258	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2012	1/1/2012	64860	18,914.86	(18,914.86)	-	Andreozzi Fickess, LLP	Pamela Lynn Colon Inv. 7314	7314	1/4/2012	Law Offices of Pamela Lynn Colon, LLC.	Invoice was billed to Waheed Hamed, services rendered from October 31 through December 30, 2011 related as following: email Gordon Rhea, file management-ongoing review month of November, telephone conversation with G. Rhea and the same for month of December.	K, 1, 3	Waheed Hamed	Check was paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the legal services of Pamela Lynn Colon, LLC. In addition, based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2012	3/19/2012	65097	17,800.00	(17,800.00)	-	Andreozzi Fickess, LLP	Lamela Lynn Colon Inv. 7320	7320	3/8/2012	Law Offices of Pamela Lynn Colon, LLC.	Invoice was billed to Waheed Hamed, services rendered January 17 through March 8, 2012 related to document review Joint Defense Agreement Addendum, document preparation compliance program, email from Gordon Rhea (Waleed's lawyer), B Cole (United Corp's lawyer)	K, 1, 3	Waheed Hamed	Check was paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the legal services of Pamela Lynn Colon, LLC. In addition, based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2012	4/24/2012	65289	12,500.00	(12,500.00)	-	Andreozzi Fickess, LLP	Pamela L. Colon Inv. 7331 3/28/12	7331	3/28/2012	Law Offices of Pamela Lynn Colon, LLC.	Invoice was billed to Waheed Hamed, services rendered from February 15 through March 26, 2012 related to telephone with Howard Epstein, Richard Parkison, Gordon Rhea, R. Andreozzi, document management (tax returns and FBARS "Foreign Bank and Financial Accounts Report"), document review for preparation for meeting with client (review of returns and FBARS and comparison to first draft).	K, 1, 3	Waheed Hamed	Check was paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the legal services of Pamela Lynn Colon, LLC. In addition, based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2012	5/28/2012	65490	16,962.12	(16,962.12)	-	Andreozzi Fickess, LLP	Pamela L. Colon Inv. 7338 5/23/12	7338	5/23/2012	Law Offices of Pamela Lynn Colon, LLC.	Invoice was billed to Waheed Hamed, services rendered from March 10 through May 23, 2012 related to teleconference with R. Andreozz, legal research-re breach of Plea Agreement, research regarding corporate compliance plan and other and expenses for travel not billed on previous invoice #7331.	K, 1, 3	Waheed Hamed	Check was paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the legal services of Pamela Lynn Colon, LLC. In addition, based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
Unpaid	N/A	N/A	23,443.95	(23,443.95)	-	N/A	N/A	7341	6/29/2012	Law Offices of Pamela Lynn Colon, LLC.	Invoice was billed to Waheed Hamed, services rendered from May 30, 2012 through June 29, 2012 related to meeting with DeWood (Nizar), G. Rhea, R. Andreozzi, J. Holt, Wally Hamed. Conferences with defense team meeting and mediation.	K, 1, 4	Waheed Hamed	Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	3/30/2010	N/A	186,420.83		186,420.83	N/A	N/A	2614-2695-2718-2710	N/A	Andreozzi Fickess,LLP	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
2010	3/17/2010	3380	31,735.00		31,735.00	Richardson Patrick Westbrook & Brickman, LLC	Forensic Accounting Work	2543-2563-2613-2694-2719-2915	3/11/2010	Richardson Patrick Westbrook & Brickman, LLC (RSMcGladrey,Inc.)	Services rendered from January 2010 related US v United Corporation: Forensic Accounting Work, defense team conference call, work with experts on case issues and preparation.	K, 2, 3	Waleed Hamed	Invoice available was #2815 for \$31,735.00. The invoice was originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), who worked in joint with Richardson Patrick Westbrook & Brickman, LLC (RSMcGladrey,Inc.).
2010	4/14/2010	N/A	93,270.64		93,270.64	N/A	N/A	2889	N/A	Andreozzi Fickess,LLP	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
2010	5/24/2010	N/A	43,123.13		43,123.13	N/A	N/A	2970	N/A	Andreozzi Fickess,LLP	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
2010	6/22/2010	N/A	14,914.82		14,914.82	N/A	N/A	3012	N/A	Andreozzi Fickess,LLP	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
2010	8/11/2010	N/A	5,904.92		5,904.92	N/A	N/A	3082	N/A	Andreozzi Fickess,LLP	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
2010	8/11/2010	N/A	35,316.65		35,316.65	N/A	N/A	3079	N/A	Andreozzi Fickess,LLP	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
2010	8/24/2010	N/A	302.50		302.50	N/A	N/A	3165	N/A	Andreozzi Fickess,LLP	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.

Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2010	8/24/2010	N/A	14,444.04		14,444.04	N/A	N/A	3151	N/A	Andreozzi Fickess,LLP	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
2010	10/5/2010	N/A	49,274.77		49,274.77	N/A	N/A	3270	N/A	Andreozzi Fickess,LLP	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
2010	10/1/2010	60460	21,230.00		21,230.00	Richardson Patrick Westbrook & Brickman, LLC	Forensic Accounting Work	3268	9/28/2010	Andreozzi Fickess,LLP		K, 3	Waleed Hamed	The invoice was originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), who worked in joint with Richardson Patrick Westbrook & Brickman, LLC.
2011	1/14/2011	N/A	100,000.00		100,000.00	N/A	N/A	3641	N/A	Andreozzi Fickess,LLP	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
2012	1/26/2012	64833	77,998.66		77,998.66	Andreozzi Fickess, LLP	Inv-4459 8/11/11-11/29/11	SAMPLE	1/6/2012	Andreozzi Fickess,LLP		3	Waleed Hamed	Check #64833 was issued to paid the pending balance of invoice #4459 for \$57,382.66 and invoice (SAMPLE) for \$20,616.00 The invoice was originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), who cwho worked in joint with Richardson Patrick Westbrook & Brickman, LLC. Invoice # 4631, dated February 9, 2012, matches the Sample invoice description, except hours billed 50.60.
								#4459	12/20/2011	\$ 57,382.66		K	Waleed Hamed	Services rendered from August 2011 through October 28, 2011 related to US Virgin Island v. United Corporation: communications with Wally and Carl Beckstedt regarding distributions and case matters, review correspondence from IRS regarding levy action on Mr. Yusuf and exchange emails regarding same.
								Sample	1/6/2012	20,616.00		K	Waleed Hamed	Services rendered from November 2011 related to US Virgin Island v. United Corporation: meet with CPAs and Mike Yusuf at West Store to review corporate out-year returns, conferences with Willie Hamed and CP's regarding tax return, prepare for meeting with VIBIR.
										\$ 77,998.66				
2012	3/20/2012	65103	16,894.14		16,894.14	Andreozzi Fickess, LLP	RPWB Date 11/1-12/31/11	SAMPLE	2/29/2012	Andreozzi Fickess,LLP		K, 3	Waleed Hamed	The invoice was originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they worked in joint with Richardson Patrick Westbrook & Brickman, LLC.
2012	4/24/2012	65290	26,812.54		26,812.54	Andreozzi Fickess, LLP	Date 1/4/12-2/29/12 Andreozzi	SAMPLE	4/16/2012	Andreozzi Fickess,LLP		K, 3	Waleed Hamed	The invoice was originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they worked in joint with Richardson Patrick Westbrook & Brickman, LLC.
2012	6/22/2012	65640	23,851.60		23,851.60	Andreozzi Fickess, LLP	Andreozzi 3/2/12-3/31/12	SAMPLE	6/13/2012	Andreozzi Fickess,LLP		K, 3	Waleed Hamed	This invoice(Sample), dated 6/13/2012, was for professional services rendered on March 2012 for 23,851.60. The information matches partially with the information of invoice Sample, dated 6/29/2012, for professional services rendered from March 2 through June 29,2012. This invoice matches with the first in hours incurred on March for \$23,851.60, total balance was for \$83,580.98 for services rendered from March 2 to June 29, 2012. The invoice was originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMWcGladrey,Inc.).
Unpaid	Unpaid	N/A	131,100.02	(131,100.02)		N/A	N/A	SAMPLE	12/31/2012	Andreozzi Fickess,LLP		4	Waleed Hamed	Invoice #5933, dated December 31, 2012, matches with the unpaid invoices #5055, #5496, #5705 And #5933). Invoice #5055 billed for the pending (Invoice (SAMPLE) for services rendered from April 3 to August 4, 2012. The invoice was originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMWcGladrey,Inc.).
								#5055	8/20/2012	98,039.28		K	Waleed Hamed	Services rendered from April 3 through August 4, 2012 related to US Virgin Island v. United Corp. communications with team regarding case issues; emails with Gordon Rhea and Pamela Colon; conference call with DeWood; conference call with Mr. Yusuf and Attorney DeWood; meeting on STX with Mike Yusuf and Iman regarding case issues and steps to secure accurate submission of tax returns with VIBIR; meeting with Waleed Hamed regarding case issues and steps to secure submission of tax returns per plea agreement.
								#5496	10/30/2012	12,211.29		K	Waleed Hamed	Services rendered from August 6, 2012 related to US Virgin Island v. United Corp: review settlement draft, emails and phone conferences regarding case issues; phone call with Wally Hamed regarding same, emails and calls regarding case issues; receipt/review of correspondence from Joel Holt; conference call with DeWood and criminal defense team, final edits to letter to IRS regarding Mike Yusuf.
								#5705	11/20/2012	11,051.00		K	Waleed Hamed	Services rendered from September 2012 related to US Virgin Island v. United Corp: receipt and review of Entry of Appearance filed in criminal case; electronically organize and email to team, file same, submit same and email to team and N. Yusuf and W. Hamed.
								#5933	12/31/2012	9,798.45		K	Waleed Hamed	Services rendered from September 2012 related to US Virgin Island v. United Corp: receipt and review of Addendum to Plea Agreement; electronically organize, phone conference with Wally Hamed, review edits to Plea Addendum, with co-counsel
										\$ 131,100.02				
2010	4/8/2010	N/A	157,171.90		157,171.90	N/A	N/A	R-3307705-330	N/A	Richardson Patrick Westbrook & Brickman, LLC (RSMWcGladrey,Inc.)	N/A	2	Waleed Hamed	Invoice was not available. In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMWcGladrey,Inc.) affiliated with Freed Maxick & Battaglia, PC), we decided to assigned these invoices to Waleed Hamed.
2010	5/17/2010	3397	146,245.13		146,245.13	Richardson Patrick Westbrook & Brickman, LLC	RSM MCGLADREY INV. R3348845-330	R-33048845-330	N/A	Richardson Patrick Westbrook & Brickman, LLC (RSMWcGladrey,Inc.)	N/A	2, 3	Waleed Hamed	Invoice was not available. We only observed check #3397, dated 5/3/2010, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC that contracted RSMWcGladrey,Inc. (affiliated with Freed Maxick & Battaglia, PC), we decided to assigned these invoices to Waleed Hamed.
2010	6/22/2010	N/A	20,297.17		20,297.17	N/A	N/A	UC 2010-04	N/A	MRW CONSULTING GROUP	N/A	2	Waleed Hamed	Invoice was not available. As per Lawyer & Accountant Fees Paid After The Plea Agreement Date 2/21/2010, the expenses incurred related to MRV Consulting Group were included from Andreozzi Fickess (Waleed's attorneys). They contracted and required the professional services of MRV Consulting Group, we attributed and included the expenses in Waleed's analysis.

Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2010	9/21/2010	3439	94,484.19		94,484.19	Richardson Patrick Westbrook & Brickman, LLC	RSM MCGGLADREY INV. R3296597-330	R-3296597-330	N/A	Richardson Patrick Westbrook & Brickman, LLC (RSMMcGladrey, Inc.)	N/A	2, 3	Waleed Hamed	Invoice was not available. We only observed check #3439, dated 9/22/2010, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC that contracted RSMMcGladrey, Inc. (affiliated with Freed Maxick & Battaglia, PC), we decided to attributed the expense to Waleed Hamed.
2010	11/15/2010	N/A	10,693.16		10,693.16	N/A	N/A	UC 2010-06	N/A	MRWCONSULTINGGROUP	N/A	2		Invoice was not available. As per Richardson Patrick Westbrook & Brickman Trust History - the expenses incurred related to MRV Consulting Group were included from Waleed's attorneys. They contracted and required the professional services of MRV Consulting Group, we attributed and included the expenses in Waleed's analysis.
2010	12/27/2010	3476	99,459.00		99,459.00	Richardson Patrick Westbrook & Brickman, LLC	RSM MCGGLADREY INV. R3520204-330	EXPERTFEES	N/A	Richardson Patrick Westbrook & Brickman, LLC (RSMMcGladrey, Inc.)	N/A	2, 3	Waleed Hamed	Invoice was not available. We only observed check #3476, dated 12/20/2010, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC that contracted RSMMcGladrey, Inc. (affiliated with Freed Maxick & Battaglia, PC), we decided to attributed the expense to Waleed Hamed.
2011	8/12/2011	61957	26,500.00		26,500.00	Andreozzi Fickess, LLP	Freed Max. Inv. #3659272-330	M-3659272-330	N/A	Freed Maxick & Battaglia, PC	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #61957, dated 8/12/2011, from Plaza Extra's account #191-148830 (Banco Popular). We observed other invoices from Freed Maxick billed to Randy Andreozzi and check #61957 paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of FreedMaxick CPAs, PC.
2012	1/10/2012	64707	99,210.00		99,210.00	Andreozzi Fickess, LLP	Freed Max. Inv#3750337 10/24/11	R-3750337-330	N/A	Freed Maxick & Battaglia, PC	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #64707, dated 1/10/2012, from Plaza Extra's account #191-148830 (Banco Popular). We observed other invoices from Freed Maxick billed to Randy Andreozzi and check #64707 paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they contracted and required the professional services of Freed Maxick CPAs, PC.
2012	1/10/2012	64706	36,000.00		36,000.00	Andreozzi Fickess, LLP	Freed Max. Inv#375453210/27/11	M-3754532-330	N/A	Freed Maxick & Battaglia, PC	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #64706, dated 1/10/2012, from Plaza Extra's account #191-148830 (Banco Popular). We observed other invoices from Freed Maxick billed to Randy Andreozzi and check #64706 paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of FreedMaxick CPAs, PC.
2012	2/16/2012	64935	43,265.00		43,265.00	Andreozzi Fickess, LLP	Freed Maxick Inv#3797798-330	M-3797798-330	N/A	Freed Maxick & Battaglia, PC	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #64935, dated 2/16/2012, from Plaza Extra's account #191-148830 (Banco Popular). We observed other invoices from Freed Maxick billed to Randy Andreozzi and check #64935 paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of FreedMaxick CPAs, PC.
2012	4/24/2012	65288	54,605.00		54,605.00	Andreozzi Fickess, LLP	Inv 611-781-3 Freed Maxick	M-3826278-330	N/A	Freed Maxick & Battaglia, PC	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #65288, dated 4/24/2012, from Plaza Extra's account #191-148830 (Banco Popular). We observed other invoices from Freed Maxick billed to Randy Andreozzi and check #65288 paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of FreedMaxick CPAs, PC.
2012	5/2/2012	65359	145,625.00		145,625.00	Andreozzi Fickess, LLP	FreedMaxick Inv#3889083-330	M-3889083-330	N/A	Freed Maxick & Battaglia, PC	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #65359, dated 5/2/2012, from Plaza Extra's account #191-148830 (Banco Popular). We observed other invoices from Freed Maxick billed to Randy Andreozzi and check #65359 paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of FreedMaxick CPAs, PC.
Unpaid	Unpaid	N/A	180,060.00	(180,060.00)	-	N/A	N/A	Multiple :		FreedMaxick & Battaglia, PC		4	Waleed Hamed	Invoices were billed to Randy Andreozzi (Waleed's lawyers). Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed. They contracted and required the professional services of FreedMaxick CPAs, PC.
								#3920950	7/3/2012	\$ 78,585.00	Services rendered were related to progress billing on assimilation of data and preparation of out year tax return for 2001 thru 2011 related to settlement for Plaza Extra, Sixteen Plus, Peters Farm, Plessen Enterprises, Hamed and Yusuf Family.	K		
								#3936999	8/13/2012	60,765.00	Services rendered were related to progress billing on assimilation of data and preparation of out year tax return for 2001 thru 2011 related to settlement for Plaza Extra, Sixteen Plus, Peters Farm, Plessen Enterprises, Hamed and Yusuf Family.	K		
								#3960036	9/27/2012	12,000.00	Services rendered were related to progress billing on assimilation of data and preparation of out year tax return for 2001 thru 2011 related to settlement for Plaza Extra, Sixteen Plus, Peters Farm, Plessen Enterprises, Hamed and Yusuf Family.	K		
								#3975936	10/26/2012	9,695.00	Services rendered were related to progress billing on assimilation of data and preparation of out year tax return for 2001 thru 2011 related to settlement for Plaza Extra, Sixteen Plus, Peters Farm, Plessen Enterprises, Hamed and Yusuf Family.	K		
								#4055652	3/25/2013	13,005.00	Services rendered were related to progress billing on assimilation of data and preparation of out year tax return for 2001 thru 2011 related to settlement for Plaza Extra, Sixteen Plus, Peters Farm, Plessen Enterprises, Hamed and Yusuf Family.	K		
								#4132554	6/13/2013	6,010.00	Review and assist counsel with draft of various motions related to civil case; preparation spreadsheets reconciling Hamed Family tax due and payments made based on records in hours and VIBR documents, reconcile payments for tax return prepare, etc.	K		
										\$ 180,060.00				
2010	3/31/2010	N/A	33,714.00	(33,714.00)	-	N/A	N/A	N/A	N/A	John Dema, PC	N/A	2, 5	Maher Yusuf	Invoice was not available. Based on the Plea Addendum submitted to VI Court, John Dema signed as the Defendant Attorney of Maher Yusuf. The payments incurred were included in Maher's analysis, we adjusted the amount to avoid duplicity.
2010	3/31/2010	N/A	20,370.00	(20,370.00)	-	N/A	N/A	11246-11252-11255	N/A	Derek M. Hodge, PC	N/A	2, 6	Nejeh Yusuf	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Derek M. Hodge signed as the Defendant Attorney of Nejeh Yusuf. We decided to attribute and include this expenses in Maher Yusuf analysis.
2010	4/8/2010	N/A	55,021.81	(55,021.81)	-	N/A	N/A	N/A	N/A	Hunter, Cole & Bennett	N/A	2, 7	United Corporation/ undicted shareholders	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Warren B. Cole from Hunter, Cole & Dennett signed as the Attorney of United Corporation. The payments incurred were eliminated from partners' distribution analysis.

Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2010	4/7/2010	N/A	25,341.84	(25,341.84)	-	N/A	N/A	31552	N/A	Smock & Moorehead	N/A	2, 8	Fathi Yusuf	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Henry C Smock signed as the Defendant Attorney of Fathi Yusuf. The expenses incurred were included in Fathi's analysis, we adjusted the amount to avoid duplicity.
2011	2/1/2011	N/A	14,932.00	(14,932.00)	-	N/A	N/A	N/A	N/A	Smock & Moorehead	N/A	2, 8	Fathi Yusuf	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Henry C Smock signed as the Defendant Attorney of Fathi Yusuf. The expenses incurred were included in Fathi's analysis, we adjusted the amount to avoid duplicity.
2010	4/1/2010	N/A	36,759.90		36,759.90	N/A	N/A	04/01/2010 RE Wally Hamed	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice not available. Based Plea Addendum submitted to VI Court, Gordon C. Rhea signed as Attorney for Defendant Waleed M. Hamed. We decided to attributed this expenses to Waleed Hamed.
2010	5/3/2010	N/A	36,892.00		36,892.00	N/A	N/A	MAY_01-MAY_03/2010	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2010	6/2/2010	N/A	17,030.00		17,030.00	N/A	N/A	Wally Hamed	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2010	8/16/2010	N/A	15,374.81		15,374.81	N/A	N/A	Wally Hamed-08/12/2010	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2010	9/3/2010	N/A	13,124.00		13,124.00	N/A	N/A	Wally Hamed-09/02/2010	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2010	12/2/2010	N/A	16,579.48		16,579.48	N/A	N/A	Wally Hamed-12/01/2010	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2011	1/4/2011	N/A	32,319.74		32,319.74	N/A	N/A	Wally Hamed-12/2010	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2011	1/4/2011	N/A	1,602.18		1,602.18	N/A	N/A	Travel Charges on Chase Account	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2011	1/31/2011	N/A	13,400.00		13,400.00	N/A	N/A	Settlement Fees	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2011	1/31/2011	N/A	280.00		280.00	N/A	N/A	Thising Invoice	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2011	3/3/2011	N/A	9,355.36		9,355.36	N/A	N/A	Wally Hamed-03/02/2011	N/A	Gordon C.Rhea,P.C.	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2012	1/10/2012	64703	5,400.00		5,400.00	Andreozzi Fickess, LLP	Gordon Rhea (Inv.Nov 2011)	11/1/2011	N/A	Gordon C.Rhea,P.C.	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #64703 ,dated 1/10/2012, from Plaza Extra's account #191-148830 (Banco Popular). Check #64703 was paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of Gordon C. Rhea. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2012	1/10/2012	64702	4,800.00		4,800.00	Andreozzi Fickess, LLP	Gordon Rhea (Inv.Dec 2011)	12/1/2011	N/A	Gordon C.Rhea,P.C.	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #64702 ,dated 1/10/2012, from Plaza Extra's account #191-148830 (Banco Popular). Check #64702 was paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of Gordon C. Rhea. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2012	2/16/2012	64934	2,915.00		2,915.00	Andreozzi Fickess, LLP	Gordon Rhea Inv. Date 2/1/12	2/1/2012	N/A	Gordon C.Rhea,P.C.	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #64934, dated 2/16/2012, from Plaza Extra's account #191-148830 (Banco Popular). Check #64934 was paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of Gordon C. Rhea. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2012	5/6/2012	65358	9,200.00		9,200.00	Andreozzi Fickess, LLP	Gordon Rhea (From 2/1-4/20/12)	3/1/2012	N/A	Gordon C.Rhea,P.C.	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #65358, dated 5/2/2012, from Plaza Extra's account #191-148830 (Banco Popular). Check #65358 was paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of Gordon C. Rhea. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2012	6/3/2012	65704	15,020.30		15,020.30	Andreozzi Fickess, LLP	Gordon Rhea Inv. Date6/29/12	6/29/2012	N/A	Gordon C.Rhea,P.C.	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #65704, dated 7/3/2012, from Plaza Extra's account #191-148830 (Banco Popular). Check #64704 was paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of Gordon C. Rhea. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
Unpaid	Unpaid	N/A	6,737.90	(6,737.90)	-	N/A	N/A	8/22/2012	8/22/2012	Gordon C.Rhea,P.C.	Services rendered from August 2012 related to mediation on St. Croix, calls and emails to attorneys involved in mediation re: status and next steps to be taken.	K, 4	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
			\$ 2,767,980.03	\$ (862,877.47)	\$ 1,905,102.56									

Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
<p>Note: Other checks related to legal services were received, some which were not included in the report "Lawyer &amp; Accountant Fees Paid After The Plea Agreement Date 2/21/2010". Therefore, we include it in our analysis. Refer to information below.</p>														
2006	9/28/2006	36333	\$ 238,119.87		\$ 238,119.87	RSM MCGLADREY	Attorney Fee	N/A	N/A	N/A	N/A	9	Waleed Hamed	Check #36333, dated 9/28/2006, from Plaza Extra's account #058-0005811 (Scotiabank). The invoice was not available. In the past, other invoices originally from RSMcGladrey, Inc. (affiliated with Freed Maxick & Battaglia, PC) were related to services provided by Richardson Patrick Westbrook & Brickman, LLC, who were contracted by Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). As a result, we decided to attribute these expenses to Waleed Hamed.
2007	12/18/2007	43487	41,901.00		41,901.00	RSM MCGLADREY	INV. #2665885-330	R-2665885-330	11/28/2007	Gordon Rhea	Services rendered from August 16 to November 15, 2007 related to Government VI v United Corp.: various meetings with Randy, conference calls and research/review of multiple motions and rulings and attend strategy sessions; review Justice Department responses, discussions, meetings and assist in drafting of motions regarding credit card issues, bond and other related issues, assist in analysis of lease, mortgage and other related matters, assist in drafting responses to Brickman regarding request funds, discussions with Randy and defendants regarding various IRS issues, preparation for travel to St. Croix. Employee SUE POSTE during October 2007 : Memo United Corp, Plessen Enterprises St. Croix -Property Rental. Plessen (united) proposed lease and history- lease to United.	K, 3	Waleed Hamed	Check #43487, dated 12/18/2007, from Plaza Extra's account #191-148830 (Banco Popular). The invoice was originally from RSMcGladrey, Inc. (affiliated with Freed Maxick & Battaglia, PC), that were contracted by Richardson Patrick Westbrook & Brickman, LLC, who were contracted by Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). As a result, we decided to attributed this expense to Waleed Hamed.
2008	7/1/2008	3152	22,629.00		22,629.00	Richardson Patrick Westbrook & Brickman, LLC.	RSM MCGLADREY INV#R2802662-330	R-2802662-330	4/23/2008	Gordon Rhea	Services rendered were related to Government VI v United Corp., various meetings with Mr. Andreozzi, conference calls and research/review of multiple motions and rulings and attend strategy sessions; review justice Department responses; discussions and interview with various potential witnesses.	K, 3	Waleed Hamed	Check #3152, dated 7/1/2008, from Plaza Extra's account #191-148830 (Banco Popular). The invoice was originally from RSMcGladrey, Inc. (affiliated with Freed Maxick & Battaglia, PC) that were contracted by Richardson Patrick Westbrook & Brickman, LLC, who were contracted by Attorneys Andreozzi Fickess, LLP (Waleed's lawyers).As a result, we decided to attribute this expense to Waleed Hamed.
2008	7/1/2008	3154	24,973.00		24,973.00	Richardson Patrick Westbrook & Brickman, LLC.	RSM MCGLADREY INV#R-2862456-330	R-2862456-330	6/27/2008	Gordon Rhea	Services rendered from April through June 2008 were related to Government VI v United Corp: various meetings in Puerto Rico and Fort Lauderdale, including travel, to interview potential expert witnesses, various conversations with Randy Andreozzi and Marshall regarding request for increase in compensation of defendants.	K, 3	Waleed Hamed	Check #3154, dated 7/1/2008, from Plaza Extra's account #191-148830 (Banco Popular). The invoice was originally from RSMcGladrey, Inc. (affiliated with Freed Maxick & Battaglia, PC) that were contracted by Richardson Patrick Westbrook & Brickman, LLC, who were contracted by Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). As a result, we decided to attribute the expense to Waleed Hamed.
2008	7/1/2008	3155	30,647.00		30,647.00	Richardson Patrick Westbrook & Brickman, LLC.	RSM MCGLADREY INV#R-2719778-330	R-2719778-330	2/15/2008	Gordon Rhea	Services rendered from November 15, 2007 to January 31, 2008 were related to Government VI v United Corp: various meetings with R. Andreozzi, conference calls and research/review of multiple motions and ruling and attend strategy sessions, review Justice Department responses, discussions meetings and assist in drafting of motions regarding lease issue, bond and other related issues, assist in analysis of lease, mortgage and other related matters, assist in drafting responses to Brickman regarding request for funds.	K, 3	Waleed Hamed	Check #3155, dated 7/1/2008, from Plaza Extra's account #191-148830 (Banco Popular). The invoice was originally from RSMcGladrey, Inc. (affiliated with Freed Maxick & Battaglia, PC) that were contracted by Richardson Patrick Westbrook & Brickman, LLC, who were contracted by Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). As a result, we decided to attributed the expense to Waleed Hamed.
2008	11/5/2008	3203	41,282.00		41,282.00	Richardson Patrick Westbrook & Brickman, LLC.	INV#R-2940472-330	R-2940472-330	10/27/2008	Gordon Rhea	Services rendered from August 1 to October 15, 2008 related to Government VI v United Corp: assimilation of documentation related to meetings with new experts (Rachlin). Meetings with Rachlin to discuss case facts, present documentation, and plan trial strategies; organize documentation and prepare items for trial, including summary documents; review documents in preparation for trial, review of company financial information, other related issues relevant to case, discuss various motions and counsel inquiries.	K, 3	Waleed Hamed	Check #3203, dated 11/5/2008, from Plaza Extra's account #191-148830 (Banco Popular). The invoice was originally from RSMcGladrey, Inc. (affiliated with Freed Maxick & Battaglia, PC) they were contracted by Richardson Patrick Westbrook & Brickman, LLC, who were contracted by Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). As a result, we decided to attribute the expense to Waleed Hamed.
2008	11/5/2008	3204	16,328.00		16,328.00	Richardson Patrick Westbrook & Brickman, LLC.	INV#R-2889997-330	R-2889997-330	8/13/2008	Gordon Rhea	Services rendered from June 16 through July 31, 2008 related to Government VI v United Corp: various meetings in Puerto Rico and Fort Lauderdale, including travel, to interview potential expert witnesses, various conversations with Randy Andreozzi and Marshall regarding request for increase in compensation of defendants; review of company financial information; other related issues relevant to case; discuss various motions and counsel inquiries.	K, 3	Waleed Hamed	Check #3204, dated 11/5/2008, from Plaza Extra's account #191-148830 (Banco Popular). The invoice was originally from RSMcGladrey, Inc. (affiliated with Freed Maxick & Battaglia, PC) that were contracted by Richardson Patrick Westbrook & Brickman, LLC, who were contracted by Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). As a result, we decided to attribute the expense to Waleed Hamed.
2008	12/18/2008	3232	58,448.00		58,448.00	Richardson Patrick Westbrook & Brickman, LLC.	INV#R-2973606-330	R-2973606-330	12/12/2008	Gordon Rhea	Services rendered from October 16 to November 30, 2008 related to Government VI v United Corp: advance preparation for trip to island to review documents in FBI office, including review of Draft Summary report and reconciliation and identification of various items, discussions with counsel regarding various items and strategies, assimilation of documentation related to trip to FBI office to review documents with new experts (Rachlin); organize documentation and prepare items for trial, including summary documents, review documents in preparation for trial, meet with defendants and experts to discuss various trial prep items; review of documents in FBI office; other related issues relevant to case, discuss various motions and counsel inquiries.	K, 3	Waleed Hamed	Check #3232, dated 11/2/18/2008, from Plaza Extra's account #191-148830 (Banco Popular). The invoice was originally from RSMcGladrey, Inc. (affiliated with Freed Maxick & Battaglia, PC) that were contracted by Richardson Patrick Westbrook & Brickman, LLC, who were contracted by (Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). as a result we decided to attribute the expense to Waleed Hamed.
2009	4/6/2009	3254	70,241.00		70,241.00	Richardson Patrick Westbrook & Brickman, LLC.	Inv. #R-3057916-330 3/28/2009	R-3057916-330	3/28/2009	Gordon Rhea	Services rendered were related to discussions with counsel regarding various items and strategies, assimilation of documentation for new experts.	K, 3	Waleed Hamed	The invoice was originally from Gordon Rhea from Richardson Patrick Westbrook & Brickman, LLC. (Waleed's lawyers).
2009	4/6/2009	3255	53,898.53		53,898.53	Richardson Patrick Westbrook & Brickman, LLC.	Inv. #3013946-3330	R-3013946-330	2/13/2009	Gordon Rhea	Services rendered were related to assist counsel regarding preparation of numerous motions related to bonuses, selected credit card issues with monitors, show cause issues, review financial statements and respond to various inquiries from Marshal.	K, 3	Waleed Hamed	The invoice was originally from Gordon Rhea from Richardson Patrick Westbrook & Brickman, LLC. (Waleed's lawyers).
2009	7/2/2009	3253	115,496.00		115,496.00	Richardson Patrick Westbrook & Brickman, LLC.	Inv. #R-3156184-330 6/29/2009	R-3156184-330	6/29/2009	Gordon Rhea	Services rendered were related to computation of various settlement penalty and interest scenarios and discussions with legal team, prepare defendant extensions meeting at stores with defendant to discuss various case issues.	K, 3	Waleed Hamed	The invoice was originally from Gordon Rhea from Richardson Patrick Westbrook & Brickman, LLC. (Waleed's lawyers).
2009	9/29/2009	3319	41,795.00		41,795.00	Richardson Patrick Westbrook & Brickman, LLC.	Forensic Accounting Work	2455	9/14/2009	Andreozzi Fickess, LLP	Services rendered from July 2009 related to US V. United Corporation- Forensic Accounting Work: work on draft of supplement to Motion for Specific Relief, review court orders re motion for specific relief.	K, 3	Waleed Hamed	The invoice was originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), they worked in joint with Richardson Patrick Westbrook & Brickman, LLC.



Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2009	12/17/2009	3337	42,175.00		42,175.00	Richardson Patrick Westbrook & Brickman, LLC.	RSM MCGLADREY INV#32498680	32498680-330	N/A	N/A	N/A	2, 3	Waleed Hamed	Invoice was not available. We only observed check #3337, dated 12/17/2009, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMcGladrey, Inc.). We decided to include this expense on Waleed's analysis.
2010	2/10/2010	51328	68,166.00		68,166.00	Richardson Patrick Westbrook & Brickman, LLC.	RSM MCGLADREY INV R3207226	R-3207226	N/A	N/A	N/A	2, 3	Waleed Hamed	Invoice was not available. We only observed check #51328, dated 2/10/2010, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMcGladrey, Inc.). We decided to include this expense on Waleed's analysis.
2010	2/23/2010	57053	29,806.78		29,806.78	MRW Consulting Group, LLP-Professional Services	Invoice #UC2010-02	UC2010-02	N/A	N/A	N/A	2, 3	Waleed Hamed	Invoice was not available. As per Richardson Patrick Westbrook & Brickman Trust History, the expenses incurred related to MRV Consulting Group were included from Waleed's attorneys. They contracted and required the professional services of MRV Consulting Group, we attributed and included the expenses in Waleed's analysis.
2010	9/22/2010	3440	45,192.00		45,192.00	Richardson Patrick Westbrook & Brickman, LLC.	RSM MCGLADREY INV. R3419704-330	R3419704-330	N/A	N/A	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #3440, dated 9/22/2010, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMcGladrey, Inc.). We decided to include this expense on Waleed's analysis.
2010	10/4/2010	3443	97,857.00		97,857.00	Richardson Patrick Westbrook & Brickman, LLC.	RSM MCGLADREY INV. R-3481530	R-3481530	N/A	N/A	Services rendered from April 16 through June 16, 2011 related to progress billing on assimilation of data and preparation of out year tax returns for 2001 thru 2009 related to settlement for Plaza Extra, Sixteen Plus, Peters Farm, Plessen Enterprises, Wally Hamed, Willie Hamed, and Yusuf Family.	K, 3	Waleed Hamed	Invoice was not available. We only observed check #3443, dated 10/4/2010, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMcGladrey, Inc.)
2010	1/8/2010	51193	9,012.50		9,012.50	Eugene B. Benton	For Services	N/A	N/A	N/A	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #51193, dated 1/8/2010, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Gordon Rhea (Waleed's lawyers) for expenses related to paralegal Eugene. He was contracted by G. Rhea. We decided to include this expense on Waleed's analysis.
2010	3/24/2010	51534	3,912.50		3,912.50	Eugene B. Benton	Services Jan, Feb & March 10	N/A	N/A	N/A	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #51534, dated 3/24/2010, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Gordon Rhea (Waleed's lawyers) for expenses related to paralegal Eugene. He was contracted by G. Rhea. We decided to include this expense on Waleed's analysis.
2010	5/6/2010	57724	14,314.50		14,314.50	Pratts -Thomas Walker, PA Professional Services	N/A	N/A	N/A	N/A	N/A	2	Waleed Hamed	Invoice was not available. As per Richardson Patrick Westbrook & Brickman Trust History, the expenses incurred related to Pratts -Thomas Walker, PA Professional Services were included from Waleed's attorneys. They contracted and required the professional services of Pratts -Thomas Walker, we attributed and included the expenses in Waleed's analysis.
2010	11/15/2010	59004	10,693.16		10,693.16	MRW CONSULTING GROUP	N/A	UC 2010-06	N/A	N/A	N/A	2	Waleed Hamed	Invoice was not available. As per Richardson Patrick Westbrook & Brickman Trust History, the expenses incurred related to MRV Consulting Group were included from Waleed's attorneys. They contracted and required the professional services of MRV Consulting Group, we attributed and included the expenses in Waleed's analysis.
2010	12/29/2010	59339	3,220.57		3,220.57	Pratts -Thomas Walker, PA Professional Services	N/A	N/A	N/A	N/A	N/A	2	Waleed Hamed	Invoice was not available. As per Richardson Patrick Westbrook & Brickman Trust History, the expenses incurred related to Pratts -Thomas Walker, PA Professional Services were included from Waleed's attorneys. They contracted and required the professional services of Pratts -Thomas Walker, we attributed and included the expenses in Waleed's analysis.
2011	1/31/2011	59712	1,600.00		1,600.00	Gordon C. Rhea - RPWB Benton 218156-1	N/A	N/A	N/A	N/A	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2011	1/31/2011	59712	410.00		410.00	Gordon C. Rhea - RPWB Benton 218156-2	N/A	N/A	N/A	N/A	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2011	1/31/2011	59712	153.51		153.51	Gordon C. Rhea - RPWB Benton Expenses 202316-0	N/A	N/A	N/A	N/A	N/A	2	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. We decided to attribute these expenses to Waleed Hamed.
2011	5/12/2011	61500	199,089.00		199,089.00	Richardson Patrick Westbrook & Brickman, LLC.	INV#R-3574814-330 2/25/2011	INV#R-3574814-330 2/25/2011	2/25/2011	N/A	N/A	3	Waleed Hamed	We only observed check #61500, dated 5/12/2011, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMcGladrey, Inc.). We decided to include this expense on Waleed's analysis.
2011	6/23/2011	N/A	20,000.00		20,000.00	N/A	N/A	4016	N/A	Andreozzi Fickess, LLP	N/A	K	Waleed Hamed	Invoice #4127 described a previous partial payment made on June 23, 2011 for \$20,000 related to this invoice.
2011	6/30/2011	61737	99,562.00		99,562.00	Andreozzi Fickess, LLP	INV. R-3637708-330 4/25/2011	INV. R-3637708-330	4/25/2011	N/A	N/A	3	Waleed Hamed	We only observed check #61737, dated 6/30/2011, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMcGladrey, Inc.). We decided to include this expense on Waleed's analysis.
2011	7/8/2011	61782	300,000.00	(300,000.00)	-	Andreozzi Fickess, LLP	Escrow Account	N/A	N/A	N/A	N/A	3, 10	Waleed Hamed	Invoice was not available. As the Government has concurred in the Motion, the Court orders the immediate release of \$300,000 from United Corporation to the escrow account of the law offices of Andreozzi and Fickess, LLP. The attached documents was not signed by Geoffrey W. Barnard-United States Magistrate Judge.

Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2011	7/19/2011	N/A	92,065.00		92,065.00	N/A	N/A	4127	7/19/2011	Andreozzi Fickess, LLP	Services rendered from May 2011 related to US Virgin Island v. United Corporation: work on Closing Agreement and Motion for Release of Funds.	K	Waleed Hamed	Invoice #4127 described a balance of \$92,065.45 as a Trust Transfer and full payment.
2011	7/20/2001	1006	7,856.00		7,856.00	N/A	N/A	Wally Hamed Invoice 7/1/2011	7/1/2011	Gordon C.Rhea,P.C.	Services rendered from June 2011 related to phone conference with Andreozzi, Benton regarding trust account, call with accountants regarding F-BAR, individual returns, and strategy with new judge, conference with American Airlines Lawyer regarding potential depo dates and discovery schedule, letter to same, email traffic with Smock, Andreozzi regarding status of money transfer issue.	K, 1, 13	Waleed Hamed	Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. The expenses related to Gordon Rhea were attributed and included on Waleed's analysis.
2011	8/12/2011	61960	97,504.00		97,504.00	Andreozzi Fickess, LLP	RSM McGladrey INV3686356-330	R-3686356-330	6/27/2011	RSM MCGladrey	Services rendered from April 16 to June15, 2011 related to progress billing on assimilation of data and preparation of out-year tax return for 2001 thru 2009 related to settlement for Plaza Extra, Sixteen Plus, Peters Farm, Plessen, Wally and Willie Hamedand Yusuf Family, conference call with counsel to discuss various tax return related issues and strategy regarding same; review of client data related to personal return and detailed analysis for proper treatment, follow-up calls with corporate controller regarding issues and reconciliations, research	K, 3	Waleed Hamed	Invoice was not available. Check #61960 was paid to the order of Attorneys Andreozzi Fickess, LLP (Waleed's lawyers). They contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMwGladrey,Inc.). We decided to attribute this expense to Waleed Hamed.
2011	8/14/2011	1007	9,450.00		9,450.00	N/A	N/A	Wally Hamed Invoice 8/1/2011	8/1/2011	Gordon C.Rhea,P.C.	Services rendered related to emails, phone, calls and conferences with Andreozzi, Cmosck, Cole, Epstein regarding payment of settlement funds to BIR, FBAR issues, and attorneys escrow issues, calls and emails with Lori Hendrickson regarding release of funds from United Corp, payment of fine account into Smock account, and release additional funds of Hamed	K, 13	Waleed Hamed	Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. The expenses related to Gordon Rhea were attributed and included on Waleed's analysis.
2011	9/1/2011	1010	11,900.00		11,900.00	N/A	N/A	Wally Hamed- 9/1/2011	9/1/2011	Gordon C.Rhea,P.C.	Services rendered related to emails and phones calls with Lori Hendrickson regarding payment and timing of settlement, FBAR's and individual returns, and payment of advance amount to United shareholders, conferences with Andreozzi, Smock, Cole, Epstein regarding payment by United Corporation to shareholders, meeting and phone conferences with Magistrate Barnard regarding signing order related to release of funds by United, scheduling of final sentencing and related issues.	K, 11	Waleed Hamed	Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. The expenses related to Gordon Rhea were attributed and included on Waleed's analysis.
2011	9/29/2011	64141	39,480.00		39,480.00	Andreozzi Fickess, LLP	RSM McGladrey #R-3721906-330	#R-3721906-330	N/A	N/A	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #64141, dated 9/29/2011, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMwGladrey,Inc.). We decided to include this expense on Waleed's analysis.
2011	11/9/2011	64374	100,000.00		100,000.00	Andreozzi Fickess, LLP	Escrow Account	N/A	N/A	N/A	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #64374, dated 11/9/2011, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMwGladrey,Inc.). We decided to include this expense on Waleed's analysis.
2012	1/1/2012	64861	85,215.00		85,215.00	Andreozzi Fickess, LLP	RSM McGladrey #R-3771071-330	#3771071-330	N/A	N/A	N/A	3	Waleed Hamed	Invoice was not available. We only observed check #64861, dated 1/1/2012, from Plaza Extra's account #191-148830 (Banco Popular). In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC (RSMwGladrey,Inc.). We decided to include this expense on Waleed's analysis.
			\$ 2,144,392.92	\$ (300,000.00)	\$ 1,844,392.92									

Note: Some invoices received indicate payments related to legal services (no check is available), some which were not included in the report "Lawyer & Accountant Fees Paid After The Plea Agreement Date 2/21/2010". Therefore, we include it in our analysis. Refer to information below.

Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2011	N/A	N/A	\$ 8,900.00	\$ (8,900.00)	\$ -	N/A	N/A	7275	5/28/2011	Law Offices of Pamela Lynn Colon, LLC.	Services rendered from April 19 through May 30, 2011 related to reply re motion for return of property - client's fire arm, conferences call Claudette Anderson, Director of IRB re status of case, tax payments, returns, sentencing, call to Governor, review of documents-tax payment agreement.	K, 1, 13, 14	Waheed Hamed	Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2011	N/A	N/A	10,284.59	(10,284.59)	-	N/A	N/A	7280	7/5/2011	Law Offices of Pamela Lynn Colon, LLC.	Services rendered from June 16 through July 7, 2011 related to review of order granting transfer of escrow account, email from Tracy Marien, review documents regarding Closing Agreement, FBAR filing, review Plea in connection with language of Closing Agreement.	K, 1, 13, 14	Waheed Hamed	Based on the Plea Addendum submitted to VI Court, Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed. Invoice was billed to Waheed Hamed, the services billed were related to the review of emails from Tracy Marien, Bruce Cole, G. Rhea, Howard Epstein, FBAR filing and reviewing the language of the Plea in connection with the Closing Agreement.
2011	N/A	N/A	21,230.00	(21,230.00)	-	Andreozzi Fickess, LLP	N/A	N/A	N/A	N/A	N/A	13, 14	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
2011	N/A	N/A	9,900.00	(9,900.00)	-	N/A	N/A	7303	8/19/2011	Law Offices of Pamela Lynn Colon, LLC.	Services rendered from August 2011 related to telephone conversation with client receipt of his firearm, telephone conversation Tracie Marien re scheduling FBAR meeting with client, review of Motion regarding Government's reply to Motion to return property, Motion of Release of funds to shareholders, Motion to deposit funds with clerk of court.	K, 1, 13, 14	Waheed Hamed	Based on the Plea Addendum submitted to VI Court, Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed. Invoice was billed to Waheed Hamed, the services billed were related to the review of government's reply to the motion to return property, motion for release of funds to shareholders, motion to deposit funds with court's clerk, and email from Tracie Marien re-scheduling FBAR meeting with the client.
2011	N/A	N/A	17,727.50	(17,727.50)	-	N/A	N/A	4181	8/23/2011	Andreozzi Fickess attorney fees	Services rendered from June 2011 related to US Virgin Island v. United Corporation:calls and emails regarding closing agreement and case issues, receipt and review of emails from team regarding Department of Labor issues, calls to WBBR regarding Closing Agreement, confer with Maggie Doherty at US Marshall regarding tax deposits and related issues, emails to Willie Hamed and team regarding tax deposits.	K, 13, 14, 15	Waleed Hamed	Invoice #4181 described the balance of \$17,727.50 as Trust Transfer and full payment. We observed email from Marian M. Edmiston-IMr. Hamed approved Invoice #4178 in the amount of \$16,503.04 and then Marian include Randy's travel expense for a trip to the USVI on 5/9/2011 which increase the amount owing to \$17,727.50, as the end of June 2011 there is a zero balance on this account.
2011	N/A	N/A	12,651.20	(12,651.20)	-	N/A	N/A	4212	9/15/2011	Andreozzi Fickess, LLP	Services rendered from July 2011 related to US Virgin Island v. United Corporation: communications with Gordon Rhea and Howard Epstein regarding case issues, review of past Joint Status Report for Mr. Yusuf's Tax Court case, work on issues related to Closing Agreement, work on Fathi Yusuf Status Report.	K, 14	Waleed Hamed	The invoice was originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of Richardson Patrick Westbrook & Brickman, LLC. The expenses related to Andreozzi Fickess, LLP were attributed and included on Waleed's analysis.
2011	N/A	N/A	22,004.00	(22,004.00)	-	N/A	N/A	7306	9/16/2011	Law Offices of Pamela Lynn Colon, LLC.	Services rendered from September 2011 related to review documents: letter from G. Rhea to L. Hendrickson, email from Lhendrickson to G. Rhea, drafting letters(editingletter)to bank for client, drafting portions of corporate compliance program.	K, 1, 14	Waheed Hamed	Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.

Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2011	10/1/2011	N/A	12,354.35	(12,354.35)	-	N/A	N/A	Wally Hamed-10/1/2011	10/1/2011	Gordon C.Rhea,P.C.	Services rendered related to emails and phone calls with Lori Hendrickson regarding status of FBAR's and out-year tax returns, preparation for meeting in Washington with Justice Department regarding FBAR's and out-year tax return, phone calls and emails with Andreozzi, Smock, Cole, Epstein, CColon regarding status of FBAR issues and out-year issues, negotiations with Justice Department, ans scheduling of sentencing and related issues, travel to meeting in Washington with Justice Department attorneys.	K, 15, 16	Waleed Hamed	Based on the Plea Addendum submitted to VI Court, Gordon C. Rhea signed as the Defendant Attorney of Waleed M. Hamed. The expenses related to Gordon Rhea were attributed and included on Waleed's analysis.
2011	11/18/2011	N/A	49,215.14	(49,215.14)	-	N/A	N/A	676 & 4189		Andreozzi Fickess attorney fees	Services rendered from February 22 through July 21, 2006 related to Retail Acquisition: meet with the client regarding sale, meeting with EDF, RPA and S. Soluri regarding due diligence issues for purchase of Pueblo stores, review and revise Pueblo confidentiality agreement,phone conferences with Jose Nieto and client regarding transactions and related issues.	K, 15, 17	Waleed Hamed	Invoice #4189 from Andreozzi Fickess, LLC bill to Mufeed Hamed for services billed from Invoice #676 related to a retail acquisition, due diligence issues for purchase of Pueblo Stores.
2011	N/A	N/A	25,206.00	(25,206.00)	-	Andreozzi Fickess, LLP	N/A	N/A	N/A	N/A	N/A	13, 14	Waleed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court, Randall R. Andreozzi from Andreozzi Fickess, LLP signed as the Defendant Attorney of Waleed M. Hamed.
Unpaid	N/A	N/A	2,890.00	(2,890.00)	-	N/A	RSMcGladrey	RSMcGladrey R-2245622-330, 6/21/06	N/A	N/A		18	Waleed Hamed	Invoice not available. In the past, the invoices were originally from Attorneys Andreozzi Fickess, LLP (Waleed's lawyers), that contracted and required the professional services of (RSMcGladrey,Inc.). We decided to include this expense on Waleed's analysis.
			\$ 192,362.78	\$ (192,362.78)	\$ -									

2006	238,119.87	-	238,119.87
2007	41,901.00	-	41,901.00
2008	194,307.00	-	194,307.00
2009	323,605.53	-	323,605.53
2010	1,882,649.67	(440,426.62)	1,442,223.05
2011	1,366,931.57	(504,404.78)	862,526.79
2012	712,989.22	(66,176.98)	646,812.24
No date			-
Unpaid	344,231.87	(344,231.87)	-
<b>Total</b>	<b>\$ 5,104,735.73</b>	<b>\$ (1,355,240.25)</b>	<b>\$ 3,749,495.48</b>

**Tickmark:**

K Traced and agreed to invoice.

**Notes:**

- N/A Not available
- 1 Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as Attorney for Defendant Waheed M. Hamed. We attributed and included the expenses in Waheed's analysis, were adjusted amount to avoid double counting.
- 2 The invoices are also included in the list "Richardson, Patrick, Westbrook & Brickman- Trust History by Matter", which is a list of invoices paid from the United Corporation Trust Account.
- 3 We observed a copy of the check from Plaza Extra -East #191-148830.
- 4 As per, report (table) named "Lawyer & Accountant Fees Paid After The Plea Agreement Date 2/21/2010" identified invoices unpaid, we adjusted to eliminated from analysis.
- 5 Based on the Plea Addendum submitted to VI Court, John Dema signed as Attorney for Defendant Maher Yusuf. We attributed and included the expenses in Maher's analysis, were adjusted amount to avoid double counting.
- 6 Based on the Plea Addendum submitted to VI Court, Derek M. Hodge signed as Attorney for Defendant Najeh Yusuf. We attributed and included the expenses in Najeh's analysis, were adjusted amount to avoid double counting
- 7 Based on the Plea Addendum submitted to VI Court Warren B. Cole from Hunter, Cole & Dennett signed as Attorney for United Corporation. The payments incurred were eliminate from partners distribution.
- 8 Based on the Plea Addendum submitted to VI Court, Henry C Smock signed as Attorney for Defendant Fathi Yusuf. We attributed and included the expenses in Fathi's analysis, were adjusted amount to avoid double counting.
- 9 We observed a copy of the check from Plaza Extra -East #058-00065811
- 10 The check's purpose was to fund the escrow account of the law offices of Andreozzi and Fickess, LLP, used to pay the legal and accounting services and managed by Andreozzi Fickess, LLP. Therefore, because the invoices for the period are included in the table, this deposit to the escrow account is not included as a legal disbursement (in order to avoid duplicate amounts).
- 11 The list "Richardson, Patrick, Westbrook & Brickman- Trust History by Matter" states that the invoice for services rendered by Gordon C. Rhea, and dated 9/1/11, was paid with check #1010, apparently from the escrow account of the law offices of Andreozzi and Fickess, LLP.
- 12 Expenses only were related to accounting of United Corporation. We observed the Agreement for Professional Engagement was signed by Maher Yusuf, president of United Corp.
- 13 Legal services were included from other list provided Hamed Family (HAMD605553) and identified as paid. We decided to attributed expenses to Waleeds Hamed.
- 14 We observed those invoices but not included a payment method as per check from Plaza Extra's accounts, we adjusted to eliminated from analysis.
- 15 An email was sent by Andreozzi and Fickess, LLP stating than an invoice for attorney fees for the period that ended on 6/30/2011 was paid from the escrow account managed by the attorneys.
- 16 The list "Richardson, Patrick, Westbrook & Brickman- Trust History by Matter" states that the invoice for services rendered by Gordon C. Rhea, and dated 10/1/11, was paid apparently from the escrow account of the law offices of Andreozzi and Fickess, LLP.
- 17 An email was sent by Andreozzi and Fickess, LLP stating than two invoices for attorney fees, #676 dated 9/2/06 and #4189 dated 8/24/11, for the total amount of \$49,215.14 (related to case 06-0016 2006 Mufeed Hamed case as per list "Richardson, Patrick, Westbrook & Brickman- Trust History by Matter") was paid from the escrow account managed by the attorneys. We observed those invoices but not included a payment method as per check from Plaza Extra's accounts, we adjusted to eliminated from analysis.
- 18 An email was sent by Andreozzi and Fickess, LLP stating than an invoice for attorney fees for the period that ended on 6/21/2006 (invoice #R-2245622-330 as per list "Richardson, Patrick, Westbrook & Brickman- Trust History by Matter") was paid from the escrow account managed by the attorneys.

# **EXHIBIT 11**

*Andreozzi Fickess LLP*

9145 Main Street  
Clarence, NY 14031

Ph:(716) 565-1100

Fax:(716) 565-1920

Richardson, Patrick, Westbrook & Brickm  
1037 Chuck Dawley Blvd  
Building A  
Mt. Pleasant, SC  
29464

June 29, 2012

Attention: Gordon Rhea, Esq.

File #: 04-0008  
Inv #: Sample

RE: U.S. Virgin Islands v. United Corporation, et al

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Mar-02-12	Communications regarding individual tax return issues.	0.70	287.00	RPA
Mar-05-12	Receipt/review correspondence from IRS to Mike Yusuf regarding non-filed returns; edit and send response; communications with Mike Yusuf regarding same.	1.10	451.00	RPA
	Receipt and review copy of correspondence to Mike Yusuf from IRS; review of file; electronically organize and email to team; confer with RPA; draft correspondence to the IRS; email to RPA for review; update memo to file.	0.70	112.00	TLM
Mar-06-12	Call with Mike Yusuf regarding case issues and correspondence from IRS.	0.40	164.00	RPA
	Edit and finalize letter to IRS regarding Mike Yusuf taxes; email to team and client; update memo to file.	0.30	48.00	TLM
Mar-09-12	Case conference with Ron Soluri and Howard Epstein; confer with P. Colon and Gordon Rhea regarding returns and conference with VIBIR; notes regarding same.	1.50	615.00	RPA
Mar-11-12	Confer with Howard Epstein on USVI VIBIR trip and tax returns.	1.00	410.00	RPA

Mar-12-12	Receipt and review of post-year tax returns; confer with CPA Howard Epstein regarding case issues.	1.80	738.00	RPA
Mar-13-12	Conference calls with Ron Soluri; H. Epstein and Pam Colon regarding tax return issues; email, etc regarding same; research regarding gross receipts tax issue; calls to G. Rhea.	2.50	1,025.00	RPA
	Confer with RPA and Ron Soluri and Pam Colon regarding case issues and upcoming BIR meeting; call to Mr. Smock's office for meeting; confer with RPA regarding Gross Receipts Taxes filing requirements; research regarding same and email to RPA.	1.00	160.00	TLM
Mar-14-12	Case conference on tax returns; research regarding gross receipts issue raised by Plaza Extra Comptroller.	3.50	1,435.00	RPA
Mar-15-12	Work with CPA's on tax returns for out-years and language for disclaimer; draft cover letter and disclaimer language for final FBAR's; conference calls regarding same; calls to G. Rhea and H. Smock; calls to clients; emails with VIBIR.	4.00	1,640.00	RPA
	Confer with RPA, H. Epstein & R. Soluri re case issues; prepare draft attachment language for FBARs; confer with RPA and make edits to attachment language and email to team for review.	0.80	128.00	TLM
	Edit and finalize letters and attachments regarding FBAR filings for Waleed and Waheed Hamed and Fathi Yusuf.	0.70	112.00	TMW
Mar-16-12	Conference call with Ronald Soluri and H. Smock regarding case matters; call with Gordon Rhea regarding same; draft language for return presentations.	2.00	820.00	RPA
	Confer with RPA and Ron Soluri re case issues; confer with Hank Smock, Ron Soluri, Howard Epstein & RPA regarding case issues and next steps.	1.40	224.00	TLM
Mar-17-12	Communications with trial team regarding case issues and upcoming USVI VIBIR visit.	0.40	164.00	RPA
Mar-19-12	Conference calls and emails with Gordon	2.00	820.00	RPA

	Rhea, Pam Colon, Howard Epstein and Ron Soluri regarding case issues and out-year returns; drafting regarding attachments to returns.			
	Receipt and review of RPA edits to 1040 attachment; make edits to same and email to R. Soluri and H. Epstein for review.	0.30	48.00	TLM
Mar-20-12	Prepare for travel to USVI to meet with VIBIR representatives; conference calls/communications with Ronald Soluri, Howard Epstein, Pam Colon regarding same; work on letter to U.S. Marshall Service and DOJ regarding frozen accounts.	3.50	1,435.00	RPA
	Emails with Alicia Valle regarding documents for R. Soluri; electronically organize same and email to A. Valle.	0.40	64.00	TLM
Mar-22-12	Receipt/review tax return summary for meeting with VIBIR.	0.80	328.00	RPA
Mar-26-12	Organize documents and prepare for trip to USVI; edit correspondence to M. Doherty.	1.50	615.00	RPA
	Confer with Ron Soluri regarding case issues; receipt of email from Ron Soluri regarding same; prepare draft letter to Maggie Doherty of US Marshall Service; confer with RPA regarding same; edits to correspondence and email to team; receipt of Ron Soluri edit and incorporate; finalize letter and send; electronically organize and email to team; update memo to file.	1.00	160.00	TLM
Mar-27-12	Travel to USVI for meeting with VIBIR; meet and confer with Ronald Soluri and Howard Epstein regarding case matters on St. Thomas; confer with clients; calls with Gordon Rhea and Pam Colon; draft email to trial team.	10.00	4,100.00	RPA
Mar-28-12	Case conferences with trial team on St. Thomas; prepare for meetings with VIBIR; confer regarding tax returns; work with CPA's on case matters.	8.00	3,280.00	RPA
	Confer with RPA regarding case issues and status; prepare draft correspondence to Tammy Smalls; email to R. Soluri and RPA for	1.00	160.00	TLM

	review; email case documents to RPA for review.			
Mar-29-12	Work with Ronald Soluri in USVI on case matters; calls and emails to VIBIR representative regarding meeting; return travel to Buffalo; confer with clients; work on Compliance Program and correspondence to IRS.	10.00	4,100.00	RPA
	Receipt of Ron Soluri email regarding Compliance; review of draft Compliance Agreement.	1.20	192.00	TLM
Mar-30-12	Call to Wally regarding database; email to RPA regarding same.	0.10	16.00	JAS
Apr-03-12	Communications with team regarding case issues; emails with Gordon Rhea and P. Colon.	0.60	246.00	RPA
Apr-04-12	Conference call with G. Rhea and P. Colon; draft correspondence to U.S. Marshall; confer with R. Soluri regarding tax deposits and case issues.	1.50	615.00	RPA
	Confer with RPA and Ron Soluri regarding case issues; confer with RPA, G. Rhea and P. Colon regarding case issues; email Pam Colon draft compliance agreement; confer with RPA and Ron Soluri regarding case issues; draft correspondence to US Marshall; email to RPA and Ron Soluri to review.	1.50	240.00	TLM
Apr-05-12	Work with TLM on Tax Payment Request to U.S. Marshall Service; confer with R. Soluri regarding case issues.	0.80	328.00	RPA
	Confer with RPA and Ron Soluri regarding case issues; emails to Nejeh Yusuf regarding shareholders; update correspondence to Maggie Doherty; finalize correspondence and submit; electronically organize same and file; email to clients; update memo to file.	1.20	192.00	TLM
Apr-12-12	Communications with TLM and US Marshall re: release of tax payments.	0.40	164.00	RPA
	Confer with Ms. Doherty regarding case issues; email to team and clients regarding same.	0.40	64.00	TLM



Invoice #:	Sample	Page 5	June 29, 2012		
Apr-17-12	Telephone conference with Mr. Yusuf; telephone conference with R. Soluri; emails with G. Rhea.	1.50	615.00	RPA	
Apr-19-12	Conference call with G. Rhea regarding email inquiry from L. Hendrickson; notes regarding same.	0.80	328.00	RPA	
Apr-23-12	Conference calls with R. Soluri and team regarding case issues; emails regarding same; confer with clients.	1.00	410.00	RPA	
Apr-24-12	Conference call with team regarding case matters; conference call with Joel Holt regarding out-year returns and related issues.	2.00	820.00	RPA	
Apr-25-12	Conference call with team regarding case issues; confer with CPA's regarding tax returns; confer with counsel regarding case matters; emails regarding same.	3.00	1,230.00	RPA	
Apr-27-12	Calls/emails with Attorneys Holt and DeWood regarding document production and case matters; work on production to attorneys; calls with client; calls with R. Soluri and H. Epstein regarding tax issues.	2.50	1,025.00	RPA	
Apr-29-12	Calls and emails with team regarding case issues.	0.60	246.00	RPA	
Apr-30-12	Conference calls with R. Soluri regarding case matters; communications regarding IRS correspondence to Mr. Yusuf regarding 2001 liability.	0.70	287.00	RPA	
May-01-12	Calls with R. Soluri and H. Epstein regarding case issues; call with Plaza controller regarding same.	0.70	287.00	RPA	
	Receipt and review of email from Ron Soluri; review of file and confer with RPA; confer with RPA, Plaza controller, and Ron Soluri regarding case issues; call with Maggie Doherty regarding same.	1.00	160.00	TLM	
May-08-12	Office conference with R. Soluri and H. Epstein at FM Offices; conference call with R. Soluri, H. Epstein and M. Yusuf regarding case issues; draft email to team.	3.00	1,230.00	RPA	
May-09-12	Emails and conference calls with team regarding case issues and tax return filings.	1.50	615.00	RPA	

	Confer with RPA regarding case issues and next steps; emails to team regarding same.	0.40	64.00	TLM
May-11-12	Conference calls with Trial Team and CPA's regarding case issues and tax returns.	0.70	287.00	RPA
May-14-12	Conference calls with G. Rhea, J. Dema and R. Soluri regarding return status and case matters.	0.60	246.00	RPA
May-20-12	Phone call from Attorney DeWood; return call.	0.20	82.00	RPA
May-21-12	Conference call with Attorney DeWood; call to accountants and work with TLM to gather tax return requested.	1.40	574.00	RPA
	Confer with RPA regarding case issues; receipt and review of email from DeWood; review of file and draft tax returns; email to RPA, Ron Soluri and H. Epstein regarding same.	0.70	112.00	TLM
May-22-12	Conference calls with Mr. Yusuf and Attorney DeWood; work with TLM to organize documents and returns to produce.	1.10	451.00	RPA
	Confer with RPA regarding case issues; confer with H. Epstein regarding same; receipt and review of CD with draft returns for entities and electronically organize same; confer with RPA; prepare copies of CDs to be provided to Attorneys DeWood and Holt.	0.90	144.00	TLM
May-23-12	Work on production to counsel; confer with CPAs; emails concerning the same.	0.80	328.00	RPA
	Confer with RPA regarding case issues; draft correspondence to Attorney DeWood; update case contacts for Attorneys DeWood and Holt; make edits to correspondence and finalize same; electronically organize and send; update memo to file.	1.00	160.00	TLM
May-24-12	Case conferences with Ron Soluri and Howard Epstein; e-mail communications with Hank Smock concerning addendum to defense agreement.	0.80	328.00	RPA
	Confer with RPA regarding case issues; receipt	0.40	64.00	TLM

and review of signed Addendum;  
electronically organize same.

May-25-12	Conference call with Joel Holt concerning case issues; call with Wally Hamed in regard to the same; call with Ron Soluri and Howard Epstein.	1.00	410.00	RPA
May-30-12	Communications with client and Pam Colon regarding case issues.	0.40	164.00	RPA
May-31-12	Communications and calls with G. Rhea and P. Colon regarding attorney meeting.	0.80	328.00	RPA
Jun-02-12	Communications with G. Rhea, P. Colon and R. Soluri regarding Attorney DeWood questions and issues.	0.70	287.00	RPA
Jun-04-12	Receipt/review of communication from IRS eliminating assessment of income tax for Fahti and Fawzia Yusuf; email to team regarding IRS concession of assessment.	0.40	164.00	RPA
	Receipt and review of Notices from IRS for Fathi & Fawzia Yusuf; electronically organize and email to team and client; update memo to file.	0.30	48.00	TLM
Jun-05-12	Review and organize file matters for USVI travel; prepare for meeting with Attorney DeWood.	2.50	1,025.00	RPA
	Confer with RPA regarding case issues; prepare documents for RPA to take to USVI for meeting with Mr. DeWood.	1.00	160.00	TLM
Jun-06-12	Travel to St. Thomas to meet and confer with counsel regarding case matters; conference with G. Rhea and P. Colon regarding case issues.	8.50	3,485.00	RPA
Jun-07-12	Conference on STX with G. Rhea and Mr. Yusuf regarding case matters; conference with P. Colon and G. Rhea to prepare for meeting with Attorney DeWood, Attorney Holt, P. Colon, and G. Rhea; conference with attorneys P. Holt, P. Colon, G. Rhea, and W. Hamed; confer with R. Soluri regarding case issues and tax matters; review file and prepare; notes regarding same.	10.00	4,100.00	RPA

	Receipt and review of email from Ron Soluri regarding tax deposits; draft correspondence to Ms. Doherty and email to R. Soluri to review; finalize correspondence and submit; confer with Ms. Doherty; email to team and clients; update memo to file.	0.50	80.00	TLM
Jun-08-12	Meeting with Wally Hamed regarding case issues and steps to secure submission of tax returns per plea agreement; confer with G. Rhea regarding same; confer with R. Soluri regarding same; review file documents and notes to file.	4.50	1,845.00	RPA
Jun-09-12	Meeting on STX with Mike Yusuf and Iman regarding case issues and steps to secure accurate submission of tax returns with VIBIR per plea agreement; calls with Mr. Yusuf regarding same; notes to file regarding same.	3.00	1,230.00	RPA
Jun-10-12	Confer with F. Yusuf regarding case issues; notes regarding same and review file; emails to R. Soluri regarding returns.	1.00	410.00	RPA
Jun-11-12	Return travel from STT; communications regarding meeting with Attorney DeWood and related case issues; confer with Mr. Yusuf and Wally Hamed regarding case issues; notes regarding same; emails with attorney Holt.	9.40	3,854.00	RPA
Jun-12-12	Various case conferences with Attorneys DeWood, Holt, Wally Hamed, Ron Soluri, and Gordon Rhea regarding case issues and possible resolution.	3.50	1,435.00	RPA
	Confer with Maggie Doherty regarding tax deposits; email to team and clients regarding release of funds; update memo to file.	0.20	32.00	TLM
Jun-13-12	Emails and communications with clients and counsel regarding case issues; conference calls regarding same.	2.70	1,107.00	RPA
	Confer with RPA regarding case issues.	0.30	48.00	TLM
Jun-14-12	Various conference calls with R. Soluri, W. Hamed and G. Rhea regarding case issues; emails with Margie regarding tax payments; receipt/review emails from L. Hendrickson; call to attorney DeWood.	2.40	984.00	RPA

Invoice #:	Sample	Page	9	June 29, 2012
Jun-15-12	Conferences with G. Rhea and client regarding case issues; calls with R. Soluri regarding same; receipt/review of quarterly tax deposit.	1.40	574.00	RPA
	Receipt and review of copies of tax deposit to VIBIR; electronically organize same.	0.20	32.00	TLM
Jun-16-12	Communications with Joel Holt and W. Hamed regarding case issues and scheduling of conferences; confer with G. Rhea regarding same.	0.70	287.00	RPA
Jun-18-12	Calls/emails with counsel and clients regarding meeting in USVI; confer with CPA regarding same and tax issues.	1.50	615.00	RPA
Jun-19-12	Receipt/review of FBAR extensions for 2011 for various clients; confer with counsel and CPA's regarding same; prepare and confer regarding upcoming USVI meeting.	2.00	820.00	RPA
Jun-20-12	Conference calls with Wally Hamed and team regarding case issues; work on submission of final FBAR's for clients.	0.70	287.00	RPA
	Receipt and review of final FBAR from H. Epstein; confer with RPA and email to Wally Hamed for review and execution with instructions; confer with RPA regarding case issues; update memo to file.	0.90	144.00	TLM
Jun-21-12	Communications with G. Rhea regarding case issues and meeting on June 28, 2012.	0.30	123.00	RPA
Jun-22-12	Confer with Joel Holt; emails regarding same; organize documents and prepare for travel to USVI.	2.00	820.00	RPA
Jun-26-12	Travel to St. Croix to attend mediation; prepare for meetings; confer with G. Rhea, clients and counsel; review documents from database.	9.50	3,895.00	RPA
	Call and email to Universal Academy of Florida; confer with H. Epstein regarding documents; confer with RPA regarding same; search database for documents; email document to RPA and H. Epstein for review.	1.80	288.00	TLM
Jun-27-12	Meet with Ron Soluri, Howard Epstein, Gordon Rhea, and Pam Colon regarding case	8.00	3,280.00	RPA

issues; prepare for mediation; preliminary meeting with Attorneys DeWood and Holt.

Jun-28-12	Meet with counsel and CPAs; prepare for mediation; attend client mediation session.	13.00	5,330.00	RPA
	Receipt and review of letter from Attorney Holt to Attorney DeWood; electronically organize same; confer with RPA regarding case issues.	0.40	64.00	TLM
Jun-29-12	Work on draft settlement stipulation; meet with attorney Colon, R. Soluri & H. Epstein regarding case matters; telephone conference with G. Rhea regarding case issues.	6.50	2,665.00	RPA
	Totals	199.30	\$76,213.00	

**DISBURSEMENTS**

Mar-31-12	Print/Copy Fees	0.60
Apr-20-12	RPA 3/27/12-3/29/12	2,272.39
	Airfare/Automobile/Lodging/Meals	
Apr-30-12	Prints/Copies thru April 2012	0.20
May-16-12	RPA Travel Reimbursement for USVI trip on 3-27 thru 3-29 (for mileage, gas, meal)	125.16
May-26-12	FedEx Fee	43.74
	FedEx Fee	43.74
May-31-12	Prints/Copies thru May 2012	7.60
Jun-06-12	RPA trip to STX 6/6 thru 6/11/12 (hotel, airfare, rental car, meals)	2,511.77
Jun-26-12	RPA trip to STX 6/26 thru 6/30/12 (airfare, hotel, rental car, gas)	2,344.48
Jun-29-12	Prints/copies thru June 30, 2012	18.30
	Totals	\$7,367.98

Total Fee & Disbursements \$83,580.98

Balance Now Due \$83,580.98

**TOTAL DUE (incl. Trust Repl, if any) \$83,580.98**

TAX ID Number 34-2003893

3/2/12 ⇒ 3/23/12  
 chk # 65640  
 date 6/22/12  
 4/3/12 ⇒ 6/1/12



**Andreozzi Fickess Invoice, G. Rhea Invoice, Pamela Colon Invoice**

Friday, June 29, 2012 7:08 PM

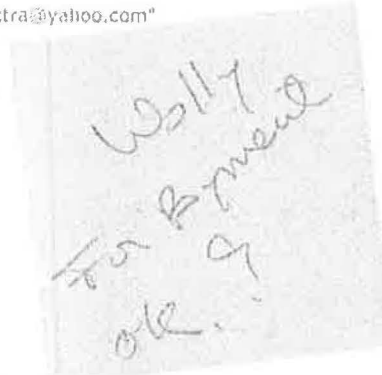
From: "Marian Edmiston" <mme@abfmwb.com>

To: "wally@plazaextra.com" <wally@plazaextra.com>, "plazaextra@yahoo.com" <plazaextra@yahoo.com>

3 Files (1145KB)



Gordon R... Pamela C... United 04...



Dear Mr. Hamed and Wadda:

Per Randy's instructions, I am forwarding to you a current invoice for services for Gordon Rhea, Pam Colon and our office.

Our invoice for services is thru June 29, 2012. Randy wanted me to remind you both that our invoice is cumulative from March thru June 29<sup>th</sup>, because we submit the invoices as pre bills rather than final invoices until funds are moved into the Escrow account. As you know, if we generate finals bills for the month, our accounting software automatically takes money out of the Escrow account. Randy wants to make sure that Gordon, Pam and Ron receive payment first and therefore does not want to generate final current invoices until you have replenished the escrow with amounts directly attributable to our invoice. That is why you will see that the time billings for prior months are cumulative of invoices we sent earlier. Accordingly, you should disregard any prior invoices for the months covered in this current invoice. As always, please call me if you have any questions on our invoice.

Marian M. Edmiston  
 Andreozzi, Bluestein, Fickess, Muhlbauer Weber, Brown LLP  
 9145 Main Street  
 Clarence, New York 14031  
 Phone: 716-565-1100

*In accordance with IRS requirements, we inform you that any Federal tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed herein.*

*Notice of Privacy and Confidentiality: The information contained within this electronic mail is being sent by an attorney and is intended to be received and read only by certain individuals and is attorney-client privileged, confidential information and work product. It may contain information that is privileged and/or protected from disclosure by law. No addressee should forward, print, copy, or otherwise reproduce this message in any manner that would allow it to be viewed by any individual not originally listed as a recipient without the consent of the author. If you have received this message in error, please notify me by replying and then delete both my message and your reply and destroy any paper copies. Thank you.*

2/

5/8/2012	Payment to AF for Invoice 4776	26812.54 ✓		\$ 56,475.55
5/8/2012	Payment to FMB for Inv M-3826278-330	54,605.00 ✓		\$ 1,870.55
5/18/2012	Deposit from Plaza Extra for replinshment for FMB Invoice M-3889083-330	145,625 ✓		\$ 147,495.55
5/18/2012	Deposit from Plaza Extra for G. Rhea 2/1 thru 4/20/12 invoice	9,200.00 ✓		\$ 156,695.55
5/21/2012	Payment to FMB for Invoice No. M-3889083-3330	145,625.00 ✓		\$ 11,070.55
5/21/2012	Payment to G. Rhea for Invoice 2/1 thru 4/20/12	9,200.00 ✓		\$ 1,870.55
6/5/2012	Plaza Extra deposit to replenish account for P. Colon Inv 7338	16,962.12 ✓		\$ 18,832.67
6/6/2012	Payment to P. Colon via wire txfr for Inv 7338	16,962.12 ✓		\$ 1,870.55
5/4/2012	Bank fee for wire transfer on 5/4 to P. Colon	.20		\$ 1,850.55
6/6/2012	Bank fee for wire transfer on 6/6/2012 to P. Colon	.20		\$ 1,830.55
7/5/2012	Deposit from Plaza Extra for AF Inv 4955	23,851.60 ✓		\$ 25,682.15
7/5/2012	Payment to AF for Inv 4955	23,851.60 ✓		\$ 1,830.55
7/19/2012	Deposit from Plaza Extra for replinshment for Grhea for June 2012	15020.3 ✓		\$ 16,850.85
7/21/2012	Payment to G. Rhea for 6-29-12 invoice	15020.03 ✓		\$ 1,830.82

Confidential  
Protective Order

HAMD605555



UNITED CORPORATION D/B/A PLAZA EXTRA  
ANDREOZZI FICKESS, LLP

65705

Check Number: 65705  
Check Date: Jul 3, 2012

Check Amount: \$59,729.38

Item to be Paid - Description	Discount Taken	Amount Paid
Legal		59,729.38

UNITED CORPORATION D/B/A  
PLAZA EXTRA  
4C & 4D ESTATE SION FARM  
CHRISTIANSTED, VI 00821  
(340) 778-6240 (340) 719-1870

BANCO POPULAR DE PUERTO RICO  
101-667216

65705

DATE

Jul 3, 2012

AMOUNT

\$ \*\*\*\*\*\$59,729.38

Fifty-Nine Thousand Seven Hundred Twenty-Nine and 38/100 Dollars

PAY  
TO THE  
ORDER  
OF:

ANDREOZZI FICKESS, LLP  
9145 MAIN STREET  
CLARENCE, NY 14031

VOID AFTER 90 DAYS

Memo: ANDREOZZI 4/3-6/29/12



AUTHORIZED SIGNATURE

⑈065705⑈ ⑆021606674⑆ 191⑈448830⑈

UNITED CORPORATION D/B/A PLAZA EXTRA

65705

UNITED CORPORATION D/B/A PLAZA EXTRA  
ANDREOZZI FICKESS, LLP

65705

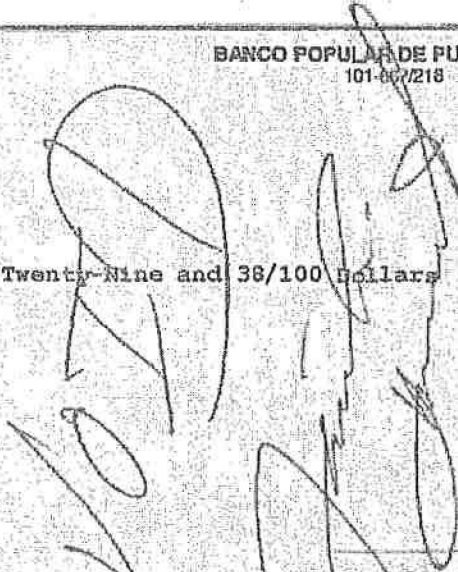
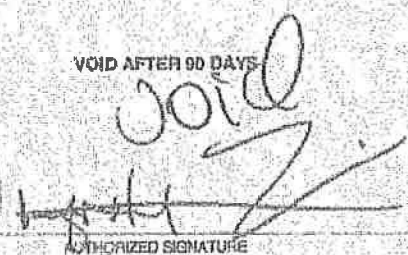
Check Number: 65705  
Check Date: Jul 3, 2012

Check Amount: \$59,729.38  
Discount Taken      Amount Paid

Item to be Paid - Description

Legal

59,729.38

<b>UNITED CORPORATION D/B/A PLAZA EXTRA 4C &amp; 4D ESTATE SION FARM CHRISTIANSTED, VI 00821 (340) 778-6240 (340) 719-1870</b>		<b>BANCO POPULAR DE PUERTO RICO</b> 101-867218	<b>65705</b>  DATE Jul 3, 2012  AMOUNT \$ *****\$59,729.38
Fifty-Nine Thousand Seven Hundred Twenty-Nine and 38/100 Dollars			
PAY TO THE ORDER OF: <b>ANDREOZZI FICKESS, LLP 9145 MAIN STREET CLARENCE, NY 14031</b>	VOID AFTER 90 DAYS  AUTHORIZED SIGNATURE		
Memo: ANDREOZZI 4/3-6/29/12			
⑈065705⑈ ⑆024606674⑆ 191⑈ 118830⑈			

UNITED CORPORATION D/B/A PLAZA EXTRA

65705

WAMDC04974

Confidential  
Protective Order

ANDREOZZI FICKESS, LLP

Check Number: 65640  
Check Date: Jun 22, 2012

Check Amount: \$23,851.60  
Discount Taken      Amount Paid  
   23,851.60

Item to be Paid - Description  
Legal

EI202379621US

UNITED CORPORATION D/B/A  
PLAZA EXTRA  
4C & 4D ESTATE SION FARM  
CHRISTIANSTED, VI 00821  
(340) 778-6240 (340) 719-1870

BANCO POPULAR DE PUERTO RICO  
101-667216

65640

DATE  
Jun 22, 2012

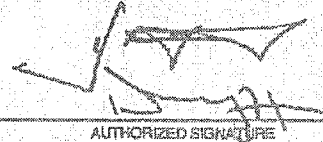
AMOUNT  
\$ \*\*\*\*\*\$23,851.60

Twenty-Three Thousand Eight Hundred Fifty-One and 60/100 Dollars

PAY TO THE ORDER OF:  
ANDREOZZI FICKESS, LLP  
9145 MAIN STREET  
CLARENCE, NY 14031

VOID AFTER 90 DAYS

Memo: ANDREOZZI 3/2/12-3/31/12

  
AUTHORIZED SIGNATURE

⑈065640⑈ ⑆021606674⑆ 191⑈ 148830⑈

UNITED CORPORATION D/B/A PLAZA EXTRA

65640

ANDREOZZI FICKESS, LLP

Check Number: 65640  
Check Date: Jun 22, 2012

Check Amount: \$23,851.60  
Discount Taken      Amount Paid

Item to be Paid - Description  
Legal

23,851.60

EI202379621US

UNITED CORPORATION D/B/A  
PLAZA EXTRA  
4C & 4D ESTATE SION FARM  
CHRISTIANSTED, VI 00821  
(340) 778-6240 (340) 719-1870

BANCO POPULAR DE PUERTO RICO  
101-667216

65640


DATE  
Jun 22, 2012

AMOUNT  
\$ \*\*\*\*\*\$23,851.60

Twenty-Three Thousand Eight Hundred Fifty-One and 60/100 Dollars

PAY TO THE ORDER OF:  
ANDREOZZI FICKESS, LLP  
9145 MAIN STREET  
CLARENCE, NY 14031

VOID AFTER 90 DAYS

  
AUTHORIZED SIGNATURE

Memo: ANDREOZZI 3/2/12-3/31/12

⑈065640⑈ ⑆021606674⑆ 391⑈148830⑈

UNITED CORPORATION D/B/A PLAZA EXTRA

65640

**Andreozzi Fickess LLP**

9145 Main Street  
Clarence, NY 14031

Ph:(716) 565-1100

Fax:(716) 565-1920

Richardson, Patrick, Westbrook & Brickm:  
1037 Chuck Dawley Blvd  
Building A  
Mt. Pleasant, SC  
29464

June 13, 2012

Attention: Gordon Rhea, Esq.

File #: 04-0008

Inv #: Sample

*thru March*

RE: U.S. Virgin Islands v. United Corporation, et al

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
Mar-02-12	Communications regarding individual tax return issues.	0.70	287.00	RPA
Mar-05-12	Receipt/review correspondence from IRS to Mike Yusuf regarding non-filed returns; edit and send response; communications with Mike Yusuf regarding same.	1.10	451.00	RPA
	Receipt and review copy of correspondence to Mike Yusuf from IRS; review of file; electronically organize and email to team; confer with RPA; draft correspondence to the IRS; email to RPA for review; update memo to file.	0.70	112.00	TLM
Mar-06-12	Call with Mike Yusuf regarding case issues and correspondence from IRS.	0.40	164.00	RPA
	Edit and finalize letter to IRS regarding Mike Yusuf taxes; email to team and client; update memo to file.	0.30	48.00	TLM
Mar-09-12	Case conference with Ron Soluri and Howard Epstein; confer with P. Colon and Gordon Rhea regarding returns and conference with VIBIR; notes regarding same.	1.50	615.00	RPA
Mar-11-12	Confer with Howard Epstein on USVI VIBIR trip and tax returns.	1.00	410.00	RPA

HAMD604932

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Invoice #:	Sample	Page	2 June 13, 2012		
Mar-12-12	Receipt and review of post-year tax returns; confer with CPA Howard Epstein regarding case issues.	1.80	738.00	RPA	
Mar-13-12	Conference calls with Ron Soluri; H. Epstein and Pam Colon regarding tax return issues; email, etc regarding same; research regarding gross receipts tax issue; calls to G. Rhea.	2.50	1,025.00	RPA	
	Confer with RPA and Ron Soluri and Pam Colon regarding case issues and upcoming BIR meeting; call to Mr. Smock's office for meeting; confer with RPA regarding Gross Receipts Taxes filing requirements; research regarding same and email to RPA.	1.00	160.00	TLM	
Mar-14-12	Case conference on tax returns; research regarding gross receipts issue raised by Plaza Extra Comptroller.	3.50	1,435.00	RPA	
Mar-15-12	Work with CPA's on tax returns for out-years and language for disclaimer; draft cover letter and disclaimer language for final FBAR's; conference calls regarding same; calls to G. Rhea and H. Smock; calls to clients; emails with VIBIR.	4.00	1,640.00	RPA	
	Confer with RPA, H. Epstein & R. Soluri re case issues; prepare draft attachment language for FBARs; confer with RPA and make edits to attachment language and email to team for review.	0.80	128.00	TLM	
	Edit and finalize letters and attachments regarding FBAR filings for Waleed and Waheed Hamed and Fathi Yusuf.	0.70	112.00	TMW	
Mar-16-12	Conference call with Ronald Soluri and H. Smock regarding case matters; call with Gordon Rhea regarding same; draft language for return presentations.	2.00	820.00	RPA	
	Confer with RPA and Ron Soluri re case issues; confer with Hank Smock, Ron Soluri, Howard Epstein & RPA regarding case issues and next steps.	1.40	224.00	TLM	
Mar-17-12	Communications with trial team regarding case issues and upcoming USVI VIBIR visit.	0.40	164.00	RPA	
Mar-19-12	Conference calls and emails with Gordon	2.00	820.00	RPA	

	Rhea, Pam Colon, Howard Epstein and Ron Soluri regarding case issues and out-year returns; drafting regarding attachments to returns.			
	Receipt and review of RPA edits to 1040 attachment; make edits to same and email to R. Soluri and H. Epstein for review.	0.30	48.00	TLM
Mar-20-12	Prepare for travel to USVI to meet with VIBIR representatives; conference calls/communications with Ronald Soluri, Howard Epstein, Pam Colon regarding same; work on letter to U.S. Marshall Service and DOJ regarding frozen accounts.	3.50	1,435.00	RPA
	Emails with Alicia Valle regarding documents for R. Soluri; electronically organize same and email to A. Valle.	0.40	64.00	TLM
Mar-22-12	Receipt/review tax return summary for meeting with VIBIR.	0.80	328.00	RPA
Mar-26-12	Organize documents and prepare for trip to USVI; edit correspondence to M. Doherty.	1.50	615.00	RPA
	Confer with Ron Soluri regarding case issues; receipt of email from Ron Soluri regarding same; prepare draft letter to Maggie Doherty of US Marshall Service; confer with RPA regarding same; edits to correspondence and email to team; receipt of Ron Soluri edit and incorporate; finalize letter and send; electronically organize and email to team; update memo to file.	1.00	160.00	TLM
Mar-27-12	Travel to USVI for meeting with VIBIR; meet and confer with Ronald Soluri and Howard Epstein regarding case matters on St. Thomas; confer with clients; calls with Gordon Rhea and Pam Colon; draft email to trial team.	10.00	4,100.00	RPA
Mar-28-12	Case conferences with trial team on St. Thomas; prepare for meetings with VIBIR; confer regarding tax returns; work with CPA's on case matters.	8.00	3,280.00	RPA
	Confer with RPA regarding case issues and status; prepare draft correspondence to Tammy Smalls; email to R. Soluri and RPA for	1.00	160.00	TLM

	review; email case documents to RPA for review.			
Mar-29-12	Work with Ronald Soluri in USVI on case matters; calls and emails to VIBIR representative regarding meeting; return travel to Buffalo; confer with clients; work on Compliance Program and correspondence to IRS.	10.00	4,100.00	RPA
	Receipt of Ron Soluri email regarding Compliance; review of draft Compliance Agreement.	1.20	192.00	TLM
Mar-30-12	Call to Wally regarding database; email to RPA regarding same.	0.10	16.00	JAS
	Totals	63.60	<u>\$23,851.00</u>	

**DISBURSEMENTS**

Mar-31-12	Print/Copy Fees		0.60	
	Totals		<u>\$0.60</u>	

**Total Fee & Disbursements**

\$23,851.60

**Balance Now Due**

\$23,851.60

**TOTAL DUE (incl. Trust Repl., if any)**

**\$23,851.60**

TAX ID Number 34-2003893





Andreozzi Fickess Invoice

Thursday, June 14, 2012 7:17 PM

From: "Marian Edmiston" <mme@abimwb.com>

To: "plazaextra@yahoo.com" <plazaextra@yahoo.com>, "wally@plazaextra.com" <wally@plazaextra.com>

1 File (331KB)



United M...

Dear Mr. Hamed and Wadda - Attached please find our Invoice for work performed thru March 2012 for your approval and payment. Thank you and have a wonderful day.

Marian M. Edmiston  
Andreozzi, Bluestein, Fickess, Muhlbauer Weber, Brown LLP  
9145 Main Street  
Clarence, New York 14031  
Phone: 716-565-1100

*In accordance with IRS requirements, we inform you that any Federal tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed herein.*

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Confidential

# **EXHIBIT 12**

UNITED CORPORATION D/B/A PLAZA EXTRA  
ANDREOZZI FICKESS, LLP

03300

Check Number: 65358  
Check Date: May 2, 2012

Check Amount: \$9,200.00  
Discount Taken  
Amount Paid  
9,200.00

Item to be Paid - Description  
Legal

UNITED CORPORATION D/B/A  
PLAZA EXTRA  
4C & 4D ESTATE SION FARM  
CHRISTIANSTED, VI 00821  
(340) 778-6240 (340) 719-1870

BANCO POPULAR DE PUERTO RICO  
101-867/218

65358

DATE  
May 2, 2012

AMOUNT  
\$ \*\*\*\*\*\$9,200.00

Nine Thousand Two Hundred and 00/100 Dollars

PAY  
TO THE  
ORDER  
OF: ANDREOZZI FICKESS, LLP  
9145 MAIN STREET  
CLARENCE, NY 14031

VOID AFTER 90 DAYS



AUTHORIZED SIGNATURE

Memo: GORDON RHEA (FROM 2/1-4/20/12)

⑈065358⑈ ⑆021606674⑆ 191⑈ 148830⑈

UNITED CORPORATION D/B/A PLAZA EXTRA

65358

EI202379405US

HAMD604898

Confidential  
Protective Order

# **EXHIBIT 13**

UNITED CORPORATION D/B/A PLAZA EXTRA  
ANDREOZZI FICKESS, LLP

65704


Check Number: 65704  
Check Date: Jul 3, 2012


Check Amount: \$15,020.30  
Discount Taken Amount Paid

Item to be Paid - Description  
Legal

15,020.30

8059090042717

UNITED CORPORATION D/B/A PLAZA EXTRA 40 & 40 ESTATE SION FARM CHRISTIANSTED, VI 00621 (340) 778-6240 (340) 719-1870		BANCO POPULAR DE PUERTO RICO 101-867216	65704
Fifteen Thousand Twenty and 30/100 Dollars		DATE Jul 3, 2012	AMOUNT \$ *****\$15,020.30
PAY TO THE ORDER OF: ANDREOZZI FICKESS, LLP 9145 MAIN STREET CLARENCE, NY 14031	VOID AFTER 90 DAYS		
Memo: GORDON C. RHEA INV DATE 6/29/12	 AUTHORIZED SIGNATURE		
⑈065704⑈ ⑆021606674⑆ 191⑈ 148830⑈			

Security Features Included  Details on Back

HAMD605001

Confidential  
Protective Order

Wally Hamed/United Invoice  
June 25, 2013  
Gordon C. Rhea, P.C.  
211 Bennett St.  
Mt. Pleasant, S.C. 29464

July 10, 2012	Review of settlement drafts	2.5
July 11	Conference call with lawyers re: comparison of settlement drafts; confer with Hamed team	3.0
August 2	Mediation on St. Croix	8.0
August 3	Mediation on St Croix	8.0
August 4	Calls, emails to attorneys involved in mediation re: status and next steps to be taken; return travel	8.0
August 19	Calls with Smock and Barnard about possibility of Barnard helping mediate next round of mediation	0.5
August 28	Emails with Nizar Dewood re: TRO	1.0
September 3	Phone conference with Hendrickson, and follow-up emails	0.5
September 15	Meeting with Holt, Hameds, on St. Croix	1.5
September 17	Phone calls, email traffic with Colon, Andreozzi, Soluri, re: joint defense agreement	2.5
September 18	Phone conferences with Andreozzi, Colon, Soluri, Epstein re: distribution of documents upon termination of joint defense agreement	1.0
September 19	Drafting letter announcing termination of joint defense agreement	1.5

\*\*\*

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]


[REDACTED]

[REDACTED]

Total Gordon C. Rhea fee    84.5 hours @ \$400 per hour    [REDACTED]

Expenses

August 2012 mediation	
Lodging	\$600.00
Car	\$112.00
Airfare	\$825.90
	<hr/>
	\$1,537.90
<del>June 2013 mediation</del>	
<del>Airfare</del>	<del>\$737.90</del>

Lodging	<del>-\$300.00-</del>	
Car	<del>-\$109.50-</del>	
<u>Total Expenses</u> (Removing June 2013 Costs)	<del>-\$2,684.40-</del>	\$1,537.90
<u>GORDON C. RHEA P.C. INVOICE TOTAL</u> (REVISED)		\$16,737.90



# **EXHIBIT 14**

Law offices of Pamela Lynn Colon, LLC  
 27 & 28 King Cross Street  
 1st Floor  
 St. Croix, VI 00820

# Invoice

Date	Invoice #
5/28/2011	7275

Bill To
Waheed Hamed c/o Eugene Benton Plaza Extra St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
		This invoice cover the 6 week period of 4/19/11 through 5/30/11			
5/23/2011	Editing	Editing - Reply re Motion for return of property - client's fire arm	0.50	400.00	200.00
5/24/2011	Conferences	Conferences - telephone call from Claudette Anderson - Director of IRB re status of case, tax payments, returns, sentencing, call to Governor	0.75	400.00	300.00
5/25/2011	Telephone	Telephone conversation Gordon Rhea re conference with C. Anderson - update on status of tax issues	0.25	400.00	100.00
5/25/2011	Conferences	Conferences with C. Anderson re negotiations on timing of tax payments, call to Governor	0.50	400.00	200.00
5/26/2011	Telephone	Telephone conversation G. Rhea re: payment of taxes and fine, call to Governor	0.25	400.00	100.00
5/26/2011	Telephone	Telephone conversation with R. Andreozzi re tax payment agreement language, call to Governor	0.50	400.00	200.00
5/26/2011	Review of e-mail	Review of e-mail from Tracy Marien	0.25	400.00	100.00
5/26/2011	Telephone	Telephone conversation with C. Anderson re tax payment status	0.25	400.00	100.00
5/28/2011	Review of Docu...	Review of Documents - Tax Payment agreement	0.25	400.00	100.00
5/28/2011	Editing	Editing - Tax Payment agreement (review of related documents and comments)	1.25	400.00	500.00
5/28/2011	Drafting e-mail	Drafting e-mail to R. Andreozzi and G. Rhea re: Tax Payment agreement	0.25	400.00	100.00
5/30/2011	File Maintenance	Continued purge review over 6 weeks (on average 2.75 hours per week)	16.50	400.00	6,600.00
5/30/2011	Monthly Time ...	4/19/11 through 5/30/11	0.75	400.00	300.00

<b>Total</b>			<b>\$8,900.00</b>
--------------	--	--	-------------------

Phone #	Fax #	E-mail
340 719-7100	340 719-7700	pamelacoln@msn.com

<b>Balance Due</b>	<b>\$8,900.00</b>
--------------------	-------------------

Confidential  
 Subject to Protective Order

HAMD604579

# **EXHIBIT 15**

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
1st Floor  
St. Croix, VI 00820

# Invoice

Date	Invoice #
07/05/2011	7280

<b>Bill To</b>
Waheed Hamed c/o Marlan M. Edmiston Plaza Extra St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
06/16/2011	Review of Order	Review of Order granting transfer of escrow account	0.25	400.00	100.00
06/17/2011	Review of e-mail	Review of e-mail from Tracy Marien	0.25	400.00	100.00
06/18/2011	Review of Docu...	Review of Documents - Closing Agreement	0.75	400.00	300.00
06/17/2011	Review of e-mail	Review of e-mail from Bruce Cole	0.25	400.00	100.00
06/17/2011	Review of e-mail	Review of e-mail from G. Rhea	0.25	400.00	100.00
06/18/2011	Review of Plea...	Review of Plea in connection with language of Closing Agreement	0.75	400.00	300.00
06/22/2011	Review of e-mail	Review of e-mail from Tracy Marien (3) re FBAR filing	0.75	400.00	300.00
06/22/2011	Review of e-mail	Review of e-mail from Howard Epstein re FBAR filing	0.25	400.00	100.00
06/22/2011	Review of Docu...	Review of Documents - FBAR filing	0.25	400.00	100.00
06/22/2011	Review of Plea...	Review of plea in connection with FBAR filing	0.50	400.00	200.00
06/28/2011	Drafting e-mail	Drafting e-mail to client re FBAR filing	0.25	400.00	100.00
06/28/2011	Travel time	Travel time (one way only - STX to STT) to Plaza Extra - Tutu Park (time and airfare split with another client)	2.30	400.00	920.00
06/28/2011	Conferences	Conferences with client and delivery of documents	0.25	400.00	100.00
07/05/2011	File Maintenance	Continued purge over 5 weeks - 3.5 hours on average per week	17.50	400.00	7,000.00
07/05/2011	Monthly Time ...	5/30/11 through 7/5/11	0.50	400.00	200.00
07/07/2011	Review of Order	Review of Order re release of funds	0.25	400.00	100.00
06/28/2011	Travel Expense	Expenses: Airfare		92.50	92.50
06/28/2011	Ground Transp...	Avis rental car (1 day rental)		72.09	72.09

			<b>Total</b>	\$10,284.59
Phone #	Fax #	E-mail		
Pay online at: <a href="https://ipn.intuit.com/b82965bn">https://ipn.intuit.com/b82965bn</a>				
340 719-7100	340 719-7700	pamela@colon.com	<b>Balance Due</b>	\$10,284.59

Confidential  
Subject to Protective Order

HAMD604625

# **EXHIBIT 16**

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
1st Floor  
St. Croix, VI 00820

# Invoice

Date	Invoice #
08/19/2011	7303

Bill To

Waheed Hamed  
c/o Marian M. Edmiston  
Plaza Extra  
St. Thomas USVI

*pd*  
*8/27/11*  
*via wire txE*

Date	Item	Description	Hours	Rate	Amount
08/01/2011	Telephone	Telephone conversation with client re receipt of his firearm - FINALLY - YEA!	0.25	400.00	100.00
08/02/2011	Telephone	Telephone conversation with Tracie Marien re scheduling FBAR meeting with client	0.25	400.00	100.00
08/02/2011	Review of e-mail	Review of e-mail from - Tracie Marien re FBAR meeting	0.25	400.00	100.00
08/03/2011	Review of Moti...	Review of Motion - Government's Reply to Motion to return property	0.25	400.00	100.00
08/12/2011	Review of Moti...	Review of Motion Release of funds to shareholders	0.25	400.00	100.00
08/19/2011	Review of Docu...	Review of Documents - Avis news article	0.25	400.00	100.00
08/19/2011	Review of Moti...	Review of Motion to deposit funds with clerk of court	0.25	400.00	100.00
08/19/2011	Review of Order	Review of Order - releasing funds to shareholders	0.25	400.00	100.00
08/19/2011	Telephone	Telephone conversation with Gordon Rhea re Avis article	0.25	400.00	100.00
08/19/2011	Email	Email from Tracie Marien	0.25	400.00	100.00
08/19/2011	Email	Email to client regarding FBAR meeting	0.25	400.00	100.00
08/19/2011	File Maintenance	Continued purge review and organization - 7/6/11 through 8/19/11 - 7 weeks - 3 hours average per week	21.00	400.00	8,400.00
08/19/2011	Monthly Time ...	7/7/11 through 8/19/11	1.00	400.00	400.00

			<b>Total</b>	\$9,900.00
Phone #	Fax #	E-mail		
340 719-7100	340 719-7100	pamelalcolon@msn.com		
Pay online at: <a href="https://ipn.intuit.com/q2nfg4cp">https://ipn.intuit.com/q2nfg4cp</a>				
			<b>Balance Due</b>	\$9,900.00

Confidential  
Subject to Protective Order

HAMD604672

# **EXHIBIT 17**

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
1st Floor  
St. Croix, VI 00820

# Invoice

Date	Invoice #
09/16/2011	7306

**Bill To**

Wahced Hamed  
c/o Marian M. Edmiston  
Plaza Extra  
St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
09/09/2011	Review of Docu...	Review of Documents - letter from G. Rhea to L. Hendrickson	0.25	400.00	100.00
09/09/2011	Review of Docu...	Review of Documents - Email from L. Hendrickson to G. Rhea	0.25	400.00	100.00
09/09/2011	Email	Email from R. Andreozzi re draft bank letters and review of letters	0.25	400.00	100.00
09/09/2011	Email	Email to Howard with edited bank letter for client	0.25	400.00	100.00
09/09/2011	Drafting Letters	Drafting Letters - editing letter to bank for client	0.25	400.00	100.00
09/13/2011	Drafting Letters	Drafting Letters - further drafting	0.25	400.00	100.00
09/13/2011	Email	Email - to R. Soluri and R. Andreozzi - re letter to bank	0.25	400.00	100.00
09/13/2011	Document Prep...	Document Preparation - drafting portions of corporate compliance program (on going)	3.50	400.00	1,400.00
09/16/2011	Research	Research regarding - corporate compliance program (on going)	2.25	400.00	900.00
09/16/2011	File Management	File management - on going purge review - 4 weeks @ 4 hours per week	16.00	400.00	6,400.00
09/16/2011	Monthly Time ...	8/19/11 through 9/16/11	1.00	400.00	400.00
09/02/2011	Travel Expense	EXPENSES Airfare r/t STX to STT	1.00	204.00	204.00

**Total** \$22,004.00

Phone #	Fax #	E-mail
340 719-7100	340 719-7700	pamelacoln@msn.com

Pay online at: <https://ipn.intuit.com/b7vkdpc>

**Balance Due** \$22,004.00

HAMD604685

Confidential  
Protective Order



# **EXHIBIT 18**

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
1st Floor  
St. Croix VI 00820

# Invoice

Date	Invoice #
01/04/2012	7314

Bill To
Waheed Hamed c/o Marian M. Edmiston Plaza Extra St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
09/30/2011	Monthly Time ...	1/2 of September	0.25	400.00	100.00
09/30/2011	File Management	Ongoing review (1/2 of September)	4.00	400.00	1,600.00
10/04/2011	Email	Email to defense team	0.25	400.00	100.00
10/17/2011	Email	Email from R. Andreozzi to T. Smalls	0.25	400.00	100.00
10/18/2011	Email	Email from T. Smalls to R. Andreozzi	0.25	400.00	100.00
10/24/2011	Email	Email with team and H. Epstein (3)	0.50	400.00	200.00
10/29/2011	Email	Email with team and R. Andreozzi (2)	0.50	400.00	200.00
10/31/2011	Monthly Time ...	October	0.50	400.00	200.00
10/31/2011	Legal research	Legal research	2.50	400.00	1,000.00
10/31/2011	File Management	Ongoing review for October	7.50	400.00	3,000.00
11/02/2011	Email	Email with R. Andreozzi (2)	0.25	400.00	100.00
11/04/2011	Email	Email from H. Epstein	0.25	400.00	100.00
11/04/2011	Review of Docu...	Review of Documents - back up for 2002	0.75	400.00	300.00
11/04/2011	Review of Docu...	Review of Documents - back up for 2003	0.50	400.00	200.00
11/04/2011	Preparation for ...	Preparation for conference	0.50	400.00	200.00
11/04/2011	Telephone	Telephone conversation - with H. Epstein (2)	1.00	400.00	400.00
11/04/2011	Telephone	Telephone conversation with client	1.25	400.00	500.00
11/04/2011	Telephone	Telephone conversation with R. Andreozzi	0.50	400.00	200.00
11/05/2011	Email	Email from R. Andreozzi	0.25	400.00	100.00
11/15/2011	Email	Email - R. Andreozzi (3)	0.25	400.00	100.00
11/16/2011	Review of Docu...	Review of Documents - FBAR and tax return issues	1.75	400.00	700.00
11/16/2011	Preparation for ...	Preparation for conference	0.75	400.00	300.00
11/17/2011	Email	Email from R. Andreozzi (2)	0.25	400.00	100.00
11/17/2011	Travel time	Travel time - r/t to STT (3.50 hours split with another client)	1.75	400.00	700.00
11/17/2011	Meetings	Meeting with client	1.00	400.00	400.00
11/25/2011	Email	Email - Ron, Randy and Howard	0.75	400.00	300.00
11/26/2011	Email	Email from Ron and others (4)	1.25	400.00	500.00
11/29/2011	Review of Docu...	Review of Documents FBAR and tax return issues	2.75	400.00	1,100.00

**Total**

Phone #	Fax #	E-mail
340 719-7100	340 719-7700	pamelalcolon@msn.com

Pay online at: <https://ipn.intuit.com/chhmk82m>

**Balance Due**

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
1st Floor  
St. Croix, VI 00820

# Invoice

Date	Invoice #
01/04/2012	7314

Bill To

Waheed Hamed  
c/o Marian M. Edmiston  
Plaza Extra  
St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
11/29/2011	Email	Email Gordon Rhea (4)	0.25	400.00	100.00
11/30/2011	File Management	File management - ongoing review month of November	5.00	400.00	2,000.00
11/30/2011	Monthly Time ...	November	0.50	400.00	200.00
12/04/2011	Telephone	Telephone conversation with G. Rhea	0.25	400.00	100.00
12/30/2011	File Management	File management - ongoing review month of December and year end review	8.00	400.00	3,200.00
12/30/2011	Monthly Time ...	December	0.25	400.00	100.00
10/31/2011	Lexis-Nexis	Expenses Legal Research		155.81	155.81
11/17/2011	Travel Expense	Airfare - Seaborne (split 1/2 with another client)		94.00	94.00
11/17/2011	Ground Transp...	Ground Transportation - car rental		64.55	64.55
11/30/2011	Copying	Copying - 1		0.50	0.50

			<b>Total</b>	\$18,914.86
Phone #	Fax #	E-mail		
340 719-7100	340 719-7700	pamela@colon@msn.com		
Pay online at: <a href="https://ipn.intuit.com/chlmk82m">https://ipn.intuit.com/chlmk82m</a>			<b>Balance Due</b>	\$18,914.86


UNITED CORPORATION D/B/A PLAZA EXTRA  
ANDREOZZI FICKESS, LLP

64860

Check Number: 64860  
Check Date: Jan 1, 2012

Check Amount: \$18,914.86  
Discount Taken      Amount Paid  
18,914.86

Item to be Paid - Description  
Legal

UNITED CORPORATION D/B/A PLAZA EXTRA 4C & 4D ESTATE SION FARM CHRISTIANSTED, VI 00821 (340) 778-6240 (340) 719-1870		BANCO POPULAR DE PUERTO RICO 101-667/216	64860
		DATE	Jan 1, 2012
		AMOUNT	\$ *****\$18,914.86
Eighteen Thousand Nine Hundred Fourteen and 86/100 Dollars			
PAY TO THE ORDER OF:	ANDREOZZI FICKESS, LLP 9145 MAIN STREET CLARENCE, NY 14031	VOID AFTER 90 DAYS	Details on Back. Security Features Included
Memo:	FAMELA LYNN COLON INV.7314	 AUTHORIZED SIGNATURE	
⑈064860⑈ ⑆021606674⑆ 191⑈148830⑈			

HAMD604764

Confidential  
Protective Order

**Marion Edmiston**

---

**From:** Willie Hamed <willeh24@earthlink.net>  
**Sent:** Wednesday, January 04, 2012 6:15 PM  
**To:** Law offices of Pamela Lynn Colon, LLC  
**Cc:** Marian Edmiston; Tracy Marien  
**Subject:** Re: Invoice from Law Offices of Pamela Lynn Colon, LLC

approved

Willie's iPhone St Thomas

On Jan 4, 2012, at 5:57 PM, "Law offices of Pamela Lynn Colon, LLC" <pamelalcolon@msn.com> wrote:

Dear Willie :

Happy New Year.

Your invoice is attached. Please review and remit payment via wire transfer at your earliest convenience.

If you have any questions, please feel free to contact me.

Aslo, I will be on St. Thomas from 1/13 through 1/18 and would like to meet with you to update you on the tax return and FBAR issues. Will you be on Island?

Mariam - Please advise when the wire is sent so that we can check the account to confirm receipt.

Sincerely,

Pam

Law Offices of Pamela Lynn Colon, LLC  
340-719-7100

Pay this invoice online - Intuit PaymentNetwork is a FREE online payment service that saves you time and is an easy way to pay your invoices. Pay now: (<https://ipn.intuit.com/chhnk82m>)

**To view your invoice**

Open the attached PDF file. You must have Acrobat® Reader® installed to view the attachment.

<Inv\_7314\_from\_Law\_offices\_o.pdf>

# **EXHIBIT 19**

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
1st Floor  
St. Croix, VI 00820

# Invoice

Date	Invoice #
03/08/2012	7320

Bill To

Wahced Hamed  
c/o Marian M. Edmiston  
Plaza Extra  
St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
01/17/2012	Email	Email to G. Rhea re status of tax returns	0.25	400.00	100.00
01/31/2012	Monthly Time ...	January	0.25	400.00	100.00
01/31/2012	File Management	File management (review, purge and organize)(2.0 hours average a week)	8.50	400.00	3,400.00
02/09/2012	Telephone	Telephone conversation with G. Rhea re case status	0.25	400.00	100.00
02/10/2012	Email	Email G. Rhea re Joint Defense Agreement Addendum	0.25	400.00	100.00
02/10/2012	Document review	Document review Joint Defense Agreement Addendum	0.25	400.00	100.00
02/12/2012	Telephone	Telephone conversation G. Rhea re status and compliance programs	0.25	400.00	100.00
02/14/2012	Email	Email from B. Cole re Joint Defense Agreement Addendum	0.25	400.00	100.00
02/18/2012	Document Prep...	Document Preparation compliance program	5.75	400.00	2,300.00
02/19/2012	Document Prep...	Document review compliance program	3.75	400.00	1,500.00
02/20/2012	Document Prep...	Document Preparation compliance program	4.25	400.00	1,700.00
02/21/2012	Email	Email to client re Joint Defense Agreement Addendum	0.25	400.00	100.00
02/23/2012	Email	Email from client re Joint Defense Agreement Addendum	0.25	400.00	100.00
02/27/2012	Email	Email from G. Rhea re status of case and compliance program	0.25	400.00	100.00
02/27/2012	Telephone	Telephone conversation with G. Rhea re status	0.25	400.00	100.00
02/28/2012	Document Prep...	Document Preparation and review compliance program	3.25	400.00	1,300.00
02/29/2012	Monthly Time ...	February	0.50	400.00	200.00
02/29/2012	File Management	File management (review, purge and organize and compliance program)(2 hours average a week)	8.00	400.00	3,200.00
03/08/2012	Monthly Time ...	Through March 8	0.25	400.00	100.00
03/08/2012	File Management	File management (review, purge and organize and compliance program up to 3/8/12)	6.00	400.00	2,400.00
03/08/2012	Telephone	Telephone conversation with client re review of tax returns	0.25	400.00	100.00
03/08/2012	Telephone	Telephone conversation with R. Andreozzi re tax returns and meeting with IRB	0.50	400.00	200.00
03/08/2012	Email	Email to R. Soluri and H. Epstein re tax returns	0.25	400.00	100.00

**Total**

Phone # 340 719-7100  
Fax # 340 719-7700  
E-mail [pamelalcolon@msn.com](mailto:pamelalcolon@msn.com)

Pay online at: <https://ipr.inuit.com/nzk5gtdn>

**Balance Due**

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street

1st Floor

St. Croix, VI 00820

# Invoice

Date	Invoice #
03/08/2012	7320

Bill To

Waheed Hamed  
c/o Marian M. Edmiston  
Plaza Extra  
St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
03/08/2012	Review of Docu...	Review of Documents tax return issues	0.50	400.00	200.00

			<b>Total</b>	\$17,800.00
Phone #	Fax #	E-mail		
340 719-7100	340 719-7700	pamelalcolon@msn.com		
<u>Pay online at: <a href="https://ipn.intuit.com/nzk5gtdn">https://ipn.intuit.com/nzk5gtdn</a></u>			<b>Balance Due</b>	\$17,800.00



UNITED CORPORATION D/B/A PLAZA EXTRA  
ANDREOZZI FICKESS, LLP

00001

Check Number: 65097  
Check Date: Mar 19, 2012

Check Amount: \$17,800.00  
Discount Taken      Amount Paid

Item to be Paid - Description

Legal

17,800.00

UNITED CORPORATION D/B/A  
PLAZA EXTRA  
4C & 4D ESTATE SION FARM  
CHRISTIANSTED, VI 00821  
(340) 778-6240 (340) 719-1870

BANCO POPULAR DE PUERTO RICO  
101-667/218

65097

DATE

Mar 19, 2012

AMOUNT

\$ \*\*\*\*\*\$17,800.00

Seventeen Thousand Eight Hundred and 00/100 Dollars

PAY  
THE  
ORDER  
OF:

ANDREOZZI FICKESS, LLP  
9145 MAIN STREET  
CLARENCE, NY 14031

VOID AFTER 90 DAYS



Memo: LAMELA LYNN COLON INV7320

AUTHORIZED SIGNATURE 

⑈065097⑈ ⑆021606674⑆ 191⑈ 168830⑈

UNITED CORPORATION D/B/A PLAZA EXTRA

65097

HAMD064825

Confidential  
Protective Order



Invoices

Thursday, March 8, 2012 9:54 PM

From: "Marian Edmiston" <Medmiston@afta>.law.com>  
To: "plazaextra@yahoo.com" <plazaextra@yahoo.com>  
1 File (436KB)



Outstandi...

*wshy P. wshy  
OK  
2. For Payment  
WJ  
3/14/12*

Hi Wadda - There are only two outstanding invoices to be paid: Pam Colon, Inv 7320 for \$17,800.00 and Andreozzi Fickess for \$16,894.14, which are attached. If you could get two checks to us soon for these, it would be appreciated. Thank you.

Marian M. Edmiston  
Office Manager  
Andreozzi Fickess LLP  
9145 Main Street  
Clarence, New York 14031  
Phone: 716-565-1100

*In accordance with IRS requirements, we inform you that any Federal tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed herein.*

*Notice of Privacy and Confidentiality: The information contained within this electronic mail is being sent by an attorney and is intended to be received and read only by certain individuals and is attorney-client privileged, confidential information and work product. It may contain information that is privileged and/or protected from disclosure by law. No addressee should forward, print, copy, or otherwise reproduce this message in any manner that would allow it to be viewed by any individual not originally listed as a recipient without the consent of the author. If you have received this message in error, please notify me by replying and then delete both my message and your reply and destroy any paper copies. Thank you.*

# **EXHIBIT 20**

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
1st Floor  
St. Croix, VI 00820

# Invoice

Date	Invoice #
03/28/2012	7331

<b>Bill To</b>
Waheed Hamed c/o Marian M. Edmiston Plaza Extra St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
02/15/2012	Research	Research regarding implications of filing tax returns as an employee v. partner	3.75	400.00	1,500.00
03/09/2012	Telephone	Telephone conversation with Howard Epstein	0.25	400.00	100.00
03/09/2012	Email	Email from H. Epstein	0.25	400.00	100.00
03/10/2012	Telephone	Telephone conversation with H. Epstein	0.25	400.00	100.00
03/10/2012	Telephone	Telephone conversations with Richard Parkinson (3)	0.75	400.00	300.00
03/10/2012	Email	Email from R. Parkinson	0.25	400.00	100.00
03/10/2012	Document man...	Document management (tax returns and FBARS)	3.25	400.00	1,300.00
03/11/2012	Document review	Document review for preparation for meeting with client (review of returns and FBARS and comparison to first draft)	2.50	400.00	1,000.00
03/12/2012	Travel time	Travel time (3.75 total 1/2 shared with another client)	1.75	400.00	700.00
03/12/2012	Meetings	Meeting with client	1.25	400.00	500.00
03/13/2012	Email	Email chain with H. Epstein	0.50	400.00	200.00
03/13/2012	Email	Email to G. Rhea	0.50	400.00	200.00
03/14/2012	Telephone	Telephone conversation with R. Andreozzi, H. Epstein and R. Soluri re tax issues	0.75	400.00	300.00
03/14/2012	Email	Email chain with H. Epstein	0.75	400.00	300.00
03/14/2012	Email	Email from client	0.25	400.00	100.00
03/15/2012	Monthly Time ...	3/9/12 through 3/15/12	0.50	400.00	200.00
03/15/2012	Telephone	Telephone conversation with Gordon Rhea	0.25	400.00	100.00
03/19/2012	Telephone	Telephone conversation with G. Rhea and R. Andreozzi	0.75	400.00	300.00
03/20/2012	Telephone	Telephone conversation with client	0.25	400.00	100.00
03/20/2012	Email	Email with client	0.25	400.00	100.00
03/20/2012	Preparation for ...	Preparation for conference - review of revised returns	0.50	400.00	200.00
03/26/2012	Travel time	Travel time r/t to STT - Sugar Bay from airports	5.25	400.00	2,100.00
03/26/2012	Meetings	Meeting H. Epstein and Jennifer	0.50	400.00	200.00
03/26/2012	Meetings	Meeting with H. Epstein, Jennifer and client	2.25	400.00	900.00
03/26/2012	Telephone	Telephone conversation with R. Soluri	0.25	400.00	100.00

			<b>Total</b>		
Phone #	Fax #	E-mail			
340 719-7100	340 719-7700	pamelalcolon@atn.com			
Pay online at: <a href="https://ipn.intuit.com/3x96pbv5">https://ipn.intuit.com/3x96pbv5</a>			<b>Balance Due</b>		

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
 1st Floor  
 St. Croix, VI 00820

# Invoice

Date	Invoice #
03/28/2012	7331

Bill To

Waheed Hamed  
 c/o Marian M. Edmiston  
 Plaza Extra  
 St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
03/26/2012	Email	Email chain	0.50	400.00	200.00
03/28/2012	Email	Email from R. Andreozzi	0.25	400.00	100.00
03/28/2012	Email	Email chain with defense team (9)	1.00	400.00	400.00
03/28/2012	Conferences	Conferences telephonic with defense team	1.50	400.00	600.00
03/28/2012	Telephone	Telephone conversation with client	0.25	400.00	100.00

			<b>Total</b>	\$12,500.00
--	--	--	--------------	-------------

Phone #	Fax #	E-mail
340 719-7100	340 719-7700	pamelalcolon@msn.com

Pay online at: <https://ipn.intuit.com/3x96pbv5>

<b>Balance Due</b>	\$12,500.00
--------------------	-------------

UNITED CORPORATION D/B/A PLAZA EXTRA  
ANDREOZZI FICKESS, LLP

Check Number: 65289  
Check Date: Apr 24, 2012

Check Amount: \$12,500.00  
Discount Taken      Amount Paid

Item to be Paid - Description

Legal

12,500.00

BANCO POPULAR DE PUERTO RICO  
101-687/216

65289

UNITED CORPORATION D/B/A  
PLAZA EXTRA  
4C & 4D ESTATE SION FARM  
CHRISTIANSTED, VI 00821  
(340) 778-6240 (340) 719-1870

DATE

Apr 24, 2012

AMOUNT

\$

\*\*\*\*\*\$12,500.00

Twelve Thousand Five Hundred and 00/100 Dollars

BY  
THE  
ORDER  
OF:

ANDREOZZI FICKESS, LLP  
9145 MAIN STREET  
CLARENCE, NY 14031

VOID AFTER 60 DAYS

Memo: PAMELA L. COLON INV7331 3/28/12



AUTHORIZED SIGNATURE

⑈065289⑈ ⑆021606674⑆ 191⑈148830⑈

UNITED CORPORATION D/B/A PLAZA EXTRA

65289

HAMD604874

Confidential  
Protective Order

# **EXHIBIT 21**

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
1st Floor  
St. Croix, VI 00820

# Invoice

Date	Invoice #
05/23/2012	7338

<b>Bill To</b>
Wahced Hamed c/o Marian M. Edmiston Plaza Extra St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
03/31/2012	File Management	File management (document review, purge review from 3/9/12 to 3/31/12 - 3 weeks @ 2 hours average per week)	6.00	400.00	2,400.00
04/03/2012	Email	Email to defense team re scheduling conference (10)	1.00	400.00	400.00
04/03/2012	Legal research	Legal research - re breach of plea agreement	1.75	400.00	700.00
04/04/2012	Email	Email from Tracy re compliance plan	0.25	400.00	100.00
04/04/2012	Legal research	Legal research re breach of plea agreement	1.25	400.00	500.00
04/05/2012	Review of Docu...	Review of Documents rough draft of compliance plan	0.75	400.00	300.00
04/05/2012	Conferences	Tele conference with R. Andreozzi and G. Rhea re delay in filing returns	1.00	400.00	400.00
04/05/2012	Email	Email to client re status	0.50	400.00	200.00
04/11/2012	Research	Research regarding corporate compliance plan	3.75	400.00	1,500.00
04/12/2012	Research	Research regarding corporate compliance plan	1.50	400.00	600.00
04/12/2012	Document Prep...	Document Preparation - drafting compliance plan	4.25	400.00	1,700.00
04/15/2012	Document Prep...	Document Preparation - drafting compliance plan	3.75	400.00	1,500.00
04/20/2012	Email	Email to client re corporate compliance plan and case status	0.25	400.00	100.00
04/30/2012	File Management	File management (document review, purge review from 4/1/12 to 4/30/12 -4 weeks @ 21.00 hours average per week)	4.00	400.00	1,600.00
04/30/2012	Telephone	Telephone conversation with client	0.25	400.00	100.00
05/02/2012	Conferences	Teleconference with R. Andreozzi	0.50	400.00	200.00
05/08/2012	Conferences	Teleconference with R. Andreozzi	0.25	400.00	100.00
05/09/2012	Email	Email chain with defense team re conference and issue with filing tax returns (13)	2.00	400.00	800.00
05/09/2012	Conferences	Teleconference with defense team re filing issues	1.00	400.00	400.00
05/22/2012	Conferences	Teleconferences with G. Rhea re status of case	0.25	400.00	100.00
05/23/2012	Monthly Time ...	3/16/12 - 5/23/12	2.00	400.00	800.00
05/23/2012	File Management	File management (document review, purge review from 5/1/12 to 5/22/12 -3 weeks @ 1.75 hours average per week)	5.25	400.00	2,100.00

**Total**

Phone #	Fax #	E-mail
340 719-7100	340 719-7700	pamela@colon@msn.com

Pay online at: <https://ipn.intuit.com/r43i88bx>

**Balance Due**



Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
 1st Floor  
 St. Croix, VI 00820

# Invoice

Date	Invoice #
05/23/2012	7338

<b>Bill To</b>
Waheed Hamed c/o Marian M. Edmiston Plaza Extra St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
		EXPENSES (NOT BILLED ON PREVIOUS INVOICE)			
03/10/2012	Copying	Copying (500 online copies)	500.00	0.50	250.00
03/12/2012	Travel Expense	Airfare (1/2 Cape Air)	1.00	81.00	81.00
03/12/2012	Meals	Meals (1/2)	1.00	9.62	9.62
03/26/2012	Travel expenses	Travel Expenses Airport fee	1.00	10.00	10.00
03/26/2012	Meals	Meals	1.00	11.50	11.50

			<b>Total</b>	\$16,962.12
<b>Phone #</b>	<b>Fax #</b>	<b>E-mail</b>		
340 719-7100	340 719-7700	pamelalcolon@msn.com		
Pay online at: <a href="https://ipn.intuit.com/r43j88bx">https://ipn.intuit.com/r43j88bx</a>			<b>Balance Due</b>	\$16,962.12

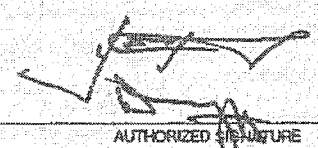
UNITED CORPORATION D/B/A PLAZA EXTRA  
ANDREOZZI FICKESS, LLP

65490

Check Number: 65490  
Check Date: May 28, 2012

Check Amount: \$16,962.12  
Discount Taken  
Amount Paid 16,962.12

Item to be Paid - Description  
Legal

UNITED CORPORATION D/B/A PLAZA EXTRA 4C & 4D ESTATE SION FARM CHRISTIANSTED, VI 00821 (340) 778-6240 (340) 719-1870		BANCO POPULAR DE PUERTO RICO 101-667218	65490
		DATE	May 28, 2012
		AMOUNT	\$ *****\$16,962.12
Sixteen Thousand Nine Hundred Sixty-Two and 12/100 Dollars			
PAY TO THE ORDER OF:	ANDREOZZI FICKESS, LLP 9145 MAIN STREET CLARENCE, NY 14031	VOID AFTER 90 DAYS	
Memo: PAMELA L. COLON IV7338 5/23/12		 AUTHORIZED SIGNATURE	
⑈065490⑈ ⑆021606674⑆ 191⑈148830⑈			

Details on Back  
Security Features Included

HAMD604900

Confidential  
Protective Order



**FW: Invoice from Law Offices of Pamela Lynn Colon, LLC**

Wednesday, May 23, 2012 8:33 PM

**From:** "Willie Hamed" <willieh24@earthlink.net>

**To:** "Plaza Extra" <plazaextra@yahoo.com>

1 File (80KB)



Inv\_7338...

Approved for payment

Willie

**From:** Law offices of Pamela Lynn Colon, LLC [mailto:pamelalcolon@msn.com]

**Sent:** Wednesday, May 23, 2012 4:15 PM

**To:** willieh24@earthlink.net

**Cc:** medmiston@aftaxlaw.com; tmarien@aftaxlaw.com

**Subject:** Invoice from Law Offices of Pamela Lynn Colon, LLC

Dear Willie:

Your invoice is attached. I expect that we will be back on track for filing returns within the next few weeks. I will want to meet with you then, probably the beginning of June.

I would really appreciate your assistance in expediting payment once you have approved this invoice. Cash flow has become a serious problem in the office and we want to be able to continue to provide the high quality of service that we are known for.

Thank you,

Pam

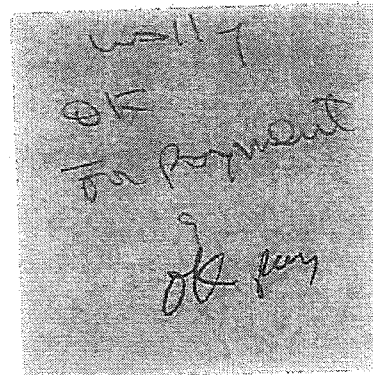
Law Offices of Pamela Lynn Colon, LLC

340-719-7100

Pay online with Intuit PaymentNetwork: (<https://ipn.intuit.com/login/qb>)

a. FREE payment method from Intuit, the maker of TurboTax, QuickBooks and Quicken

b. Fast payments online



To view your invoice

Open the attached PDF file. You must have Acrobat® Reader® installed to view the attachment.

# **EXHIBIT 22**

Law offices of Pamela Lynn Colon, LLC

27 & 26 King Cross Street  
1st Floor  
St. Croix, VI 00820

# Invoice

Date	Invoice #
06/29/2012	7341

Bill To
Waheed Hamed c/o Marian M. Edmiston Plaza Extra St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
05/30/2012	Meetings	Meeting with Atty DeWood	1.50	400.00	600.00
05/31/2012	Email	Email chain with G. Rhea and R. Andreozzi re mtg with Atty DeWood (9)	1.75	400.00	700.00
06/01/2012	Email	Email chain with G. Rhea and R. Andreozzi	0.50	400.00	200.00
06/02/2012	Email	Email to R. Andreozzi re meeting with Atty DeWood	0.25	400.00	100.00
06/06/2012	Email	Email chain G Rhea and R Andreozzi (18)	1.25	400.00	500.00
06/06/2012	Meetings	Meeting with G. Rhea and R. Andreozzi	1.00	400.00	400.00
06/07/2012	Meetings	Meetings - G. Rhea, R. Andreozzi, N. DeWood + J. Holt, Wally Hamed	5.50	400.00	2,200.00
06/07/2012	Email	Email to G. Rhea	0.25	400.00	100.00
06/13/2012	Telephone	Telephone conversation with G. Rhea	0.25	400.00	100.00
06/13/2012	Email	Email chain with G. Rhea and R. Andreozzi	0.50	400.00	200.00
06/19/2012	Email	Email from H. Epstein re FBar (2)	0.25	400.00	100.00
06/19/2012	Records/ Revie...	Reviewing records - FBar filing	0.25	400.00	100.00
06/20/2012	Telephone	Telephone conversation with R. Andreozzi	0.25	400.00	100.00
06/20/2012	Email	Email to G. Rhea (2)	0.25	400.00	100.00
06/23/2012	Meetings	Meeting with client	1.25	400.00	500.00
06/23/2012	Travel time	Travel time 1/2 r/t STX to STT (3.5 total)	1.75	400.00	700.00
06/25/2012	Meetings	Meeting with G. Rhea; t/c H. Smock; t/c B. Cole	0.75	400.00	300.00
06/25/2012	Telephone	Telephone conversation with client	0.25	400.00	100.00
06/26/2012	Email	Email from client	0.25	400.00	100.00
06/26/2012	Records/ Revie...	Reviewing records - letter re shareholders	0.25	400.00	100.00
06/26/2012	Email correspo...	Chain with G. Rhea, R. Andreozzi, B. Cole, H. Smock (12)	2.00	400.00	800.00
06/26/2012	Telephone	Telephone conversation G. Rhea	0.25	400.00	100.00
06/27/2012	Telephone	Telephone conversation with G. Rhea	0.25	400.00	100.00
06/27/2012	Email	Email from G. Rhea	0.25	400.00	100.00
06/27/2012	Meetings	Meeting defense team and J. Holt and N. DeWood	3.00	400.00	1,200.00
06/27/2012	Conferences	Conferences with defense team re meeting and mediation	2.00	400.00	800.00

			<b>Total</b>		
Phone #	Fax #	E-mail			
340 719-7100	340 719-7100	pamelacolon@msn.com			
Pay online at: <a href="https://ipn.intuit.com/sv9dzkcf">https://ipn.intuit.com/sv9dzkcf</a>			<b>Balance Due</b>		

Law offices of Pamela Lynn Colon, LLC

27 & 28 King Cross Street  
1st Floor  
St. Croix, VI 00820

# Invoice

Date	Invoice #
06/29/2012	7341

Bill To
Waheed Hamed c/o Marian M. Edmiston Plaza Extra St. Thomas USVI

Date	Item	Description	Hours	Rate	Amount
06/28/2012	Mediation	Mediation	13.00	400.00	5,200.00
06/28/2012	Conferences	Conferences with defense team	1.50	400.00	600.00
06/29/2012	Review of Docu...	Reviewing records Holt draft agreement	0.25	400.00	100.00
06/29/2012	Review of Docu...	Review of Documents Ron's draft agreement	0.25	400.00	100.00
06/29/2012	Conferences	Conferences with R. Andreozzi and R. Soluri	0.25	400.00	100.00
06/29/2012	Conferences	Conferences with R. Andreozzi and R. Soluri (estimated)	1.50	400.00	600.00
06/29/2012	Email	Email exchange with client (3)	0.25	400.00	100.00
06/29/2012	Conferences	Conferences (estimated)	4.00	400.00	1,600.00
06/29/2012	File Management	File management (document review, purge review - 5 weeks at 2 hours on average per week_	10.00	400.00	4,000.00
06/29/2012	Monthly Time ...	5/24/12 through 6/29/12	1.25	400.00	500.00
		Expenses			
06/25/2012	Postage	Postage - FBar to IRS		18.95	18.95
06/21/2012	Travel Expense	Airfare - Cape Air coupon		75.00	75.00
06/23/2012	Ground Transp...	Ground Transportation - car rental/gas (approximate to be adjusted upon receipt of bill)		50.00	50.00

<b>Total</b>			\$23,443.95		
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Phone #	Fax #	E-mail
340-719-7100	340-719-7700	pamela@colon@msn.com

Pay online at: <https://ipn.intuit.com/sv9dzzkf>

<b>Balance Due</b>	\$23,443.95
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# **EXHIBIT 23**



Dudley, Topper and Feuerzeig, LLP  
 Mohammad Hamed v. Fathi Yusuf and United Corporation  
 Civil No. SX-12-CV-99

Account Owner: United Corporation d/b/a Plaza Extra  
 Supermarket Location: Scion Farm, St Croix (East)  
 Financial Institution: Banco Popular/ Scotiabank  
 Type of Account: Checks  
 Account Number: 191-148830 / 058-00065811

Note: We received a report (table) named "Lawyer & Accountant Fees Paid After The Plea Agreement Date 2/21/2010" regarding to the Hameds lawyer and accountant's fees paid related to the Plea Agreement. Also, four of the checks and related invoices were available. Some of the payments were identified as made using funds from account # 191-148830, owned by Plaza Extra Scion Farm. Refer to the following documentation, which includes all the payments as per the received report.

Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2010	4/1/2010	N/A	\$ 89,558.37		89,558.37	N/A	N/A	7188	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	4/21/2010	N/A	3,867.50		3,867.50	N/A	N/A	7186	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	4/29/2010	N/A	25,749.99		25,749.99	N/A	N/A	7189	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	6/10/2010	N/A	23,105.00		23,105.00	N/A	N/A	7200	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	7/16/2010	N/A	16,280.00		16,280.00	N/A	N/A	7205	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	7/30/2010	N/A	19,679.57		19,679.57	N/A	N/A	7214	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	8/11/2010	N/A	14,180.00		14,180.00	N/A	N/A	7215	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	9/13/2010	N/A	31,555.00		31,555.00	N/A	N/A	7237	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	10/12/2010	N/A	44,965.86		44,965.86	N/A	N/A	7245	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2010	11/10/2010	N/A	37,037.68		37,037.68	N/A	N/A	7256-7258	N/A	Law Offices of Pamela Lynn Colon, LLC.	N/A	1, 2	Waheed Hamed	Invoice was not available. Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2012	1/1/2012	64860	18,914.86		18,914.86	Andreozzi Fickess, LLP	Pamela Lynn Colon Inv. 7314	7314	1/4/2012	Law Offices of Pamela Lynn Colon, LLC.	Invoice was billed to Waheed Hamed, services rendered from October 31 through December 30, 2011 related as following: email Gordon Rhea, file management-ongoing review month of November, telephone conversation with G. Rhea and the same for month of December.	K, 1, 3	Waheed Hamed	Check was paid to the order of Attorneys Andreozzi Fickess, LLP (Waheed's lawyers), they contracted and required the legal services of Pamela Lynn Colon, LLC. In addition, based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2012	3/19/2012	65097	17,800.00		17,800.00	Andreozzi Fickess, LLP	Lamela Lynn Colon Inv. 7320	7320	3/8/2012	Law Offices of Pamela Lynn Colon, LLC.	Invoice was billed to Waheed Hamed, services rendered January 17 through March 8, 2012 related to document review Joint Defense Agreement Addendum, document preparation compliance program, email from Gordon Rhea (Waheed's lawyer), B Cole (United Corp's lawyer)	K, 1, 3	Waheed Hamed	Check was paid to the order of Attorneys Andreozzi Fickess, LLP (Waheed's lawyers), they contracted and required the legal services of Pamela Lynn Colon, LLC. In addition, based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2012	4/24/2012	65289	12,500.00		12,500.00	Andreozzi Fickess, LLP	Pamela L. Colon Inv. 7331 3/28/12	7331	3/28/2012	Law Offices of Pamela Lynn Colon, LLC.	Invoice was billed to Waheed Hamed, services rendered from February 15 through March 26, 2012 related to telephone with Howard Epstein, Richard Parkison, Gordon Rhea, R. Andreozzi, document management (tax returns and FBARS "Foreign Bank and Financial Accounts Report"), document review for preparation for meeting with client (review of returns and FBARS and comparison to first draft).	K, 1, 3	Waheed Hamed	Check was paid to the order of Attorneys Andreozzi Fickess, LLP (Waheed's lawyers), they contracted and required the legal services of Pamela Lynn Colon, LLC. In addition, based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2012	5/28/2012	65490	16,962.12		16,962.12	Andreozzi Fickess, LLP	Pamela L. Colon Inv. 7338 5/23/12	7338	5/23/2012	Law Offices of Pamela Lynn Colon, LLC.	Invoice was billed to Waheed Hamed, services rendered from March 10 through May 23, 2012 related to teleconference with R. Andreozz, legal research-re breach of Plea Agreement, research regarding corporate compliance plan and other and expenses for travel not billed on previous invoice #7331.	K, 1, 3	Waheed Hamed	Check was paid to the order of Attorneys Andreozzi Fickess, LLP (Waheed's lawyers), they contracted and required the legal services of Pamela Lynn Colon, LLC. In addition, based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2012	7/3/2012	N/A	23,443.95	(23,443.95)	-	N/A	N/A	7341	6/29/2012	Law Offices of Pamela Lynn Colon, LLC.	Invoice was billed to Waheed Hamed, services rendered from May 30, 2012 through June 29, 2012 related to meeting with DeWood (Nizar), G. Rhea, R. Andreozzi, J. Holt, Wally Hamed. Conferences with defense team meeting and mediation.	K, 1, 4	Waheed Hamed	Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
			\$ 395,599.90	\$ (23,443.95)	\$ 372,155.95									

Note: Some invoices received indicate payments related to legal services (no check is available), some which were not included in the report "Lawyer & Accountant Fees Paid After The Plea Agreement Date 2/21/2010". Therefore, we include it in our analysis. Refer to information below.

Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2011	N/A	N/A	\$ 8,900.00	\$ (8,900.00)	-	N/A	N/A	7275	5/28/2011	Law Offices of Pamela Lynn Colon, LLC.	Services rendered from April 19 through May 30, 2011 related to reply re motion for return of property- client's fire arm, conferences call Claudette Anderson- Director of IRB re status of case, tax payments, returns, sentencing, call to Governor, review of documents-tax payment agreement.	K, 1, 5	Waheed Hamed	Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
2011	N/A	N/A	10,284.59	(10,284.59)	-	N/A	N/A	7280	7/5/2011	Law Offices of Pamela Lynn Colon, LLC.	Services rendered from June 16 through July 7, 2011 related to review of order granting transfer of escrow account, email from Tracy Marien, review documents regarding Closing Agreement, FBAR Filing, review Plea in connection with language of Closing Agreement.	K, 1, 5	Waheed Hamed	Based on the Plea Addendum submitted to VI Court, Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed. Invoice was billed to Waheed Hamed, the services billed were related to the review of emails from Tracy Marien, Bruce Cole, G. Rhea, Howard Epstein, FBAR filing and reviewing the language of the Plea in connection with the Closing Agreement.



Year	Transaction Date	Check #	Amount	Adjustment	Adjusted Amount	Pay to the order of	Memo	Invoice Number	Transaction Date	Description	Service rendered	Tickmarks / Notes	Attorneys per Plea Addendum	Comments
2011	N/A	N/A	9,900.00	(9,900.00)	-	N/A	N/A	7303	8/19/2011	Law Offices of Pamela Lynn Colon, LLC.	Services rendered from August 2011 related to telephone conversation with client receipt of his firearm, telephone conversation Tracie Marien re scheduling FBAR meeting with client, review of Motion regarding Government's reply to Motion to return property, Motion of Release of funds to shareholders, Motion to deposit funds with clerk of court.	K, 1, 5	Waheed Hamed	Based on the Plea Addendum submitted to VI Court, Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed. Invoice was billed to Waheed Hamed, the services billed were related to the review of government's reply to the motion to return property, motion for release of funds to shareholders, motion to deposit funds with court's clerk, and email from Tracie Marien re-scheduling FBAR meeting with the client.
2011	N/A	N/A	22,004.00	(22,004.00)	-	N/A	N/A	7306	9/16/2011	Law Offices of Pamela Lynn Colon, LLC.	Services rendered from September 2011 related to review documents: letter from G. Rhea to L. Hendrickson, email from Lhendrickson to G. Rhea, drafting letters(editing)letter to bank for client, drafting portions of corporate compliance program.	K, 1, 5	Waheed Hamed	Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as the Defendant Attorney of Waheed M. Hamed.
			\$ 51,088.59	\$ (51,088.59)	\$ -									

2007	-	-	-
2008	-	-	-
2009	-	-	-
2010	305,978.97	-	305,978.97
2011	51,088.59	(51,088.59)	-
2012	89,620.93	(23,443.95)	66,176.98
No date	-	-	-
Unpaid	-	-	-
<b>Total</b>	<b>\$ 446,688.49</b>	<b>\$ (74,532.54)</b>	<b>\$ 372,155.95</b>

**Tickmark:**

K Traced and agreed to invoice.

**Notes:**

N/A Not available

- Based on the Plea Addendum submitted to VI Court Pamela Lynn Colon signed as Attorney for Defendant Waheed M. Hamed. We attributed and included the expenses in Waheed's analysis.
- The invoices are also included in the list "Richardson, Patrick, Westbrook & Brickman- Trust History by Matter", which is a list of invoices paid from the United Corporation Trust Account.
- We observed a copy of the check from Plaza Extra -East #191-148830.
- As per, report (table) named "Lawyer & Accountant Fees Paid After The Plea Agreement Date 2/21/2010" identified invoices unpaid, we adjusted to eliminated from analysis.
- We observed those invoices but not included a payment method as per check from Plaza Extra's accounts, we adjusted to eliminated from analysis.

# Exhibit 24

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

**MOHAMMAD HAMED**, by his  
authorized agent **WALEED HAMED**,  
*Plaintiff/Counterclaim Defendant,*

vs.

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

vs.

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

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**MOHAMMAD HAMED**,  
*Plaintiff,*

vs.

**UNITED CORPORATION**,  
*Defendant.*

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**MOHAMMAD HAMED**,  
*Plaintiff,*

vs.

**FATHI YUSUF**,  
*Defendant.*

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

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

**JURY TRIAL DEMANDED**

**Consolidated With**

**CIVIL NO. SX-14-CY-287**

**ACTION FOR DAMAGES  
AND DECLARATORY  
RELIEF**

**CIVIL NO. SX-14-CY-278**

**ACTION FOR DEBT  
AND CONVERSION**

**JURY TRIAL DEMANDED**

**DECLARATION OF GORDON C. RHEA, ESQ.**

I, GORDON C. RHEA, declare under penalty of perjury pursuant to 28 U.S.C.  
Section 1746, as follows:

1. I have personal knowledge of the facts set forth herein.
2. I am an attorney licensed to practice law in the U.S. Virgin Islands.

**EXHIBIT**

**24**

**EXHIBIT**

Stenberg No. 5208

44

**HAMD642892**

3. I was one of the defense lawyers in the criminal action filed by the United States of America in the District Court of the Virgin Islands (St. Thomas Division), Docket No, 1:05-cr-00015, against the following defendants:

FATHI YUSUF MOHAMAD YUSUF, aka Fathi Yusuf  
WALEED MOHAMMAD HAMED, aka Wally Hamed  
WAHEED MOHAMMAD HAMED, aka Willie Hamed  
MAHER FATHI YUSUF, aka Mike Yusuf  
NEJEH FATHI YUSUF,  
ISAM YUSUF, and  
UNITED CORPORATION

4. All of the defendants in that criminal case, except for Isam Yousef who was never apprehended, were represented jointly by multiple counsel, including myself, under a Joint Defense Agreement.

5. Pursuant to the Joint Defense Agreement, all defense counsel worked together on behalf of all of the represented defendants in a joint effort to defend the case

6. A plea agreement was reached in December of 2010 (See Exhibit 1), with a modification made thereafter in early 2011 (See Exhibit 2). As noted therein, the only defendant who pled guilty was United Corporation, as the charges were dismissed against all of the other represented defendants.

7. The Joint Defense Agreement then continued during the sentencing phase of the case (to primarily address the tax issues related to the Plea) until September 19, 2012, when the Joint Defense Agreement was terminated.

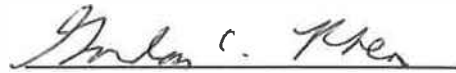
8. Under the Joint Defense Agreement;

- a. All legal and accounting work was done jointly on behalf of all represented defendants in an effort to defend all of them at the same time.

- b. Bills for attorneys' fees and expenses reflected the work of counsel done for all defendants without allocating specific items to individual defendants.
- c. Simply because a bill was directed to a specific defendant did not reflect their individual personal obligation, as the bills were the joint obligation of all defendants while the Joint Defense Agreement was in place.
- d. All defendants were all aware of this fact, as applications for payment of the bills submitted under Joint Defense Agreement had to be made to the United States Attorney, who would then have to authorize funds to pay these bills from the defendants' bank accounts which had been frozen by court order.
- e. Until the Joint Defense Agreement was terminated all legal bills were paid from a United Plaza Extra account,

I declare under penalty of perjury that the foregoing is true and correct.

Dated: March 1, 2017

  
Gordon C. Rhea, Esq.

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

UNITED STATES OF AMERICA, and  
GOVERNMENT OF THE VIRGIN ISLANDS,  
Plaintiffs,

vs.

FATHI YUSUF MOHAMAD YUSUF,  
aka Fathi Yusuf  
WALEED MOHAMMAD HAMED,  
aka Wally Hamed  
WAHEED MOHOMMAD HAMED,  
aka Willie Hamed  
MAHER FATHI YUSUF,  
aka Mike Yusuf  
NEJEH FATHI YUSUF  
ISAM YUSUF, and  
UNITED CORPORATION,  
dba Plaza Extra,  
Defendants.

CRIMINAL NO. 2005-15F/B

RECEIVED  
2010 FEB 26 PM 4:00  
DISTRICT OF THE VIRGIN ISLANDS  
ST. CROIX, VI.

PLEA AGREEMENT

I.

INTRODUCTION

This agreement is entered into by and between defendant United Corporation, d/b/a Plaza Extra (hereinafter "United"), Thomas Alkon, Esquire, and Warren B. Cole, Esquire, Attorneys for United; Fathi Yusuf Mohamad Yusuf, Waleed Mohammad Hamed, Waheed Mohammad Hamed, Maher Fathi Yusuf, NejeH Fathi Yusuf, and the Department of Justice, Tax Division, and the United States Attorney for the District of the Virgin Islands (collectively referred to as the "Government").

The parties agree to the following terms:



A. United will plead guilty to Count Sixty of the Third Superseding Indictment, which charges willfully making and subscribing a 2001 U.S. Corporation Income Tax Return (Form 1120S), in violation of Title 33, Virgin Islands Code, Section 1525(2).

B. At the time that United enters its plea to the above-referenced count, the Government will dismiss all counts of the Indictment with prejudice against FATHI YUSUF MOHAMAD YUSUF, aka Fathi Yusuf, WALEED MOHAMMAD HAMED, aka Wally Hamed, WAHEED MOHAMMED HAMED, aka Willie Hamed, MAHER FATHI YUSUF, aka Mike Yusuf, ISAM MOHAMAD YOUSUF, aka Sam Yousuf, and NEJEH FATHI YUSUF (all collectively referred to as "individual defendants"), including the temporary restraining order and forfeiture allegations. The Government agrees not to file any additional criminal charges against United or any of the individual defendants for conduct arising out of the facts alleged in the Indictment. In accordance with paragraph VI. below, the Department of Justice of the Virgin Islands also agrees that it will file no criminal charges against United or any of the individual defendants for any conduct arising out of the facts alleged in the Indictment.

The Government agrees to dismiss with prejudice all remaining counts of the Indictment against United, including the temporary restraining order and forfeiture allegations, at the time of sentencing.

II.

NATURE OF THE OFFENSE

United agrees to plead guilty to Count Sixty of the Indictment, which charges a violation of Title 33, Virgin Islands Code, Section 1525(2). United acknowledges that the offense to which it is pleading has the following elements:

A. Elements

1. United aided, assisted, procured, counseled, advised, or caused the preparation and presentation of a return;
  2. The return was fraudulent or false as to a material matter;
- and
3. United acted willfully.

B. Elements Understood and Admitted.

United, through a representative empowered to accept this plea by virtue of a duly enacted resolution of its Board of Directors, has fully discussed the facts of this case with defense counsel. United committed each of the elements of the crime charged in Count Sixty of the Indictment and admits that there is a factual basis for a plea of guilty to the charge.

C. Factual Basis.

The parties agree that the following facts are true and undisputed:

On or about September 18, 2002, United willfully aided, assisted, procured, counseled, advised, or caused the preparation and presentation of a materially false corporate income tax return on Form 1120S for the year 2001 and filed such return with the Virgin Islands Bureau of Internal Revenue (VIBIR).



Specifically, United reported gross receipts or sales on line 1c as \$69,579,412, knowing that the true amount was approximately \$79,305,980.

III.

PENALTIES

A. United acknowledges that the maximum penalties for violation of Count Sixty are the following:

1. A maximum fine of \$5,000;
2. The Government may seek costs of prosecution, including but not limited to 1) costs incurred to produce discovery in the investigation and prosecution of this matter; 2) costs incurred by the United States Marshal's Service to monitor the operations of Defendant United pursuant to the Temporary Restraining Order, currently estimated at approximately \$1.5 million; and 3) costs related to witness appearance and travel fees in the investigation and prosecution of this matter. United reserves the right to object to the imposition of the aforementioned costs and to contest the amounts claimed by the Government.
3. Restitution in an amount that represents any and all unpaid gross receipts taxes, corporate income taxes, and individual income taxes owing to the VIBIR for the Indictment years 1996, 1997, 1998, 1999, 2000, and 2001. Said restitution is to be determined by the Court in accordance with the figures and ranges set forth in Exhibit 1, accepting as proven those figures stipulated by the parties. For those numbers still in dispute, the Court will determine the appropriate amount within the ranges proposed by the parties in Exhibit 1, following briefing, evidentiary presentation, and argument. In making its

determination, the Court may consider all relevant and material evidence presented by the parties without regard to the Federal Rules of Evidence, so long as such evidence is disclosed in advance to the opposing party. Prior to submitting restitution amounts for the Court's consideration in preparation for sentencing, the parties agree to negotiate in good-faith to arrive at a mutually acceptable amount.

4. A term of probation of one year, with conditions as set forth in paragraph VIII.E. United understands that failure to comply with any of the conditions of probation may result in the imposition of further penalties.

B. In addition to the statutory penalties for violation of Title 33, Virgin Islands Code, Section 1525(2), United shall pay a substantial monetary penalty within the range set forth in paragraph VIII.B., as determined by the Court following briefing and argument by the parties.

#### IV.

#### WAIVER OF TRIAL RIGHTS

United understands that this guilty plea waives all of the following rights:

- A. To plead not guilty and to require the Government to prove the elements of the crimes beyond a reasonable doubt;
- B. To a speedy and public trial by jury;
- C. To assistance of counsel at all stages of trial;
- D. To confront and cross-examine witnesses against United; and
- E. To present evidence and to have witnesses testify on United's behalf.

V.

UNITED'S REPRESENTATION THAT GUILTY PLEA IS KNOWING  
AND VOLUNTARY

United represents that:

- A. United has had a full opportunity to discuss all the facts and circumstances of this case with its counsel and has a clear understanding of the charges and the consequences of pleading guilty;
- B. No one has made any promises or offered any rewards in return for United's guilty plea, other than those contained in this Plea Agreement, in Exhibit 2, which contains the letter of understanding dated February 12, 2010 (this plea agreement controls in the event of any conflicts), or otherwise disclosed to the Court;
- C. No one has threatened United to induce this guilty plea; and
- D. United is pleading guilty because in truth and in fact United is guilty and for no other reason.

VI.

AGREEMENT LIMITED TO UNITED STATES ATTORNEY'S OFFICE FOR THE  
DISTRICT OF THE VIRGIN ISLANDS AND TAX DIVISION

This Plea Agreement is between United Corporation, the Individual Defendants, and the Government. This Agreement is not intended to bind any other federal, state, or local prosecuting, administrative, or regulatory authorities except to the extent specifically expressed herein. The Government will bring this Plea Agreement to the attention of other authorities if requested by United.

VII.

PLEA AGREEMENT SUBJECT TO COURT APPROVAL

Pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure, the parties acknowledge and agree that United should be ordered to pay the fine, restitution, and monetary penalties contained within this Plea Agreement and should be sentenced to a term of probation of one year.

If the Court does not adopt the agreement of the parties pursuant to Rule 11(c)(1)(C), both United and the Government reserve the right to withdraw from this Plea Agreement.

VIII.

PARTIES' SENTENCING RECOMMENDATIONS

A. **Fine.** The parties agree that the maximum statutory fine of \$5,000 should be imposed.

B. **Monetary Penalty:** The parties propose that the monetary penalty to be imposed pursuant to paragraph III.B. above be imposed in an amount between \$250,000 to \$5,715,748.

C. **Costs of Prosecution:** The Government proposes that costs of prosecution be imposed as discussed above in paragraph III.A.2. United contests said number and the categories of costs to be awarded.

D. **Restitution.** The parties propose the restitution amounts and ranges as set forth in Exhibit 1, as referenced in paragraph III.A.3. above.

E. **Terms of Probation**

1. United agrees to a term of probation of one year and agrees to be monitored by an independent third party certified public accounting firm to

assure its compliance with the tax laws of the VIBIR. United agrees to cooperate with the independent third party in carrying out such party's obligations under this agreement. The selection of a certified public accounting firm as the independent third party will be expressly approved by the Government prior to the beginning of the term of probation. If the parties cannot reach agreement on a third party, the independent third party will be selected by the Court.

2. The independent third party shall make quarterly reports to the Government, the Court, and United of United's financial condition, results of business operations, tax filings, tax payments, and accounting for the disposition of all funds received.

3. United shall submit to:

(a) a reasonable number of regular or unannounced examinations of its books and records at appropriate business premises by the independent third party; and

(b) a periodic review of financial statements and tax returns of United.

4. United shall be required to notify the court or independent third party immediately upon learning of (a) any material adverse change in its business or financial condition or prospects, or (b) the commencement of any bankruptcy proceeding, major civil litigation, criminal prosecution, or administrative proceeding against United, or any investigation or formal inquiry by governmental authorities regarding United's financial operations.

5. United shall make periodic payments, as specified by the Court, in the following priority: (a) restitution; (b) fine; and (c) substantial monetary penalty. After sentencing, the Government agrees to release all liens, pendencies, restraining orders, liens, or other encumbrances on property except to the extent necessary to assure valid security for the payments of all amounts referenced above. United shall develop and submit to the Court an effective compliance and ethics program consistent with §8B2.1 (Effective Compliance and Ethics Program) of the United States Sentencing Guidelines. United shall include in its submission a schedule for implementation of the compliance and ethics program.

6. Upon approval by the Court of the ethics program referred to above, United shall notify its owners, shareholders, directors, officers, and employees of its criminal behavior and its programs referred to above. Such notice shall be in a form prescribed by the Court.

7. United shall make periodic reports to the Government and to the Court at intervals and in a form specified by the Court, regarding the organization's progress in implementing the ethics program referred to above. Among other things, such reports shall disclose any criminal prosecution, civil litigation, or administrative proceeding commenced against United, or any investigation or formal inquiry by governmental authorities concerning United's financial operations of which United learned since its last report.

IX.

**UNITED WAIVES APPEAL AND COLLATERAL ATTACK**

In exchange for the Government's concessions in this Plea Agreement, United waives, to the full extent of the law, any right to appeal or collaterally attack the conviction and sentence, including any restitution order, except in the following circumstances: (i) the sentence exceeded the maximum statutory penalty; or (ii) the sentence violated the Eighth Amendment to the United States Constitution.

X.

**FURTHER CRIMES OR BREACH OF THE AGREEMENT WILL PERMIT THE GOVERNMENT TO RECOMMEND A HIGHER SENTENCE OR TO SET ASIDE THE PLEA**

This Plea Agreement is based on the understanding that United will commit no additional criminal conduct before sentencing. If United engages in additional criminal conduct between the time of execution of this agreement and the time of sentencing, or breaches any of the terms of any agreement with the Government, the Government will not be bound by the recommendations in this Plea Agreement and may recommend any lawful sentence.

XI.

**COOPERATION WITH INTERNAL REVENUE SERVICE AND VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE**

During the pendency of this matter, United, its shareholders, the individual defendants in this case, and certain related entities and individuals identified in various pleadings or motions in this case, upon the specific advice of their counsel in this matter, did not file tax returns and certain other reporting

documents to the United States or the United States Virgin Islands (USVI) on Fifth Amendment grounds. During the pendency of this matter, those same individuals and entities endeavored to work cooperatively with the U.S. Marshals Service and the USVI governments to pay over as deposits their best estimate of taxes owed on those returns.

Prior to sentencing, United agrees to cooperate with the Government and the VIBIR in filing complete and accurate corporate income tax returns and gross receipts returns for years 2002, 2003, 2004, 2005, 2006, 2007, and 2008 and in paying in full the amounts due thereupon. United agrees to comply with all current tax reporting and payment obligations between the execution of this agreement and sentencing. In addition, prior to the sentencing hearing in this matter, United's shareholders (FY 32.5%, FY 32.5%, SY 7%, ZY 7%, YY 7%, MY 7%, NY 7%), and the individual defendants shall file the outstanding returns and reporting documents and shall make full payments of the amounts due thereupon. United acknowledges that a special condition of probation will require that all corporate returns be filed, and all amounts due and owing under this agreement and all taxes due and owing for tax years 2002 through 2008 must be paid prior to the termination of the period of probation.

The Government agrees that no foreign bank account-related charges or discretionary penalties shall be applied with respect to United or any of the individual defendants so long as such reporting and regulatory compliance is made for each of the years 1996 through 2008 prior to sentencing.



XII.

ENTIRE AGREEMENT

The Plea Agreement and Exhibit 2 embody the entire agreement between the parties.

Upon the acceptance of the plea of guilty to Count Sixty by United in accordance with this agreement, the Government agrees to promptly move the Court for an Order dismissing the restraining orders against the individual defendants, except to the extent necessary to assure valid security for the payments of all amounts referenced in paragraph VIII., and shall move for entry of an order removing of record all notices of lis pendens or other encumbrances filed in connection with this case against all properties owned in whole or in part by any persons other than United. The parties agree to meet and confer to determine a schedule to remove pending lis pendens, liens, and other restrictions.

XIII.

MODIFICATION OF AGREEMENT MUST BE IN WRITING

No modification of the Plea Agreement shall be effective unless in writing signed by the Government, United, the individual defendants, and United's shareholders.

XIV.

UNITED AND COUNSEL FULLY UNDERSTAND AGREEMENT

By signing this Plea Agreement, United's representative certifies that he or she has been given lawful authority to enter into this Plea Agreement. United further certifies that its counsel has discussed the terms of this Plea Agreement

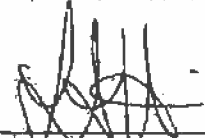
with appropriate officer and directors of United and that United fully understands its meanings and effect.

The Government agrees to the terms set forth in this Plea Agreement.

RONALD SHARPE  
UNITED STATES ATTORNEY


JOHN A. DICICCO  
ACTING ASSISTANT ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE, TAX DIVISION

Dated: 2/26/10

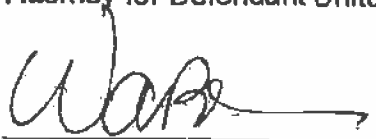
  
\_\_\_\_\_  
Mark F. Daly  
Lori A. Hendrickson  
Kevin C. Lombardi  
Trial Attorneys

The defendant United Corporation agrees to the terms set forth in this Plea Agreement.

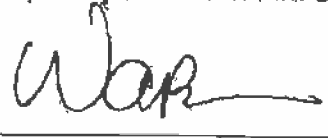
Dated: 2, 26/10

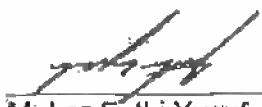
  
\_\_\_\_\_  
Thomas Alkon, Esq.  
Attorney for Defendant United Corporation


Dated: 2/26/10


  
\_\_\_\_\_  
Warren B. Cole, Esq.  
Attorney for Defendant United Corporation

Dated: 2/26/10

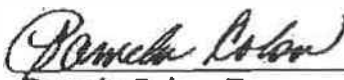
  
\_\_\_\_\_  
Warren B. Cole, Esq.  
Attorney for Defendant's unindicted shareholders

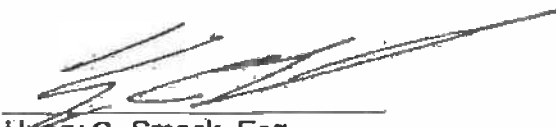
Dated: 2-26-10   
Maher Fathi Yusuf  
President, Defendant United Corporation

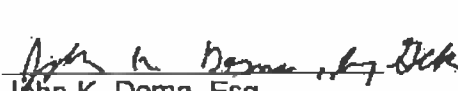
Dated: 2/26/10   
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: 2/26/10   
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: 2/26/10   
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeah Fathi Yusuf

Dated: 2/26/10   
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: 2/26/10   
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: 2/26/10   
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf

**EXHIBIT I - RESTITUTION NUMBERS FOR TAX LOSS**

<b>Description</b>	<b>Government</b>	<b>Defendant</b>
Gross Receipts Tax 1996	\$324,149.55	\$0.00
Gross Receipts Tax 1997	\$234,506.94	\$0.00
Gross Receipts Tax 1998	\$619,496.89	\$272,251.00
Gross Receipts Tax 1999	\$558,830.86	\$603,633.00
Gross Receipts Tax 2000	\$642,057.28	\$642,057.00
Gross Receipts Tax 2001	\$478,832.33	\$386,081.00
<b>TOTAL GROSS RECEIPTS TAXES</b>	<b>\$2,857,873.85</b>	<b>\$1,904,022.00</b>
Corporate Income Tax - 1996	\$2,214,307.41	\$0.00
Corporate Income Tax - 1997	\$2,360,868.66	\$427,011.00
Corporate Income Tax - 1998	\$3,993,535.34	\$488,323.00
<b>TOTAL CORPORATE INCOME TAX</b>	<b>\$8,568,711.41</b>	<b>\$915,334.00</b>
Individual Income Tax - 1999 - FY 32.5%	\$1,046,359.70	\$0.00
Individual Income Tax - 1999 - FY 32.5%	\$1,046,359.70	\$0.00
Individual Income Tax - 1999 - SY 7%	\$225,369.78	\$0.00
Individual Income Tax - 1999 - ZY 7%	\$225,369.78	\$0.00
Individual Income Tax - 1999 - YY 7%	\$225,369.78	\$0.00
Individual Income Tax - 1999 - MY 7%	\$225,369.78	\$0.00
Individual Income Tax - 1999 - NY 7%	\$225,369.78	\$0.00
<b>TOTAL INDIVIDUAL INCOME TAX - 1999</b>	<b>\$3,219,568.31</b>	<b>\$0.00</b>
Individual Income Tax - 2000 - FY 32.5%	\$1,458,473.19	\$0.00
Individual Income Tax - 2000 - FY 32.5%	\$1,458,473.19	\$0.00
Individual Income Tax - 2000 - SY 7%	\$314,132.69	\$0.00
Individual Income Tax - 2000 - ZY 7%	\$314,132.69	\$0.00
Individual Income Tax - 2000 - YY 7%	\$314,132.69	\$0.00
Individual Income Tax - 2000 - MY 7%	\$314,132.69	\$0.00
Individual Income Tax - 2000 - NY 7%	\$314,132.69	\$0.00
<b>TOTAL INDIVIDUAL INCOME TAX - 2000</b>	<b>\$4,487,609.81</b>	<b>\$0.00</b>
Individual Income Tax - 2001 - FY 32.5%	\$1,545,993.69	\$0.00
Individual Income Tax - 2001 - FY 32.5%	\$1,545,993.69	\$0.00

HAMD247915

~~HAMD642909~~

Individual Income Tax - 2001 - SY 7%	\$332,983.26	\$0.00
Individual Income Tax - 2001 - ZY 7%	\$332,983.26	\$0.00
Individual Income Tax - 2001 - YY 7%	\$332,983.26	\$0.00
Individual Income Tax - 2001 - MY 7%	\$332,983.26	\$0.00
Individual Income Tax - 2001 - NY 7%	\$332,983.26	\$0.00
<b>TOTAL INDIVIDUAL INCOME TAX - 2001</b>	<b>\$4,756,903.67</b>	<b>\$0.00</b>
<b>TOTAL ALL TAXES</b>	<b>\$23,890,667.04</b>	<b>\$2,819,356.00</b>

Exh: 617 2

February 12, 2010

Lori A. Hendrickson, Esq.  
US DOJ/Tax Division/N.Criminal Section  
601 D. Street NW, Room 7814  
Washington, DC 20004-2904

**Re: United States v. Fathi Yusuf, Crim. No. 05-0015**

Dear Ms. Hendrickson:

We write to memorialize the process and parameters that will culminate in a formal plea agreement in this case. The parties have agreed to the following terms:

- Defendant United Corporation (d.b.a. Plaza Extra) agrees to plead guilty to Count Sixty, filing a false 2001 Form 1120S, in violation of Title 33, Virgin Islands Code, Section 1525(2);
- The government agrees to dismiss the pending charges against the individual defendants immediately after defendant United Corporation's guilty plea has been entered in court by an authorized representative of defendant United Corporation, according to the terms of a signed plea agreement. The Government agrees not to prosecute United Corporation or any other individual or entity for any other crimes arising out of the conduct alleged in the Third Superseding Indictment;
- The government agrees to dismiss the remaining pending charges against United at the sentencing hearing;
- The parties agree to meet with each other and with representatives of the Virgin Islands Bureau of Internal Revenue (VIBIR) to try to reach agreement for restitution numbers for unpaid gross receipts taxes, corporate income taxes, and individual income taxes for the Indictment years 1996, 1997, 1998, 1999, 2000, and 2001. The numbers for which the parties are able to agree will be set forth in the plea agreement;
- If the parties are unable to reach agreement on any of the tax loss numbers for the Indictment years, they will set forth their own tax loss numbers for each year and for each particular tax, in a format identical to the attached chart. The parties agree that the final determination of the restitution amount for the unpaid gross receipts taxes, corporate income taxes, and individual income taxes for the Indictment years 1996, 1997, 1998, 1999, 2000, and 2001, will be made by Judge Finch after the

Letter of Agreement  
February 12, 2010  
Page 2 of 5

parties submit sentencing memoranda and present testimonial and documentary evidence at a hearing. The parties agree that Judge Finch will determine a liability based on the range of numbers asserted by the parties in the plea agreement.

- The determination of Judge Finch of the restitution by United Corporation shall be conclusive of all taxes due and owing to the Government of the Virgin Islands for years 1996, 1997, 1998, 1999, 2000, and 2001 with respect to all taxes of the shareholders of United Corporation, both indicted and non-indicted, and employees of United, including Waheed Hamed and Wakeed Hamed, due on or for or on account of income earned by United Corporation during said years and upon payment all such tax liabilities shall be deemed satisfied in full.
- Defendant United Corporation agrees to a term of probation of one year, and agrees to be monitored by an independent third party certified public accounting firm during the term of probation to assure its compliance with the tax laws of the VIBIR. The selection of the independent third party will be expressly approved by the government prior to the beginning of the term of probation. If the parties cannot reach agreement on a third party, the independent third party will be selected by the Court;
- The government agrees not to prosecute United Corporation or individual defendants, or assert any civil or criminal accuracy related or reporting penalties, in years 2002, 2003, 2004, 2005, 2006, 2007, and 2008, provided that the individual defendants tender documentary proof that they have filed tax returns and paid tax due as set forth on those returns and as reviewed and accepted by the VIBIR;
- United, its shareholders, and the individual defendants referenced in the Indictment agree to cooperate with VIBIR to file full and complete tax returns for all post indictment years through present and to make full payment on any amounts due thereon. The Government agrees that no interest, penalties, or time and interest sensitive penalties should be imposed on the post-indictment returns so long as said returns are filed in accordance with this agreement. To the extent tax deposits already submitted exceed the amount owed on the post indictment returns as filed, such deposits should be reallocated to other tax periods or refunded to the particular tax payer. The VIBIR reserves the right to review the returns to be filed hereunder to determine whether they are accurate as filed.
- No foreign bank account-related charges or discretionary penalties shall be applied with respect to any of the individuals and entities so long as such reporting and regulatory compliance is made for the subject post-indictment years. (United States Department of Justice, and not VIBIR, has authorization over this provision).
- The parties agree that United will pay a \$5,000 fine and that the Government may seek a substantial monetary penalty. The parties will negotiate in good faith to determine the character of this penalty and will set forth a defined range from

Letter of Agreement  
February 12, 2010  
Page 3 of 5

which Judge Finch will make a final ruling. The parties agree that the Government may also seek reimbursement from United for the actual costs of prosecution, which will be set forth in the plea agreement. United reserves the right to contest the above mentioned penalties and prosecution costs.

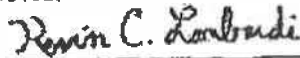
- Defendant United Corporation, the individual defendants, and the shareholders of United Corporation, all agree to file original individual income tax returns (or correcting amended returns, if appropriate) for the years 2002, 2003, 2004, 2005, 2006, 2007, and 2008, and provide any documentation or information requested by the VIBIR in order for the VIBIR to make their own independent review and assessment of the accuracy of such returns. Defendant United Corporation, the individual defendants, and the shareholders of United Corporation all agree to take these actions prior to the sentencing hearing;

The United States government and the United States Virgin Islands government agree to the terms set forth in this Letter of Agreement.

RONALD SHARPE  
UNITED STATES ATTORNEY

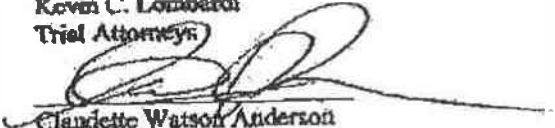
JOHN A. DICICCO  
ACTING ASSISTANT ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE  
TAX DIVISION

Dated: 2/12/2010




Mark F. Daly  
Lori A. Hendrickson  
Kevin C. Lombardi  
Trial Attorneys

Dated: 2/15/10



Claudette Watson Anderson  
Director  
Virgin Islands Bureau of Internal Revenue

Dated: 2/18/10



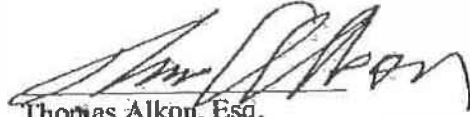
Denise George Conroy  
Assistant Attorney General  
Virgin Islands Department of Justice  
Office of the Attorney General

The defendant United Corporation agrees to the terms set forth in this Letter of Agreement.

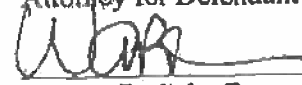


Letter of Agreement  
February 12, 2010  
Page 4 of 5

Dated: 2/26/10

  
Thomas Alkon, Esq.  
Attorney for Defendant United Corporation

Dated: 2/26/10

  
Warren B. Cole, Esq.  
Attorney for Defendant United Corporation

Dated: 2/26/10

  
MAHER FATHI YUSUF  
President, Defendant United Corporation

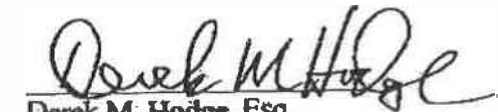
Dated: 2/26/10

  
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

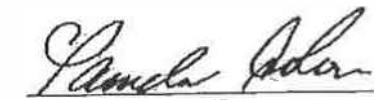
Dated: 2/26/10

  
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

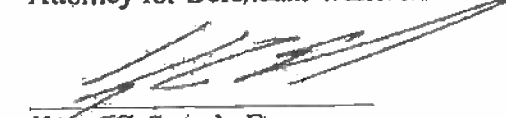
Dated: 2/26/10

  
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeih Fathi Yusuf


Dated: 2/26/10

  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: 2/26/10

  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: 2/26/10

  
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf

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

UNITED STATES OF AMERICA, and  
GOVERNMENT OF THE VIRGIN ISLANDS,  
Plaintiffs,

vs.

FATHI YUSUF MOHAMAD YUSUF,  
aka Fathi Yusuf  
WALEED MOHAMMAD HAMED,  
aka Wally Hamed  
WAHEED MOHOMMAD HAMED,  
aka Willie Hamed  
MAHER FATHI YUSUF,  
aka Mike Yusuf  
NEJEH FATHI YUSUF  
ISAM YUSUF, and  
UNITED CORPORATION,  
dba Plaza Extra,  
Defendants.

CRIMINAL NO. 2005-15F/B

PLEA AGREEMENT- ADDENDUM

The parties agree to the following:

- 1) United will pay a \$5,000 fine, as set forth in Paragraphs III.A.1 and VIII.A;
- 2) United will pay \$10 million to the VIBIR for restitution, as set forth in Paragraphs III.A.3 and VIII.D;
- 3) United will pay \$1 million as a substantial monetary penalty, as set forth in Paragraphs III.A.2, III.B, VIII.B, and VIII.C.

In consideration of the settlement herein, United, the individual defendants, and United's shareholders, and their heirs, executors, administrators, or assigns do hereby stipulate and agree to pay the agreed upon



sums, and to waive and release any and all claims, demands, rights, and causes of action of whatsoever kind and nature, whether sounding in tort, contract, or any other theory of legal liability, including any claims for fees, interest, costs, and expenses, arising from, and by reason of, any and all known and unknown, foreseen and unforeseen, bodily and personal injuries, death, or damage to property, and the consequences thereof, which United, the individual defendants, and United's shareholders, or their heirs, executors, administrators, or assigns may have or hereafter acquire against the United States, its agents, servants, and employees on account of the same subject matter that gave rise to the above-captioned action. United, the individual defendants, and United's shareholders, and their heirs, executors, administrators, and assigns do hereby further agree to reimburse, indemnify, and hold harmless the United States and its agents, servants, and employees from and against any and all such claims, causes of action, liens, rights, or subrogated or contribution interests incident to, or resulting or arising from, the acts or omissions that gave rise to the above-captioned action. Provided, however, that the duties to reimburse, indemnify and hold harmless the United States and its agents as set forth in the preceding sentence shall be strictly limited to claims made by United, the individual defendants, United's shareholders, or their executors, administrators, assigns, or their family members.

UNITED AND COUNSEL FULLY UNDERSTAND PLEA AGREEMENT-  
ADDENDUM

By signing this Plea Agreement-Addendum, United's representative certifies that he has been given lawful authority to enter into this Plea Agreement-

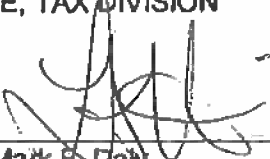
Addendum. United further certifies that its counsel has discussed the terms of this Plea Agreement- Addendum with appropriate officers, directors, and shareholders of United and that United fully understands its meanings and effect.

The Government agrees to the terms set forth in this Plea Agreement- Addendum.

RONALD SHARPE  
UNITED STATES ATTORNEY

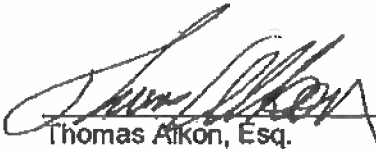
JOHN A. DICICCO  
ACTING ASSISTANT ATTORNEY GENERAL  
DEPARTMENT OF JUSTICE, TAX DIVISION

Dated: 2/2/2011


  
\_\_\_\_\_  
Mark P. Daly  
Lori A. Hendrickson  
Kevin C. Lombardi  
Trial Attorneys

The defendant United Corporation agrees to the terms set forth in this Plea Agreement-Addendum.

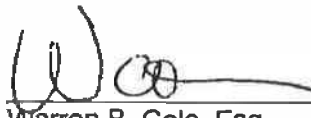
Dated: 1/20/11


  
\_\_\_\_\_  
Thomas Atkon, Esq.  
Attorney for Defendant United Corporation

Dated: 1/20/11

  
\_\_\_\_\_  
Warren B. Cole, Esq.  
Attorney for Defendant United Corporation

Dated: 1/20/11

  
\_\_\_\_\_  
Warren B. Cole, Esq.  
Attorney for Defendant's unindicted shareholders

Dated: \_\_\_\_\_  
  
Maher Fathi Yusuf  
President, Defendant United Corporation

Dated: \_\_\_\_\_  
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_  
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed


Dated: \_\_\_\_\_  
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeah Fathi Yusuf

Dated: \_\_\_\_\_  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

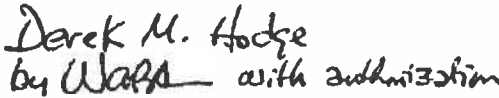
Dated: \_\_\_\_\_  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_  
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf

Dated: \_\_\_\_\_  
Maher Fathi Yusuf  
President, Defendant United Corporation

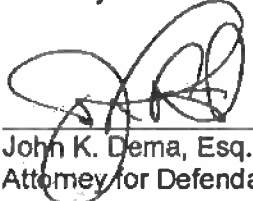
Dated: 1/20/2011   
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_  
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: 2/2/11   
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeah Fathi Yusuf


Dated: \_\_\_\_\_  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: \_\_\_\_\_  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_   
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf

Dated: \_\_\_\_\_  
Maher Fathi Yusuf  
President, Defendant United Corporation

Dated: \_\_\_\_\_  
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: 1/24/11  
  
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_  
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeih Fathi Yusuf

Dated: \_\_\_\_\_  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: \_\_\_\_\_  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_  
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf

Dated: \_\_\_\_\_

\_\_\_\_\_  
Maher Fathi Yusuf  
President, Defendant United Corporation

Dated: \_\_\_\_\_

\_\_\_\_\_  
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_

\_\_\_\_\_  
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_

\_\_\_\_\_  
Derek M. Hodge, Esq.  
Attorney for Defendant Nejeih Fathi Yusuf

Dated: 2/1/11

  
\_\_\_\_\_  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: \_\_\_\_\_

\_\_\_\_\_  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_

\_\_\_\_\_  
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf



Dated: \_\_\_\_\_

\_\_\_\_\_  
Maher Fathi Yusuf  
President, Defendant United Corporation

Dated: \_\_\_\_\_

\_\_\_\_\_  
Gordon C. Rhea, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_

\_\_\_\_\_  
Randall P. Andreozzi, Esq.  
Attorney for Defendant Waleed Mohammed Hamed

Dated: \_\_\_\_\_

\_\_\_\_\_  
Derek M. Hodge, Esq.  
Attorney for Defendant Neje Fathi Yusuf

Dated: \_\_\_\_\_

\_\_\_\_\_  
Pamela Colon, Esq.  
Attorney for Defendant Waheed Mohammed Hamed

Dated: 1-25-11

  
\_\_\_\_\_  
Henry C. Smock, Esq.  
Attorney for Defendant Fathi Yusuf Mohamad Yusuf

Dated: \_\_\_\_\_

\_\_\_\_\_  
John K. Dema, Esq.  
Attorney for Defendant Maher Fathi Yusuf

# **Exhibit 25**

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

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

*Plaintiff/Counterclaim Defendant,*

vs.

**FATHI YUSUF** and **UNITED CORPORATION**

*Defendants and Counterclaimants.*

vs.

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

*Counterclaim Defendants,*

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

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

**JURY TRIAL DEMANDED**

Consolidated with

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

Consolidated with

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

Consolidated with

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

---

**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.*

**EXHIBIT**  
**25**

**HAMED'S MOTION AS TO HAMED CLAIM H-17:  
THE UNREIMBURSED FEE PAYMENT OF \$332,900.42 BY HAMED --  
MADE PURSUANT TO THE CRIMINAL CASE JOINT DEFENSE AGREEMENT**

## I. Introduction

Hamed has raised as one of his claims, designated as H-17, \$332,900.42 of fees paid by Hamed pursuant to the *Joint Defense Agreement* ("JDA") in *USA v United Corp., et. al.*, V.I. D. Ct. 2005-CR-015 (the "Criminal Action"), but not reimbursed by the Partnership—although Yusuf reimbursed all of his own pre-September 25, 2014 professional fees to himself. There can be no dispute that: (1) **a Court has explicitly held** that Hamed did pay the amount at issue here in these specific checks as fees under the JDA in that case, (2) that he did pay those fees prior to the September 25, 2014, end of the JDA, (3) that a CPA review has shown that the Partnership—at the direction of Fathi Yusuf—has not reimbursed the amount, or (4) this motion is timely filed.<sup>1</sup>

---

<sup>1</sup> First, the stipulated *Joint Discovery Plan* of January 29, 2018, states that a party may file any of his claims motions "at *any time*, without regard for the discovery schedule, and [they] need not be held until the end of this process." Second, as the Special Master noted in his Order dated May 8, 2018, at page 7, footnote 7:

On December 13, 2017, Yusuf and United filed a bench memo for status conference, wherein they submitted that "items 2, 3, 5, **10 [the instant claim]**, and 12 listed on page 1 of the Master's December 4, 2017 Order should be removed from that list because further discovery is required for each of the matters described in those items." (Yusuf's Bench Memo for Status Conference, dated December 13, 2017) In his response thereto, Hamed **stated that it is fine to proceed with discovery on the aforementioned items.** (Hamed's Response to Yusuf's Bench Memo, dated December 14, 2017). (Emphasis added.)

The H-17 claim is a Hamed claim. It is covered by "Section B" of the Plan. As such, it has *not* been subject to any delays while the Special Master has had to address Yusuf's many "Section A" *issues*. Thus, he has had months to take depositions of the counsel who did the H-17 claim work, although Judge Barnard took evidence *and decided the sole factual issue in an order that is res judicata on Fathi Yusuf and United*, as they were parties there as well. Third, Yusuf has served all of his extensive written discovery requests as to all claims other than H-41 to H-141 and H-3 now. To further ease time concerns, as Hamed will supply his even more extensive written responses to all of Yusuf/United's written discovery on May 15, 2018—by agreement of the parties—he **hereby agrees to additional time** for Yusuf to review those responses, to May 29, 2018, for Yusuf's opposition hereto.

Fourth, Hamed could argue that non-payment is actually more in the nature of contempt, than non-reimbursement; though he will avoid doing so to avoid further complicating matters.

Hamed submits only two items of proof: (1) an April 17, 2014 Order issued in the *Criminal Action* by United States Magistrate Judge Geoffrey Barnard (after soliciting evidence) finding that **these**, specific "subject invoices were reviewed *in camera* and the **work performed by counsel and the accountants" was explicitly found to be "in furtherance of the object of the Joint Defense Agreement**[<sup>2</sup>]....Accordingly, the sum of \$332,900.42 is directed to be released...for distribution to counsel and experts in the sums approved pursuant to the Joint Defense Agreement." (Emphasis added.) **Exhibit 1**, Judge Barnard's *Opinion*, with the subject checks added, and (2) an email sent to counsel for Yusuf today, containing a relevant stipulation *by Hamed*.

## II. Facts

On May 8, 2018, the Special Master held that fees paid by Defendants prior to the end of the Joint Defense Agreement in *United States of America v United Corp., et. al.*, V.I. D.Ct. 2005-CR-015 on September 25, 2014, are per se<sup>3</sup> valid Partnership expenses. Thus, Hamed's concession of May 11, 2018 (**Exhibit 2**) that:

To simplify the following discussion, Hamed stipulates, without pre-condition or negotiation, that he will not pursue DiRuzzo's or his firm's ("DiRuzzo's") billings for any period prior to the end date of the Joint Defense Agreement – despite the fact that they were, on the face of the document, not participants in that agreement.

---

<sup>2</sup> There was no successful reconsideration or appeal by Yusuf/United of that Order within the time allowed by that court's rules.

<sup>3</sup> I.e., payment of fees that are both, by order of the Special Master and under the prior order of Judge Barnard, due and owing *without further discussion, discovery or dispute*—just as Attorney DiRuzzo's pre-September 25, 2014 fees are.

On March 11, 2018, Hamed sent the following request to Yusuf based on that holding:

Thus, we would ask that your client stipulate to owing the amount shown in the claims documents regarding Claim H-17:

H-17 Wally Hamed's personal payment of accounting and attorneys' fees in United States of America v United Corp., et. al., VI D.Ct. 2005-cr-015. **\$332,900.42**

There is no dispute this amount was paid, that it was not reimbursed, and more to the point, that all work was prior to the end of the Joint Defense Agreement. If you will not concede this point, please let me know if you feel any additional discovery is necessary before Hamed files a bald motion on this with only those three assertions and the documentary support for them.

Thereafter, Hamed provided Yusuf's counsel with a full draft of this motion with a copy of Judge Barnard's order and the described checks—as well as a request:

Greg & Charlotte:

I really hope that you decide to concede this claim based on this. However, attached is the draft motion we intend to file by the end of the day today unless you provide some basis for believing that you need additional discovery.

Frankly, I cannot imagine what discovery would be appropriate – but you have your chance to speak up. . . .

I believe your analysis will be faster if you read the (short) exhibit first.

Carl

Ps. I apologize for the need to do this quickly, but as we have to conclude the discovery on H-3 and this is directly applicable, we only have until June 1st to act.

Attached to the Hamed's *Revised Claim* H-17, filed October 17, 2017, (Exhibit 3) is the description of what was then claim 265. with supporting documents, now Claim H-17.<sup>4</sup>

Waleed Hamed paid from his personal Banco Popular account the criminal attorneys' fees in United States of America v United Corp., et. al., VI D.Ct. 2005-cr-015. The accountant and attorneys' fees were incurred when all of the defendants were represented under the joint defense agreement. That joint defense agreement provided for the payment of attorneys' fees by the United Corporation, which subsequently was recognized as the Partnership (Exhibit 265-a).

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<sup>4</sup> See *Exhibit B-2 thereto*, Expert Report of Jackson, Vizcaino Zomerfeld, LLP, Certified Public Accountants.

*Work performed:*

We interviewed Waleed Hamed regarding his payments of the criminal attorneys' fees which benefited the Partnership. Waleed advised he made these payments and was never reimbursed. We also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) asking whether these fees were reimbursed. Finally, we were provided a copy of the canceled checks for the payment (Exhibit 265-b).

We reviewed the general ledgers from 2012 to present provided by John Gaffney for any reimbursements to Waleed for these payments or payments made by the Partnership directly to Waleed Hamed for the same period. None were found. **We also reviewed the April 17, 2014 Order by United States Magistrate Judge Geoffrey Barnard finding that "the subject invoices were reviewed in camera and the work performed by counsel and the accountants was in furtherance of the object of the Joint Defense Agreement. . . . Accordingly, the sum of \$332,900.42 is directed to be released . . . for distribution to counsel and experts in the sums approved pursuant to the Joint Defense Agreement."**

*Gaffney's response*

John Gaffney did not respond to our request.

*Opinion as to the laws identified.*

The work performed and documentation provided was sufficient and reliable audit evidence to conclude that the payment made by Waleed served a business purpose relating to the Partnership, as it dealt with the payment of legal and accounting fees in the criminal case against the Partnership (VI D. Ct, 2005-cr-015). As such, we concluded the payment should be reimbursed to the Hameds to satisfy ourselves of management's assertions: I. Completeness as described in AU-C 315.4128. The total amount of the claim is \$332,900.42. (Emphasis added.)

Attached hereto (Exhibit 1) are the documents in those Exhibits—265a (the Order) and 265b (the checks), repeatedly supplied to Yusuf and his counsel.

### **III. Applicable Law**

The Special Master has stated that payments under the Joint Defense Agreement are valid Partnership expenses. That is the law of the case. Also, Judge Barnard ordered that the specific amounts in these checks are due as proper amounts under the JDA.

#### IV. Argument

There is no basis for Fathi Yusuf refusing to pay this claim—moreover his refusal violates both Judge Brady's April 25th, 2013 Memorandum and Order placing the funds into joint hands, and Judge Barnard's Order.

#### V. Conclusion

There is no valid basis for refusal to pay this claim—nor has there ever been. The amount of \$332,900.42 (plus 9% interest from the date of Judge Barnard's Order) must be paid to Hamed.

**Dated:** May 9, 2018



**Carl J. Hartmann III, Esq.**

*Co-Counsel for Plaintiff*

5000 Estate Coakley Bay, L6

Christiansted, VI 00820

Email: [carl@carlhartmann.com](mailto:carl@carlhartmann.com)

Tele: (340) 719-8941

**Joel H. Holt, Esq.**

*Counsel for Plaintiff*

Law Offices of Joel H. Holt

2132 Company Street,

Christiansted, VI 00820



**CERTIFICATE OF SERVICE**

I hereby certify that on this 9th day of May, 2018, I served a copy of the foregoing by email (via CaseAnywhere), as agreed by the parties, on:

**Hon. Edgar Ross** (w/ 2 Mailed Copies)  
Special Master  
% edgarrossjudge@hotmail.com

**Gregory H. Hodges**  
**Stefan Herpel**  
**Charlotte Perrell**  
Law House, 10000 Frederiksberg Gade  
P.O. Box 756  
St. Thomas, VI 00802  
ghodges@dtflaw.com

**Mark W. Eckard**  
Hamm, Eckard, LLP  
5030 Anchor Way  
Christiansted, VI 00820  
mark@markeckard.com

**Jeffrey B. C. Moorhead**  
CRT Brow Building  
1132 King Street, Suite 3  
Christiansted, VI 00820  
jeffreymlaw@yahoo.com



**CERTIFICATE OF COMPLIANCE WITH RULE 6-1(e)**

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



# Exhibit 1

To

Hamed's 5/11/18 Motion  
as to Hamed Claim H-17

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

THE UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Crim. No. 1:05-15
v.	)	
	)	
UNITED CORPORATION, et al.,	)	
	)	
Defendants.	)	

---

MEMORANDUM, ORDERS, AND RECOMMENDATION

By agreement of counsel and the parties the sentencing phase of the captioned matter was mediated on June 19 and 20, 2013, before the undersigned.

Pursuant to the understandings to the achieved at the mediation, and the payment of certain funds to the V.I. Bureau of Internal Revenue, a Second Addendum to the Plea Agreement and Sentencing Memorandum was executed. The matter was thereafter scheduled for sentencing on July 16, 2013 before the Honorable Wilma Lewis, Chief Judge of the District Court.

At the hearing Judge Lewis considered the matters presented, including whether the parties had complied with the conditions precedent for the Rule 11(c)1C plan and whether the Temporary Restraining Order should be extended.

After a thorough consideration of the matters presented the sentencing hearing was continued without date.

At the mediation counsel advised that they had represented the defendant, as well as dismissed defendants, pursuant to a joint defense agreement which had been negotiated early in the litigation.

**Ex. 1**

Exhibit: 265-a

USA, et al. v. United Corp., et al.  
Criminal No. 1:05-15  
Page 2

Because of a substitution of counsel and divergence in trial strategy the Joint Defense Agreement was concluded on September 19, 2012.

At the close of the mediation the attorneys' billing statements were requested for *in camera* review. After a thorough review of the invoices presented by counsel and the retained accounting experts, the mediator concluded that because of the termination of the Joint Defense Agreement the invoices should be resubmitted *in camera* for consideration of work performed prior to September 19, 2012.

Invoices were received from the Law Offices of Pamela Lynn Colon, LLC., Gordon C. Rhea, P.C., Andreozzi, Bluestein, Fickess, Muhlbauner Weber, Brown LLP, and Freed Maxick, CPA PC. Invoices were not received from Feurst, Ittleman, David, and Joseph, P.L. nor from Nizar Dewood, Esq.

The subject invoices were reviewed *in camera* and the work performed by counsel and the accountants was in furtherance of the object of the Joint Defense Agreement. The invoices submitted are approved as follows:

Pamela Lynn Colon, LLC	\$46,393.95
Gordon C. Rhea, PC.	16,737.90
Andreozzi, Bluestein LLP	118,418.57
Freed Maxick CPA, PC	151,350.00

Accordingly, the sum of \$332,900.42 is directed to be released for the restrained assets of the defendant to the Escrow Account of Andreozzi, Bluestein, in accordance with prior protocol established by Judge Raymond Finch, for distribution to counsel and experts in the sums approved pursuant to the Joint Defense Agreement.

HAMD599942

HAMD660645

JVZ-001212

*USA, et al. v. United Corp., et al.*  
Criminal No. 1:05-15  
Page 3

At the initial sentencing hearing before Chief Judge Lewis it was noted that the agreement with respect to identification and engagement of a monitor had not been concluded.

On August 15, 2013 the firm of Kaufman, Rossin and Co. of Miami, Florida entered into an agreement with the defendant to perform the subject services. The mediator is advised that they have commenced their duties, and with the concurrence and agreement of the United States, United Corp. is directed to make timely payment of their invoices in accordance with the accompanying order.

With respect to storage of and access to the voluminous documents generated by the litigation and currently in the custody of the Federal Bureau of Investigations, the mediator is advised that Joyce Bailey has been engaged to undertake the responsibility and her expenses will also be paid by the defendant United Corp.

The mediator is further advised that former defendants Waheed Mohammad Hamed and Waleed Mohammad Mahed have made full payment of their tax obligations for the years 2002 through 2012 pursuant to the terms of the plea agreement.

The premises considered, it is hereby

ORDERED, that disbursement be made from the restrained assets of the defendant for professional services in accordance with the accompanying Order; and it is further

ORDERED, that the CPA/monitor be compensated in accordance with the accompanying Order; and it is further

ORDERED, that the custodian of the documents and discovery be compensated in accordance with the accompanying Order; and it is further

HAMD599943

HAMD660646

JVZ-001213

*USA, et al. v. United Corp., et al.*

Criminal No. 1:05-15

Page 4

RECOMMENDED, that the matter be restored to the sentencing calendar of Chief Judge Lewis for her determination with respect to whether the conditions precedent for sentencing pursuant to Rule 11(c)1C have been fully completed.

ENTERED: S\ \_\_\_\_\_  
GEOFFREY W. BARNARD  
UNITED STATES MAGISTRATE JUDGE

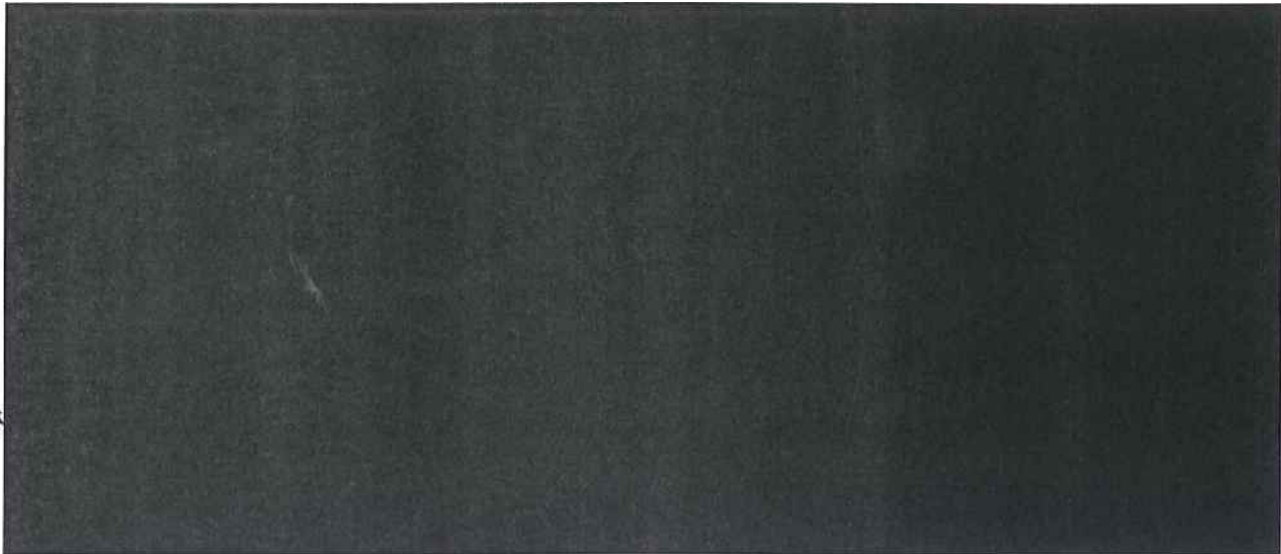
HAMD599944

HAMD660647

JVZ-001214



We certify that these are true copies of your checks and other items paid during this statement.



MOHAMMAD A. HAMED  
TEL. # (954) 772-2400  
PO BOX 2200 P O BOX 2200  
0221  
Aug 17, 2014  
Pamela L. Colon, Inc. \$16,393.95  
Forty Six Thousand Three Hundred Ninety Three and 95/100  
BANCO POPULAR  
Legal Fees

08/19/14 46,393.95

MOHAMMAD A. HAMED  
TEL. # (954) 772-2400  
PO BOX 2200 P O BOX 2200  
0222  
Aug 17, 2014  
Gordon C. Rhea, PC \$16,737.90  
Sixteen Thousand Seven Hundred Thirty Seven and 90/100  
BANCO POPULAR  
Legal Fees

08/27/14 16,737.90

MOHAMMAD A. HAMED  
TEL. # (954) 772-2400  
PO BOX 2200 P O BOX 2200  
0223  
Aug 17, 2014  
Androozzi, Bluestein LLP \$118,418.57  
One hundred Eighteen Thousand Four Hundred Eighteen and 57/100  
BANCO POPULAR  
Legal Fees

08/25/14 118,418.57

MOHAMMAD A. HAMED  
TEL. # (954) 772-2400  
PO BOX 2200 P O BOX 2200  
0224  
Aug 17, 2014  
Freed, Mexico, CPA, PC \$151,350.00  
One hundred Fifty One Thousand Three Hundred Fifty and 00/100  
BANCO POPULAR  
Legal Fees

08/25/14 151,350.00

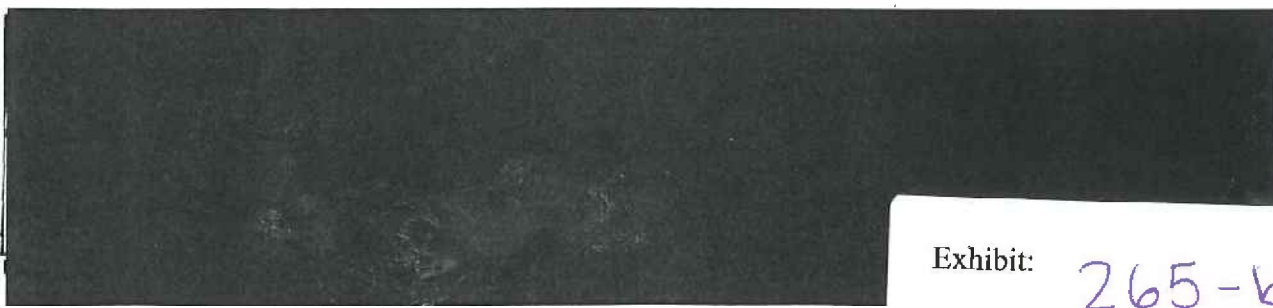


Exhibit:

265-b

# Exhibit 2

To

Hamed's 5/11/18 Motion  
as to Hamed Claim H-17



## Carl Hartmann

---

**From:** Carl Hartmann  
**Sent:** Thursday, May 10, 2018 6:56 PM  
**To:** 'Charlotte Perrell'; 'Gregory Hodges'  
**Cc:** 'Joel Holt'; 'Kim Japinga'; 'Stefan Herpel'  
**Subject:** DTF Deposition - Our Stipulations in Response to Attorney Perrell's concerns of this date

Charlotte & Greg:

As you seem to have abandoned the concept of confidential settlement/negotiation discussions during this claims discovery and I weary of seeing my negotiating emails to/from you appear in motions without either permission or notice, I want to preemptively acknowledge that this email is not intended as a negotiation or settlement document and may be attached to any motion or other filing in the future – as may your response. I would also ask that you respond in writing rather than by telephone.

To simplify the following discussion, Hamed stipulates, without pre-condition or negotiation, that he will not pursue DiRuzzo's or his firm's ("DiRuzzo's") billings for any period prior to the end date of the Joint Defense Agreement – despite the fact that they were, on the face of the document, not participants in that agreement.

That having been dealt with, we are left with the two issues raised by Charlotte's email today: Is the Hamed subpoena to DTF either (1) "extremely overbroad", or (2) "not in compliance with the requirements of *V.I. R. Civ. P. 45(d)(1)* to avoid undue burden and expense"? Allow me to address these in reverse order.

- 1. Undue Burden/Expense.** To eliminate this contention, Hamed agrees pay your costs to duplicate any of the described DiRuzzo communications, emails, texts, drafts, work product or other such documents DTF obtained (other than documents already supplied to Hamed in discovery -- i.e., you need not 're-produce' prior discovery productions): in the transfer of the case to you. It is unclear why this would be either expensive or time-consuming – as it is effectively all documents from August 2012 to April 2013, other than those EXCLUSIVELY to/from Nizar DeWood, between September 2012 and April 2013. (Documents to/from DeWood that were copied to DiRuzzo while he was being paid by the Partnership DO need to be produced as that was a communication to a Partnership-paid attorney clearly destroyed the privilege. I am sure you have a computer retention system similar to ours and can generate this material in a couple of hours, as none of it is privileged and thus there is no sorting or analysis required other than by the date. In addition, Hamed will also pay your paralegal to do a date-dump of the materials from September 2012 to April of 2013. Moreover, to the extent that actual physical files were supplied by DiRuzzo or his firm during the transition, we would want all of that for work after September 2012 -- without anything removed, thus, no sorting is necessary.
- 2. Extremely Overbroad.** Hamed is being asked accept *partnership invoices* for a half-million dollars predicated solely on the asserted fact that ALL of the work done by DiRuzzo *et al.* (as all of it was charged to the Partnership and paid by a Partnership account) was for the Partnership -- either civilly or as to criminal matters. Whether the work was civil or criminal, the Court has said that Hamed may take discovery to determine the truth of that factual

assertion. There are only three ways to do so that I know of – look at the bills (which we have requested), ask Yusuf/United to explain what the work in the bills was done for (which we have requested) and to then compare those two responses to the physical evidence of the work done – the normal lodestar analysis.

If your client takes the position that this is work properly paid for by the Partnership and will not refund the money used to pay counsel – the partner gets to see all of the bills and all of the work charged to the Partnership in a RUPA winding-up.....black letter law since the early days of the UPA. To be honest, I don't think privilege could be asserted now even if Yusuf tries to reverse his oft-stated position, as the Partnership did pay for all of that work.

I will look forward to hearing from you about this at your earliest convenience. If you do not wish to cooperate in working to accommodate your concerns regarding this deposition, I will look forward, instead, to the deposition itself or your motion for a protective order. However, if it to be the latter, I would very much like to understand your thoughts, as if you are correct in your views we can certainly reach some accommodation rather than go through another series of motions.

Carl

**Carl J. Hartmann III, Attorney**

5000 Estate Coakley Bay, L6

Christiansted, VI 00820

Website: [www.CarlHartmann.com](http://www.CarlHartmann.com)

Email: [Carl@Hartmann.Attorney](mailto:Carl@Hartmann.Attorney)

Telephone: (340) 642-4422

Facsimile: (212) 202-3733

# **Exhibit 26**

# Exhibits for claim 265

**EXHIBIT  
26**

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

THE UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Crim. No. 1:05-15
v.	)	
	)	
UNITED CORPORATION, et al.,	)	
	)	
Defendants.	)	
_____	)	

MEMORANDUM, ORDERS, AND RECOMMENDATION

By agreement of counsel and the parties the sentencing phase of the captioned matter was mediated on June 19 and 20, 2013, before the undersigned.

Pursuant to the understandings to the achieved at the mediation, and the payment of certain funds to the V.I. Bureau of Internal Revenue, a Second Addendum to the Plea Agreement and Sentencing Memorandum was executed. The matter was thereafter scheduled for sentencing on July 16, 2013 before the Honorable Wilma Lewis, Chief Judge of the District Court.

At the hearing Judge Lewis considered the matters presented, including whether the parties had complied with the conditions precedent for the Rule 11(c)1C plan and whether the Temporary Restraining Order should be extended.

After a thorough consideration of the matters presented the sentencing hearing was continued without date.

At the mediation counsel advised that they had represented the defendant, as well as dismissed defendants, pursuant to a joint defense agreement which had been negotiated early in the litigation.

Exhibit: 265-a

USA, et al. v. United Corp., et al.  
Criminal No. 1:05-15  
Page 2

Because of a substitution of counsel and divergence in trial strategy the Joint Defense Agreement was concluded on September 19, 2012.

At the close of the mediation the attorneys' billing statements were requested for *in camera* review. After a thorough review of the invoices presented by counsel and the retained accounting experts, the mediator concluded that because of the termination of the Joint Defense Agreement the invoices should be resubmitted *in camera* for consideration of work performed prior to September 19, 2012.

Invoices were received from the Law Offices of Pamela Lynn Colon, LLC., Gordon C. Rhea, P.C., Andreozzi, Bluestein, Fickess, Muhlbauner Weber, Brown LLP, and Freed Maxick, CPA PC. Invoices were not received from Feurst, Ittleman, David, and Joseph, P.L. nor from Nizar Dewood, Esq.

The subject invoices were reviewed *in camera* and the work performed by counsel and the accountants was in furtherance of the object of the Joint Defense Agreement. The invoices submitted are approved as follows:

Pamela Lynn Colon, LLC	\$46,393.95
Gordon C. Rhea, PC.	16,737.90
Andreozzi, Bluestein LLP	118,418.57
Freed Maxick CPA, PC	151,350.00

Accordingly, the sum of \$332,900.42 is directed to be released for the restrained assets of the defendant to the Escrow Account of Andreozzi, Bluestein, in accordance with prior protocol established by Judge Raymond Finch, for distribution to counsel and experts in the sums approved pursuant to the Joint Defense Agreement.

*USA, et al. v. United Corp., et al.*

Criminal No. 1:05-15

Page 3

At the initial sentencing hearing before Chief Judge Lewis it was noted that the agreement with respect to identification and engagement of a monitor had not been concluded.

On August 15, 2013 the firm of Kaufman, Rossin and Co. of Miami, Florida entered into an agreement with the defendant to perform the subject services. The mediator is advised that they have commenced their duties, and with the concurrence and agreement of the United States, United Corp. is directed to make timely payment of their invoices in accordance with the accompanying order.

With respect to storage of and access to the voluminous documents generated by the litigation and currently in the custody of the Federal Bureau of Investigations, the mediator is advised that Joyce Bailey has been engaged to undertake the responsibility and her expenses will also be paid by the defendant United Corp.

The mediator is further advised that former defendants Waheed Mohammad Hamed and Waleed Mohammad Mahed have made full payment of their tax obligations for the years 2002 through 2012 pursuant to the terms of the plea agreement.

The premises considered, it is hereby

ORDERED, that disbursement be made from the restrained assets of the defendant for professional services in accordance with the accompanying Order; and it is further

ORDERED, that the CPA/monitor be compensated in accordance with the accompanying Order; and it is further

ORDERED, that the custodian of the documents and discovery be compensated in accordance with the accompanying Order; and it is further

HAMD599943

JVZ-001213

*USA, et al. v. United Corp., et al.*  
Criminal No. 1:05-15  
Page 4

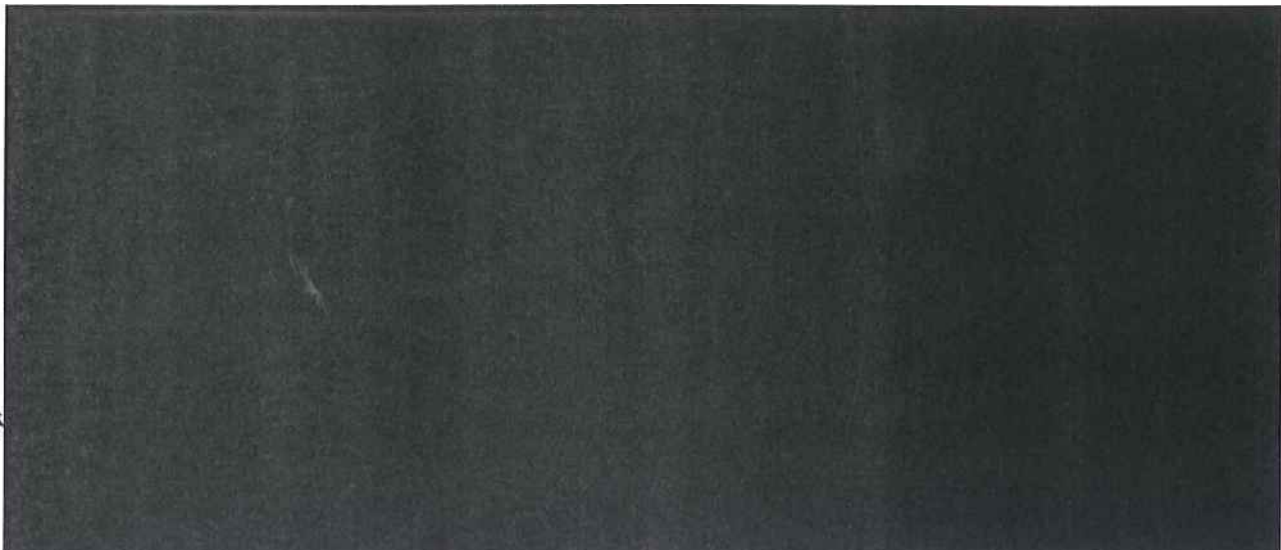
RECOMMENDED, that the matter be restored to the sentencing calendar of Chief Judge Lewis for her determination with respect to whether the conditions precedent for sentencing pursuant to Rule 11(c)1C have been fully completed.

ENTERED: S\ \_\_\_\_\_  
GEOFFREY W. BARNARD  
UNITED STATES MAGISTRATE JUDGE





We certify that these are true copies of your checks and other items paid during this statement.



MOHAMMAD A. HAMED  
TEL: (951) 772-2450  
PO BOX 2224 PATERA CA 92513

Aug 17, 2014

Pay to the order of Pamela L. Colon, Inc. \$16,737.90  
Sixteen Thousand Seven Hundred Thirty Seven and 90/100

BANCO POPULAR

Legal Fees

MO 216066746 191-054453# 0222

0501001605 08/19/14 46,393.95

MOHAMMAD A. HAMED  
TEL: (951) 772-2450  
PO BOX 2224 PATERA CA 92513

Aug 17, 2014

Pay to the order of Gordon C. Rhea, PC \$16,737.90  
Sixteen Thousand Seven Hundred Thirty Seven and 90/100

BANCO POPULAR

Legal Fees

MO 216066746 191-054453# 0222

0501028581 08/27/14 16,737.90

MOHAMMAD A. HAMED  
TEL: (951) 772-2450  
PO BOX 2224 PATERA CA 92513

Aug 17, 2014

Pay to the order of Androzzi, Bluestein LLP \$118,418.57  
One hundred Eighteen Thousand Four Hundred Eighteen and 57/100

BANCO POPULAR

Legal Fees

MO 216066746 191-054453# 0223

0501029930 08/25/14 118,418.57

MOHAMMAD A. HAMED  
TEL: (951) 772-2450  
PO BOX 2224 PATERA CA 92513

Aug 17, 2014

Pay to the order of Freed Mexico CPA, PC \$151,350.00  
One hundred Fifty One Thousand Three Hundred Fifty and 00/100

BANCO POPULAR

Legal Fees

MO 216066746 191-054453# 0224

0501034799 08/25/14 151,350.00

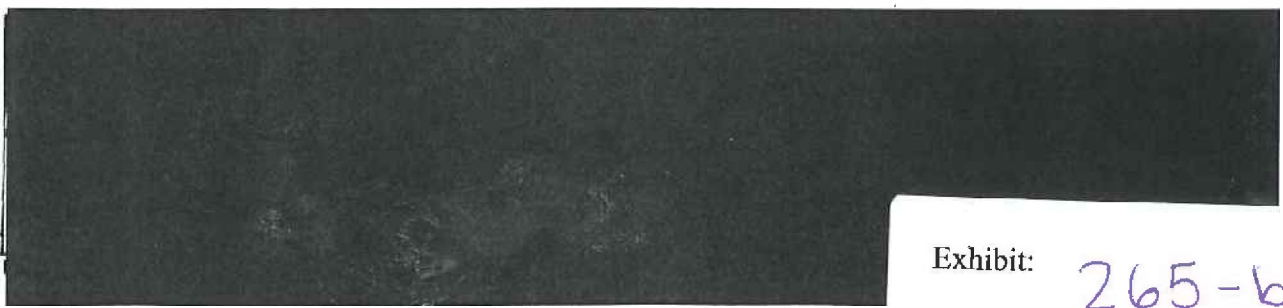


Exhibit: 265-b