

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

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

*Plaintiff/Counterclaim Defendant,*

vs.

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

*Defendants and Counterclaimants.*

vs.

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

*Counterclaim Defendants,*

---

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

vs.

**UNITED CORPORATION**, *Defendant.*

---

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

vs.

**FATHI YUSUF**, *Defendant.*

---

**FATHI YUSUF**, *Plaintiff,*

vs.

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

*Defendants.*

---

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

vs.

**HAMED/YUSUF PARTNERSHIP**,

*Defendant.*

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

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

**JURY TRIAL DEMANDED**

Consolidated with

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

Consolidated with

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

Consolidated with

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

Consolidated with

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

**HAMED'S MOTION FOR SUMMARY JUDGMENT RE REVISED CLAIM H-146  
– IMBALANCE IN CREDIT CARD POINTS**

## **I. Introduction**

After this case was initiated in 2012, the Hameds provided written notice to the Special Master and to the Yusufs that credit card points worth hundreds of thousands of dollars were being unilaterally taken by the Yusufs. This was at a time when the Yusufs unilaterally controlled certain financial matters. Unfortunately the practice continued unabated until the stores were separated.

On September 30, 2016, both parties filed their partnership claims as part of the original, mutually agreed scheduling process with regard to these major claims that required full discovery and hearings -- designated "B" claims. Those primarily relating to the accounting records and could initially be reviewed and explained by John Gaffney were designated "A" claims. The "B" Claim at issue here is "H-146 Imbalance in Credit Card Points."

## **II. STATEMENT OF FACTS NOT IN DISPUTE**

1. It is uncontested that during the course of the Partnership, it was not uncommon for each family to take turns charging Plaza Extra store merchandise, gross receipt taxes and other store expenses to their personal credit cards or to store credit cards issued in their individual names. This method of taking turns allowed *each family to earn an equal amount of very valuable credit card points*. This was hundreds of thousands of dollars worth of points per year.

2. Starting in 2012,<sup>1</sup> Hamed noted that this system broke down and credit card points went mainly to the Yusufs.<sup>2</sup> The disparities intensified and by 2014, Hamed could not even get the Yusuf credit card records to do calculations. (**Exhibit 1**)
3. Accordingly, Hamed filed this revised claim to correct the imbalance in credit card points in *Hamed's Submission of His Suggestions as to the Further Handling of the Remaining Claims Per the Master's Directions of August, 24, 2017*, filed on October 30, 2017.
4. In 2018, the Parties exchanged discovery pursuant to the August 4, 2018 Scheduling Order. After responses were produced on May 15, 2018, the parties entered into a series of letters and Rule 37 conferences to resolve their differences. Yusuf did not produce sufficient responses.
5. On February 21, 2018, Hamed propounded the following interrogatory:

**Interrogatory 22 of 50**

Interrogatory 22 of 50 relates to Claim No. H-146 (old Claim No. 3007): "Imbalance in credit card points," as described in Hamed's November 16, 2017 Motion for a Hearing Before Special Master, Exhibit 3 and the September 28, 2016 JVZ Engagement Report and Exhibits.

---

<sup>1</sup> The original Hamed claim for this covered the period from the Brady Limitation Order date in 2006 to the time the stores were conveyed by the Master in March and May of 2015. However, since Yusuf has made it clear that these records were not kept in 2006-2011 and Hamed despairs of forcing discovery for those years, **Hamed voluntarily limits his claims to the period from 2012 to 2015**. Since the legal action began on September 17, 2012, any failure to keep the records after that date is spoliation – thus Yusuf's refusal to produce is without any merit whatsoever. Moreover, Hamed has previously, voluntarily provided Yusuf with powers of attorney and other documents requested to allow Yusuf access to all of Hamed's bank accounts requested, and to all of Hamed's foreign accounts. Despite discovery, motions and even orders, Yusuf has not provided these.

<sup>2</sup> **Exhibit 2** contains the narrative and exhibits from the engagement report prepared by Hamed's CPA, Jackson Vizcaino and Zoomerfeld, LLP.

With respect to H-146, state the approximate value of these credit card points, by describing: the approximate number of points in each of the years 2008-the date of the splitting of the East and West stores<sup>3</sup>; the present value of that many points if negotiated on the date of these answers at the point-to-dollar value now -- and show all of your calculations, sources of information and support for this approximation. **(Exhibit 3)**

6. On May 15, 2018, Yusuf refused to respond to Hamed's interrogatory:

Defendants object to this interrogatory as vague, ambiguous, and compound such that the total number of interrogatories together with their sub parts and other discovery exceeds the maximum allowable number of interrogatories under the JDSP and violates both the spirit and the terms of the JDSP limiting the number of interrogatory questions.

Defendants further object on the grounds that the responsive information cannot be readily obtained by making reasonable inquiries as these inquiries require the skilled and detailed attention and focus of John Gaffney, former Partnership accountant, to revisit his accounting and work papers. Yusuf is no longer being paid to function as the Liquidating Partner to answer questions on behalf of the Partnership and the accounting that took place during the liquidation process. Likewise, John Gaffney is no longer employed by the Partnership to function in the role as Partnership accountant. To respond to these questions, the expertise and knowledge of John Gaffney is necessary, which diverts him away from his employment with United. Rather, if Hamed seeks information from John Gaffney for questions as to the accounting efforts he undertook as the Partnership accountant, Hamed should be required to compensate John Gaffney for his time in researching and preparing those responses. Furthermore, many of these inquiries as to the Partnership accounting are duplicative of questions Gaffney has previously addressed at or near the time that the transactions took place. Reorienting now as to transactions from years ago constitutes an undue burden and causes unnecessary time and expense. If Hamed seeks to revisit these issues, Hamed should bear the cost.

Without waiving any objection, Defendants submit that information relating to this request was previously provided to Hamed by John Gaffney in his correspondence dated May 17, 2016 and Defendants incorporate that response as this response as if fully set forth herein verbatim. **(Exhibit 4)**

---

<sup>3</sup> For purposes of this Motion to Compel only, Hamed limits this request to the time period from January 1, 2012-March 9, 2015, the date of the split of the East and West stores.

7. On February 16, 2016, per Judge Ross's request, Hamed prepared questions regarding specific general ledger entries it questioned or did not understand for response by John Gaffney. This item related to the imbalance in credit card points between the Hameds and Yusufs.

**Description:** There is an imbalance in credit card points between Yusuf Yusuf and Mafi Hamed, NejeH Yusuf and Willie Hamed and Mike Yusuf and Shawn Hamed.

**General Ledger - Store, Date, Entry No. & Description** [as an example] (if applicable): East, 4/30/13, 29900, V.I.B.I.R - GROSS RECEIPT 3/30/13 PAID W/YUSUF 6073/3791 MIKE C/C 3940 NEJEH C/C5222, \$158,381.20

**Question /Request for info:** Are the credit card points reflected in the general ledger and if so, please provide that information. If the credit card points are not reflected on the general ledger, for the years 2012 -2015, would you please account for the amounts paid to each of the following individual's credit cards - Fathi Yusuf, Yusuf Yusuf, Mike Yusuf, NejeH Yusuf, Wally Hamed, Willie Hamed, Mafi Hamed and Shawn Hamed.

Please provide the canceled checks showing payment of Fathi Yusuf, Yusuf Yusuf, Mike Yusuf, NejeH Yusuf, Wally Hamed, Willie Hamed, Mafi Hamed and Shawn Hamed credit cards. (**Exhibit 5**)

8. On May 17, 2016, John Gaffney provided the following response to this question, which Yusuf incorporated by reference in its response to interrogatory 22 of 50 on May 15, 2018. Gaffney noted "This request to identify credit card points creates significant new work such that is its (*sic.*) completely impractical":

See objection to Item No. 3002. Without waiving that objection, credit card points are not reflected in the general ledger. You already know that because you were provided complete backups of Plaza accounting systems for all years and you loaded them into Sage software on your computers. You were given all rights to run not only complete general ledgers, but you also have the ability to run vendor reports showing all payments with credit cards.

This request to identify credit card points creates significant new work such that is its (*sic*) completely impractical.

\* \* \*

Included herein are copies of vendor reports for credit cards used at Plaza East. These reports reflect all activity since January 1, 2013 (the accounting conversion date). Prior to 2013, it is impractical if not impossible to provide all credit card activity as vendor accounts for credit cards never reflected activity properly. Sample general ledgers for the months of December 2012 and January 2013 are provided to demonstrate the deficiencies prior to my employment. Note that in 2012 all freight activity was rolled into single journal entries for St. Croix and in one account for both stores. Note also that in St. Thomas most of the freight was paid using Banco Popular credit cards. However, these payments are not associated with a vendor account for the corresponding Banco Popular credit cards. Instead, the AP clerk would simply change the name on the true vendor's account (probably Tropical Freight) when he or she was making the payment. So while a vendor account might have first been created at Tropical Freight, there were countless payments to the various credit cards actually used to pay Tropical Freight. Add to this the confusion of constantly changing addresses so that a payment to Banco Popular didn't get mailed to Tropical Freight. This was complete circumvention of controls.

Note the difference beginning in 2013. There are no payments in Freight Expense with a description of "Banco Popular." In 2013 a true system of controls was implemented to show WHO the vender is. Furthermore, the control system was designed to ensure that any credit card payments appearing in the general ledger expense accounts were conspicuous. This assures system integrity and guards against the likelihood of payment of non- business items by anyone. Simple stated, if I see a Banco credit card voucher in the general leger (*sic*) account for freight expense, I immediately know it's a posting error. And if the control account used to clear business expenses against payments with credit cards is anything other than zero, I am immediately alerted to a posting error. . . . **(Exhibit 6)**

9. On July 7, 2021, Hamed sent a letter to Yusuf's counsel requesting a Rule 37 conference on Interrogatory 22 of 50. **(Exhibit 7)**.
10. On July 28, 2021, Hamed filed his motion to compel regarding this issue.
11. On February 3, 2022, Yusuf filed the opposition to the motion to compel.

12. On February 22, Hamed filed his reply.
13. On April 21, 2022, the Special Master issued an order in which he required Yusuf to do two critical acts:
  - A. Provide the actual credit card statements for which points had been allocated, and
  - B. Provide a calculation showing Yusuf's view of the valuation of points – showing all references and work.
14. On May 24, 2022, Yusuf provided a "Supplementation" that did neither. Instead, Yusuf supplied calculations by John Gaffney as to Yusuf's position on how many credit card points were involved—using the accounting system summarization, *not attaching any actual credit card statements*. (**Exhibit 9**)
15. Gaffney's results were as follows, as summarized in a deficiency email to Yusuf by Hamed dated September 2, 2022<sup>4</sup>:

**Not confidential or privileged – Demand for Production  
Pursuant to Court Order**

Stefan & Charlotte:

On April 21, 2022, SM Ross stated the following requirements in his order regarding credit card points:

1. First, he required you to provide Yusuf's valuation of the points in dispute:

ORDERED that Hamed's motion to compel as to Interrogatory 22 is GRANTED. Interrogatory 22 shall be revised as follows: "With respect to H-146, **state the approximate value of these credit card points, by describing: the approximate number of points from January 1, 2012 through March 9, 2015; the**

---

<sup>4</sup> **Exhibit 8.** The text of that letter is set forth here verbatim.

**present value of that many points if negotiated on the date of these answers at the point-to-dollar value now -- and show all of your calculations, sources of information and support for this approximation.**

That should include an Excel spreadsheet in which you “show your work.”

2. Second, he ordered two sets of financials and underlying documents be produced. The statements and financials themselves—not a one page summary from you. I remind you that these points were purloined after the case started, and after notice to you/the Special Master in writing...so any “unknown” amounts are on your tab. This is when Hamed was excluded and against his protests.

ORDERED that, **within thirty (30) days** from the date of entry of this Order, Fathi Yusuf, as the former managing partner of the Partnership and as the current liquidating partner under the Final Wind Up Plan, shall PRODUCE the following documents on behalf of the Partnership in response to RFPD 26:

- (i) for the period January 1, 2012 through March 9, 2015: **all credit card statements of the Partnership's business credit cards with the cardholders identified as Fathi Yusuf, Maher Yusuf, Negeh Yusuf, and Yusuf Yusuf, and (ii) for the period January 1, 2012 through March 9, 2015: all credit card statements of Fathi Yusuf, Maher Yusuf, Negeh Yusuf, and Yusuf Yusuf (individually and any combination of joint accounts between them and all joint accounts with their spouses) that included purchases made/expenses paid on behalf of the Partnership which were subsequently submitted to the Partnership and reimbursed by the Partnership.** This order shall not limit the March 17, 2022 order in any way and Fathi Yusuf shall continue to comply with the March 17, 2022 order. And it is further: ORDERED that Fathi Yusuf MUST RESPOND to Interrogatory 22 and RFPD 26 in compliance with the Virgin Islands Rules of Civil Procedure; Fathi Yusuf CANNOT answer by reference.



On May 5, 2022, Hamed served a Rule 37 letter on Yusuf, attached. Yusuf supplied some supplemental statements from John Gaffney which were entirely non-conforming. In the Rule 37 conference in this matter, Yusuf asked for and received a 4 month extension – to August 1<sup>st</sup> – to produce the item (i) and item (ii) documents. Although the parties were able to reach agreement on the “lifestyle” claim, there has been no similar negotiation or stipulation with regard to these credit card financials.

Even using Gaffney’s numbers, the amount claimed by Hamed would be **22,597,599 points to be transferred to him. (See below) If, not the value in the real world is now just under 1.4 cents per mile (We rounded down 1 cent per mile to 1.3).** See <https://frequentmiler.com/airline-miles-worth/#:~:text=With%20most%20frequent%20flyer%20programs,how%20the%20miles%20are%20used>.

What are airline miles worth? **Airline miles are worth 1.4 cents each.** What this means. With most frequent flyer programs, it is **reasonable** to expect to get **at least** 1.4 cents per mile value. The actual value you get from your miles will vary depend upon how the miles are used.

Thus, we need your calculations and the documents, as ordered, by the 15<sup>th</sup> of this month.[<sup>5</sup>] That is two weeks from now.....which gives you a total of 45 more days than requested by Yusuf and agreed to by Hamed.

---

<sup>5</sup> This motion is filed in advance of the stated date as no response to this email was received accepting that extension. If the materials are produced by that date, in full, this motion will be withdrawn.

**East**

Yusuf 8,081,771.12  
Hamed 6,375,102.62

Difference **1,706,668.50**

Total Difference for 2 Stores West & East  
**10,582,226.85**

**West**

Yusuf 12,695,951.83  
Hamed 3,820,393.48

Difference **8,875,558.35**

**STT**

Yusuf  
Hamed  
Difference Unknown

**Unknown**

East 118,320.79  
West 1,754,350.08  
STT 10,142,701.37

**12,015,372.24**

Total Unknown for all stores  
**12,015,372.24**

**Total 22,597,599.09**

16. For the purpose of this motion only, Hamed accepts the Gaffney calculation that between the East and West stores, Hamed was deprived of 10,582,226.85 points.

17. Hamed also accepts, for the purpose of this motion only, that Yusuf did not keep sufficient records at the St. Thomas (Tutu) store during this period to be able to distinguish the number of points taken by Yusuf – but that there were 12,015,373.24 points accumulated.

18. Finally, in the absence of Yusuf calculations (as ordered by the Special Master) as to the value per point, Hamed notes, and asks the master to take judicial notice of the fact that many of the website dealing with such matters, such as the one cited by Hamed, value each point at 1.4 cents per point.

### III. Law

The Special Master has repeatedly set forth the applicable standard. Rule 56 of Virgin Islands Rules of Civil Procedure (hereinafter “Rule 56”) governs motions for summary judgment and sets forth the procedures thereto. Under Rule 56, “[a] party may move for summary judgment, identifying each claim or defense – or the part of each claim or defense – on which summary judgment is sought” and “[t]he court shall grant summary judgment if the movant shows that there is no genuine dispute as to any material fact and the movant is entitled to judgment as a matter of law.” V.I. R. CIV. P. 56; *see also Rymer v. Kmart Corp.*, 68 V.I. 571, 575 (V.I. 2018) (“A summary judgment movant is entitled to judgment as a matter of law if the movant can demonstrate the absence of a triable issue of material fact in the record.”). “A factual dispute is deemed genuine if ‘the evidence is such that a reasonable jury could return a verdict for the nonmoving party[,]’” and a fact is material only where it “might affect the outcome of the suit under the governing law[.]” *Todman v. Hicks*, 70 V.I. 430, 436 (V.I. Super. Ct. April 17, 2019)(quoting *Williams v. United Corp.*, 50 V.I. 191, 194 (V.I. 2008)).

The reviewing court must view all inferences from the evidence in the light most favorable to the nonmoving party and take the nonmoving party's conflicting allegations as true if properly supported. *Kennedy Funding, Inc. v. GB Properties, Ltd.*, 2020 V.I. 5, ¶14 (V.I. 2020). “The movant may discharge this burden simply by pointing out to the ... court that there is an absence of evidence to support the nonmoving party's case.” *Id.* (internal quotation marks and citation omitted).

Once the moving party meets this burden, “the non-moving party then has the burden of set[ting] out specific facts showing a genuine issue for trial.” *Id.* (internal quotation marks and citation omitted). The non-moving party “may not rest upon mere allegations, [but] must present actual evidence showing a genuine issue for trial.” *Rymer*, 68 V.I. at 576 (quoting *Williams v. United Corp.*, 50 V.I. 191, 194 (V.I. 2008)). “Such evidence may be direct or circumstantial, but the mere possibility that something occurred in a particular way is not enough, as a matter of law, for a jury to find it probably happened that way.” *Kennedy*, 2020 V.I. 5, ¶14.

Moreover, the court “should not weigh the evidence, make credibility determinations, or draw ‘legitimate inferences’ from the facts when ruling upon summary judgment motions because these are the functions of the jury.” *Todman*, 70 V.I. at 437 (quoting *Williams*, 50 V.I. at 197); see *Kennedy*, 2020 V.I. 5, ¶14; see also, *Rymer*, 68 V.I. at 577 (“When considering a summary judgment motion, a trial judge may not weigh the credibility of evidence or witnesses.”). In deciding a motion for summary judgment, the court’s role “is not to determine the truth, but rather to determine whether a factual dispute exists that warrants trial on the merits.” *Todman*, 70 V.I. at 437 (citations omitted); see *Kennedy*, 2020 V.I. 5, ¶14 (noting that the court “decide only whether there is a genuine issue for trial such that a reasonable jury could return a verdict for the non-moving party”). Accordingly, “if a credibility determination is necessary as to the existence of a material fact, a grant of summary judgment would be improper.” *Rymer*, 68 V.I. at 577.

Because summary judgment is “[a] drastic remedy, a court should only grant summary judgment when the ‘pleadings, the discovery and disclosure materials on file, and any

affidavits, show there is no genuine issue as to any material fact.” *Rymer*, 68 V.I. at 575-76 (quoting *Williams*, 50 V.I. at 194). The Court is required to “state on the record the reasons for granting or denying the motion.” V.I.

R. CIV. P. 56(a).

Here, there are no facts in dispute, as Hamed has accepted, for the purpose of this motion the facts as stated by Yusuf – in Gaffney’s accounting.

#### **IV. Analysis**

Yusuf states that he took **\$10,582,226.85** worth of points more than Hamed from the East and West stores. There is no dispute. Partial Judgment should be entered. Moreover, at a time when Fathi Yusuf was at (and controlling) the Tutu store, and totally in control of its financials, that store mysteriously is unable to show the division of points— but CAN say that **\$12,015,372.24 worth of points were accumulated.**

It is apparently Yusuf’s intent to once again stonewall, force Hamed through endless discovery, only to eventually get the calculations and statements as previously ordered. However, Hamed declines this invitation. Instead, with Yusuf in violation of the order to compel—having not produced EITHER the actual credit card statements or his own calculations as to the value of a point—Hamed asks the Court for summary judgment based on Yusuf’s refusals plus what Gaffney WAS able to provide.

To use the technical language of summary judgment, ““The court shall grant summary judgment if the movant shows that there is no genuine dispute as to any material fact and the movant is entitled to judgment as a matter of law.” Here **\$10,582,226.85** worth of points are undisputed. Nor has Yusuf been able to put the two other necessary facts in

dispute: (1) while he was in charge of the Tutu store, \$12,015,372.24 worth of points were accumulated but he can produce no documentation, and has refused to produce the statements underlying them despite a clear court order. He has had more than 4 months to do so, and (2) now is either unwilling or unable to produce calculations as to the dollar to point value of those points.

The Master may apply any one of a number of legal theories to conclude that Yusuf has failed. The law of summary judgment requires Yusuf to “discharge this burden simply by pointing out to the ... court that there is an absence of evidence to support the nonmoving party's case.” Keeping in mind that Yusuf “may not rest upon mere allegations, [but] must present actual evidence showing a genuine issue for trial.” Yusuf has refused, when given the opportunity to do so, to comply with the Court order and state his calculations he stated only that 12 million was missing from when he was in charge. That is not only contempt—it is a failure to raise facts contesting an issue. Moreover, he has similarly refused or is unable to produce the credit card states—again, either contempt or a failure to raise facts contesting an issue. Or the Master could find spoliation. Yusuf was on clear written notice of this accounting issue very early on—and failed to keep records that would allow differentiation.

In any case, Hamed expects what will really happen is that Yusuf will comply with the Court's order in his opposition to this motion--as has frequently been the case. Only then will we discover what the credit card statements (if they were actually kept) will show. Only in reply will Hamed be able to address the calculation and arguments as to point

value as ordered by the Master. Hamed hopes that this “litigation by withholding” will not continue in this manner—but even orders are clearly insufficient to obtain compliance.

## **V. Conclusion**

Hamed seeks relief in one of two forms. His preferred relief is simply the transfer, over the next year of 22,597,599.09 worth of points in any of the major credit cards: Mastercard, Visa, or American Express. Yusuf has or will generate this number and the transfer is simple. In the alternative judgment in the amount of  $22,597,599.09 \times \$0.014 = \$316,366.38$  should be granted.

Even if this is not the case, there is no issue whatsoever as to the East/West differential of \$10,582,226.85. This number of points in any of the major credit cards: Mastercard, Visa, or American Express should be ordered transferred. Yusuf has or will generate this number and the transfer is simple. In the alternative judgment in the amount of  $10,582,226.85 \times \$0.014 = \$148,151.17$  should be granted.

**Dated:** September 8, 2022



**Carl J. Hartmann III, Esq.**

*Co-Counsel for Plaintiff*

2940 Brookwind Drive

Holland, MI 49424

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

Email: [holtvi@aol.com](mailto:holtvi@aol.com)

Tele: (340) 773-8709

Fax: (340) 773-8670



### **CERTIFICATE OF SERVICE**

I hereby certify that on this 8<sup>th</sup> day of September, 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

**Charlotte Perrell**  
**Stefan Herpel**  
Law House, 10000 Frederiksberg Gade  
P.O. Box 756  
St. Thomas, VI 00802  
Cperrell@dnfvi.com  
Sherpel@dnfvi.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).



### **CERTIFICATE OF COMPLIANCE WITH RULE 37(a)(1)**

I hereby certify that I made the required efforts in good faith to confer with counsel for United and Yusuf in order to obtain the foregoing requested information.

**Dated:** September 8, 2022



# Exhibit 1

Sent from my BlackBerry 10 smartphone.

**From:** Hisham (Shawn) Hamed <shawnhamed@yahoo.com>  
**Sent:** Thursday, November 6, 2014 2:26 PM  
**To:** Mike Yusuf; edgarrossjudge@hotmail.com  
**Reply To:** Hisham (Shawn) Hamed  
**Subject:** Credit Card Usage

Dear Mike and Judge Ross,

I am writing to both of you to see if we can work out how the division of credit card miles can be done in a practical manner based on what was agreed to. From the date of the meeting with Judge Ross I have calculated Mike's usage at \$276,930.98 while my card usage was \$33,723.94. I have attached the summary.

1. The total is 310,654.92.
2. One half of that is 155327.46
3. Thus, I need, and Mike needs to transfer 121603.52

Does this seem correct? If so, how will we proceed from here?

**Hisham (Shawn) Hamed**

Plaza Extra West  
US Virgin Islands  
Tel: 340.719-1870  
Fax: 340.719-1874

**Confidentiality Notice:** The information contained in and transmitted with this communication is strictly confidential, is intended only for the use of the intended recipient. If you are not the intended recipient, you are hereby notified that any use of the information contained in or transmitted with the communication or dissemination, distribution, or copying of this communication is strictly prohibited by law. If you have received this communication in error, immediately return this communication to the sender and delete the original message and any copy of it in your possession.

**EXHIBIT**

**1**





## SAM'S CLUB DISCOVER 2014

DATE	COMPANY PAID	CHECK NUMBER	AMOUNT	CARD HOLDER
3-Nov-14	SAM'S CLUB	8364	\$4,391.23	MIKE
5-Nov-14	SAM'S CLUB	8934	\$18,134.19	MIKE
5-Nov-14	SAM'S CLUB	8933	\$6,421.72	MIKE

---

---

\$28,947.14

## SAM'S CLUB DISCOVER 2014

DATE	COMPANY PAID	CHECK NUMBER	AMOUNT	CARD HOLDER
7-Oct-14	SAM'S CLUB	8807	\$26,306.76	MIKE
7-Oct-14	SAM'S CLUB	8808	\$15,213.19	MIKE
8-Oct-14	SAM'S CLUB	8836	\$4,780.34	MIKE

---

---

\$46,300.29

# **Exhibit 2**



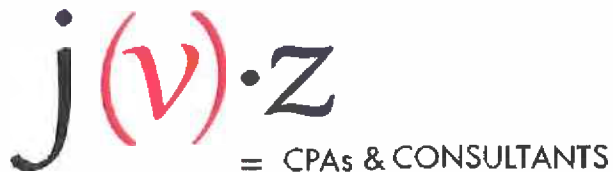
**Engagement Report**  
Joel H. Holt, Esq.  
c/o Plaza Supermarket Partnership and Subsidiaries

**EXHIBIT**  
**2**

Exhibit:

B-2.

JVZ-000001



5001 Chandler's Wharf  
P.O. Box 24390 GBS  
Christiansted, VI 00824  
T. 340-719-8261  
F. 340-719-2775  
www.jvz-cpa.com

September 28, 2016

Joel H. Holt, Esq.  
2132 Company Street  
Christiansted, VI 00820

Re: Mohammad Hamed, et.al v. Fathi Yusuf and United Corporation

Dear Attorney Holt:

Jackson Vizcaino Zomerfeld, LLP (JVZ or we) is a licensed Certified Public Accountant firm in the U.S. Virgin Islands.

You have retained us to render an expert opinion in the litigation captioned Hamed v. Yusuf et al., docket number Civ. No. SX-12-CV-370. Attached is our analysis of the financial accounting for January 1, 2012 through June 30, 2016 as per Fathi Yusuf.

For the Firm

JACKSON, VIZCAINO ZOMERFELD, LLP

MEMBERS OF:

American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
National Association of Certified Valuation Analysts  
Texas State board of Public Accountancy  
Virgin Islands Board of Accountancy

The Carribean's full-service accounting firm

JVZ-000002

## TABLE OF CONTENT

	<u>Pages</u>
Summary of Background Facts	1-11
Scope of work – General Understanding of the Engagement	12-13
Description of work performed	
I.    Initial Phase	14
II.   Second Phase – assessments of audit evidence and assertions	15
III.  Third Phase – determination of amount due to Partnership and Mohammad Hamed	16
Final Conclusion	17
Qualifications	17-18
Compensation	18
ATTACHMENTS	
I    Qualifications	19
II   Information considered	20
III  Control environment	21-23
IV   Analysis	24-130
V    Summary of claims	131-143
VI   Plaza Extra document request (update 2.8.16)	144
VII  February 26, 2016 Request to J Gaffney re GL by Item No	144-226
VIII April 28, 2016 Request to J Gaffney re GL by Item No	227-289
IX   John Gaffney’s response Letter dated 05.17.16 to Holt including supporting documents	290-826
X    2015-2016 Issues Identified by Item No	827-862

### EXHIBITS

## ATTACHMENT IV - Analysis

~~John Gaffney provided detailed of purged transactions as well as other general ledger detail. John Gaffney's response did not include an explanation for business purpose of such transactions as it relates to Plaza.~~

### *Opinion as to the Issue Identified:*

**IRS Pub. 535 - Business Expenses** states “[g]enerally, you cannot deduct personal, living, or family expenses.”

The audit evidence obtained suggests these checks were for personal use and would not be deductible for tax purposes under **IRS Pub. 535**. Therefore, we conclude these checks lacked a business purpose. As such, we are not able to satisfy ourselves of the following management assertions: 1. Occurrence 2. Accuracy or 3. Classification, as described in **AU-C 315.A128**.

We concluded these amounts should be returned to the Partnership to conform to the management's assertions.

The checks were identified, summarized and totaled. Exhibit 3006-a contains a summary of the accounting of the checks, as well as copies of the checks themselves.

~~The total amount of the claim is \$504,590.63.~~



---

### **Item 3007 – Imbalance in credit card points**

#### *Summary Description of Issue Identified:*

Credit card points earned on purchases/expenses paid on behalf of the Partnership using personal credit cards should be split evenly between the Hameds and Yusufs.

#### *Work performed:*

We interviewed John Gaffney and the Hameds regarding the use of personal credit cards to pay purchases/expenses of the Partnership and the credit card points earned. We also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting the detail of credit card payments for purchases/expenses from 2012-2015 and statements of credit card points earned on such purchases. In addition, we reviewed the general ledgers from 2012 to present provided by John Gaffney.

We were advised by Attorney Holt that further investigation through the legal process of discovery is need for the banks and credit card companies involved in this issue to provide documentation for transactions conducted with the Partnership from 2012-2015.

#### *Gaffney's response:*

John Gaffney's response dated May 17, 2016 (see Attachment IX) stated this request creates significant new work such that is its completely impractical. John Gaffney's response included detail of payments by vendor for the various credit cards used for Partnership transactions from the accounting records.

### *Opinion as to the Issue Identified:*

## ATTACHMENT IV - Analysis

We were advised that credit card points earned on purchases paid on behalf of the Partnership using personal credit cards belong to the Partnership and should be split evenly between the Hameds and Yusufs. We noted in the accounting records (general ledger) reimbursements to the Yusufs for purchases/expenses on behalf of the Partnership using personal credit cards. However, we found no evidence, nor were we provided any evidence upon request from John Gaffney, of credit card points earned being returned or used by the Partnership or divided between the Hameds and Yusufs. Additionally, there was no detail provided in the 2012 ledger.

The total amount we identified as reimbursements to the Yusufs for purchases/expenses paid on behalf of the Partnership using personal credit cards based on information obtained from John Gaffney was \$32,085,919.10 from 2013 – 2015. The total amount we identified as reimbursements to the Hameds for purchases/expenses paid on behalf of the Partnership using personal credit cards based on information obtained from John Gaffney was \$15,236,534.50 from 2013 – 2015. We identified a difference of \$16,849,384.60, in the Yusufs favor. We presume a 2.5% earning on credit card purchases.

Exhibit 3007-a contains a summary of the accounting (extracted from vendor detail provided by John Gaffney) of the payments posted as reimbursements for purchases/expenses on behalf of the Partnership using personal credit cards.

The total amount of the claim is \$421,234.62, subject to further refinement after discovery is re-opened and completed.

---

### ~~Item 3008a – United's Corporate Franchise taxes and Annual Franchise fees~~

#### *Summary Description of Issue Identified:*

The Partnership paid United's Corporate Franchise taxes and Annual Franchise fees. United is a separate unrelated entity (not under common control).

#### *Work performed:*

We interviewed John Gaffney and the Hameds regarding payments of franchise taxes and fees. We also provided John Gaffney a query dated February 15, 2016 (see Attachment VII) requesting a reason or basis for using PE partnership funds to pay for United Corporation's franchise taxes and annual franchise fees and provide canceled checks reflecting payment of United Corporation's franchise taxes and annual fees. In addition, we reviewed the general ledgers from 2012 to present provided by John Gaffney.

JVZ reviewed 1 check for \$300 written on Plaza Extra partnership bank accounts for payment to John Gaffney as reimbursing for payment of United Corporation's franchise taxes and fees (Exhibit 3008a-a). In addition, we reviewed a notice of delinquent franchise taxes, annual reports and annual fees dated November 5, 2012 from the Office of the Lieutenant Governor. The fee due per the later for June 30, 2007 through 2012 totaled \$2,000.52 (Exhibit 3008a-b). We identified check #4433 for \$2,000.52 clearing the Partnership's bank account on December 31, 2012.

#### *Gaffney's response:*

# Exhibits for claim 3007

Expert report of Jackson, Vizcaino Zomerfeld, LLP re Hamed v. Yusuf et.al  
 Exhibit 3007-a

Row Labels	Sum of Amount	Hameds	Yusufs
BP MAFI 1505	675,363.64	675,363.64	
BP MAFI 1929	3,862,809.28	3,862,809.28	
BP MAFI 3718	184,684.04	184,684.04	
BP MIKE - 2248	57,255.30		57,255.30
BP NEJEH 2812	21,311.92		21,311.92
BP VISA - HISHAM	5,935,782.38	5,935,782.38	
BP VISA - MIKE	16,926,782.60		16,926,782.60
BP VISA - MUFEED	60,000.00	60,000.00	
BP VISA - YUSUF	324,655.48		324,655.48
BP WALLY 1741	2,837,728.12	2,837,728.12	
BP WALLY 4898	1,385,296.80	1,385,296.80	
BP WALLY 9463	235,163.38	235,163.38	
BP WALLY 9586	59,706.86	59,706.86	
BP YUSUF 2858	4,208,652.94		4,208,652.94
BP YUSUF 3791	3,400,859.34		3,400,859.34
BP YUSUF 5492	756,778.16		756,778.16
BP YUSUF 6073	1,749,584.26		1,749,584.26
BP YUSUF 6251	1,364,279.18		1,364,279.18
BP YUSUF 7727	3,051,926.02		3,051,926.02
BP YUSUF 8137	7,800.00		7,800.00
BP YUSUF 8740	100,000.00		100,000.00
CITI - YUSUF	14,000.00		14,000.00
DISCOVER - NEJEH	62,553.62		62,553.62
SCOTIA - MIKE 6125	39,480.28		39,480.28
SCOTIA - YUSUF	436,180.44		436,180.44
<b>Grand Total</b>	<b>47,758,634.04</b>	<b>15,236,534.50</b>	<b>32,085,919.10</b>
	Difference in Yusufs favor	16,849,384.60	
	Total amount of the claim - 2.50%	<u>421,234.62</u>	

Exhibit: 3007-a

# **Exhibit 3**



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**

**ACTION FOR DECLARATORY  
JUDGMENT**

JURY TRIAL DEMANDED

Consolidated with

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

**ACTION FOR DEBT AND  
CONVERSION**

JURY TRIAL DEMANDED

---

**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.*

**EXHIBIT**

**3**

HAMED'S FOURTH INTERROGATORIES PER THE CLAIMS DISCOVERY  
PLAN OF 1/29/2018, NOS. 16-28 OF 50 AS TO

**Y-5: REIMBURSE UNITED FOR GROSS RECEIPT TAXES,  
H-150 AND H-160: UNITED'S GROSS RECEIPTS TAXES,  
H-152: UNITED'S CORPORATE FRANCHISE TAXES AND FEES  
H-153: P FUNDS USED TO PAY UNITED'S PROPERTY INSURANCE,  
H-7: KAC357, INC. PAYMENT OF INVOICES FROM J. DAVID JACKSON, PC  
H-8: DAVID JACKSON, CPA, BILL OWED FOR TAX WORK DONE  
H-15: NEJEH YUSUF'S CASH WITHDRAWALS FROM SAFE,  
H-17: WALLY HAMED'S PERSONAL PAYMENT ACCOUNTING/FEES  
H-22: NEJEH YUSUF REMOVED PROPERTY BELONGING TO KAC357, INC.,  
H-142: HALF ACRE IN ESTATE TUTU,  
**H-146: IMBALANCE IN CREDIT CARD POINTS,**  
H-147: VENDOR REBATES,  
H-154: ATTORNEY AND ACCOUNTING FEES PAID RE CRIMINAL CASE,  
H-163: LOSS OF ASSETS DUE TO WRONGFUL DISSOLUTION  
H-164: INVENTORY ADJUSTED DOWNWARD BY \$1,660,000  
H-165: DEBTS TOTALING \$176,267.97**

Pursuant to the stipulated Joint Discovery Plan, as ordered by the Special Master on January 29, 2018, Hamed propounds the following Fourth Claims interrogatories relating to the claims listed below.


**Interrogatory 22 of 50:**

Interrogatory 22 of 50 relates to Claim No. H-146 (old Claim No. 3007): "Imbalance in credit card points," as described in Hamed's November 16, 2017 Motion for a Hearing Before Special Master, Exhibit 3 and the September 28, 2016 JVZ Engagement Report and Exhibits.

With respect to H-146, state the approximate value of these credit card points, by describing: the approximate number of points in each of the years 2008-the date of the splitting of the East and West stores; the present value of that many points if negotiated on the date of these answers at the point-to-dollar value now -- and show all of your calculations, sources of information and support for this approximation.

**Response:**

**Dated:** February 21, 2018



**Carl J. Hartmann III, Esq.**  
*Co-Counsel for Plaintiff*  
5000 Estate Coakley Bay, L6  
Christiansted, VI 00820  
Email: carl@carlhartmann.com  
Tele: (340) 719-8941

**Joel H. Holt, Esq.**  
*Counsel for Plaintiff*  
Law Offices of Joel H. Holt  
2132 Company Street,  
Christiansted, VI 00820  
Email: holtvi@aol.com  
Tele: (340) 773-8709  
Fax: (340) 773-867

### **CERTIFICATE OF SERVICE**

I hereby certify that on this 21<sup>st</sup> day of February, 2018, I served a copy of the foregoing by email, as agreed by the parties, on:

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

**Gregory H. Hodges**  
**Stefan Herpel**  
**Charlotte Perrell**  
Law House, 10000 Frederiksberg Gade  
P.O. Box 756  
St. Thomas, VI 00802  
ghodges@dtflaw.com

**Mark W. Eckard**  
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 4**

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

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

Plaintiff/Counterclaim Defendant, )

v. )

FATHI YUSUF and UNITED CORPORATION, )

Defendants/Counterclaimants, )

v. )

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

Additional Counterclaim Defendants. )

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

Plaintiff, )

v. )

UNITED CORPORATION, )

Defendant. )

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

Plaintiff, )

v. )

FATHI YUSUF, )

Defendant. )

FATHI YUSUF and )  
UNITED CORPORATION, )

Plaintiffs, )

v. )

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

Defendants. )

CIVIL NO. SX-12-CV-370

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

Consolidated With

CIVIL NO. SX-14-CV-287

ACTION FOR DAMAGES AND  
DECLARATORY JUDGMENT

CIVIL NO. SX-14-CV-278

ACTION FOR DEBT AND  
CONVERSION

CIVIL NO. ST-17-CV-384

ACTION TO SET ASIDE  
FRAUDULENT TRANSFERS

**EXHIBIT**  
**4**

DUDLEY, TOPPER  
AND FEUERZEIG, LLP

1000 Frederiksberg Gade

P.O. Box 756

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

(340) 774-4422

**RESPONSES TO HAMED'S FOURTH INTERROGATORIES PER THE CLAIM  
DISCOVERY PLAN OF 1/29/2018 NOS. 16-28 OF 50**

Defendant/Counterclaimants Fathi Yusuf ("Yusuf") and United Corporation ("United")(collectively, the "Defendants") through their attorneys, Dudley, Topper and Feuerzeig, LLP, hereby provide their Responses to Hamed's Fourth Set of Interrogatories per the Claims Discovery Plan of 1/29/2018, Nos. 16-28 of 50 as to ~~Y-5: Reimburse United For Gross Receipt Taxes; H-150 And H-160: United's Gross Receipts Taxes; H-152: United's Corporate Franchise Taxes And Fees; H-153: P Funds Used to Pay United's Property Insurance; H-7: Kac357, Inc. Payment Of Invoices from J. David Jackson, PC; H-8: David Jackson, CPA, Bill Owed For Tax Work Done; H-15: NejeH Yusuf's Case Withdrawals from Safe; H-22: NejeH Yusuf Removed Property Belonging To Kac357, Inc.; H 142: Half Acre In Estate Tutu; H-146: Imbalance In Credit Card Points; H-147: Vendor Rebates; H-154: Attorney And Accounting Fees Paid Re Criminal Case; H-163: Loss Of Assets Due To Wrongful Dissolution; H-164: Inventory Adjusted Downward By \$1,660,000; H-165: Debts Totaling \$176,267.97.~~

**GENERAL OBJECTIONS**

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

**DUDLEY, TOPPER  
AND FEUERZEIG, LLP**

1000 Frederiksberg Gade

P.O. Box 756

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

(340) 774-4422

**HAMD660352**

**Interrogatory 22 of 50:**

Interrogatory 22 of 50 relates to Claim No. H-146 (old Claim No. 3007): "imbalance in credit card points," as described in Hamed's November 16, 2017 Motion for a Hearing Before Special Master, Exhibit 3 and the September 28, 2016 JVZ Engagement Report and Exhibits.

With respect to H-146, state the approximate value of these credit card points, by describing: the approximate number of points in each of the years 2008-the date of the splitting of the East and West stores; the present value of that many points if negotiated on the date of these answers at the point-to-dollar value now – and show all of your calculations, sources of information and support for this approximation.

**Response:**

Defendants object to this interrogatory as vague, ambiguous, and compound such that the total number of interrogatories together with their sub parts and other discovery exceeds the maximum allowable number of interrogatories under the JDSP and violates both the spirit and the terms of the JDSP limiting the number of interrogatory questions.

Defendants further object on the grounds that the responsive information cannot be readily obtained by making reasonable inquiries as these inquiries require the skilled and detailed attention and focus of John Gaffney, former Partnership accountant, to revisit his accounting and work papers. Yusuf is no longer being paid to function as the Liquidating Partner to answer questions on behalf of the Partnership and the accounting that took place during the liquidation process. Likewise, John Gaffney is no longer employed by the Partnership to function in the role as Partnership accountant. To respond to these questions, the expertise and knowledge of John Gaffney is necessary, which diverts him away from his employment with United. Rather, if Hamed seeks information from John Gaffney for questions as to the accounting efforts he undertook as the Partnership accountant, Hamed should be required to compensate John Gaffney



for his time in researching and preparing those responses. Furthermore, many of these inquiries as to the Partnership accounting are duplicative of questions Gaffney has previously addressed at or near the time that the transactions took place. Reorienting now as to transactions from years ago constitutes an undue burden and causes unnecessary time and expense. If Hamed seeks to revisit these issues, Hamed should bear the cost.

Without waiving any objection, Defendants submit that information relating to this request was previously provided to Hamed by John Gaffney in his correspondence dated May 17, 2016 and Defendants incorporate that response as this response as if fully set forth herein verbatim.

**DUDLEY, TOPPER  
AND FEUERZEIG, LLP**

1000 Frederiksberg Gade

P.O. Box 756

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

(340) 774-4422

**HAMD660365**

**DUDLEY, TOPPER AND FEUERZEIG, LLP**

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

By: 

**CHARLOTTE K. PERRELL**

(V.I. Bar #1281)

Law House

1000 Frederiksberg Gade - P.O. Box 756

St. Thomas, VI 00804-0756

Telephone: (340) 715-4422

Facsimile: (340) 715-4400

E-Mail: [cperrell@dtflaw.com](mailto:cperrell@dtflaw.com)

*Attorneys for Fathi Yusuf and United  
Corporation*

**CERTIFICATE OF SERVICE**

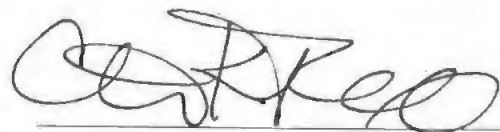
It is hereby certified that on this 15<sup>th</sup> day of May, 2018, I caused the foregoing a true and exact copy of the foregoing **RESPONSE TO HAMED'S FOURTH INTERROGATORIES PER THE CLAIMS DISCOVERY PLAN OF 1/29/2018, NOS. 16-28** to be served upon the following via Case Anywhere docketing system:

Joel H. Holt, Esq.  
**LAW OFFICES OF JOEL H. HOLT**  
2132 Company, V.I. 00820  
Email: [joelholtpc@gmail.com](mailto:joelholtpc@gmail.com)

Carl Hartmann, III, Esq.  
5000 Estate Coakley Bay, #L-6  
Christiansted, VI 00820  
Email: [carl@catlhartmann.com](mailto:carl@catlhartmann.com)

Mark W. Eckard, Esq.  
**HAMM & ECKARD, LLP**  
5030 Anchor Way – Suite 13  
Christiansted, St. Croix  
U.S. Virgin Islands 00820-4692  
E-Mail: [mark@markeckard.com](mailto:mark@markeckard.com)

Jeffrey B.C. Moorhead, Esq.  
C.R.T. Building  
1132 King Street  
Christiansted, St. Croix  
U.S. Virgin Islands 00820  
E-Mail: [jeffreymlaw@yahoo.com](mailto:jeffreymlaw@yahoo.com)



R:\DOCS\6254\1\DRFTPLDG\17Q4050.DOCX

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

**HAMD660375**

# **Exhibit 5**

---

**From:** Joel Holt  
**Sent:** Tuesday, February 16, 2016 8:08 AM  
**To:** edgarrossjudge@hotmail.com  
**Subject:** Fwd: Action Please: List of questions & exhibits for Judge Ross by Tuesday, 2/16/16 deadline  
**Attachments:** 2016 02 16 Request to J Gaffney re GL by Item No v15 - VZ 021516.docx; 242-a--Expenditures by NejeH from large STT safe.pdf; 340-a--Rent collected by NejeH from Triumphant Church.pdf; 358-a--Gift certificates from STT Tutu.pdf

Judge Ross—as you directed, attached are 81 specific questions relating ONLY to the financials Mr. Gaffney has supplied. Each has specific references to items from his accounting. There is one inquiry per page.

I will print this out if you prefer a hard copy, but I would recommend giving him the WORD file by forwarding this email, rather than printing out the 81 pages – as it has not only the questions, but also the references to his accounting and a place for him to fill in a response. Each one only requires a short, direct responses.

I cannot emphasize enough that these are not broad, general inquiries. They were composed by the two CPA's you met, who are familiar with these books (the item numbers relate to the CPAs' records and should not be changed).

Additionally, I also have exhibits that go along with a couple of the questions, which are attached and can also be forwarded. Please let me know if you prefer a hard copy of all of these attachments instead of just forwarding this (or you can do both—forward this and get a hard copy—probably best to see what John wants first).

After we see how this process works, we can decide whether there needs to be a partial lift of the discovery stay, as discussed last Friday. Thanks.

Joel H. Holt, Esq.  
2132 Company Street  
Christiansted, St. Croix  
U.S. Virgin Islands 00820  
(340) 773-8709

<b>EXHIBIT</b> <b>5</b>
----------------------------



# Item No. 3007

**Description:** There is an imbalance in credit card points between Yusuf Yusuf and Mafi Hamed, NejeH Yusuf and Willie Hamed and Mike Yusuf and Shawn Hamed.

**General Ledger-Store, Date, Entry No. & Description [as an example]** (if applicable): East, 4/30/13, 29900, V.I.B.I.R - GROSS RECEIPT 3/30/13 PAID W/YUSUF 6073/3791 MIKE C/C 3940 NEJEH C/C5222, \$158,381.20

**Question/Request for Info:** Are the credit card points reflected in the general ledger and if so, please provide that information. If the credit card points are not reflected on the general ledger, for the years 2012-2015, would you please account for the amounts paid to each of the following individual's credit cards – Fathi Yusuf, Yusuf Yusuf, Mike Yusuf, NejeH Yusuf, Wally Hamed, Willie Hamed, Mafi Hamed and Shawn Hamed.

Please provide the canceled checks showing payment of Fathi Yusuf, Yusuf Yusuf, Mike Yusuf, NejeH Yusuf, Wally Hamed, Willie Hamed, Mafi Hamed and Shawn Hamed credit cards.

**Response:**

**List of documents provided:**

# **Exhibit 6**

Included herein are 2012, 2013, 2014 and 2015 general ledger details for legal expense by store. Please compare the 2013 and subsequent general ledgers with the 2012 and note the improvement resulting from the 2013 conversion. I can supply some copies of cancelled checks for the period that includes January 2013 through Jul 2013 and only for East and West. STT never received cancelled checks due to Scotia's refusal to do so. You already have all of these cancelled Banco checks for that period in your possession. Checks that fall outside these dates cannot be supplied for East and West due to Banco's refusal to supply them with the monthly bank statements.

List of documents provided:



## Item No. 3007

**Description:** There is an imbalance in credit card points between Yusuf Yusuf and Mafi Hamed, NejeH Yusuf and Willie Hamed and Mike Yusuf and Shawn Hamed.

**General Ledger-Store, Date, Entry No. & Description [as an example]** (if applicable): East, 4/30/13, 29900, V.I.B.I.R - GROSS RECEIPT 3/30/13 PAID W/YUSUF 6073/3791 MIKE C/C 3940 NEJEH C/C5222, \$158,381.20

**Question/Request for Info:** Are the credit card points reflected in the general ledger and if so, please provide that information. If the credit card points are not reflected on the general ledger, for the years 2012-2015, would you please account for the amounts paid to each of the following individual's credit cards – Fathi Yusuf, Yusuf Yusuf, Mike Yusuf, NejeH Yusuf, Wally Hamed, Willie Hamed, Mafi Hamed and Shawn Hamed.

Please provide the canceled checks showing payment of Fathi Yusuf, Yusuf Yusuf, Mike Yusuf, NejeH Yusuf, Wally Hamed, Willie Hamed, Mafi Hamed and Shawn Hamed credit cards.

**Response:**

See objection to Item No. 3002. Without waiving that objection, credit card points are not reflected in the general ledger. You already know that because you were provided complete backups of Plaza accounting systems for all years and you loaded them into Sage software on your computers. You were given all rights to run not only complete general ledgers, but you also have the ability to run vendor reports showing all payments with credit cards.

This request to identify credit card points creates significant new work such that is its completely impractical. Regarding cancelled checks, copies of all cancelled checks were already provided for all accounts for all years in conjunction with the provision of all bank statements to the extent the banks provided them. We had several discussions about what our banks provided versus what they didn't provide and what information was withheld by Willie Hamed after the St. Thomas store auction.

More importantly, it is also irrelevant to request cancelled checks since ALL checks are dual signed by one member of the Yusuf family and one member of the Hamed family. If you can produce an instance where this isn't so, your request for cancelled checks might be warranted. But another point bears repeating. You already know from previous conversations that we don't have many cancelled checks as the banks refused to provide them.

**EXHIBIT**

**6**

ScotiaBank never even provided monthly bank statements for the Plaza St. Thomas operating account ending in 2010. While they provided monthly bank statements for the payroll and telecheck accounts, repeated requests for monthly statements for the operating account fell on deaf ears. Margie Soeffing first informed me of this issue in November 2012. Disbelieving her, I made repeated phone calls and visits to their Red Hook branch in early 2013 and only succeeded in getting their agreement to provide daily statements on a "Hold for Pickup" basis. Making matters worse, I could never rely on whether all days during a month were provided. When I picked up daily statements, there were always days missing which always took several more weeks to obtain. The process was so tedious and worthless that in frustration, I resorted to using online screen prints of activity to reconcile cash just as Margie had done before me. You were told this several times.

Humphrey Caswell was hired in March 2013 to first perform payroll processing. After training another new hire to perform payroll duties, he was assigned to improve the accounting and controls over in-store charges (i.e. Accounts Receivable). Humphrey had an accounting degree and demonstrated significant accounting skills from the start. As a result, he was promoted to Assistant Controller. Disbelieving my failure to get monthly statements from Scotia, he too attempted to get them during the last six months of 2013 and finally resigned himself to using online screen prints in lieu of monthly or daily bank statements. Despite not having monthly statements, Humphrey maintained excellent records of daily and monthly work in St. Thomas. Following the store auction on April 30, 2015, I attempted to obtain his monthly files from January 2013 through April 2015 and Willie Hamed refused to allow me or even Humphrey to enter the store to obtain those records which included cash reconciliations and the screen prints used to reconcile cash monthly.

Banco Popular provided complete monthly bank statements with enclosures through July 2013. Then suddenly and without warning they stopped including copies of enclosures for the two operating accounts (Plaza East a/c ending in 8830 and Plaza Wes a/c ending in 6269). When we asked to restore the provision of cancelled checks, they pretended having no knowledge and even challenged me that I ever received cancelled checks. They remained very evasive and would never give a straight answer about why they stopped providing copies of cancelled checks.

Although neither ScotiaBank nor Banco Popular would ever clearly state why they wouldn't provide complete statements, it was clear neither wanted to be subjected to unnecessary liability. It was my belief that they felt the less we had the less they could be held responsible for. Of course, they were compelled to scrutinize so many checks to ensure two signatures (one from each family) that the service we received was severely lacking. There were instances when 50 checks were returned for no reason at all. These instances created tremendous accounting challenges and countless bank charges, too numerous to attempt recovery from due to lack of accounting resources.

Neither ScotiaBank nor Banco would open any new accounts for United Corporation. Furthermore, we suffered more than one instance where we were asked to close our accounts and take our business elsewhere. And indeed our accounts were involuntarily closed by ScotiaBank at the end of 2015. Fortunately, Banco Popular remains as trying as it was to open any new accounts.

Included herein are copies of vendor reports for credit cards used at Plaza East. These reports reflect all activity since January 1, 2013 (the accounting conversion date). Prior to 2013, it is impractical if not impossible to provide all credit card activity as vendor accounts for credit cards never reflected activity properly. Sample general ledgers for the months of December 2012 and January 2013 are provided to demonstrate the deficiencies prior to my employment. Note that in 2012 all freight activity was rolled into single journal entries for St. Croix and in one account for both stores. Note also that in St. Thomas most of the freight was paid using Banco Popular credit cards. However, these payments are not associated with a vendor account for the corresponding Banco Popular credit cards. Instead, the AP clerk would simply change the name on the true vendor's account (probably Tropical Freight) when he or she was making the payment. So while a vendor account might have first been created at Tropical Freight, there were countless payments to the various credit cards actually used to pay Tropical Freight. Add to this the



confusion of constantly changing addresses so that a payment to Banco Popular didn't get mailed to Tropical Freight. This was complete circumvention of controls.

Note the difference beginning in 2013. There are no payments in Freight Expense with a description of "Banco Popular." In 2013 a true system of controls was implemented to show WHO the vender is. Furthermore, the control system was designed to ensure that any credit card payments appearing in the general ledger expense accounts were conspicuous. This assures system integrity and guards against the likelihood of payment of non-business items by anyone. Simple stated, if I see a Banco credit card voucher in the general ledger account for freight expense, I immediately know it's a posting error. And if the control account used to clear business expenses against payments with credit cards is anything other than zero, I am immediately alerted to a posting error.

I hope this lengthy dissertation establishes once and for all the limitations on providing cancelled checks as I thought that fact was established long ago.

**List of documents provided:**

2012 General Ledger detail of Freight Expense.

2013 General Ledger detail of Freight Expense to demonstrate controls in 2013 not in 2012.

37 Vendor Ledgers showing details of all purchase/payment activity from Jan 1, 2013 through various dates beyond the store split dates. These are all of the credit cards used one or more times at Plaza East and include cards owned by Yusuf family and Hamed family.

**x 2012 United Corp Plaza STT  
General Ledger  
For the Period From Dec 1, 2012 to Dec 31, 2012**

Filter Criteria includes: 1) IDs: Multiple IDs. Report order is by ID. Report is printed with shortened descriptions and in Detail Format.

Account ID Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
450000-10	12/1/12			Beginning Balance			2,292,173.00
Freight	12/31/12	AJE 13	GEN	STX Disbursement	70,638.25		
	12/31/12	AJE 18	GEN	STX W Disbursem	169,290.70		
				Current Period Cha	239,928.95		239,928.95
	12/31/12			Ending Balance			2,532,101.95
450000-20	12/1/12			Beginning Balance			1,072,882.92
Freight	12/1/12	10546682	PJ	BANCO POPULAR	5,934.00		
	12/1/12	10580422	PJ	BANCO POPULAR	79.10		
	12/1/12	10581529	PJ	BANCO POPULAR	2,217.00		
	12/1/12	10581534	PJ	BANCO POPULAR	1,499.00		
	12/3/12	49951	PJ	CHALLENGER'S T	75.00		
	12/3/12	49952	PJ	CHALLENGER'S T	75.00		
	12/3/12	48866	PJ	CHALLENGER'S T	125.00		
	12/3/12	49953	PJ	CHALLENGER'S T	75.00		
	12/4/12	49884	PJ	CHALLENGER'S T	125.00		
	12/4/12	49931	PJ	CHALLENGER'S T	125.00		
	12/4/12	49932	PJ	CHALLENGER'S T	125.00		
	12/5/12	10546159	PJ	BANCO POPULAR	1,600.00		
	12/5/12	10546160	PJ	BANCO POPULAR	1,600.00		
	12/5/12	10546158	PJ	BANCO POPULAR	1,600.00		
	12/5/12	10544051	PJ	BANCO POPULAR	3,772.00		
	12/5/12	10544074	PJ	BANCO POPULAR	2,205.00		
	12/5/12	10544970	PJ	BANCO POPULAR	2,205.00		
	12/5/12	10519143	PJ	BANCO POPULAR	3,812.00		
	12/5/12	10569049	PJ	BANCO POPULAR	1,640.00		
	12/5/12	10569053	PJ	BANCO POPULAR	1,640.00		
	12/5/12	10569059	PJ	BANCO POPULAR	1,640.00		
	12/5/12	10571522	PJ	BANCO POPULAR	3,812.00		
	12/5/12	10573540	PJ	BANCO POPULAR	1,519.00		
	12/5/12	10539173	PJ	BANCO POPULAR	3,812.00		
	12/5/12	10530991	PJ	BANCO POPULAR	7,501.50		
	12/5/12	10559247	PJ	BANCO POPULAR	4,310.00		
	12/5/12	10561656	PJ	BANCO POPULAR	4,563.00		
	12/5/12	10573536	PJ	BANCO POPULAR	2,237.00		
	12/5/12	10560001	PJ	BANCO POPULAR	3,772.00		
	12/5/12	10561754	PJ	BANCO POPULAR	1,600.00		
	12/5/12	10561755	PJ	BANCO POPULAR	1,600.00		
	12/5/12	10561756	PJ	BANCO POPULAR	1,600.00		
	12/5/12	10561757	PJ	BANCO POPULAR	1,600.00		
	12/5/12	10562567	PJ	BANCO POPULAR	3,847.00		
	12/5/12	10519144	PJ	BANCO POPULAR	3,812.00		
	12/5/12	10578375	PJ	BANCO POPULAR	1,640.00		
	12/5/12	10578379	PJ	BANCO POPULAR	1,640.00		
	12/5/12	10578386	PJ	BANCO POPULAR	1,640.00		
	12/5/12	10498495	PJ	BANCO POPULAR	3,772.00		
	12/5/12	10519142	PJ	BANCO POPULAR	3,772.00		
	12/6/12	50007	PJ	CHALLENGER'S T	250.00		
	12/6/12	48874	PJ	CHALLENGER'S T	125.00		
	12/6/12	50006	PJ	CHALLENGER'S T	125.00		
	12/6/12	10568664	PJ	BANCO POPULAR	3,772.00		
	12/6/12	10572355	PJ	BANCO POPULAR	3,772.00		
	12/6/12	10573779	PJ	BANCO POPULAR	1,544.00		
	12/6/12	10588269	PJ	BANCO POPULAR	2,205.00		
	12/7/12	49958	PJ	CHALLENGER'S T	75.00		
	12/7/12	49976	PJ	CHALLENGER'S T	125.00		
	12/7/12	49955	PJ	CHALLENGER'S T	75.00		
	12/7/12	49954	PJ	CHALLENGER'S T	75.00		
	12/7/12	49957	PJ	CHALLENGER'S T	75.00		
	12/7/12	49956	PJ	CHALLENGER'S T	75.00		
	12/7/12	10586395	PJ	BANCO POPULAR	77.77		

**United Corporation East (Pship)**  
**General Ledger**  
**For the Period From Jan 1, 2013 to Jan 31, 2013**

Filter Criteria includes: 1) IDs: 51000. Report order is by ID. Report is printed with shortened descriptions and in Detail Format

Account ID	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance
Account Description							
51000	1/1/13			Beginning Balance			
COS - Freight Expens	1/1/13	AUG.2012	PJ	SEABREEZE FOR	200.00		
	1/1/13	SEPT.2012	PJ	SEABREEZE FOR	200.00		
	1/1/13	OCT. 2012	PJ	SEABREEZE FOR	200.00		
	1/1/13	NOV. 2012	PJ	SEABREEZE FOR	200.00		
	1/1/13	DEC.2012	PJ	SEABREEZE FOR	200.00		
	1/2/13	JAN. 2013	PJ	SEABREEZE FOR	200.00		
	1/3/13	10588640	PJ	TROPICAL SHIPPI	3,772.00		
	1/3/13	10618347	PJ	TROPICAL SHIPPI	3,847.00		
	1/3/13	10620373	PJ	TROPICAL SHIPPI	1,600.00		
	1/3/13	10620392	PJ	TROPICAL SHIPPI	1,600.00		
	1/6/13	W520/WA	PJ	WATER SPIRIT F	510.00		
	1/8/13	449/FSHP	PJ	FORMEL OCEAN	110.00		
	1/10/13	10607270	PJ	TROPICAL SHIPPI	3,772.00		
	1/10/13	10620862	PJ	TROPICAL SHIPPI	3,772.00		
	1/10/13	10623422	PJ	TROPICAL SHIPPI	1,600.00		
	1/10/13	10623425	PJ	TROPICAL SHIPPI	1,600.00		
	1/10/13	10625919	PJ	TROPICAL SHIPPI	3,772.00		
	1/12/13	S332/WAC	PJ	WATER SPIRIT F	140.00		
	1/12/13	S332/WAC	PJ	WATER SPIRIT F	85.00		
	1/12/13	S332/WAC	PJ	WATER SPIRIT F	255.00		
	1/12/13	S332/WAC	PJ	WATER SPIRIT F	70.00		
	1/12/13	S332/WAC	PJ	WATER SPIRIT F	85.00		
	1/12/13	S332/WAC	PJ	WATER SPIRIT F	85.00		
	1/13/13	10626402	PJ	TROPICAL SHIPPI	80.00		
	1/17/13	264247	PJ	O' NEALES TRAN	105.00		
	1/17/13	10607278	PJ	TROPICAL SHIPPI	3,772.00		
	1/17/13	10607271	PJ	TROPICAL SHIPPI	3,772.00		
	1/17/13	10620865	PJ	TROPICAL SHIPPI	2,205.00		
	1/17/13	10620867	PJ	TROPICAL SHIPPI	3,772.00		
	1/17/13	10633755	PJ	TROPICAL SHIPPI	2,205.00		
	1/17/13	S334/WAC	PJ	WATER SPIRIT F	70.00		
	1/17/13	S334/WAC	PJ	WATER SPIRIT F	70.00		
	1/17/13	S334/WAC	PJ	WATER SPIRIT F	85.00		
	1/17/13	S334/WAC	PJ	WATER SPIRIT F	85.00		
	1/17/13	PMT.ADJM	PJ	O' NEALES TRAN		105.00	
	1/18/13	16146 C51-	PJ	FERROL TRUCKI	153.00		
	1/18/13	16146 C51-	PJ	FERROL TRUCKI	150.00		
	1/18/13	16146 C51-	PJ	FERROL TRUCKI	78.00		
	1/18/13	16146 C51-	PJ	FERROL TRUCKI	75.00		
	1/18/13	16146 C51-	PJ	FERROL TRUCKI	72.00		
	1/18/13	16146 C51-	PJ	FERROL TRUCKI	66.00		
	1/18/13	16146 C51-	PJ	FERROL TRUCKI	63.00		
	1/18/13	16146-C51	PJ	FERROL TRUCKI	63.00		
	1/20/13	10634254	PJ	TROPICAL SHIPPI	40.00		
	1/21/13	S335/WAC	PJ	WATER SPIRIT F	140.00		
	1/21/13	S335/WAC	PJ	WATER SPIRIT F	595.00		
	1/23/13	16148 C51-	PJ	FERROL TRUCKI	72.00		
	1/23/13	16148 C51-	PJ	FERROL TRUCKI	63.00		
	1/23/13	16148 C51-	PJ	FERROL TRUCKI	60.00		
	1/24/13	10620790	PJ	TROPICAL SHIPPI	3,772.00		
	1/24/13	10623190	PJ	TROPICAL SHIPPI	4,385.00		
	1/24/13	10634258	PJ	TROPICAL SHIPPI	1,544.00		
	1/24/13	10634898	PJ	TROPICAL SHIPPI	3,772.00		
	1/24/13	10635523	PJ	TROPICAL SHIPPI	2,205.00		
	1/24/13	W522/WA	PJ	WATER SPIRIT F	70.00		
	1/24/13	W522/WA	PJ	WATER SPIRIT F	170.00		
	1/24/13	W522/WA	PJ	WATER SPIRIT F	85.00		
	1/27/13	10642238	PJ	TROPICAL SHIPPI	80.00		
	1/27/13	S336/WAC	PJ	WATER SPIRIT F	70.00		
	1/27/13	S336/WAC	PJ	WATER SPIRIT F	70.00		
	1/31/13	29334 JAN.	PJ	FERROL TRUCKI	4,495.00		

United Corporation East (Pship)  
Vendor Ledgers

For the Period From Jan 1, 2013 to Dec 31, 2016

Filter Criteria includes: 1) IDs: AMER. EXPRESS. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
AMER. EXPRESS	7/11/13	67792	CDJ		6,794.01		-6,794.01
AMERICAN EXPRESS	7/17/13	COTSCO 7/16/	PJ	*		6,794.01	0.00
	2/25/14	TRAVER EXP.	PJ	*		1,088.95	1,088.95
	2/25/14	68994	CDJ		1,088.95		0.00
<b>Report Total</b>					<b>7,882.96</b>	<b>7,882.96</b>	<b>0.00</b>

(DON'T KNOW WHO THIS CARD BELONGS TO)

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Dec 31, 2016**

Filter Criteria includes: 1) IDs: BP YUSUF 2858. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP YUSUF 2858	5/15/13	WAPA1	PJ	*		49,500.00	49,500.00
BANCO POPULAR - ADV	5/15/13	WAPA2	PJ	*		49,500.00	99,000.00
	5/15/13	67426	CDJ		99,000.00		0.00
	6/6/13	BJ'S DATE 6/5/	PJ	*		50,735.31	50,735.31
	6/6/13	67527	CDJ		50,735.31		0.00
	6/12/13	WAPA BILL 6/	PJ	*		49,500.00	49,500.00
	6/12/13	WAPA BILL-1	PJ	*		49,500.00	99,000.00
	6/12/13	67545	CDJ		99,000.00		0.00
	6/24/13	PEPSICO 5/1-	PJ	*		43,776.73	43,776.73
	6/24/13	67663	CDJ		43,776.73		0.00
	7/11/13	WAPA BILL 7/	PJ	*		49,500.00	49,500.00
	7/11/13	WAPA BILL 7/	PJ	*		49,500.00	99,000.00
	7/11/13	BEST GARAG	PJ	*		2,000.00	101,000.00
	7/11/13	67754	CDJ		101,000.00		0.00
	8/6/13	TRO3.7/4-7/25/	PJ	*		3,200.00	3,200.00
	8/6/13	TRO4.7/4-7/25/	PJ	*		17,931.75	21,131.75
	8/6/13	67888	CDJ		21,131.75		0.00
	8/19/13	WAPA 8/2/13	PJ	*		1,000.00	1,000.00
	8/19/13	WAPA-1 8/2/13	PJ	*		48,000.00	49,000.00
	8/19/13	WAPA-2 8/2/13	PJ	*		49,500.00	98,500.00
	8/19/13	67967	CDJ		98,500.00		0.00
	9/1/13	68492	CDJ		76.68		-76.68
	9/1/13	WAPA7/15-8/1	PJ	*		49,500.00	49,423.32
	9/1/13	WAPA7/15-8/1	PJ	*		49,500.00	98,923.32
	9/1/13	68089	CDJ		99,000.00		-76.68
	9/13/13	KLR SERVICE	PJ	*		8,768.56	8,691.88
	9/13/13	68115	CDJ		8,768.56		-76.68
	9/13/13	MAKHANA 9/1	PJ	*		10,000.00	9,923.32
	9/13/13	68120	CDJ		10,000.00		-76.68
	10/2/13	BJ"S10/1/13	PJ	*		25,000.00	24,923.32
	10/2/13	68202	CDJ		25,000.00		-76.68
	10/10/13	PREMIER7/4-8	PJ	*		30,562.27	30,485.59
	10/10/13	PREMIER.7/4-	PJ	*		30,562.28	61,047.87
	10/10/13	68239	CDJ		61,124.55		-76.68
	10/16/13	WAPA BILL	PJ	*		49,500.00	49,423.32
	10/16/13	WAPA BILL2	PJ	*		49,500.00	98,923.32
	10/16/13	68272	CDJ		99,000.00		-76.68
	10/23/13	BJ'S 10/23/13	PJ	*		35,832.20	35,755.52
	10/23/13	68317	CDJ		35,832.20		-76.68
	11/14/13	WAPA11/5/13	PJ	*		49,500.00	49,423.32
	11/14/13	WAPA.11/5/13	PJ	*		49,500.00	98,923.32
	11/14/13	68436	CDJ		99,000.00		-76.68
	11/19/13	BJ'S11/19/13	PJ	*		38,478.61	38,401.93
	11/19/13	BJ'S 11/19/13.	PJ	*		40,769.92	79,171.85
	11/19/13	68469	CDJ		79,248.53		-76.68
	11/22/13	MAKHANA 11/	PJ	*		76.68	0.00
	11/22/13	68492V	CDJ			76.68	76.68
	11/22/13	68493	CDJ		76.68		0.00
	12/18/13	WAPA 10/16-1	PJ	*		49,500.00	49,500.00
	12/18/13	WAPA 10/16-1	PJ	*		49,500.00	99,000.00
	12/18/13	68602	CDJ		99,000.00		0.00
	1/3/14	TROP10/4-11/	PJ	*		10,754.00	10,754.00
	1/3/14	68680	CDJ		10,754.00		0.00
	1/22/14	BJ'S 1/22/14	PJ	*		18,864.51	18,864.51
	1/22/14	68764	CDJ		18,864.51		0.00
	1/22/14	TROP.11/29-1	PJ	*		37,443.70	37,443.70
	1/22/14	68768	CDJ		37,443.70		0.00
	1/24/14	11/18-12/18/20	PJ	*		49,500.00	49,500.00
	1/24/14	11/18-12/18/20	PJ	*		49,500.00	99,000.00
	1/24/14	68811	CDJ		99,000.00		0.00
	2/21/14	WAPA1.12/18-	PJ	*		49,500.00	49,500.00
	2/21/14	WAPA2.12/18-	PJ	*		49,500.00	99,000.00
	2/21/14	68978	CDJ		99,000.00		0.00

**United Corporation East (Pship)  
Vendor Ledgers  
For the Period From Jan 1, 2013 to Dec 31, 2016**

Filter Criteria includes: 1) IDs: BP YUSUF 2858. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
	3/7/14	WAPA	PJ	*		49,500.00	49,500.00
	3/7/14	WAPA-1	PJ	*		49,500.00	99,000.00
	3/7/14	69049	CDJ		99,000.00		0.00
	4/16/14	WAPA BILL 4/	PJ	*		49,500.00	49,500.00
	4/16/14	2WAPA BILL 4	PJ	*		49,500.00	99,000.00
	4/16/14	69259	CDJ		99,000.00		0.00
	5/15/14	BJ'S 5/14/14	PJ	*		44,069.95	44,069.95
	5/15/14	69402	CDJ		44,069.95		0.00
	5/21/14	WAPA3/19-4/1	PJ	*		49,500.00	49,500.00
	5/21/14	WAPA3/19-4/1	PJ	*		49,500.00	99,000.00
	5/21/14	69457	CDJ		99,000.00		0.00
	6/13/14	WAPA BILL D	PJ	*		49,500.00	49,500.00
	6/13/14	WAPA BILLDA	PJ	*		49,500.00	99,000.00
	6/13/14	69572	CDJ		99,000.00		0.00
	7/11/14	WAPA5/20-6/1	PJ	*		49,500.00	49,500.00
	7/11/14	WAPA5/20-6/1	PJ	*		49,500.00	99,000.00
	7/11/14	69711	CDJ		99,000.00		0.00
	8/25/14	WAPA BILL 8/	PJ	*		50,000.00	50,000.00
	8/25/14	WAPA BILL 8/	PJ	*		27,000.00	77,000.00
	8/25/14	69916	CDJ		77,000.00		0.00
	9/26/14	PERIOD 7/18-8	PJ	*		47,000.00	47,000.00
	9/26/14	PERIOD 7/18-8	PJ	*		47,000.00	94,000.00
	9/26/14	69997	CDJ		94,000.00		0.00
<b>Report Total</b>					<b>2,104,403.15</b>	<b>2,104,403.15</b>	<b>0.00</b>

**United Corporation East (Pship)  
Vendor Ledgers  
For the Period From Jan 1, 2014 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP YUSUF 5492. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP YUSUF 5492	11/20/14	WAPA 11/5/14	PJ	*		49,500.00	49,500.00
BANCO POPULAR - ADV	11/20/14	63744	CDJ		49,500.00		0.00
	12/1/14	OCT 2014 GR	PJ	*		50,000.00	50,000.00
	12/1/14	63782	CDJ		50,000.00		0.00
	12/10/14	WAPA12/2/14	PJ	*		51,000.00	51,000.00
	12/10/14	63856	CDJ		51,000.00		0.00
	1/9/15	BJ'S 1/5/15	PJ	*		40,881.79	40,881.79
	1/9/15	100004	CDJ		40,881.79		0.00
	1/19/15	WAPA BILL 1/	PJ	*		10,094.29	10,094.29
	1/19/15	100106	CDJ		10,094.29		0.00
	1/30/15	DEC 2014 GR	PJ	*		50,000.00	50,000.00
	1/30/15	100441	CDJ		50,000.00		0.00
	2/6/15	WAPA BILL2/3	PJ	*		50,000.00	50,000.00
	2/6/15	100488	CDJ		50,000.00		0.00
	2/12/15	TRO.9/12/14-1/	PJ	*		19,149.00	19,149.00
	2/12/15	TRO2.9/12/14-	PJ	*		19,764.00	38,913.00
	2/12/15	100508	CDJ		38,913.00		0.00
	2/20/15	BJ'S DATE 2/2	PJ	*		20,000.00	20,000.00
	2/23/15	100545	CDJ		20,000.00		0.00
	3/6/15	WAPA3/3/15	PJ	*		18,000.00	18,000.00
	3/6/15	100630	CDJ		18,000.00		0.00
<b>Report Total</b>					<b>378,389.08</b>	<b>378,389.08</b>	<b>0.00</b>

United Corporation East (Pship)

Vendor Ledgers

For the Period From Jan 1, 2013 to Dec 31, 2016

Filter Criteria includes: 1) IDs: BP YUSUF 6251. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP YUSUF 6251	1/3/13	23618684	PJ	*		156.48	156.48
BANCO POPULAR - ADV	1/3/13	23618683	PJ	*		1,149.31	1,305.79
	1/3/13	66663	CDJ		1,305.79		0.00
	1/3/13	15022216	PJ	*		3,735.41	3,735.41
	1/3/13	15022217	PJ	*		3,024.15	6,759.56
	1/3/13	STX.24616	PJ	*		3,145.47	9,905.03
	1/3/13	STX.24676	PJ	*		1,541.23	11,446.26
	1/3/13	STX.24659	PJ	*		7,047.56	18,493.82
	1/3/13	STX.24828	PJ	*		713.08	19,206.90
	1/3/13	STX.24927	PJ	*		214.00	19,420.90
	1/3/13	STX.24920	PJ	*		5,313.67	24,734.57
	1/3/13	STX.25048	PJ	*		2,742.19	27,476.76
	1/3/13	STX.25128	PJ	*		2,500.67	29,977.43
	1/3/13	STX.25159 CR	PJ	*	54.34		29,923.09
	1/3/13	CRMEMO STX	PJ	*	7,500.00		22,423.09
	1/3/13	CRMEMO STX	PJ	*	7,500.00		14,923.09
	1/3/13	STX.25182	PJ	*		4,655.04	19,578.13
	1/3/13	STX.25215	PJ	*		832.50	20,410.63
	1/3/13	STX.25309	PJ	*		1,440.00	21,850.63
	1/3/13	STX.25355	PJ	*		1,985.35	23,835.98
	1/3/13	STX.25424 CR	PJ	*	150.83		23,685.15
	1/3/13	STX.25418 CR	PJ	*	34.06		23,651.09
	1/3/13	STX.25407	PJ	*		3,512.21	27,163.30
	1/3/13	18202 CR.	PJ	*	95.66		27,067.64
	1/3/13	STX.25538	PJ	*		1,589.75	28,657.39
	1/3/13	66667	CDJ		28,657.39		0.00
	1/16/13	TRO2012-3	PJ	*		18,362.00	18,362.00
	1/16/13	TRO2012-4	PJ	*		15,899.00	34,261.00
	1/16/13	66700	CDJ		18,362.00		15,899.00
	1/16/13	66701	CDJ		15,899.00		0.00
	2/1/13	GROSS TAX 3/	PJ	*		85,000.00	85,000.00
	2/5/13	12/12/12-1/7/1	PJ	*		32,294.32	117,294.32
	2/5/13	66817	CDJ		32,294.32		85,000.00
	2/14/13	306193 BJ'S	PJ	*		53,451.02	138,451.02
	2/14/13	66882	CDJ		53,451.02		85,000.00
	2/21/13	WAPA BILL	PJ	*		86,200.00	171,200.00
	2/21/13	BJ'S306328/30	PJ	*		12,627.89	183,827.89
	2/21/13	66931	CDJ		98,827.89		85,000.00
	3/4/13	66985	CDJ		85,000.00		0.00
	3/6/13	BJ'S 3/6/13	PJ	*		37,799.18	37,799.18
	3/6/13	67038	CDJ		37,799.18		0.00
	3/20/13	INV.4320 3/18/	PJ	*		422.00	422.00
	3/20/13	67103	CDJ		422.00		0.00
	3/22/13	1/18-2/14/13-1	PJ	*		1,000.00	1,000.00
	3/22/13	WAPA2	PJ	*		3,000.00	4,000.00
	3/22/13	WAPA3	PJ	*		47,500.00	51,500.00
	3/22/13	WAPA4	PJ	*		47,500.00	99,000.00
	3/22/13	67114	CDJ		99,000.00		0.00
	4/5/13	INV.DATES2/2	PJ	*		68,615.00	68,615.00
	4/5/13	67209	CDJ		68,615.00		0.00
	4/15/13	ELECT BILL 2	PJ	*		49,500.00	49,500.00
	4/15/13	ELECT BILL 3	PJ	*		49,500.00	99,000.00
	4/15/13	67251	CDJ		99,000.00		0.00
	4/25/13	PEPSICO 2/28	PJ	*		43,506.00	43,506.00
	4/25/13	67305	CDJ		43,506.00		0.00
<b>Report Total</b>					<b>697,474.48</b>	<b>697,474.48</b>	<b>0.00</b>



United Corporation East (Pship)  
Vendor Ledgers

For the Period From Jan 1, 2013 to Apr 12, 2016

Filter Criteria includes: 1) IDs: BP YUSUF 8740. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP YUSUF 8740	2/27/15	JAN 2015 GRT	PJ	*		50,000.00	50,000.00
BANCO POPULAR - ADV	2/27/15	100594	CDJ		50,000.00		0.00
<b>Report Total</b>					<b>50,000.00</b>	<b>50,000.00</b>	<b>0.00</b>

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Dec 31, 2016**

Filter Criteria includes: 1) IDs: BP WALLY 1741. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP WALLY 1741	1/23/13	ELECT BILL 20	PJ	*		48,000.00	48,000.00
BANCO POPULAR (ADV	1/23/13	66723	CDJ		48,000.00		0.00
	1/23/13	66723V	CDJ			48,000.00	48,000.00
	1/23/13	66724	CDJ		48,000.00		0.00
	1/23/13	ELECT BILL 20	PJ	*		45,000.00	45,000.00
	1/23/13	66725	CDJ		45,000.00		0.00
	1/23/13	ELECT BILL 20	PJ	*		25,000.00	25,000.00
	1/23/13	66726	CDJ		25,000.00		0.00
	1/23/13	ELECT BILL 20	PJ	*		20,000.00	20,000.00
	1/23/13	66727	CDJ		20,000.00		0.00
	1/28/13	305789	PJ	*		40,007.95	40,007.95
	1/28/13	66755	CDJ		40,007.95		0.00
	1/29/13	305942	PJ	*		9,781.73	9,781.73
	1/29/13	305942 A	PJ	*		12,079.52	21,861.25
	1/29/13	66760	CDJ		21,861.25		0.00
	1/29/13	6217-26455-27	PJ	*		30,000.00	30,000.00
	1/29/13	66763	CDJ		30,000.00		0.00
	2/5/13	12/10-12/28/12	PJ	*		3,648.00	3,648.00
	2/5/13	11/1-12/20/12	PJ	*		3,830.00	7,478.00
	2/5/13	66816	CDJ		7,478.00		0.00
	2/7/13	130702-2	PJ	*		22,899.50	22,899.50
	2/7/13	66844	CDJ		22,899.50		0.00
	2/14/13	28373SAM'S	PJ	*		37,346.17	37,346.17
	2/14/13	66880	CDJ		37,346.17		0.00
	2/18/13	28331 SAM'S	PJ	*		32,000.00	32,000.00
	2/18/13	66920	CDJ		32,000.00		0.00
	2/21/13	WAPA BILL	PJ	*		17,800.00	17,800.00
	2/21/13	66930	CDJ		17,800.00		0.00
	2/27/13	15407720/154	PJ	*		15,587.14	15,587.14
	2/27/13	TROPICAL SH.	PJ	*		18,003.00	33,590.14
	2/27/13	66963	CDJ		33,590.14		0.00
	3/5/13	WATER SPIRI	PJ	*		3,020.00	3,020.00
	3/6/13	PREMIER2 1/3	PJ	*		5,000.00	8,020.00
	3/6/13	PREMIER3 1/3	PJ	*		12,980.52	21,000.52
	3/6/13	67027	CDJ		5,000.00		16,000.52
	3/6/13	67027V	CDJ			5,000.00	21,000.52
	3/6/13	67028	CDJ		21,000.52		0.00
	3/6/13	SAM'S 3/6/13	PJ	*		12,206.19	12,206.19
	3/6/13	67030	CDJ		12,206.19		0.00
	3/12/13	TROP12/6-2/2	PJ	*		34,420.00	34,420.00
	3/13/13	67070	CDJ		34,420.00		0.00
	3/22/13	1/18-2/14/13-6	PJ	*		32,000.00	32,000.00
	3/22/13	67116	CDJ		32,000.00		0.00
	4/3/13	INV.DATE4/1/1	PJ	*		32,096.47	32,096.47
	4/3/13	67175	CDJ		32,096.47		0.00
	4/17/13	INV307013-1	PJ	*		12,000.00	12,000.00
	4/17/13	3/4-3/27/13-2	PJ	*		19,214.48	31,214.48
	4/17/13	67256	CDJ		31,214.48		0.00
	4/23/13	SERV. DATE	PJ	*		6,905.00	6,905.00
	4/24/13	67297	CDJ		6,905.00		0.00
	4/24/13	SAM'S 4/24/13	PJ	*		12,825.43	12,825.43
	4/25/13	67303	CDJ		12,825.43		0.00
	4/29/13	BJ'S4/24/13	PJ	*		10,225.55	10,225.55
	4/29/13	67323	CDJ		10,225.55		0.00
	5/1/13	SAM'S-1 4/30/	PJ	*		21,000.00	21,000.00
	5/1/13	67332	CDJ		21,000.00		0.00
	5/14/13	UNFI-1 4/24-5/	PJ	*		10,249.21	10,249.21
	5/14/13	UNFI-2 4/24-5/	PJ	*		21,971.70	32,220.91
	5/14/13	67417	CDJ		32,220.91		0.00
	5/22/13	TROPICAL SHI	PJ	*		18,551.00	18,551.00
	5/22/13	TROPICAL SHI	PJ	*		14,879.30	33,430.30
	5/22/13	67459	CDJ		33,430.30		0.00
	6/6/13	SAM'S CLUB 6	PJ	*		32,000.00	32,000.00

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Dec 31, 2016**

Filter Criteria includes: 1) IDs: BP WALLY 1741. Report order is by ID

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
	6/6/13	67529	CDJ		32,000.00		0.00
	6/18/13	BJ'S CLUB 6/1	PJ *			30,074.55	30,074.55
	6/18/13	67636	CDJ		30,074.55		0.00
	6/20/13	SAM'S 6/19/13	PJ *			3,000.00	3,000.00
	6/20/13	67646	CDJ		3,000.00		0.00
	6/26/13	PREMIER WIN	PJ *			32,000.00	32,000.00
	6/26/13	67687	CDJ		32,000.00		0.00
	7/10/13	TROPICAL S6/	PJ *			31,542.94	31,542.94
	7/10/13	67743	CDJ		31,542.94		0.00
	7/17/13	BJ'S 7/17/13	PJ *			18,081.95	18,081.95
	7/17/13	67797	CDJ		18,081.95		0.00
	7/18/13	SAM'S 7/18/13	PJ *			13,000.00	13,000.00
	7/18/13	67799	CDJ		13,000.00		0.00
	7/25/13	FERROL DEL.	PJ *			5,700.00	5,700.00
	7/25/13	FERROL TRU	PJ *			1,748.00	7,448.00
	7/25/13	67839	CDJ		7,448.00		0.00
	7/25/13	67839	CDJ		7,448.00		-7,448.00
	8/2/13	BJ'S7/23/13	PJ *			7,886.72	438.72
	8/2/13	67876	CDJ		7,886.72		-7,448.00
	8/6/13	SAM'S7/31/13	PJ *			13,229.28	5,781.28
	8/6/13	SAM'S7/31/16	PJ *		1,162.40		4,618.88
	8/6/13	SAM'S DATE 8	PJ *			11,000.00	15,618.88
	8/6/13	67884	CDJ		12,066.88		3,552.00
	8/6/13	67886	CDJ		11,000.00		-7,448.00
	8/8/13	BJ8/7/13	PJ *			7,000.00	-448.00
	8/9/13	67895	CDJ		7,000.00		-7,448.00
	8/19/13	WAPA 8/2/13	PJ *			22,052.85	14,604.85
	8/19/13	67966	CDJ		22,052.85		-7,448.00
	8/23/13	SAM'S 8/23/13	PJ *			9,968.74	2,520.74
	8/23/13	67997	CDJ		9,968.74		-7,448.00
	8/28/13	BJ'S8/28/13	PJ *			19,597.75	12,149.75
	8/28/13	WATER6/23-7/	PJ *			2,545.00	14,694.75
	8/28/13	FERROLJULY	PJ *			6,000.00	20,694.75
	8/28/13	68025	CDJ		28,142.75		-7,448.00
	9/6/13	PREMIER7/1-7	PJ *			32,000.00	24,552.00
	9/6/13	68055	CDJ		32,000.00		-7,448.00
	9/10/13	67839V	CDJ			7,448.00	0.00
	9/12/13	BJ'S 9/11/13	PJ *			6,669.47	6,669.47
	9/12/13	68095	CDJ		6,669.47		0.00
	9/13/13	TRO8/22-8/29/	PJ *			18,903.00	18,903.00
	9/13/13	TRO-8/22-8/29/	PJ *			4,420.00	23,323.00
	9/13/13	TRO-1 8/22-8/2	PJ *			6,977.00	30,300.00
	9/13/13	68101	CDJ		30,300.00		0.00
	11/6/14	SAM'S CLUB 1	PJ *			30,000.00	30,000.00
	11/6/14	63668	CDJ		30,000.00		0.00
	11/12/14	SAM'S 11/12/1	PJ *			23,513.56	23,513.56
	11/12/14	63709	CDJ		23,513.56		0.00
	11/12/14	SAM'S 11/12/1	PJ *			6,486.44	6,486.44
	11/12/14	63711	CDJ		6,486.44		0.00
	11/19/14	PREMIER10/2-	PJ *			30,000.00	30,000.00
	11/19/14	63737	CDJ		30,000.00		0.00
	12/4/14	BJ'S 12/4/14	PJ *			30,000.00	30,000.00
	12/4/14	63805	CDJ		30,000.00		0.00
	12/9/14	TRO10/2-11/2/	PJ *			9,909.00	9,909.00
	12/9/14	TRO 10/2-11/2/	PJ *			19,229.00	29,138.00
	12/9/14	63833	CDJ		29,138.00		0.00
	12/12/14	SAM'S CLUB 1	PJ *			24,080.18	24,080.18
	12/12/14	63872	CDJ		24,080.18		0.00
	12/12/14	SAM'S CLUB1	PJ *			16,707.08	16,707.08
	12/12/14	63874	CDJ		16,707.08		0.00
	12/16/14	SAM'S CLUB1	PJ *			44,087.03	44,087.03
	12/16/14	63881	CDJ		44,087.03		0.00
	12/22/14	SAM'S CLUB 1	PJ *			17,280.00	17,280.00

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Dec 31, 2016**

Filter Criteria includes: 1) IDs: BP WALLY 1741. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
	12/22/14	SAM'S CLUB 1	PJ	*		17,280.00	34,560.00
	12/23/14	99605	CDJ		34,560.00		0.00
	1/27/15	SAM'S DATE 1	PJ	*		30,000.00	30,000.00
	1/28/15	100416	CDJ		30,000.00		0.00
	2/3/15	SAM'S DATE 1	PJ	*		12,587.40	12,587.40
	2/3/15	100457	CDJ		12,587.40		0.00
	2/6/15	SAM'S DATE 2	PJ	*		35,000.00	35,000.00
	2/6/15	100486	CDJ		35,000.00		0.00
	2/12/15	SAM'S 2/11/15	PJ	*		8,323.87	8,323.87
	2/12/15	100503	CDJ		8,323.87		0.00
	2/19/15	SAM'S 2/17/15	PJ	*		18,003.49	18,003.49
	2/19/15	100538	CDJ		18,003.49		0.00
	2/24/15	SAM'S 2/20/15	PJ	*		25,000.00	25,000.00
	2/24/15	100560	CDJ		25,000.00		0.00
	3/3/15	UNFI INV.DAT	PJ	*		6,614.30	6,614.30
	3/3/15	100605	CDJ		6,614.30		0.00
	3/4/15	PEPSICO 1/2-	PJ	*		20,000.00	20,000.00
	3/4/15	100623	CDJ		20,000.00		0.00
<b>Report Total</b>					<b>1,480,474.46</b>	<b>1,480,474.46</b>	<b>0.00</b>

## United Corporation East (Pship)

## Vendor Ledgers

For the Period From Jan 1, 2013 to Apr 12, 2016

Filter Criteria includes: 1) IDs: BP WALLY 9463. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP WALLY 9463	12/9/14	TRO10/2-11/2/	PJ	*		7,619.00	7,619.00
BANCO POPULAR (ADV	12/9/14	63831	CDJ		7,619.00		0.00
	12/12/14	DECOPAC 12/	PJ	*		2,984.29	2,984.29
	12/12/14	63875	CDJ		2,984.29		0.00
	1/8/15	WATERS.7/31-	PJ	*		5,880.00	5,880.00
	1/8/15	100003	CDJ		5,880.00		0.00
	1/13/15	PEPSICO11/3-	PJ	*		20,000.00	20,000.00
	1/13/15	100079	CDJ		20,000.00		0.00
	1/28/15	DECOPAC DA	PJ	*		335.91	335.91
	1/28/15	100418	CDJ		335.91		0.00
	2/3/15	TROP.11/6-12/	PJ	*		17,616.00	17,616.00
	2/3/15	100459	CDJ		17,616.00		0.00
	2/6/15	PREMIER12/1-	PJ	*		16,959.80	16,959.80
	2/6/15	100491	CDJ		16,959.80		0.00
	2/20/15	BJ'S 2/20/15	PJ	*		25,384.69	25,384.69
	2/23/15	100546	CDJ		25,384.69		0.00
	3/3/15	FERROL TRU	PJ	*		2,382.00	2,382.00
	3/3/15	FERROL TRU	PJ	*		6,420.00	8,802.00
	3/3/15	100603	CDJ		8,802.00		0.00
	3/4/15	PEPSICO 1/2-	PJ	*		12,000.00	12,000.00
	3/4/15	100621	CDJ		12,000.00		0.00
<b>Report Total</b>					<b>117,581.69</b>	<b>117,581.69</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP WALLY 9586. Report order is by ID

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP WALLY 9586	11/19/14	PREMIER10/2-	PJ	*		9,919.84	9,919.84
BANCO POPULAR (ADV	11/19/14	63738	CDJ		9,919.84		0.00
	11/20/14	WAPA 11/5/14	PJ	*		2,933.59	2,933.59
	11/20/14	63749	CDJ		2,933.59		0.00
	12/18/14	BJ'S INV.12/17	PJ	*		17,000.00	17,000.00
	12/18/14	99527	CDJ		17,000.00		0.00
<b>Report Total</b>					<b>29,853.43</b>	<b>29,853.43</b>	<b>0.00</b>

**United Corporation East (Pship)  
Vendor Ledgers  
For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP MAFI 1505. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP MAFI 1505	1/9/15	BJ'S 1/5/15	PJ	*		10,683.05	10,683.05
BANCO POPULAR ADV	1/9/15	100006	CDJ		10,683.05		0.00
	1/13/15	PEPSICO11/3-	PJ	*		34,000.00	34,000.00
	1/13/15	100078	CDJ		34,000.00		0.00
	1/19/15	WAPA BILL 1/	PJ	*		45,000.00	45,000.00
	1/19/15	100104	CDJ		45,000.00		0.00
	1/28/15	BRIGGS E. DA	PJ	*		2,073.17	2,073.17
	1/28/15	100417	CDJ		2,073.17		0.00
	1/30/15	FERROL T. SE	PJ	*		3,442.00	3,442.00
	1/30/15	FERROLTR. D	PJ	*		6,717.00	10,159.00
	1/30/15	100444	CDJ		10,159.00		0.00
	2/3/15	BRIGGS EQ. 1	PJ	*		447.47	447.47
	2/3/15	TROP1.11/6-1	PJ	*		18,741.00	19,188.47
	2/3/15	TROP2.11/6-1	PJ	*		12,419.00	31,607.47
	2/3/15	TROP3.11/6-1	PJ	*		17,599.00	49,206.47
	2/3/15	100456	CDJ		447.47		48,759.00
	2/3/15	100458	CDJ		48,759.00		0.00
	2/6/15	PREMIER12/1-	PJ	*		45,000.00	45,000.00
	2/6/15	100490	CDJ		45,000.00		0.00
	2/12/15	TRO19/12/14-1	PJ	*		7,792.00	7,792.00
	2/12/15	TRO2.9/12/14-	PJ	*		18,951.00	26,743.00
	2/12/15	TRO3.9/12/14-	PJ	*		19,057.00	45,800.00
	2/12/15	100504	CDJ		45,800.00		0.00
	2/27/15	BJ'S 2/25/15	PJ	*		45,362.13	45,362.13
	2/27/15	100595	CDJ		45,362.13		0.00
	3/5/15	TROP 1/29-2/1	PJ	*		17,654.00	17,654.00
	3/5/15	TROP-1 1-29-2	PJ	*		18,963.00	36,617.00
	3/5/15	TROP-2 1-29-2	PJ	*		13,781.00	50,398.00
	3/5/15	100628	CDJ		50,398.00		0.00
<b>Report Total</b>					<b>337,681.82</b>	<b>337,681.82</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP MAFI 1929. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP MAFI 1929	1/16/13	TRO2012-1	PJ	*		16,903.36	16,903.36
BANCO POPULAR ADV	1/16/13	TRO2012-2	PJ	*		19,003.00	35,906.36
	1/16/13	66698	CDJ		16,903.36		19,003.00
	1/16/13	66699	CDJ		19,003.00		0.00
	2/5/13	884962455142	PJ	*		200.99	200.99
	2/6/13	66829	CDJ		200.99		0.00
	2/7/13	130702-1	PJ	*		40,000.00	40,000.00
	2/7/13	66843	CDJ		40,000.00		0.00
	2/14/13	BUSI.TVL.EXP	PJ	*		1,149.17	1,149.17
	2/14/13	66879	CDJ		1,149.17		0.00
	2/15/13	15415178UNFI	PJ	*		5,132.65	5,132.65
	2/15/13	66883	CDJ		5,132.65		0.00
	2/18/13	66926	CDJ		34,183.69		-34,183.69
	2/19/13	306244 BJ'S	PJ	*		34,183.69	0.00
	2/21/13	WAPA BILL	PJ	*		10,000.00	10,000.00
	2/21/13	66932	CDJ		10,000.00		0.00
	2/27/13	TROPICAL SHI	PJ	*		18,973.00	18,973.00
	2/27/13	TROPICAL SHI	PJ	*		19,963.00	38,936.00
	2/27/13	66962	CDJ		38,936.00		0.00
	3/6/13	PREMIER1 1/3	PJ	*		40,000.00	40,000.00
	3/6/13	BJ'S 2/27/13	PJ	*		284.43	40,284.43
	3/6/13	67026	CDJ		40,284.43		0.00
	3/22/13	1/18-2/14/13-5	PJ	*		5,596.49	5,596.49
	3/22/13	67115	CDJ		5,596.49		0.00
	3/22/13	INV.DATE3/19/	PJ	*		23,471.81	23,471.81
	3/22/13	INV.DATE3/20/	PJ	*		10,717.52	34,189.33
	3/22/13	67118	CDJ		34,189.33		0.00
	3/27/13	INV. DATE 3/2	PJ	*		5,140.91	5,140.91
	3/27/13	67143	CDJ		5,140.91		0.00
	4/3/13	INV.DATE2/1-2	PJ	*		37,734.34	37,734.34
	4/3/13	67174	CDJ		37,734.34		0.00
	4/11/13	3/21-3/22/13 D	PJ	*		19,626.50	19,626.50
	4/11/13	67224	CDJ		19,626.50		0.00
	4/17/13	3/4-3/27/13-1	PJ	*		19,214.48	19,214.48
	4/17/13	67255	CDJ		19,214.48		0.00
	4/24/13	BJ'S 4/23/13	PJ	*		27,685.15	27,685.15
	4/25/13	67302	CDJ		27,685.15		0.00
	4/25/13	UNFI 3/11/13	PJ	*		5,279.10	5,279.10
	4/25/13	67312	CDJ		5,279.10		0.00
	5/2/13	TROPICAL-1	PJ	*		19,006.00	19,006.00
	5/2/13	TROPICAL-2	PJ	*		14,804.00	33,810.00
	5/2/13	67333	CDJ		33,810.00		0.00
	5/9/13	BJ'S -1INV.DA	PJ	*		13,806.30	13,806.30
	5/9/13	67392	CDJ		13,806.30		0.00
	5/14/13	IN.DATE5/7-5/	PJ	*		2,027.95	2,027.95
	5/14/13	67418	CDJ		2,027.95		0.00
	5/15/13	INV.DATE4/1-4	PJ	*		35,840.73	35,840.73
	5/15/13	67424	CDJ		35,840.73		0.00
	5/22/13	BJ'S 5/21/13	PJ	*		21,862.22	21,862.22
	5/22/13	67461	CDJ		21,862.22		0.00
	5/28/13	BJ'S 5/22/13	PJ	*		8,597.10	8,597.10
	5/28/13	TROPICAL S.	PJ	*		34,945.00	43,542.10
	5/28/13	67486	CDJ		43,542.10		0.00
	6/6/13	POSTAGE5/31	PJ	*		114.15	114.15
	6/6/13	EBAY 6/2/13	PJ	*		83.90	198.05
	6/6/13	TRAVER EXP.	PJ	*		282.99	481.04
	6/6/13	67526	CDJ		481.04		0.00
	6/17/13	UNFI INV.5/1-5	PJ	*		10,514.45	10,514.45
	6/17/13	67633	CDJ		10,514.45		0.00
	6/19/13	BJ'S Dates 6/1	PJ	*		6,721.33	6,721.33
	6/19/13	67642	CDJ		6,721.33		0.00
	6/24/13	TROPICAL1	PJ	*		19,429.00	19,429.00
	6/24/13	TROPICAL2	PJ	*		17,449.00	36,878.00



**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP MAFI 1929. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
	6/24/13	67664	CDJ		36,878.00		0.00
	6/26/13	BJ'S DATE 6/2	PJ	*		41,902.65	41,902.65
	6/26/13	67686	CDJ		41,902.65		0.00
	6/27/13	WATER SPIRI	PJ	*		3,095.00	3,095.00
	6/27/13	67690	CDJ		3,095.00		0.00
	7/17/13	BJ'S7/17/13	PJ	*		40,000.00	40,000.00
	7/17/13	67796	CDJ		40,000.00		0.00
	7/25/13	TROPICAL SHI	PJ	*		18,934.00	18,934.00
	7/25/13	TROPICAL SHI	PJ	*		17,994.50	36,928.50
	7/25/13	67840	CDJ		36,928.50		0.00
	8/6/13	PREMIER6/4-6	PJ	*		37,595.08	37,595.08
	8/6/13	67890	CDJ		37,595.08		0.00
	8/14/13	DATE6/14-7/29	PJ	*		40,000.00	40,000.00
	8/15/13	67954	CDJ		40,000.00		0.00
	8/16/13	BUSI,TRVL 8/1	PJ	*		1,113.65	1,113.65
	8/16/13	67958	CDJ		1,113.65		0.00
	8/20/13	BJ'S 8/20/13	PJ	*		32,015.53	32,015.53
	8/20/13	67973	CDJ		32,015.53		0.00
	8/21/13	BJ'S8/21/13	PJ	*		4,925.87	4,925.87
	8/22/13	67992	CDJ		4,925.87		0.00
	8/28/13	BJ'S8/28/13	PJ	*		20,000.00	20,000.00
	8/28/13	BJ'S.8/28/13	PJ	*		10,000.00	30,000.00
	8/28/13	68024	CDJ		30,000.00		0.00
	9/4/13	TROPICAL	PJ	*		16,975.25	16,975.25
	9/4/13	TROPICAL.	PJ	*		18,374.00	35,349.25
	9/4/13	68048	CDJ		35,349.25		0.00
	9/11/13	WAPA7/15-8/1	PJ	*		8,749.79	8,749.79
	9/11/13	68087	CDJ		8,749.79		0.00
	9/12/13	BJ'S 9/11/13	PJ	*		20,000.00	20,000.00
	9/12/13	68094	CDJ		20,000.00		0.00
	9/24/13	BJ'S 9/24/13	PJ	*		20,000.00	20,000.00
	9/24/13	BJ'S. 9/24/13	PJ	*		10,000.00	30,000.00
	9/26/13	68170	CDJ		30,000.00		0.00
	10/1/13	68604	CDJ		18,804.66		-18,804.66
	10/2/13	BJ'S10/1/13	PJ	*		20,000.00	1,195.34
	10/2/13	68203	CDJ		20,000.00		-18,804.66
	10/15/13	PEPSICO	PJ	*		37,049.35	18,244.69
	10/15/13	68270	CDJ		37,049.35		-18,804.66
	10/22/13	BJ'S 10/22/13	PJ	*		35,164.99	16,360.33
	10/22/13	68313	CDJ		35,164.99		-18,804.66
	10/23/13	TRO-3 9/18-9/2	PJ	*		6,630.00	-12,174.66
	10/23/13	68319	CDJ		6,630.00		-18,804.66
	10/30/13	TROP10/3-10/	PJ	*		19,351.00	546.34
	10/30/13	TROP.10/3-10/	PJ	*		17,424.00	17,970.34
	10/30/13	68359	CDJ		36,775.00		-18,804.66
	11/8/13	BJ'S 11/6/13	PJ	*		13,307.92	-5,496.74
	11/8/13	68411	CDJ		13,307.92		-18,804.66
	11/19/13	PEPSICO9/2-9	PJ	*		27,408.75	8,604.09
	11/19/13	68457	CDJ		27,408.75		-18,804.66
	11/20/13	PREMIER8/30-	PJ	*		12,000.00	-6,804.66
	12/4/13	PREMIER9/9/1	PJ	*	126.00		-6,930.66
	12/4/13	APPLIER TO C	PJ	*		126.00	-6,804.66
	12/5/13	68556	CDJ		12,000.00		-18,804.66
	12/18/13	WAPA10/16-1	PJ	*		18,804.66	0.00
	12/19/13	BJ'S 309931 1	PJ	*		19,000.00	19,000.00
	12/19/13	68612	CDJ		19,000.00		0.00
	1/3/14	TROP.10/4-11/	PJ	*		6,977.00	6,977.00
	1/3/14	TROP10/4-11/	PJ	*		16,486.00	23,463.00
	1/3/14	TROP-10/4-11/	PJ	*		18,339.69	41,802.69
	1/3/14	68679	CDJ		41,802.69		0.00
	1/22/14	TROP.12/19-1	PJ	*		31,890.00	31,890.00
	1/22/14	68767	CDJ		31,890.00		0.00
	2/12/14	BJ'S 2/11/14	PJ	*		5,504.48	5,504.48

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP MAFI 1929. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
	2/12/14	68911	CDJ		5,504.48		0.00
	2/13/14	TROPICAL SHI	PJ *			18,341.00	18,341.00
	2/13/14	TROPICAL SHI	PJ *			13,649.00	31,990.00
	2/13/14	68918	CDJ		31,990.00		0.00
	2/19/14	BJ'S 2/18/14	PJ *			7,265.75	7,265.75
	2/19/14	68967	CDJ		7,265.75		0.00
	2/28/14	ARYZTA (OTIS	PJ *			2,583.50	2,583.50
	2/28/14	69019	CDJ		2,583.50		0.00
	3/5/14	TRO1/16-1/30/	PJ *			18,388.00	18,388.00
	3/5/14	TRO.1/16-1/30/	PJ *			16,928.50	35,316.50
	3/5/14	TRO-2 1/16-1/3	PJ *			6,600.00	41,916.50
	3/5/14	69039	CDJ		41,916.50		0.00
	3/19/14	PEPSICO2/3-3	PJ *			40,440.41	40,440.41
	3/19/14	69128	CDJ		40,440.41		0.00
	4/22/14	PEPSICO 3/10	PJ *			26,688.23	26,688.23
	4/22/14	69290	CDJ		26,688.23		0.00
	4/23/14	TROP2/27-3/1	PJ *			18,937.00	18,937.00
	4/23/14	69295	CDJ		18,937.00		0.00
	5/6/14	FERROL DELI	PJ *			6,650.00	6,650.00
	5/6/14	69370	CDJ		6,650.00		0.00
	5/7/14	TROP3/20-3/2	PJ *			19,943.00	19,943.00
	5/7/14	TROP3/27/14	PJ *			15,304.00	35,247.00
	5/7/14	69376	CDJ		35,247.00		0.00
	5/21/14	BJ'S 5/21/14	PJ *			7,689.50	7,689.50
	5/22/14	69466	CDJ		7,689.50		0.00
	5/23/14	PEPSICO 4/2-	PJ *			29,912.66	29,912.66
	5/23/14	69467	CDJ		29,912.66		0.00
	6/6/14	TROP.-1 5/1-5	PJ *			19,091.00	19,091.00
	6/6/14	TRO.-2 5/1-5/1	PJ *			5,450.00	24,541.00
	6/6/14	TRO.-3 5/1-5/1	PJ *			18,523.00	43,064.00
	6/6/14	69545	CDJ		43,064.00		0.00
	6/11/14	BJ'S 6/11/14	PJ *			30,000.00	30,000.00
	6/11/14	69552	CDJ		30,000.00		0.00
	6/17/14	UNFI DATE 5/5	PJ *			10,837.71	10,837.71
	6/17/14	69585	CDJ		10,837.71		0.00
	6/25/14	PEPSICO 5/2-	PJ *			41,148.27	41,148.27
	6/25/14	69628	CDJ		41,148.27		0.00
	7/9/14	BJ'S 7/9/14& M	PJ *			45,018.86	45,018.86
	7/9/14	69701	CDJ		45,018.86		0.00
	7/23/14	BJ'S 7/22/14	PJ *			16,120.05	16,120.05
	7/23/14	69749	CDJ		16,120.05		0.00
	7/24/14	BJ'S 7/23/14	PJ *			4,525.47	4,525.47
	7/24/14	69754	CDJ		4,525.47		0.00
	11/13/14	BJ'S 11/12/14	PJ *			45,000.00	45,000.00
	11/13/14	63712	CDJ		45,000.00		0.00
	11/19/14	PREMIER10/2-	PJ *			45,000.00	45,000.00
	11/19/14	63736	CDJ		45,000.00		0.00
	11/26/14	FERROL TRU	PJ *			6,715.00	6,715.00
	11/26/14	63777	CDJ		6,715.00		0.00
	12/3/14	BJ'S12/2/14	PJ *			36,519.38	36,519.38
	12/3/14	63787	CDJ		36,519.38		0.00
	12/4/14	BJ'S 12/4/14	PJ *			25,000.00	25,000.00
	12/4/14	63803	CDJ		25,000.00		0.00
	12/5/14	UNFI 10/27-12/	PJ *			12,287.15	12,287.15
	12/5/14	63817	CDJ		12,287.15		0.00
	12/9/14	TRO10/2-11/2/	PJ *			18,511.00	18,511.00
	12/9/14	TRO 10/2-11/2/	PJ *			13,714.00	32,225.00
	12/9/14	63834	CDJ		32,225.00		0.00
	12/12/14	PREMIER11/4-	PJ *			23,859.39	23,859.39
	12/12/14	63873	CDJ		23,859.39		0.00
	12/16/14	PAYCO 10/31/	PJ *			11,949.80	11,949.80
	12/16/14	63882	CDJ		11,949.80		0.00
	12/18/14	BJ'S INV. 12/1	PJ *			33,000.00	33,000.00

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP MAFI 1929. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
	12/18/14	BJ'S 12/17/14	PJ	*	12,942.86		20,057.14
	12/18/14	99526	CDJ		20,057.14		0.00
<b>Report Total</b>					<b>1,944,473.50</b>	<b>1,944,473.50</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP MAFI 3718. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP MAFI 3718	2/5/13	ADJMT.ORD#3	PJ	*		420.79	420.79
BANCO POPULAR ADV	2/6/13	66830	CDJ		420.79		0.00
	2/14/13	50299724DEC	PJ	*		2,071.85	2,071.85
	2/14/13	EBAYINVS.	PJ	*		1,580.18	3,652.03
	2/14/13	66877	CDJ		3,652.03		0.00
	2/14/13	66877V	CDJ			3,652.03	3,652.03
	2/14/13	66878	CDJ		3,652.03		0.00
	2/27/13	TVL.BUSI	PJ	*		865.26	865.26
	2/27/13	66964	CDJ		865.26		0.00
	4/2/13	DECOPAC 3/8/	PJ	*		1,990.35	1,990.35
	4/2/13	67168	CDJ		1,990.35		0.00
	5/14/13	INV.DATE2/27-	PJ	*		857.03	857.03
	5/14/13	67419	CDJ		857.03		0.00
	5/22/13	DECOPAC	PJ	*		1,055.01	1,055.01
	5/22/13	67462	CDJ		1,055.01		0.00
	9/20/13	DECOPAC 9/1	PJ	*		2,399.90	2,399.90
	9/20/13	BRIGGS 8/6/13	PJ	*		316.63	2,716.53
	9/20/13	68141	CDJ		2,716.53		0.00
	10/1/13	TOP9/12-9/13/	PJ	*		14,064.00	14,064.00
	10/1/13	UNFI9/9/13	PJ	*		10,817.00	24,881.00
	10/1/13	68200	CDJ		24,881.00		0.00
	10/8/13	ANDA 8/27/13	PJ	*		3,025.28	3,025.28
	10/8/13	68229	CDJ		3,025.28		0.00
	11/20/13	PREMIER8/30-	PJ	*		3,634.74	3,634.74
	11/20/13	CM50883285	PJ	*	369.65		3,265.09
	11/20/13	68472	CDJ		3,265.09		0.00
	3/6/14	BJ'S3/5/14	PJ	*		10,545.16	10,545.16
	3/6/14	69044	CDJ		10,545.16		0.00
	3/19/14	DECOPAC 2/2	PJ	*		4,236.04	4,236.04
	3/19/14	FILTERS F.2/2	PJ	*		777.60	5,013.64
	3/19/14	69129	CDJ		5,013.64		0.00
	6/11/14	BJ'S 6/11/14	PJ	*		16,332.11	16,332.11
	6/11/14	69553	CDJ		16,332.11		0.00
	6/19/14	BJ'S 6/12/14	PJ	*		184.80	184.80
	6/19/14	69594	CDJ		184.80		0.00
	6/26/14	TROP.5/22-5/2	PJ	*		17,537.94	17,537.94
	6/26/14	69639	CDJ		17,537.94		0.00
<b>Report Total</b>					<b>96,363.70</b>	<b>96,363.70</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP MIKE - 2248. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP MIKE - 2248	1/12/15	7604629	PJ	*		185.36	185.36
BANCO POPULAR ADV	1/23/15	7604805	PJ	*		99.84	285.20
	1/23/15	7604802	PJ	*		29.84	315.04
	1/27/15	7506472	PJ	*		100.00	415.04
	1/29/15	7408114	PJ	*		500.00	915.04
	2/2/15	7604931	PJ	*		66.09	981.13
	2/10/15	7506737	PJ	*		600.00	1,581.13
	2/18/15	7506857	PJ	*		1,128.64	2,709.77
	2/23/15	7605258	PJ	*		127.87	2,837.64
	2/26/15	7605331	PJ	*		22.05	2,859.69
	2/27/15	7605360	PJ	*		9.03	2,868.72
	3/2/15	7605390	PJ	*		42.31	2,911.03
	3/2/15	7605372	PJ	*		54.99	2,966.02
	3/2/15	7605374	PJ	*		42.77	3,008.79
	3/6/15	7605457	PJ	*		7.11	3,015.90
	3/8/15	7408890	PJ	*		2,215.17	5,231.07
	3/8/15	7408955	PJ	*		1,107.78	6,338.85
	3/8/15	7507400	PJ	*		400.00	6,738.85
	3/30/15	002579	PJ	*		13,500.00	20,238.85
	3/30/15	100734	CDJ		13,500.00		6,738.85
	4/6/15	100753	CDJ		6,738.85		0.00
	4/15/15	20140415-1	PJ	*		8,388.80	8,388.80
	4/15/15	100760	CDJ		8,388.80		0.00
<b>Report Total</b>					<b>28,627.65</b>	<b>28,627.65</b>	<b>0.00</b>

**United Corporation East (Pship)  
Vendor Ledgers  
For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP YUSUF 8137. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP YUSUF 8137	2/26/15	JAN 2015 GRT	PJ	*		3,900.00	3,900.00
BANCO POPULAR -ADV	2/26/15	100588	CDJ		3,900.00		0.00
<b>Report Total</b>					<b>3,900.00</b>	<b>3,900.00</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes. 1) IDs: BP WALLY 4898. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt.	Credit Amt	Balance
BP WALLY 4898	2/5/13	B/L 2120346	PJ	*		10.00	10.00
BANCO POPULAR- ADV	2/5/13	29229 DEL. D	PJ	*		5,880.00	5,890.00
	2/5/13	66815	CDJ		5,890.00		0.00
	2/7/13	130702	PJ	*		19,779.00	19,779.00
	2/7/13	66847	CDJ		19,779.00		0.00
	2/21/13	WAPA BILL	PJ	*		15,000.00	15,000.00
	2/21/13	ANDA2385262	PJ	*		8,733.10	23,733.10
	2/21/13	FERROL 12/5/	PJ	*		4,605.00	28,338.10
	2/21/13	66934	CDJ		28,338.10		0.00
	2/27/13	TROPICAL SHI	PJ	*		16,666.00	16,666.00
	2/27/13	66981	CDJ		16,666.00		0.00
	3/6/13	PEPSICO 1/11	PJ	*		21,342.05	21,342.05
	3/6/13	67025	CDJ		21,342.05		0.00
	3/20/13	FERROL TRU	PJ	*		4,350.00	4,350.00
	3/20/13	FERROL TRU	PJ	*		5,305.00	9,655.00
	3/20/13	WATER SPIRI	PJ	*		3,195.00	12,850.00
	3/20/13	67105	CDJ		12,850.00		0.00
	4/2/13	UNFI 3/4/13	PJ	*		10,946.04	10,946.04
	4/2/13	67167	CDJ		10,946.04		0.00
	4/11/13	3/22-3/28/13IN	PJ	*		19,125.25	19,125.25
	4/11/13	67225	CDJ		19,125.25		0.00
	4/25/13	FERROLTRU3/	PJ	*		2,856.00	2,856.00
	4/25/13	67306	CDJ		2,856.00		0.00
	4/29/13	3/4-3/28/13 IN	PJ	*		3,075.00	3,075.00
	4/29/13	67324	CDJ		3,075.00		0.00
	5/14/13	INV.DATE4/11-	PJ	*		2,225.00	2,225.00
	5/14/13	INV.DATE APR	PJ	*		6,535.00	8,760.00
	5/14/13	67421	CDJ		8,760.00		0.00
	5/15/13	WAPA5	PJ	*		13,000.00	13,000.00
	5/15/13	67427	CDJ		13,000.00		0.00
	5/22/13	TROPICAL SHI	PJ	*		7,012.00	7,012.00
	5/22/13	67460	CDJ		7,012.00		0.00
	5/23/13	WATER SPIRI	PJ	*		2,885.00	2,885.00
	5/23/13	67466	CDJ		2,885.00		0.00
	6/3/13	PEPSICO APR	PJ	*		17,191.00	17,191.00
	6/3/13	67519	CDJ		17,191.00		0.00
	6/11/13	ANDA INC	PJ	*		1,756.38	1,756.38
	6/11/13	67541	CDJ		1,756.38		0.00
	6/24/13	FERROL SER	PJ	*		2,468.00	2,468.00
	6/24/13	FERROL TRU	PJ	*		5,275.00	7,743.00
	6/24/13	67666	CDJ		7,743.00		0.00
	6/26/13	PREMIER WIN	PJ	*		2,915.94	2,915.94
	6/26/13	67688	CDJ		2,915.94		0.00
	7/23/13	BJ'S7/23/13	PJ	*		20,000.00	20,000.00
	7/23/13	67817	CDJ		20,000.00		0.00
	8/6/13	WATER SPIRI	PJ	*		1,880.00	1,880.00
	8/6/13	67887	CDJ		1,880.00		0.00
	8/7/13	UNFI (DATE7/	PJ	*		4,422.07	4,422.07
	8/7/13	67891	CDJ		4,422.07		0.00
	8/8/13	BJ8/7/13	PJ	*		4,684.31	4,684.31
	8/9/13	67894	CDJ		4,684.31		0.00
	8/14/13	DATE6/14-7/29	PJ	*		5,253.38	5,253.38
	8/15/13	67955	CDJ		5,253.38		0.00
	8/28/13	ANDA 6/13-7/2	PJ	*		6,045.64	6,045.64
	8/28/13	68026	CDJ		6,045.64		0.00
	8/29/13	UNFI7/22/13	PJ	*		10,788.30	10,788.30
	8/29/13	68030	CDJ		10,788.30		0.00
	9/4/13	TROPICAL	PJ	*		10,834.00	10,834.00
	9/4/13	68049	CDJ		10,834.00		0.00
	9/5/13	DATE7/12-/19/	PJ	*		3,212.00	3,212.00
	9/5/13	68050	CDJ		3,212.00		0.00
	9/6/13	PREMIER7/1-7	PJ	*		9,681.79	9,681.79
	9/6/13	68056	CDJ		9,681.79		0.00

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes 1) IDs: BP WALLY 4898. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Païd	Debit Amt	Credit Amt	Balance
	9/12/13	BJ'S 9/11/13	PJ	*		15,000.00	15,000.00
	9/12/13	68093	CDJ		15,000.00		0.00
	9/13/13	TRO8/22-8/29/	PJ	*		9,280.25	9,280.25
	9/13/13	68102	CDJ		9,280.25		0.00
	9/24/13	BJ'S 9/24/13	PJ	*		6,061.43	6,061.43
	9/24/13	BJ'S. 9/24/13	PJ	*		10,000.00	16,061.43
	9/26/13	68171	CDJ		16,061.43		0.00
	10/1/13	TROP9/5/13	PJ	*		12,964.00	12,964.00
	10/1/13	FERROL DEL.	PJ	*		5,720.00	18,684.00
	10/1/13	WATER S.8/1-	PJ	*		2,930.00	21,614.00
	10/1/13	FERROL8/23-9	PJ	*		1,677.00	23,291.00
	10/1/13	68201	CDJ		23,291.00		0.00
	10/16/13	WAPA8/15-9/1	PJ	*		19,464.97	19,464.97
	10/16/13	68271	CDJ		19,464.97		0.00
	10/23/13	TRO9/18-9/27/	PJ	*		18,290.00	18,290.00
	10/23/13	TRO-1 9/18-9/2	PJ	*		8,167.00	26,457.00
	10/23/13	68320	CDJ		26,457.00		0.00
	10/31/13	UNFI10/7/13	PJ	*		1,228.20	1,228.20
	10/31/13	WATER S.9/5-	PJ	*		1,945.00	3,173.20
	10/31/13	FERROL9/30/1	PJ	*		6,015.00	9,188.20
	10/31/13	68384	CDJ		9,188.20		0.00
	11/14/13	WAPA11/5/13	PJ	*		4,676.80	4,676.80
	11/14/13	68437	CDJ		4,676.80		0.00
	11/20/13	PREMIER8/30-	PJ	*		25,000.00	25,000.00
	11/20/13	68471	CDJ		25,000.00		0.00
	12/3/13	FERROL TRU	PJ	*		4,987.00	4,987.00
	12/3/13	WATER SPIRI	PJ	*		2,300.00	7,287.00
	12/3/13	68528	CDJ		7,287.00		0.00
	12/12/13	BJ'S 309840	PJ	*		5,600.65	5,600.65
	12/12/13	BJ'S 309807	PJ	*		8,422.98	14,023.63
	12/12/13	68581	CDJ		14,023.63		0.00
	1/7/14	UNFI INV.11/1	PJ	*		8,069.78	8,069.78
	1/7/14	68685	CDJ		8,069.78		0.00
	2/21/14	WAPA12/18/13	PJ	*		10,000.00	10,000.00
	2/21/14	WAPA12/18/-1	PJ	*		10,472.71	20,472.71
	2/21/14	68979	CDJ		20,472.71		0.00
	2/21/14	BJ'S2/19/14	PJ	*		9,593.04	9,593.04
	2/21/14	68980	CDJ		9,593.04		0.00
	3/5/14	TRO1/16-1/30-	PJ	*		9,187.00	9,187.00
	3/5/14	69040	CDJ		9,187.00		0.00
	3/6/14	FERROL DEL.	PJ	*		5,725.00	5,725.00
	3/6/14	69042	CDJ		5,725.00		0.00
	3/19/14	WATER S. 1/5-	PJ	*		5,245.00	5,245.00
	3/19/14	WATER S.2/9-	PJ	*		2,780.00	8,025.00
	3/19/14	69130	CDJ		8,025.00		0.00
	4/1/14	BJ'S 4/1/14	PJ	*		11,057.79	11,057.79
	4/1/14	69202	CDJ		11,057.79		0.00
	4/23/14	TROP2/27-3/1	PJ	*		9,829.00	9,829.00
	4/23/14	TROP 2/27-3/1	PJ	*		10,931.00	20,760.00
	4/23/14	69296	CDJ		20,760.00		0.00
	4/30/14	BJ'S 4/30/14	PJ	*		8,321.03	8,321.03
	5/1/14	69348	CDJ		8,321.03		0.00
	5/6/14	FERROL SER	PJ	*		7,986.00	7,986.00
	5/6/14	69371	CDJ		7,986.00		0.00
	5/23/14	UNFI INV.4/21-	PJ	*		4,580.35	4,580.35
	5/23/14	FERROL DEL.	PJ	*		6,365.00	10,945.35
	5/23/14	69468	CDJ		10,945.35		0.00
	6/12/14	FERROL TRU.	PJ	*		5,350.00	5,350.00
	6/12/14	69570	CDJ		5,350.00		0.00
	6/13/14	WAPA BILL D	PJ	*		11,442.03	11,442.03
	6/13/14	69571	CDJ		11,442.03		0.00
	6/26/14	BJ'S 6/25/14	PJ	*		6,638.96	6,638.96
	6/26/14	69638	CDJ		6,638.96		0.00

YUSF238348



**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP WALLY 4898. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
	6/26/14	TROP.5/22-5/2	PJ	*		16,364.00	16,364.00
	6/26/14	69641	CDJ		16,364.00		0.00
	7/3/14	FERROL TRU.	PJ	*		5,007.00	5,007.00
	7/3/14	69686	CDJ		5,007.00		0.00
	7/7/14	UNFI 6/9/14	PJ	*		6,517.08	6,517.08
	7/7/14	69690	CDJ		6,517.08		0.00
	11/20/14	WAPA 11/5/14	PJ	*		15,000.00	15,000.00
	11/20/14	63746	CDJ		15,000.00		0.00
	12/4/14	BJ'S 12/4/14	PJ	*		1,834.70	1,834.70
	12/4/14	63804	CDJ		1,834.70		0.00
	12/5/14	FERROL10/13-	PJ	*		4,509.00	4,509.00
	12/5/14	63814	CDJ		4,509.00		0.00
	12/9/14	TRO10/2-11/2/	PJ	*		11,527.00	11,527.00
	12/9/14	TRO 10/2-11/2/	PJ	*		3,280.00	14,807.00
	12/9/14	63832	CDJ		14,807.00		0.00
	1/8/15	WATERS.11/3-	PJ	*		6,400.00	6,400.00
	1/8/15	100002	CDJ		6,400.00		0.00
	1/13/15	PEPSICO11/3-	PJ	*		5,324.96	5,324.96
	1/13/15	100080	CDJ		5,324.96		0.00
	1/27/15	WATERS.12/4-	PJ	*		2,559.00	2,559.00
	1/27/15	FERROL DEL.	PJ	*		6,790.00	9,349.00
	1/27/15	100413	CDJ		9,349.00		0.00
	2/20/15	BJ'S 2/20/15	PJ	*		8,750.27	8,750.27
	2/23/15	100547	CDJ		8,750.27		0.00
	3/4/15	PEPSICO 1/2-	PJ	*		6,549.17	6,549.17
	3/4/15	100622	CDJ		6,549.17		0.00
<b>Report Total</b>					<b>692,648.40</b>	<b>692,648.40</b>	<b>0.00</b>

## United Corporation East (Pship)

## Vendor Ledgers

For the Period From Jan 1, 2013 to Apr 12, 2016

Filter Criteria includes: 1) IDs: BP YUSUF 6073. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP YUSUF 6073	3/28/13	GROSS TAX 3/	PJ	*		50,000.00	50,000.00
BANCO POPULAR- ADV	3/28/13	67155	CDJ		50,000.00		0.00
	4/30/13	GROSS RECEI	PJ	*		50,000.00	50,000.00
	4/30/13	67326	CDJ		50,000.00		0.00
	5/29/13	GROSS TAX-3	PJ	*		40,503.01	40,503.01
	5/29/13	67491	CDJ		40,503.01		0.00
	6/26/13	MAY2013 GRO	PJ	*		45,054.44	45,054.44
	6/26/13	67684	CDJ		45,054.44		0.00
	7/22/13	JUNE2013 GR	PJ	*		42,691.88	42,691.88
	7/24/13	67813	CDJ		42,691.88		0.00
	8/28/13	JULY2013 GR	PJ	*		41,779.23	41,779.23
	8/28/13	68023	CDJ		41,779.23		0.00
	9/25/13	AUGUST2013-	PJ	*		39,784.69	39,784.69
	9/25/13	68165	CDJ		39,784.69		0.00
	10/30/13	SEPT2013TAX	PJ	*		35,263.30	35,263.30
	10/30/13	68378	CDJ		35,263.30		0.00
	11/22/13	GROSS RECEI	PJ	*		39,280.75	39,280.75
	11/22/13	68496	CDJ		39,280.75		0.00
	12/24/13	GROSS REC.	PJ	*		50,000.00	50,000.00
	12/24/13	68644	CDJ		50,000.00		0.00
	1/30/14	DEC.2013 GR	PJ	*		50,000.00	50,000.00
	1/30/14	68851	CDJ		50,000.00		0.00
	2/27/14	JAN14 GROSS	PJ	*		46,948.95	46,948.95
	2/27/14	69017	CDJ		46,948.95		0.00
	3/26/14	GROSS TAX F	PJ	*		33,546.00	33,546.00
	3/26/14	69157	CDJ		33,546.00		0.00
	4/30/14	MARCH2014G	PJ	*		47,027.58	47,027.58
	4/30/14	69344	CDJ		47,027.58		0.00
	6/2/14	APRIL2014 GR	PJ	*		35,140.06	35,140.06
	6/2/14	APRIL2014 GR	PJ	*		2,723.42	37,863.48
	6/2/14	69516	CDJ		35,140.06		2,723.42
	6/2/14	69517	CDJ		2,723.42		0.00
	6/30/14	MAY 2014 GR	PJ	*		38,067.04	38,067.04
	6/30/14	MAY 2014GRT	PJ	*		1,710.42	39,777.46
	6/30/14	69663	CDJ		38,067.04		1,710.42
	6/30/14	69664	CDJ		1,710.42		0.00
	7/31/14	JUNE2014 GR	PJ	*		33,990.27	33,990.27
	7/31/14	JUNE2014GRT	PJ	*		1,288.42	35,278.69
	7/31/14	69797	CDJ		33,990.27		1,288.42
	7/31/14	69798	CDJ		1,288.42		0.00
	10/30/14	SEPT 2014GR	PJ	*		22,800.00	22,800.00
	10/30/14	SEPT 2014 GR	PJ	*		27,192.67	49,992.67
	10/30/14	63615	CDJ		49,992.67		0.00
	2/26/15	JAN 2015 GRT	PJ	*		50,000.00	50,000.00
	2/26/15	100577	CDJ		50,000.00		0.00
	3/30/15	002580	PJ	*		50,000.00	50,000.00
	3/30/15	100733	CDJ		50,000.00		0.00
<b>Report Total</b>					<b>874,792.13</b>	<b>874,792.13</b>	<b>0.00</b>

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP YUSUF 7727. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP YUSUF 7727	2/1/13	GROSS TAX 3/	PJ	*		50,000.00	50,000.00
BANCO POPULAR- ADV	2/7/13	130702	PJ	*		17,041.00	67,041.00
	2/7/13	66846	CDJ		17,041.00		50,000.00
	2/21/13	WAPA BILL	PJ	*		32,233.51	82,233.51
	2/21/13	66933	CDJ		32,233.51		50,000.00
	3/4/13	66986	CDJ		50,000.00		0.00
	3/20/13	2/4-2/28/13 IN	PJ	*		33,731.35	33,731.35
	3/20/13	67104	CDJ		33,731.35		0.00
	3/22/13	INV.DATE3/20/	PJ	*		284.32	284.32
	3/22/13	67127	CDJ		284.32		0.00
	4/2/13	OFFICE MAX3/	PJ	*		106.98	106.98
	4/2/13	67164	CDJ		106.98		0.00
	4/2/13	67164V	CDJ			106.98	106.98
	4/2/13	67165	CDJ		106.98		0.00
	4/15/13	ELECT BILL 1	PJ	*		45,401.73	45,401.73
	4/15/13	67250	CDJ		45,401.73		0.00
	5/9/13	BJ'S INV.DATE	PJ	*		40,000.00	40,000.00
	5/9/13	67393	CDJ		40,000.00		0.00
	5/15/13	WAPA3	PJ	*		47,000.00	47,000.00
	5/15/13	WAPA4	PJ	*		1,870.82	48,870.82
	5/15/13	5/15/13 DATE	PJ	*		1,066.82	49,937.64
	5/15/13	67425	CDJ		49,937.64		0.00
	6/12/13	WAPA BILL-2	PJ	*		47,252.03	47,252.03
	6/12/13	67546	CDJ		47,252.03		0.00
	6/24/13	TROPICAL3	PJ	*		14,520.00	14,520.00
	6/24/13	67665	CDJ		14,520.00		0.00
	7/11/13	WAPA BILL1	PJ	*		46,313.65	46,313.65
	7/11/13	67755	CDJ		46,313.65		0.00
	8/6/13	TROP 7/4-7/25	PJ	*		19,041.00	19,041.00
	8/6/13	TROP1.7/4-7/2	PJ	*		18,958.00	37,999.00
	8/6/13	TRO2.7/4-7/25/	PJ	*		3,810.00	41,809.00
	8/6/13	67889	CDJ		41,809.00		0.00
	8/16/13	MARYLAND R	PJ	*		1,808.00	1,808.00
	8/16/13	67959	CDJ		1,808.00		0.00
	8/19/13	WAPA8/2/13	PJ	*		1,000.00	1,000.00
	8/19/13	WAPA-1 8/2/13	PJ	*		49,000.00	50,000.00
	8/19/13	67968	CDJ		50,000.00		0.00
	9/11/13	WAPA7/15-8/1	PJ	*		50,000.00	50,000.00
	9/11/13	68088	CDJ		50,000.00		0.00
	10/16/13	WAPA 8/15-9/	PJ	*		50,000.00	50,000.00
	10/16/13	68273	CDJ		50,000.00		0.00
	10/23/13	TRO-2 9/18-9/2	PJ	*		9,187.00	9,187.00
	10/23/13	68321	CDJ		9,187.00		0.00
	11/14/13	WAPA11/5/13	PJ	*		50,000.00	50,000.00
	11/14/13	68435	CDJ		50,000.00		0.00
	12/18/13	WAPA 10/16-1	PJ	*		50,000.00	50,000.00
	12/18/13	68601	CDJ		50,000.00		0.00
	1/3/14	TROP.11/21-1	PJ	*		13,652.59	13,652.59
	1/3/14	TROP-1 11/21-	PJ	*		16,589.75	30,242.34
	1/3/14	TROP-2 11/21-	PJ	*		19,698.50	49,940.84
	1/3/14	68678	CDJ		49,940.84		0.00
	1/24/14	11/18-12/18/20	PJ	*		47,000.00	47,000.00
	1/24/14	68812	CDJ		47,000.00		0.00
	2/21/14	WAPA12/18/13	PJ	*		49,950.00	49,950.00
	2/21/14	68977	CDJ		49,950.00		0.00
	3/7/14	WAPA-2	PJ	*		44,255.68	44,255.68
	3/7/14	69050	CDJ		44,255.68		0.00
	3/18/14	AMAZON 3/18/	PJ	*		115.82	115.82
	3/18/14	ONESHARP3/	PJ	*		1,550.10	1,665.92
	3/18/14	69121	CDJ		1,665.92		0.00
	4/16/14	WAPA BILL 4/	PJ	*		38,511.58	38,511.58
	4/16/14	69258	CDJ		38,511.58		0.00
	5/21/14	WAPA3/19-4/1	PJ	*		42,151.61	42,151.61

YUSF238351

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP YUSUF 7727. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
	5/21/14	69458	CDJ		42,151.61		0.00
	6/13/14	WAPA BILL D	PJ	*		50,000.00	50,000.00
	6/13/14	69573	CDJ		50,000.00		0.00
	7/11/14	WAPA5/20-6/1	PJ	*		48,685.80	48,685.80
	7/11/14	69712	CDJ		48,685.80		0.00
	8/25/14	WAPA BILL 8/	PJ	*		49,540.84	49,540.84
	8/25/14	69917	CDJ		49,540.84		0.00
	9/26/14	PERIOD 7/18-8	PJ	*		50,000.00	50,000.00
	9/26/14	69998	CDJ		50,000.00		0.00
	11/17/14	BJ'S 11/17/14	PJ	*		21,000.00	21,000.00
	11/17/14	63718	CDJ		21,000.00		0.00
	11/20/14	WAPA 11/5/14	PJ	*		25,000.00	25,000.00
	11/20/14	63747	CDJ		25,000.00		0.00
	12/1/14	OCT 2014 GR	PJ	*		25,000.00	25,000.00
	12/1/14	63781	CDJ		25,000.00		0.00
	12/10/14	WAPA12/2/14	PJ	*		50,000.00	50,000.00
	12/10/14	63855	CDJ		50,000.00		0.00
	1/14/15	BJ'S 1/14/15	PJ	*		44,499.76	44,499.76
	1/14/15	100085	CDJ		44,499.76		0.00
	1/15/15	BJ REFUND 1/	PJ	*	6,176.24		-6,176.24
	1/19/15	WAPA BILL 1/	PJ	*		50,000.00	43,823.76
	1/19/15	100105	CDJ		43,823.76		0.00
	1/30/15	DEC 2014 GR	PJ	*		50,000.00	50,000.00
	1/30/15	100440	CDJ		50,000.00		0.00
	2/6/15	WAPA BILL 2/	PJ	*		47,775.01	47,775.01
	2/6/15	100489	CDJ		47,775.01		0.00
	2/12/15	TRO.9/12/14-1/	PJ	*		17,536.00	17,536.00
	2/12/15	100505	CDJ		17,536.00		0.00
	3/6/15	WAPA3/3/15	PJ	*		50,000.00	50,000.00
	3/6/15	100632	CDJ		50,000.00		0.00
<b>Report Total</b>					<b>1,532,246.23</b>	<b>1,532,246.23</b>	<b>0.00</b>

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP NEJEH 2812. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP NEJEH 2812	1/30/14	DEC.2013 GR	PJ	*		8,511.90	8,511.90
BANCO POPULAR-ADV	1/30/14	68852	CDJ		8,511.90		0.00
	12/1/14	OCT 2014 GR	PJ	*		2,144.06	2,144.06
	12/1/14	63783	CDJ		2,144.06		0.00
<b>Report Total</b>					<b>10,655.96</b>	<b>10,655.96</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BP YUSUF 3791. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BP YUSUF 3791	3/28/13	GROSS TAX 3/	PJ	*		44,429.67	44,429.67
BANCO POPULAR-ADV	3/28/13	GROSS TAX 3/	PJ	*		47,000.00	91,429.67
	3/28/13	67154	CDJ		91,429.67		0.00
	4/30/13	GROSS RECEI	PJ	*		49,500.00	49,500.00
	4/30/13	GROSS RECEI	PJ	*		30,000.00	79,500.00
	4/30/13	67327	CDJ		79,500.00		0.00
	5/29/13	GROSS TAX1	PJ	*		49,500.00	49,500.00
	5/29/13	GROSS TAX 2	PJ	*		49,500.00	99,000.00
	5/29/13	67490	CDJ		99,000.00		0.00
	6/26/13	MAY2013 GRO	PJ	*		49,500.00	49,500.00
	6/26/13	MAY2013. GR	PJ	*		49,500.00	99,000.00
	6/26/13	67685	CDJ		99,000.00		0.00
	7/22/13	JUNE2013 GR	PJ	*		49,500.00	49,500.00
	7/22/13	JUNE2013 GR	PJ	*		49,500.00	99,000.00
	7/24/13	67812	CDJ		99,000.00		0.00
	8/28/13	JULY2013GRO	PJ	*		49,500.00	49,500.00
	8/28/13	JULY2013 GR	PJ	*		49,500.00	99,000.00
	8/28/13	68022	CDJ		99,000.00		0.00
	9/25/13	AUGUST2013	PJ	*		49,500.00	49,500.00
	9/25/13	AUGUST2013-	PJ	*		49,500.00	99,000.00
	9/25/13	68166	CDJ		99,000.00		0.00
	10/30/13	SEPT2013 TA	PJ	*		49,500.00	49,500.00
	10/30/13	SEPT2013TAX	PJ	*		49,500.00	99,000.00
	10/30/13	68377	CDJ		99,000.00		0.00
	11/22/13	GROSS RECEI	PJ	*		49,000.00	49,000.00
	11/22/13	GROSS RECEI	PJ	*		49,000.00	98,000.00
	11/22/13	68495	CDJ		98,000.00		0.00
	12/24/13	GROSS REC.	PJ	*		47,500.00	47,500.00
	12/24/13	GROSS REC.	PJ	*		47,500.00	95,000.00
	12/24/13	68643	CDJ		95,000.00		0.00
	1/30/14	DEC.2013 GR	PJ	*		49,500.00	49,500.00
	1/30/14	DEC.2013 GR	PJ	*		49,500.00	99,000.00
	1/30/14	68850	CDJ		99,000.00		0.00
	2/27/14	JAN14 GROSS	PJ	*		49,500.00	49,500.00
	2/27/14	JAN14 GROSS	PJ	*		49,500.00	99,000.00
	2/27/14	69016	CDJ		99,000.00		0.00
	3/26/14	GROSS TAX F	PJ	*		49,500.00	49,500.00
	3/26/14	2GROSS TAX	PJ	*		49,500.00	99,000.00
	3/26/14	69156	CDJ		99,000.00		0.00
	4/30/14	MARCH2014G	PJ	*		48,044.08	48,044.08
	4/30/14	MARCH2014G	PJ	*		49,500.00	97,544.08
	5/1/14	69352	CDJ		97,544.08		0.00
	5/9/14	MARCH2014U	PJ	*		1,455.92	1,455.92
	5/9/14	69390	CDJ		1,455.92		0.00
	6/2/14	APRIL2014 GR	PJ	*		49,500.00	49,500.00
	6/2/14	APRIL2014 GR	PJ	*		49,500.00	99,000.00
	6/2/14	69515	CDJ		99,000.00		0.00
	6/30/14	MAY 2014 GR	PJ	*		49,500.00	49,500.00
	6/30/14	MAY 2014 GR	PJ	*		49,500.00	99,000.00
	6/30/14	69662	CDJ		99,000.00		0.00
	7/31/14	JUNE2014 GR	PJ	*		49,500.00	49,500.00
	7/31/14	JUNE2014 GR	PJ	*		49,500.00	99,000.00
	7/31/14	69796	CDJ		99,000.00		0.00
	10/30/14	GRT SEP14	PJ	*		49,500.00	49,500.00
	10/30/14	63616	CDJ		49,500.00		0.00
<b>Report Total</b>					<b>1,700,429.67</b>	<b>1,700,429.67</b>	<b>0.00</b>

United Corporation East (Pship)  
Vendor Ledgers

For the Period From Jan 1, 2013 to Apr 12, 2016

Filter Criteria includes: 1) IDs: BANK OF AMERICA 5222. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BANK OF AMERICA 522	4/30/13	GROSS RECEI	PJ	*		19,500.00	19,500.00
BANK OF AMERICA	4/30/13	67328	CDJ		19,500.00		0.00
<b>Report Total</b>					<b>19,500.00</b>	<b>19,500.00</b>	<b>0.00</b>

(NETEH'S CARD)

### United Corporation East (Pship)

### Vendor Ledgers

For the Period From Jan 1, 2013 to Apr 12, 2016

Filter Criteria includes: 1) IDs: BANK OF AMERICA 6235. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BANK OF AMERICA 623	2/1/13	GROSS RECEI	PJ	*		17,666.50	17,666.50
BANK OF AMERICA	3/4/13	66987	CDJ		17,666.50		0.00
<b>Report Total</b>					<b>17,666.50</b>	<b>17,666.50</b>	<b>0.00</b>

*(DON'T KNOW WHO THIS CARD BELONGS TO)*



**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: SCOTIA - MIKE 6125. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
SCOTIA - MIKE 6125	3/8/15	7507498	PJ	*		5,239.94	5,239.94
BANK OF NOVA SCOTIA	3/26/15	100725	CDJ		5,239.94		0.00
	3/30/15	002583	PJ	*		14,500.20	14,500.20
	3/30/15	100735	CDJ		14,500.20		0.00
<b>Report Total</b>					<b>19,740.14</b>	<b>19,740.14</b>	<b>0.00</b>

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BJ'S CARD 4654. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
BJ'S CARD 4654	2/20/13	ORD.29P6489	PJ	*		1,658.70	1,658.70
BJ'S BUSINESS CARD S	2/20/13	66929	CDJ		1,658.70		0.00
<u>MAPI</u>	3/27/13	INV.DATE 3/25	PJ	*		19,000.00	19,000.00
	3/27/13	67145	CDJ		19,000.00		0.00
	4/17/13	307013-3	PJ	*		19,000.00	19,000.00
	4/17/13	67258	CDJ		19,000.00		0.00
	8/8/13	BJ8/7/13	PJ	*		19,000.00	19,000.00
	8/9/13	67893	CDJ		19,000.00		0.00
	11/8/13	BJ'S11/6/13	PJ	*		19,000.00	19,000.00
	11/8/13	68413	CDJ		19,000.00		0.00
	11/21/13	BJ'S 11/20/13	PJ	*		108.60	108.60
	11/21/13	BJ'S 11/20/13	PJ	*		9,297.56	9,406.16
	11/21/13	68476	CDJ		9,406.16		0.00
	12/12/13	BJ'S 309840	PJ	*		19,000.00	19,000.00
	12/12/13	68582	CDJ		19,000.00		0.00
	12/19/13	BJ'S 309931 1	PJ	*		10,883.38	10,883.38
	12/19/13	68613	CDJ		10,883.38		0.00
	1/8/14	BJ'S 1/8/14	PJ	*		19,000.00	19,000.00
	1/8/14	68708	CDJ		19,000.00		0.00
	1/22/14	BJ'S 1/22/14	PJ	*		19,000.00	19,000.00
	1/22/14	68765	CDJ		19,000.00		0.00
	1/28/14	BRIGGS EQU.	PJ	*		513.11	513.11
	1/28/14	68818	CDJ		513.11		0.00
	2/12/14	BJ'S 2/11/14	PJ	*		19,000.00	19,000.00
	2/12/14	68910	CDJ		19,000.00		0.00
	2/12/14	BRIGGS EQ.2/	PJ	*		821.52	821.52
	2/12/14	68912	CDJ		821.52		0.00
	2/19/14	BJ'S 2/18/14	PJ	*		19,000.00	19,000.00
	2/19/14	68965	CDJ		19,000.00		0.00
	3/6/14	BJ'S 3/5/14	PJ	*		19,000.00	19,000.00
	3/6/14	69045	CDJ		19,000.00		0.00
	3/27/14	BJ'S 3/25-3/26	PJ	*		8,000.30	8,000.30
	3/27/14	BJ'S 3/25-3/26/	PJ	*		9,671.52	17,671.82
	3/27/14	69170	CDJ		17,671.82		0.00
	4/1/14	BJ'S 4/1/14	PJ	*		19,000.00	19,000.00
	4/1/14	69203	CDJ		19,000.00		0.00
	4/22/14	BJ'S 4/22/14	PJ	*		5,289.41	5,289.41
	4/23/14	69292	CDJ		5,289.41		0.00
	4/30/14	BJ'S 4/30/14	PJ	*		19,000.00	19,000.00
	5/1/14	69349	CDJ		19,000.00		0.00
	5/7/14	BJ'S 5/7/14	PJ	*		1,752.04	1,752.04
	5/7/14	69375	CDJ		1,752.04		0.00
<b>Report Total</b>					<b>275,996.14</b>	<b>275,996.14</b>	<b>0.00</b>

**United Corporation East (Pship)  
Vendor Ledgers  
For the Period From Jan 1, 2013 to Apr 12, 2016**

Filter Criteria includes: 1) IDs: BJ'S CARD 6594. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	PaId	Debit Amt	Credit Amt	Balance
BJ'S CARD 6594	1/23/13	ELECT BILL 20	PJ	*		7,737.79	7,737.79
BJ'S BUSINESS CARD S	1/23/13	66728	CDJ		7,737.79		0.00
<u>MAFI</u>	1/29/13	305942 B	PJ	*		19,000.00	19,000.00
	1/29/13	66761	CDJ		19,000.00		0.00
	1/29/13	305942 C	PJ	*		19,000.00	19,000.00
	1/29/13	305926	PJ	*		11,469.85	30,469.85
	1/29/13	305991	PJ	*		66.48	30,536.33
	1/29/13	66762	CDJ		30,536.33		0.00
	3/27/13	INV.DATE3/25/	PJ	*		19,000.00	19,000.00
	3/27/13	67144	CDJ		19,000.00		0.00
	4/17/13	307013-2	PJ	*		9,626.85	9,626.85
	4/17/13	67257	CDJ		9,626.85		0.00
	7/23/13	BJ'S 7/23/13	PJ	*		8,742.60	8,742.60
	7/23/13	ALLIED 6/27/1	PJ	*		1,452.15	10,194.75
	7/23/13	67818	CDJ		10,194.75		0.00
	8/8/13	BJ'S8/7/13	PJ	*		19,000.00	19,000.00
	8/9/13	67892	CDJ		19,000.00		0.00
	9/26/13	BJ'S 9/25/13	PJ	*		7,444.71	7,444.71
	9/26/13	68172	CDJ		7,444.71		0.00
	10/2/13	BJ'S 10/1/13	PJ	*		9,034.22	9,034.22
	10/2/13	68204	CDJ		9,034.22		0.00
	10/23/13	BJ'S10/23/13	PJ	*		9,422.89	9,422.89
	10/23/13	68316	CDJ		9,422.89		0.00
	11/8/13	BJ'S 11/6/13	PJ	*		19,000.00	19,000.00
	11/8/13	68412	CDJ		19,000.00		0.00
	1/28/14	BJ'S1/22/14	PJ	*		10,307.31	10,307.31
	1/28/14	68821	CDJ		10,307.31		0.00
	2/12/14	BJ'S 2/11/14	PJ	*		19,000.00	19,000.00
	2/12/14	68909	CDJ		19,000.00		0.00
	2/19/14	BJ'S 2/18/14	PJ	*		19,000.00	19,000.00
	2/19/14	68966	CDJ		19,000.00		0.00
	3/6/14	BJ'S3/5/14	PJ	*		19,000.00	19,000.00
	3/6/14	69046	CDJ		19,000.00		0.00
	3/27/14	BJ'S 3/25-3/26/	PJ	*		19,000.00	19,000.00
	3/27/14	69171	CDJ		19,000.00		0.00
	4/1/14	BJ'S 4/1/14	PJ	*		19,000.00	19,000.00
	4/1/14	69204	CDJ		19,000.00		0.00
	4/22/14	BJ'S 4/22/14	PJ	*		19,000.00	19,000.00
	4/23/14	69293	CDJ		19,000.00		0.00
	4/23/14	TROP2/27-3/1	PJ	*		10,522.00	10,522.00
	4/23/14	69294	CDJ		10,522.00		0.00
	4/30/14	BJ'S 4/30/14	PJ	*		19,000.00	19,000.00
	5/1/14	69350	CDJ		19,000.00		0.00
<b>Report Total</b>					<b>313,826.85</b>	<b>313,826.85</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: CARD SERVICES 7068. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
CARD SERVICES 7068	3/12/13	OLDGOLD4ME	PJ	*		173.63	173.63
CARDMEMBER SERVIC	3/12/13	CASCADE AS	PJ	*		374.99	548.62
	3/12/13	67046	CDJ		548.62		0.00
<i>YUSUF</i>	3/20/13	INV.9662 3/14/	PJ	*		3,200.00	3,200.00
	3/20/13	67102	CDJ		3,200.00		0.00
	9/26/13	270684 ATHQ	PJ	*		1,500.29	1,500.29
	9/26/13	68188	CDJ		1,500.29		0.00
	1/24/14	11/18-12/18/20	PJ	*		9,018.83	9,018.83
	1/24/14	68813	CDJ		9,018.83		0.00
<b>Report Total</b>					<b>14,267.74</b>	<b>14,267.74</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: CITI CARDS. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
CITI CARDS	1/23/13	ORD. #267721	PJ	*		1,209.00	1,209.00
CITI CARDS (ADVANTA	1/23/13	66729	CDJ		1,209.00		0.00
	3/12/13	EASTLAKE 2/2	PJ	*		1,646.77	1,646.77
<i>YUSUF</i>	3/12/13	67045	CDJ		1,646.77		0.00
	4/2/13	OFFICE MAX3/	PJ	*		1,199.98	1,199.98
	4/2/13	OFFICE MAX 3	PJ	*		599.99	1,799.97
	4/2/13	67166	CDJ		1,799.97		0.00
<b>Report Total</b>					<b>4,655.74</b>	<b>4,655.74</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: CITI CARDS (7952). Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
CITI CARDS (7952)	11/6/13	AMAZON 10/3	PJ	*		235.54	235.54
CITI CARDS ADVANTAG	11/6/13	68401	CDJ		235.54		0.00
<b>Report Total</b>					<b>235.54</b>	<b>235.54</b>	<b>0.00</b>

*(DON'T KNOW WHO THIS CARD BELONGS TO)*

## United Corporation East (Pship)

## Vendor Ledgers

For the Period From Jan 1, 2013 to Apr 13, 2016

Filter Criteria includes: 1) IDs: AMER. EXPRESS- MAFI. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
AMER. EXPRESS- MAFI	11/7/14	ARIZA 10/6/14	PJ	*		5,555.50	5,555.50
MUFEEED HAMED	11/7/14	63672	CDJ		5,555.50		0.00
	1/15/15	ARYZTA 1/12/	PJ	*		9,167.83	9,167.83
	1/15/15	UNFI INV.DAT	PJ	*		9,676.08	18,843.91
	1/15/15	100101	CDJ		18,843.91		0.00
<b>Report Total</b>					<b>24,399.41</b>	<b>24,399.41</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: MAFI. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
MAFI	1/29/13	J.ORTIZ RNT,J	PJ	*		500.00	500.00
MUFEED HAMED	1/29/13	66774	CDJ		500.00		0.00
	2/9/13	BUSI.TVL. EX	PJ	*		1,149.17	1,149.17
	2/14/13	BUSI.TVL.EXP	PJ	*	1,149.17		0.00
	2/23/13	TVL.-BUSI.UN	PJ	*		865.26	865.26
	2/27/13	TVL.BUSI.UNF	PJ	*	865.26		0.00
	3/5/13	J.ORTIZ FEB&	PJ	*		1,000.00	1,000.00
	3/5/13	67022	CDJ		1,000.00		0.00
	3/5/13	67022V	CDJ			1,000.00	1,000.00
	3/5/13	67023	CDJ		1,000.00		0.00
	4/1/13	J.ORTIZ RNT	PJ	*		500.00	500.00
	4/3/13	67172	CDJ		500.00		0.00
	5/1/13	J.ORTIZ RNT.	PJ	*		500.00	500.00
	5/2/13	67336	CDJ		500.00		0.00
	6/2/13	TVL. 5/31-6/2	PJ	*		282.99	282.99
	6/4/13	J.ORTIZ RNT J	PJ	*		500.00	782.99
	6/5/13	67524	CDJ		500.00		282.99
	6/6/13	TVL5/31-6/2	PJ	*	282.99		0.00
	7/23/13	J.ORTIZ RNT,J	PJ	*		500.00	500.00
	7/25/13	67830	CDJ		500.00		0.00
	8/1/13	J.ORTIZ RNT 8	PJ	*		500.00	500.00
	8/12/13	BUSI,TRVL,LO	PJ	*		1,113.65	1,613.65
	8/14/13	67949	CDJ		500.00		1,113.65
	8/16/13	BUSI,TRVL,LO	PJ	*	1,113.65		0.00
	10/14/13	J.ORTIZ RN.O	PJ	*		500.00	500.00
	10/14/13	J.ORTIZ RN S	PJ	*		500.00	1,000.00
	10/14/13	68265	CDJ		1,000.00		0.00
	11/15/13	J.ORTIZ RNT.	PJ	*		500.00	500.00
	11/15/13	68439	CDJ		500.00		0.00
	12/18/13	J.ORTIZ RN D	PJ	*		500.00	500.00
	12/31/13	68675	CDJ		500.00		0.00
	1/10/14	J.ORTIZ RNT.J	PJ	*		500.00	500.00
	1/10/14	68725	CDJ		500.00		0.00
	2/5/14	J.ORTIZ RNT.	PJ	*		500.00	500.00
	2/5/14	68879	CDJ		500.00		0.00
	3/26/14	J.ORTIZ RNT.	PJ	*		500.00	500.00
	3/26/14	69158	CDJ		500.00		0.00
	4/12/14	J.ORTIZ.RNT.	PJ	*		500.00	500.00
	5/12/14	J.ORTIZ RNT.	PJ	*		500.00	1,000.00
	5/15/14	69412	CDJ		1,000.00		0.00
	6/1/14	J.ORTIZ RNT.J	PJ	*		500.00	500.00
	7/1/14	J.ORTIZ RNT.J	PJ	*		500.00	1,000.00
	7/3/14	69681	CDJ		1,000.00		0.00
	8/1/14	J.ORTIZ RNT,	PJ	*		500.00	500.00
	8/7/14	69833	CDJ		500.00		0.00
	9/9/14	J.ORTIZ RNT	PJ	*		500.00	500.00
	9/23/14	69977	CDJ		500.00		0.00
	10/28/14	J.ORTIZ HSE.	PJ	*		500.00	500.00
	10/29/14	63599	CDJ		500.00		0.00
	11/13/14	J.ORTIZ RNT	PJ	*		500.00	500.00
	11/18/14	63727	CDJ		500.00		0.00
	12/8/14	J.ORTIZ DEC.	PJ	*		500.00	500.00
	12/10/14	63842	CDJ		500.00		0.00
	1/13/15	J.ORTIZ RNT.J	PJ	*		500.00	500.00
	1/15/15	100095	CDJ		500.00		0.00
<b>Report Total</b>					<b>16,911.07</b>	<b>16,911.07</b>	<b>0.00</b>

THIS VENDOR FILE USED TO PAY RENT  
 TO MAFI THAT WAS COLLECTED THRU  
 YUSF PRODUCTIONS FROM J. ORTIZ.

YUSF 238364



**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: MUFEED. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
MUFEED	2/6/13	66828	CDJ		525.00	525.00	0.00
MUFEED HAMED	4/9/13	67214	CDJ		750.00	750.00	0.00
	5/22/13	67465	CDJ		375.00	375.00	0.00
	7/5/13	67730	CDJ		300.00	300.00	0.00
	10/25/13	68333	CDJ		675.00	675.00	0.00
	10/31/13	68333V	CDJ		675.00	675.00	0.00
	3/5/14	AT&T CELL 1/	PJ	*		545.69	545.69
	3/5/14	69020	CDJ		545.69		0.00
<b>Report Total</b>					<b>3,845.69</b>	<b>3,845.69</b>	<b>0.00</b>

*THIS VENDOR FILE USED TO PAY RENT  
 TO MAFI THAT WAS COLLECTED FROM  
 J.ORTIZ THRU PR DEDUCTIONS.*

## United Corporation East (Pship)

## Vendor Ledgers

For the Period From Jan 1, 2013 to Apr 13, 2016

Filter Criteria includes: 1) IDs: VISA/MAR.MAFI 8606. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
VISA/MAR.MAFI 8606	12/9/14	TRO10/2-11/2/	PJ	*		11,396.00	11,396.00
MUFEEED HAMED	12/9/14	63830	CDJ		11,396.00		0.00
<b>Report Total</b>					<b>11,396.00</b>	<b>11,396.00</b>	<b>0.00</b>

## United Corporation East (Pship)

## Vendor Ledgers

For the Period From Jan 1, 2013 to Apr 13, 2016

Filter Criteria includes: 1) IDs: VISA- NEJEH 1075. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	PaId	Debit Amt	Credit Amt	Balance
VISA- NEJEH 1075	2/26/15	JAN 2015 GRT	PJ	*		2,031.84	2,031.84
NEJEH F. YUSUF	2/26/15	100589	CDJ		2,031.84		0.00
<b>Report Total</b>					<b>2,031.84</b>	<b>2,031.84</b>	<b>0.00</b>

**United Corporation East (Pship)  
Vendor Ledgers  
For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: SAM'S DISC.(MIKE). Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
SAM'S DISC.(MIKE)	10/24/13	SAM'S10/24	PJ	*		14,154.37	14,154.37
SAM'S CLUB DISCOVER	10/24/13	SAM'S 10/24/1	PJ	*		14,376.00	28,530.37
	10/24/13	68324	CDJ		28,530.37		0.00
	12/1/13	68913	CDJ		30,000.00		-30,000.00
	1/9/14	SAM'S 1/8/14	PJ	*		14,466.50	-15,533.50
	1/9/14	68710	CDJ		14,466.50		-30,000.00
	2/12/14	SAM'S 2/12/13	PJ	*		30,000.00	0.00
	2/12/14	68913V	CDJ			30,000.00	30,000.00
	2/12/14	68915	CDJ		30,000.00		0.00
	3/12/14	SAM'S 3/12/14	PJ	*		24,031.34	24,031.34
	3/12/14	69081	CDJ		24,031.34		0.00
	3/18/14	SAM'S C.3/12/	PJ	*		7,000.00	7,000.00
	3/18/14	69123	CDJ		7,000.00		0.00
<b>Report Total</b>					<b>134,028.21</b>	<b>134,028.21</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: SAM'S C. DISCOVER. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
SAM'S C. DISCOVER	1/11/13	6217-25878-27	PJ	*		11,578.66	11,578.66
SAM'S CLUB DISCOVER	1/11/13	66681	CDJ		11,578.66		0.00
	1/29/13	6217-26455-27	PJ	*		5,396.04	5,396.04
	1/29/13	66764	CDJ		5,396.04		0.00
	2/7/13	28211/28241	PJ	*		35,820.18	35,820.18
	2/7/13	66849	CDJ		35,820.18		0.00
	2/14/13	2829SAM'S	PJ	*		1,856.40	1,856.40
	2/14/13	66881	CDJ		1,856.40		0.00
	2/18/13	28331SAM'S C	PJ	*		7,381.38	7,381.38
	2/18/13	66921	CDJ		7,381.38		0.00
	3/6/13	SAM'S DATE 3	PJ	*		14,108.38	14,108.38
	3/6/13	67024	CDJ		14,108.38		0.00
	3/6/13	SAMS DATE 3/	PJ	*		20,000.00	20,000.00
	3/6/13	67029	CDJ		20,000.00		0.00
	3/18/13	29361 SAM'S	PJ	*		26,939.64	26,939.64
	3/18/13	67099	CDJ		26,939.64		0.00
	3/22/13	INV.DATE3/19/	PJ	*		1,671.84	1,671.84
	3/22/13	67117	CDJ		1,671.84		0.00
	4/23/13	INV.DATE 4/17	PJ	*		10,265.16	10,265.16
	4/24/13	67296	CDJ		10,265.16		0.00
	4/24/13	6217-29023-30	PJ	*		20,000.00	20,000.00
	4/25/13	67304	CDJ		20,000.00		0.00
	5/1/13	SAM'S-2 4/30/	PJ	*		8,752.49	8,752.49
	5/1/13	67331	CDJ		8,752.49		0.00
	5/14/13	INV. DATE 5/9/	PJ	*		37,378.53	37,378.53
	5/14/13	67420	CDJ		37,378.53		0.00
	6/6/13	SAM'S 6/6/13	PJ	*		4,197.46	4,197.46
	6/6/13	67530	CDJ		4,197.46		0.00
	6/20/13	SAM'S 6/19/13	PJ	*		38,270.74	38,270.74
	6/20/13	SAM'S-1 6/19/	PJ	*		8,958.64	47,229.38
	6/20/13	67647	CDJ		47,229.38		0.00
	7/18/13	SAM'S 7/18/13	PJ	*		16,695.76	16,695.76
	7/18/13	67798	CDJ		16,695.76		0.00
	8/6/13	SAM'S DATE 8	PJ	*		23,554.13	23,554.13
	8/6/13	67885	CDJ		23,554.13		0.00
	8/9/13	SAM'S8/8/13	PJ	*		15,569.64	15,569.64
	8/9/13	67900	CDJ		15,569.64		0.00
	8/29/13	SAM'S 8/28/13	PJ	*		47,477.40	47,477.40
	8/29/13	68028	CDJ		47,477.40		0.00
	9/1/13	68312	CDJ		15,971.05		-15,971.05
	9/26/13	SAM'S 9/23/13	PJ	*		32,000.00	16,028.95
	9/26/13	SAM'S. 9/23/13	PJ	*		6,386.78	22,415.73
	9/26/13	68169	CDJ		38,386.78		-15,971.05
	10/2/13	ANNUAL FEE	PJ	*		92.50	-15,878.55
	10/2/13	LATE & INTER	PJ	*		100.91	-15,777.64
	10/2/13	68208	CDJ		193.41		-15,971.05
	10/10/13	SAM'S 10/9/13	PJ	*		45,222.03	29,250.98
	10/10/13	68242	CDJ		45,222.03		-15,971.05
	10/22/13	SAM'S 10/21/1	PJ	*		15,971.05	0.00
	10/22/13	68312V	CDJ			15,971.05	15,971.05
	10/22/13	68314	CDJ		15,971.05		0.00
	10/22/13	SAM'S 10/22-1	PJ	*		14,376.00	14,376.00
	10/22/13	SAM'S 10/22-2	PJ	*		10,090.80	24,466.80
	10/22/13	68315	CDJ		24,466.80		0.00
	10/31/13	SAM'S 10/31/1	PJ	*		35,095.72	35,095.72
	10/31/13	68385	CDJ		35,095.72		0.00
	11/21/13	SAM'S11/20/13	PJ	*		259.56	259.56
	11/21/13	68475	CDJ		259.56		0.00
	12/5/13	INV.DATE 12/4	PJ	*		34,205.77	34,205.77
	12/5/13	68557	CDJ		34,205.77		0.00
	12/12/13	BJ'S 309840	PJ	*		19,000.00	19,000.00
	12/18/13	SAM'S 12/18/1	PJ	*		35,536.54	54,536.54
	12/18/13	68603	CDJ		35,536.54		19,000.00

YUSF238369

## United Corporation East (Pship)

## Vendor Ledgers

For the Period From Jan 1, 2013 to Apr 13, 2016

Filter Criteria includes: 1) IDs: SAM'S C. DISCOVER. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
	1/8/14	BJ'S 1/8/14	PJ	*		30,768.33	49,768.33
	1/8/14	68707	CDJ		30,768.33		19,000.00
	1/28/14	SAM'S1/28/14	PJ	*		33,862.28	52,862.28
	1/28/14	68819	CDJ		33,862.28		19,000.00
	2/25/14	SAM'S38840	PJ	*		3,108.66	22,108.66
	2/25/14	SAM'S38927	PJ	*		15,698.99	37,807.65
	2/25/14	68997	CDJ		18,807.65		19,000.00
	3/5/14	INV.DATE3/5/1	PJ	*		7,633.87	26,633.87
	3/5/14	69041	CDJ		7,633.87		19,000.00
	3/12/14	SAM'S 3/12/14	PJ	*		20,000.00	39,000.00
	3/12/14	69080	CDJ		20,000.00		19,000.00
	3/12/14	SERV.CHARG	PJ	*		15.00	19,015.00
	3/12/14	69082	CDJ		19,015.00		0.00
	3/14/14	SAM'S 3/14/14	PJ	*		3,193.80	3,193.80
	3/14/14	69096	CDJ		3,193.80		0.00
	4/4/14	SAM'S CLUB 4	PJ	*		34,287.80	34,287.80
	4/4/14	69225	CDJ		34,411.55		-123.75
	4/4/14	69225V	CDJ			34,411.55	34,287.80
	4/4/14	69226	CDJ		34,287.80		0.00
	4/17/14	SAM'S 4/16/14	PJ	*		18,576.00	18,576.00
	4/17/14	69268	CDJ		18,576.00		0.00
	5/1/14	SAM'S CLUB 4	PJ	*		38,836.66	38,836.66
	5/1/14	69347	CDJ		38,836.66		0.00
	5/16/14	SAM'S CLUB 5	PJ	*		2,414.33	2,414.33
	5/16/14	69428	CDJ		2,414.33		0.00
	6/10/14	SAM'S 6/3/14	PJ	*		9,761.85	9,761.85
	6/10/14	69551	CDJ		9,761.85		0.00
	6/12/14	SAM'S CLUB 6	PJ	*		37,973.46	37,973.46
	6/17/14	69586	CDJ		37,973.46		0.00
	7/3/14	SAM'S 7/2/14	PJ	*		47,104.98	47,104.98
	7/3/14	69683	CDJ		47,104.98		0.00
	7/24/14	SAM'S CLUB 7	PJ	*		33,537.19	33,537.19
	7/24/14	69753	CDJ		33,537.19		0.00
	8/14/14	SAM'S 7/30/14	PJ	*		9,900.45	9,900.45
	8/14/14	69881	CDJ		9,900.45		0.00
<b>Report Total</b>					<b>1,001,266.38</b>	<b>1,001,266.38</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: SCOTIA-M 7327. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
SCOTIA-M 7327	12/1/13	68914	CDJ		12,404.99		-12,404.99
SCOTIA MASTERCARD	12/24/13	GROSS REC.	PJ	*		4,642.15	-7,762.84
	12/24/13	68645	CDJ		4,642.15		-12,404.99
	1/9/14	SAM'S 1/9/14	PJ	*		30,000.00	17,595.01
	1/9/14	68709	CDJ		30,000.00		-12,404.99
	1/30/14	DEC.2013 GR	PJ	*		4,535.32	-7,869.67
	1/30/14	68853	CDJ		4,535.32		-12,404.99
	2/6/14	SAM'S CLUB 2	PJ	*		9,966.84	-2,438.15
	2/6/14	68888	CDJ		9,966.84		-12,404.99
	2/12/14	SAM'S 2/12/14	PJ	*		12,404.99	0.00
	2/12/14	68914V	CDJ			12,404.99	12,404.99
	2/12/14	68916	CDJ		12,404.99		0.00
	10/30/14	SEPT 2014 GR	PJ	*		26,700.00	26,700.00
	10/30/14	63617	CDJ		26,700.00		0.00
<b>Report Total</b>					<b>100,654.29</b>	<b>100,654.29</b>	<b>0.00</b>

(LIKELY BELONGS TO YUSUF)

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: SCOTIA-M 3940. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
SCOTIA-M 3940	4/30/13	GROSS RECEI	PJ	*		9,381.20	9,381.20
THE BANK OF NOVA SC	4/30/13	67329	CDJ		9,381.20		0.00
<i>MIKE</i>	3/18/14	SAM'S C. 3/12/	PJ	*		6,240.88	6,240.88
	3/18/14	69124	CDJ		6,240.88		0.00
<b>Report Total</b>					<b>15,622.08</b>	<b>15,622.08</b>	<b>0.00</b>



**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: SCOTIA-M 6125. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
SCOTIA-M 6125	12/23/14	SAM'S12/16/14	PJ	*		17,280.00	17,280.00
THE BANK OF NOVA SC	12/23/14	99609	CDJ		17,280.00		0.00
<b>Report Total</b>					<b>17,280.00</b>	<b>17,280.00</b>	<b>0.00</b>

*(PROBABLY BELONGS TO MIKE)*

**United Corporation East (Pship)  
Vendor Ledgers**

**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: SCOTIA-Y 5426. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
SCOTIA-Y 5426	5/21/14	BJ'S 5/20/14	PJ	*		5,772.83	5,772.83
THE BANK OF NOVA SC	5/21/14	69449	CDJ		5,772.83		0.00
	9/26/14	6217-42105-44	PJ	*		12,958.33	12,958.33
	9/26/14	69996	CDJ		12,958.33		0.00
<i>YUSUF</i>	11/12/14	SAM'S 11/12/1	PJ	*		13,173.37	13,173.37
	11/17/14	BJ'S 11/17/14	PJ	*		3,407.80	16,581.17
	11/17/14	63717	CDJ		3,407.80		13,173.37
	11/20/14	WAPA 11/5/14	PJ	*		18,000.00	31,173.37
	11/20/14	63745	CDJ		18,000.00		13,173.37
	11/25/14	TOP METAL 1	PJ	*		1,260.00	14,433.37
	11/25/14	63762	CDJ		1,260.00		13,173.37
	12/1/14	OCT 2014 GR	PJ	*		21,000.00	34,173.37
	12/1/14	63780	CDJ		21,000.00		13,173.37
	12/10/14	WAPA 12/2/14	PJ	*		21,000.00	34,173.37
	12/10/14	63857	CDJ		21,000.00		13,173.37
	12/23/14	99606	CDJ		13,173.37		0.00
	1/30/15	DEC 2014 GR	PJ	*		20,289.05	20,289.05
	1/30/15	100443	CDJ		20,289.05		0.00
	2/4/15	BJ'S DATE 2/4/	PJ	*		10,517.64	10,517.64
	2/4/15	100465	CDJ		10,517.64		0.00
	2/4/15	BJ'S 4/4/15	PJ	*		991.29	991.29
	2/4/15	100478	CDJ		991.29		0.00
	2/12/15	TRO.9/12/14-1/	PJ	*		19,084.00	19,084.00
	2/12/15	100507	CDJ		19,084.00		0.00
	2/26/15	JAN 2015 GRT	PJ	*		20,000.00	20,000.00
	2/26/15	100579	CDJ		20,000.00		0.00
	3/6/15	WAPA 3/3/15	PJ	*		12,942.64	12,942.64
	3/6/15	100629	CDJ		12,942.64		0.00
	3/30/15	002582	PJ	*		21,000.00	21,000.00
	3/30/15	100737	CDJ		21,000.00		0.00
<b>Report Total</b>					<b>201,396.95</b>	<b>201,396.95</b>	<b>0.00</b>

**United Corporation East (Pship)**  
**Vendor Ledgers**  
**For the Period From Jan 1, 2013 to Apr 13, 2016**

Filter Criteria includes: 1) IDs: SCOTIA-Y 8051. Report order is by ID.

Vendor ID Vendor	Date	Trans No	Type	Paid	Debit Amt	Credit Amt	Balance
SCOTIA-Y 8051	5/21/14	BJ'S 5/20/14	PJ	*		25,000.00	25,000.00
THE BANK OF NOVA SC	5/21/14	69450	CDJ		25,000.00		0.00
	6/13/14	WAPA BILL D	PJ	*		13,000.00	13,000.00
	6/13/14	69574	CDJ		13,000.00		0.00
	6/24/14	BJ'S 6/24/14	PJ	*		26,239.79	26,239.79
	6/24/14	69623	CDJ		26,239.79		0.00
	7/23/14	BJ'S 7/22/14	PJ	*		16,120.04	16,120.04
	7/23/14	69750	CDJ		16,120.04		0.00
	7/24/14	BJ'S 7/23/14	PJ	*		4,525.47	4,525.47
	7/24/14	69755	CDJ		4,525.47		0.00
	8/25/14	WAPA BILL 8/	PJ	*		27,000.00	27,000.00
	8/25/14	69915	CDJ		27,000.00		0.00
	9/26/14	6217-42105-44	PJ	*		25,000.00	25,000.00
	9/26/14	69995	CDJ		25,000.00		0.00
	11/6/14	SAM'S CLUB 1	PJ	*		8,260.03	8,260.03
	11/6/14	63669	CDJ		8,260.03		0.00
	11/17/14	BJ'S 11/17/14	PJ	*		11,000.00	11,000.00
	11/17/14	63716	CDJ		11,000.00		0.00
	11/20/14	WAPA 11/5/14	PJ	*		19,000.00	19,000.00
	11/20/14	63748	CDJ		19,000.00		0.00
	12/1/14	OCT 2014 GR	PJ	*		33,000.00	33,000.00
	12/1/14	63779	CDJ		33,000.00		0.00
	12/10/14	WAPA12/2/14	PJ	*		25,000.00	25,000.00
	12/10/14	63858	CDJ		25,000.00		0.00
	1/30/15	DEC 2014 GR	PJ	*		34,000.00	34,000.00
	1/30/15	100442	CDJ		34,000.00		0.00
	2/4/15	BJ'S DATE 2/4/	PJ	*		34,000.00	34,000.00
	2/4/15	100466	CDJ		34,000.00		0.00
	2/12/15	TRO.9/12/14-1/	PJ	*		19,324.33	19,324.33
	2/12/15	TRO2.9/12/14-	PJ	*		11,689.00	31,013.33
	2/12/15	100508	CDJ		31,013.33		0.00
	2/26/15	JAN 2015 GRT	PJ	*		19,000.00	19,000.00
	2/26/15	100578	CDJ		19,000.00		0.00
	3/6/15	WAPA3/3/15	PJ	*		32,000.00	32,000.00
	3/6/15	100631	CDJ		32,000.00		0.00
	3/30/15	002581	PJ	*		32,200.00	32,200.00
	3/30/15	100736	CDJ		32,200.00		0.00
<b>Report Total</b>					<b>415,358.66</b>	<b>415,358.66</b>	<b>0.00</b>

(PROBABLY BELONGS TO YUSUF)

# **Exhibit 7**

**CARL J. HARTMANN III**  
ATTORNEY-AT-LAW  
2940 BROOKWIND DR.  
HOLLAND, MI 49424

TELEPHONE  
(340) 642-4422

EMAIL  
CARL@CARLHARTMANN.COM

ADMITTED: USVI & DC

July 7, 2021

Charlotte Perrell, Esq  
Dudley Newman Feuerzeig LLP  
P.O. Box 756  
St. Thomas, VI 00804-0756

Via Email Only

RE: Request for Rule 37 Conference re Claims Discovery Responses

Dear Attorney Perrell,

This is a request for a Rule 37 conference regarding Hamed's Interrogatory 22 of 50, propounded during the claims discovery process. As you know, Judge Ross has entered a Second Amended Scheduling Order on June 14, 2021. Any motion to compel must be filed by August 16, 2021.

Hamed's original document request, filed on February 21, 2018, asked for the following:

**Interrogatory 22 of 50**

Interrogatory 22 of 50 relates to Claim No. H-146 (old Claim No. 3007): "Imbalance in credit card points," as described in Hamed's November 16, 2017 Motion for a Hearing Before Special Master, Exhibit 3 and the September 28, 2016 JVZ Engagement Report and Exhibits.

With respect to H-146, state the approximate value of these credit card points, by describing: the approximate number of points in each of the years 2008-the date of the splitting of the East and West stores; the present value of that many points if negotiated on the date of these answers at the point-to-dollar value now -- and show all of your calculations, sources of information and support for this approximation.

On May 15, 2018, Yusuf declined to answer:

Defendants object to this interrogatory as vague, ambiguous, and compound such that the total number of interrogatories together with their sub parts and other discovery exceeds the maximum allowable number of

HAMD682185

**EXHIBIT**

**7**

interrogatories under the JDSP and violates both the spirit and the terms of the JDSP limiting the number of interrogatory questions.

Defendants further object on the grounds that the responsive information cannot be readily obtained by making reasonable inquiries as these inquiries require the skilled and detailed attention and focus of John Gaffney, former Partnership accountant, to revisit his accounting and work papers. Yusuf is no longer being paid to function as the Liquidating Partner to answer questions on behalf of the Partnership and the accounting that took place during the liquidation process. Likewise, John Gaffney is no longer employed by the Partnership to function in the role as Partnership accountant. To respond to these questions, the expertise and knowledge of John Gaffney is necessary, which diverts him away from his employment with United. Rather, if Hamed seeks information from John Gaffney for questions as to the accounting efforts he undertook as the Partnership accountant, Hamed should be required to compensate John Gaffney for his time in researching and preparing those responses. Furthermore, many of these inquiries as to the Partnership accounting are duplicative of questions Gaffney has previously addressed at or near the time that the transactions took place. Reorienting now as to transactions from years ago constitutes an undue burden and causes unnecessary time and expense. If Hamed seeks to revisit these issues, Hamed should bear the cost.

Without waiving any objection, Defendants submit that information relating to this request was previously provided to Hamed by John Gaffney in his correspondence dated May 17, 2016 and Defendants incorporate that response as this response as if fully set forth herein verbatim.

**Deficiency for Interrogatory 22 of 50:** V.I. R. Civ. P. 26(b)(1) states “[p]arties may obtain discovery regarding any nonprivileged matter that is relevant to any party's claim or defense.” This request is directly related to Hamed’s ability to prosecute his claim H-146 – an imbalance credit card points. The Yusuf and Hamed families had a practice of taking turns charging Partnership items to their credit cards, which allowed each family to equally earn credit card points on Partnership purchases. After shutting Hamed out of the Partnership bank accounts in 2013, Hamed was no longer confident that there was an equal split in credit card points. Indeed, the expert opinion of the accounting firm JACKSON, VIZCAINO ZOMERFELD, LLP, identified a \$16,849,384.60 imbalance in charges on credit cards in Yusuf’s favor.

In order to defend its position in this matter, Hamed needs Yusuf to respond to this interrogatory to ascertain whether Yusuf disagrees with Hamed’s conclusions on the matter, and if so, how Yusuf disagrees. Hamed will limit the scope of this interrogatory from 2013 to the date of the split of the East and West Plaza Extra stores.

I look forward to having a Rule 37 conference to discuss this matter within the 15 days required by V.I. R. CIV. P. 37-1(c)(3).

Sincerely,

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

Carl J. Hartmann III

cc. Stefan Herpel

# **Exhibit 8**



From: [Carl Hartmann](#)  
To: ["Stefan Herpel"; "Charlotte Perrell"](#)  
Cc: ["Kim Japinga"; "Joel Holt"](#)  
Subject: Credit Card Financials/calculations/statements due under order  
Date: Friday, September 2, 2022 5:33:00 PM  
Attachments: [2022-05-23 Rule 37 Demand for H-146.pdf](#)



---

**Not confidential or privileged – Demand for Production Pursuant to Court Order**

Stefan & Charlotte:

On April 21, 2022, SM Ross stated the following requirements in his order regarding credit card points:

1. First, he required you to provide Yusuf's valuation of the points in dispute:

ORDERED that Hamed's motion to compel as to Interrogatory 22 is GRANTED. Interrogatory 22 shall be revised as follows: "With respect to H-146, **state the approximate value of these credit card points, by describing: the approximate number of points from January 1, 2012 through March 9, 2015; the present value of that many points if negotiated on the date of these answers at the point-to-dollar value now -- and show all of your calculations, sources of information and support for this approximation.**

That should include an Excel spreadsheet in which you "show your work."

2. Second, he ordered two sets of financials and underlying documents be produced. The statements and financials themselves—not a one page summary from you. I remind you that these points were purloined after the case started, and after notice to you/the Special Master in writing...so any "unknown" amounts are on your tab. This is when Hamed was excluded and against his protests.

ORDERED that, **within thirty (30) days** from the date of entry of this Order, Fathi Yusuf, as the former managing partner of the Partnership and as the current liquidating partner under the Final Wind Up Plan, shall PRODUCE the following documents on behalf of the Partnership in response to RFPD 26:

- (i) for the period January 1, 2012 through March 9, 2015: **all credit card statements of the Partnership's business credit cards with the cardholders identified as Fathi Yusuf, Maher Yusuf, Nejeah Yusuf, and Yusuf Yusuf**, and (ii) for the period **January 1, 2012 through March 9, 2015: all credit card statements of Fathi Yusuf, Maher Yusuf, Nejeah Yusuf, and Yusuf Yusuf (individually and any combination of joint accounts between them and all joint accounts with their spouses) that included purchases made/expenses paid**

**on behalf of the Partnership which were subsequently submitted to the Partnership and reimbursed by the Partnership.** This order shall not limit the March 17, 2022 order in any way and Fathi Yusuf shall continue to comply with the March 17, 2022 order. And it is further: ORDERED that Fathi Yusuf MUST RESPOND to Interrogatory 22 and RFPD 26 in compliance with the Virgin Islands Rules of Civil Procedure; Fathi Yusuf CANNOT answer by reference.

On May 5, 2022, Hamed served a Rule 37 letter on Yusuf, attached. Yusuf supplied some supplemental statements from John Gaffney which were entirely non-conforming. In the Rule 37 conference in this matter, Yusuf asked for and received a 4 month extension – to August 1<sup>st</sup> – to produce the item (i) and item (ii) documents. Although the parties were able to reach agreement on the “lifestyle” claim, there has been no similar negotiation or stipulation with regard to these credit card financials.

Even using Gaffney’s numbers, the amount claimed by Hamed would be **22,597,599 points to be transferred to him. (See below) If, not the value in the real world is now just under 1.4 cents per mile (We rounded down 1 cent per mile to 1.3).** See <https://frequentmiler.com/airline-miles-worth/#:~:text=With%20most%20frequent%20flyer%20programs,how%20the%20miles%20are%20used>.

What are airline miles worth? **Airline miles are worth 1.4 cents each.** What this means. With most frequent flyer programs, it is **reasonable** to expect to get **at least** 1.4 cents per mile value. The actual value you get from your miles will vary depend upon how the miles are used.

Thus, we need your calculations and the documents, as ordered, by the 15<sup>th</sup> of this month. That is two weeks from now.....which gives you a total of 45 more days than requested by Yusuf and agreed to by Hamed.

Carl

**East**

Yusuf	8,081,771.12
Hamed	<u>6,375,102.62</u>

Difference **1,706,668.50**

Total Difference for 2 Stores West & East

**10,582,226.85**

**West**

Yusuf 12,695,951.83

Hamed 3,820,393.48

Difference **8,875,558.35**

**STT**

Yusuf

Hamed

Difference Unknown

**Unknown**

Total Unknown for all stores

East 118,320.79

**12,015,372.24**

West 1,754,350.08

STT 10,142,701.37

**12,015,372.24**

**Total = 22,597,599.09**

If you will refer back to the briefing on that motion to compel, you will recall that

**CARL J. HARTMANN III**

EMAIL: [CARL@HARTMANN.ATTORNEY](mailto:CARL@HARTMANN.ATTORNEY)

TELEPHONE: (616) 416-0956

WEBSITE : [WWW.HARTMANN.ATTORNEY](http://WWW.HARTMANN.ATTORNEY)

# **Exhibit 9**

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

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

**SUPPLEMENTAL RESPONSES  
TO HAMED'S DISCOVERY**

Defendant/Counterclaimants Fathi Yusuf ("Yusuf") and United Corporation ("United")(collectively, the "Defendants") through their attorneys, Dudley Newman Feuerzeig, LLP hereby provide their Supplemental Responses to Hamed's discovery as follows:

**1. Interrogatory 22:**

Following the Court's Order of April 21, 2022, the interrogatory was revised to read:

"With respect to H-146, state the approximate value of these credit card point, by describing the approximate number of points from January 1, 2012, through March 9, 2015; the present value of that many points if negotiated on the date of these answers at the point-to-dollar value now – and show all of your calculations, sources of information and support for this approximation."

**Supplemental Response:**

Yusuf requested John Gaffney to review the accounting records of the Plaza Extra stores to secure the information requested. While records are not maintained as to the credit cards *per se*, they are maintained as to vendor payments and thus, were searched for vendor payments to credit cards used by the family members for business purchases and then paid by the partnership.

The information from the accounting systems for the three stores was compiled and then broken down by family member, either "Yusuf" or "Hamed" or if it was unclear, then it was listed as "Unknown".

1. Plaza Extra East

For January 1, 2013 through March 9, 2015:

- a. Total Credit Card Payments for Yusuf family members was \$8,081,771.12.
- b. Total Credit Card Payments for Hamed family members was \$6,375,102.62.
- c. Total Credit Card Payments for which it is unknown which family member's card it related was \$118,320.79.

2. Plaza Extra West

For January 1, 2013 through March 9, 2015:

- a. Total Credit Card Payments for Yusuf family members was \$12,695,951.83.
- b. Total Credit Card Payments for Hamed family members was \$3,820,393.48.
- c. Total Credit Card Payments for which it is unknown which family member's card it related was \$1,754,350.08.

3. Plaza Extra St. Thomas Tutu

For January 1, 2013 through April 30, 2015:

- a. Total Credit Card Payments for which it is unknown which family member's card it related was \$10,142,701.37.

In the Sage accounting system, the St. Thomas store appears to have omitted the individual names on credit cards and instead, only identified the vendor by the card name and its number. It is possible that one of the accounts payable clerks from the St. Thomas store may have a list of which cards correspond to which family members, but Yusuf does not currently have access to those individuals after the split of the stores. That information would be within the control of the Hamed family because of their assumption of that location.

All this information is compiled in three (3) multi-tab Excel spreadsheets, one for each store. The first tab is the summary, and the following tabs reflect the various cards and the associated family member, and the payment and description of the charge. The information is voluminous and is being provided with this supplemental response in the Excel format to reflect the calculations as to the value of the charges incurred and paid by the Partnership. Further responding, Yusuf shows that it is unknown whether these cards all provided miles or points and if so, in what amounts (*i.e.*, dollar for dollar or some percentage) because any miles or points accumulation is not reflected in the vendor payment information which is the source of these values.

**2. Request to Produce 26:**

**Response:** Yusuf provides the attached three (3) multi-tab Excel spreadsheets, one for each store. The first tab is the summary, and the following tabs reflect the various cards and the associated family member, and the payment and description of the charge. The information is voluminous and is being provided with this supplemental response in the Excel format to reflect the calculations as to the value of the charges incurred and paid by the Partnership.

**DUDLEY NEWMAN FEUERZEIG, LLP**

**DATED:** May 23, 2022

By: s/Charlotte K. Perrell  
**CHARLOTTE K. PERRELL**  
(V.I. Bar #1281)  
Law House  
1000 Frederiksberg Gade - P.O. Box 756  
St. Thomas, VI 00804-0756  
Telephone: (340) 715-4422  
Facsimile: (340) 715-4400  
E-Mail: [cperrell@dtflaw.com](mailto:cperrell@dtflaw.com)

*Attorneys for Fathi Yusuf and United Corporation*



**CERTIFICATE OF SERVICE**

It is hereby certified that on this 23<sup>rd</sup> day of May, 2022, I caused the foregoing a true and exact copy of the foregoing **SUPPLEMENTAL RESPONSES TO HAMED'S DISCOVERY** to be served upon the following via Case Anywhere docketing system:

Joel H. Holt, Esq.  
**LAW OFFICES OF JOEL H. HOLT**  
2132 Company, V.I. 00820  
Email: [joelholtpc@gmail.com](mailto:joelholtpc@gmail.com)

Carl Hartmann, III, Esq.  
5000 Estate Coakley Bay, #L-6  
Christiansted, VI 00820  
Email: [carl@carlhartmann.com](mailto:carl@carlhartmann.com)

Mark W. Eckard, Esq.  
**HAMM & ECKARD, LLP**  
5030 Anchor Way – Suite 13  
Christiansted, St. Croix  
U.S. Virgin Islands 00820-4692  
E-Mail: [mark@markeckard.com](mailto:mark@markeckard.com)

Jeffrey B.C. Moorhead, Esq.  
C.R.T. Building  
1132 King Street  
Christiansted, St. Croix  
U.S. Virgin Islands 00820  
E-Mail: [jeffreymlaw@yahoo.com](mailto:jeffreymlaw@yahoo.com)

s/Charlotte K. Perrell