

**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

JOINT NOTICE RE STATUS OF CLAIMS

Introduction

On August 30, 2023, the Special Master required the parties to provide a joint notice "advising the Master of the outstanding claims and the expected timeline for the resolution of such claims."

The parties have conferred and counsel for Yusuf has agreed to have the following joint response submitted by undersigned counsel.

1. Outstanding Claims

All of the outstanding claims are set forth in the attached chart – the spreadsheet supplied to all parties and the Master's Clerk on a roughly monthly basis. **Exhibit A.**

Yusuf believes there are two Yusuf "B" claims remaining. Yusuf asks that he be allowed to submit these by November 1, 2023.

Hamed believes there are no Hamed "B" claims remaining which Hamed will pursue.

With regard to the "A" (Gaffney reviewed) claims, the spreadsheet reveals 67 outstanding claims – marked in the leftmost "GAF" column with a "1". Mr. Gaffney has asserted that he again has time to work on these—and *if the Special Master wishes, the parties will obtain and submit a more detailed statement by Mr. Gaffney with his estimates.*

2. Timeline

With the submission of the final two filings by Yusuf on November 1st, it is expected the "B" claims will be completed by the end of the year or shortly thereafter. The "A" claims are a function of Mr. Gaffney's ability to proceed as described above.

Dated: September 1, 2023

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

Carl J. Hartmann III, Esq.
Co-Counsel for Plaintiff
2940 Brookwind Drive
Holland, MI 49424
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) 773-8670

CERTIFICATE OF SERVICE

I hereby certify that on this 1st day of September, 2023, 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

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

CERTIFICATE OF COMPLIANCE WITH RULE 6-1(e)

This document complies with the page or word limitation set forth in Rule 6-1(e).

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

September 1, 2023

Tracking of All 180 Original Claims

All Hidden Columns and Historical Data Exposed - With Amounts Credited

The Color Coding Used in This Spreadsheet is:

Blue Background - Black Type- is Active	Green Type denotes "Submitted by Hamed"	Green Background is Decided for Hamed	Purple Type is Court Action	Red Type denotes claim WITHDRAWN
Yellow Background "Part A" Accounting (by Gaffney)	Orange Type denotes "Submitted by Yusuf"	Pink Background is Decided for Yusuf	Grey Background is Neutral or Joint Decision	Bright Yellow Background Needs Checking

I. Motions in Processing - Waiting for SM Written Decision

None

II. Hearings Scheduled and Hearings Completed with Decisions Pending

None

III. All Yusuf Claims - In Order by Claim Number

New Claim Number	Item No. in Original 9/30/2017 Claim Filing	Description					Decision		
			Motion	Opposition	Reply	Other			
179	Total Claims								
Y-001	Exhibit C	Unpaid rent for Plaza Extra-East Bay 1	2018-01-12 - Y	2018-01-16 - H	2018-01-23 - Y	N/A	Denied: Order for Hamed of 3/15/2018	Y-001	
Y-002	Y's Claims - III.B.2	Unpaid rent for Plaza Extra-East Bays 5 & 8	2019-02-25 - Y	4/1/2019 - H			Granted for Yusuf: Recon on 6/8/2021	Y-002	
Y-003	Exhibit D	9% interest on rent claims for East Bay 1	2019-02-25 - Y	4/1/2019 - H			Denied: Order for Hamed of 12/4/2019	Y-003	
Y-004	Exhibit E	9% interest on rent claims for East Bays 5 & 8	2019-02-25 - Y	4/1/2019 - H			Denied: Order for Hamed of 12/4/2019	Y-004	
Y-005	Exhibit F	Reimburse United for Gross Receipt Taxes					Granted: Order for Yusuf of 12/9/2020	Y-005	
Y-006	Exhibit G	Black Book Balance Owed United	2017-12-18 - H 2018-05-21 - H	2018-01-11 - Y 2018-06-11 - Y	2018-01-17 - H 2018-06-28 - H		Denied: Order for Hamed of 12/21/2018	Y-006	

Y-007	Exhibit H	Ledger Balance Owed United	2017-12-18 - H	2018-01-11 - Y	2018-01-17 - H	Granted Order for Yusuf (w/ Y-9) of 10/21/2020	Y-007	
Y-008	Y's Claims - III.F	Water Revenue Owed United	2018-05-25 - H	2018-06-15 - Y	[Motion Withdrawn]	Granted Order for United: Recon Order 9/24/2021	Y-008	
Y-009	Exhibit I	Unreimbursed Transfers from United	2017-12-18 - H	2018-01-11 - Y	01-17-2018 - H	Granted Order for Yusuf: (w/ Y-7) of 10/21/2020	Y-009	
Y-010	NA	Past Partnership Withdrawals - Receipts [B-2]				CLAIM PARTIALLY WITHDRAWN as to Atty & Pro Fees over \$332k by Stip	\$1.6 million Struck \$2.7 million struck Atty Fees Removed by Stip.- Recon denied 10/30/18 SJ Denied 2/15/2022 (Returned to regular process with briefing) Hamed Mot. PSJ filed	Y-010
Y-011	BDO Table	Lifestyle Analysis [B-2]					Dismissed w/out prejudice by Joint Stipulation 9/1/2022	Y-011
Y-012	Y's Claims - VI, Exhibits K-O	Foreign Accts and Jordanian Properties [B-2]					Hamed Motion to Compel Granted waiting for responses	Y-012

Y-013	Y's Claims - Loss of going concern value of Plaza West-VII, Exhibit P Integra	2017-12-18 - H	2018-01-11 - Y	2018-01-16 - H	Recon Denied: Order for Hamed of 12/21/2018	Y-013		
Y-014	Y's Claims - Half of the value of the six containers VIII	2019-02-25 - Y				Denied: Order for Hamed of 10/29/2019	Y-014	
IV. All Hamed Claims - In Order by Claim Number								
H-001	201 Reimbursement for sale of the Dorthea condo	2019-02-26 - H	2019-02-25 - Y		Granted: Order for Hamed of 7/26/2019	H-001		
H-002	355 \$2.7 million unilateral withdrawal from the Partnership account	2019-02-25 - H 2017-12-20 - H	2019-02-25 - Y	2018-01-17 - H		Granted: Order for Hamed of 9/18/2019	H-002	
H-003	3006 Partnership funds used to pay Fathi Yusuf's \$504k personal legal fees (<i>civil fees waived 2018-05-23</i>)	2018-05-30 - H (Interest Only) (after Stipulation)	2018-01-09 - Y 2018-06-19 - Y	2018-01-16 - H 2018-06-25 - H	2018-01-22 - Y 2018-01-29 - H	Granted: Order for Hamed of 7/12/2018	H-003	
H-004	356 2012-2013 Real Estate Taxes for Plaza Extra STT	2018-01-09 - Y	2018-01-16 - H	2018-01-22 - Y	Denied: Order for Yusuf of 8/5/2018	H-004		
H-005	272 Tutu Park Mall 2014 taxes & corresponding Partnership withdrawals by Fathi Yusuf	2018-01-09 - Y	2018-01-16 - H	2018-01-22 - Y		Denied: Order for Yusuf of 8/5/2018	H-005	
H-006	244 Reimbursement for Fathi Yusuf withdrawal related to Tutu Park rent payments	2018-01-09 - Y	2018-01-16 - H	2018-01-22 - Y		Denied: Order for Yusuf of 8/5/2018	H-006	

H-007	248	KAC357, Inc. payment of invoices from J. David Jackson PC					Claim Withdrawn (Order #2)	H-007	
H-008	256	David Jackson, CPA, bill owed for tax work done related to the Partnership's 2013 taxes					Claim Withdrawn (Order #2)	H-008	
H-009	3005/426	John Gaffney's salary, benefits and bonus	2017-12-19 - H	2017-12-28 - Y	2017-12-28 - H	N/A	Denied: Order for Yusuf of 3/15/2018	H-009	
H-010	297	Retirement bonus paid to Mary Gonzales	2018-01-09 - H	2018-01-17 - Y	2018-01-19 - H	N/A	Denied: Order for Yusuf of 3/16/2018	H-010	
H-011	315	Shopping Carts	2018-01-08 - H	2018-01-16 - Y	2018-01-19 - H	2018-01-25 - Y 2018-01-29 - H	Denied: Order for Yusuf of 04/04/2018	H-011	
H-012	312	Replacement of two condensers, plus associated costs for shipping, delivery and installation H-11 & H-12 in one motion/opposition/reply	2018-01-08 - H	2018-01-16 - Y	2018-01-19 - H	2018-01-25 - Y 2018-01-29 - H	Denied: Order for Yusuf of 04/04/2018	H-012	
H-013	210	Hamed payment of taxes during criminal case	2018-04-27 - H	2018-05-17 - Y	2018-06-27 - H	2018-07-13 - Y 2018-07-16 - H	Conceded by Yusuf	H-013	
H-014	221	Unsubstantiated checks to Nejeah Yusuf					Claim Withdrawn (Order #2)	H-014	
H-015	242	Nejeah Yusuf's cash withdrawals from safe					Claim Withdrawn (Order #2)	H-015	
H-016	253	Nejeah Yusuf's use of Partnership resources for his Private Businesses on STT		2019-02-25 - Y			Claim Withdrawn (Order #5)	H-016	

H-017	265	Wally Hamed's personal payment of accounting and attorneys' fees in United States of America v United Corp., et. al., VI D.Ct. 2005-cr-015	\$332,900.42					Submitted to Judge Ross on Joint Motion which was denied - Both Parties have \$325,000 claim	H-017	
H-018	275	KAC357, Inc. payment of invoices from FreedMaxick						Claim Withdrawn (Order #2)	H-018	
H-019	278	KAC357, Inc. payment of Partnership WAPA invoices						Claim Withdrawn (Order #2)	H-019	
H-020	279	KAC357, Inc. payment of Partnership Tropical Shipping invoices	\$23,848.00					Open "A" Claim	H-020	
H-021	281	Payment of NejeH Yusuf credit card bill	\$49,715.05						H-021	
H-022	290	NejeH Yusuf removed property belonging to KAC357						Claim Withdrawn (Order #6)	H-022	
H-023	299	2015 Workers' Comp. payments for Plaza East	Discovery Needed					Open "A" Claim	H-023	
H-024	310	2015 Health permit payments for Plaza East	\$850.00					Claim Withdrawn (Order #8)	H-024	
H-025	314	2015 Business license payment for Plaza East	Discovery Needed					Open "A" Claim	H-025	
H-026	316	Inventory moved from Plaza West to East after official inventory	Discovery Needed					Open "A" Claim	H-026	
H-027	319	BJ's Wholesale Club vendor credit	Discovery Needed					Open "A" Claim	H-027	
H-028	329	2015 Real Estate Tax for Plaza Extra-STT	\$12,652.39					Open "A" Claim	H-028	
H-029	331	2015 Insurance for St. Thomas Plaza Extra car	Discovery Needed					Open "A" Claim	H-029	

H-030	333	KAC357, Inc. payment of Partnership AT&T invoices	Discovery Needed					Open "A" Claim	H-030
H-031	334	Point of Sale transactions (purchases on account)						Claim Withdrawn (Order #2)	H-031
H-032	335	No credit for expired (spoiled) inventory discovered at Plaza Extra West	\$54,592.08					Open "A" Claim	H-032
H-033	338	Merrill Lynch accounts that still existed in 2012 (ML 140-21722, ML 140-07884, and ML 140-07951) financed with Partnership funds						Denied: Order for Yusuf of 7/7/2020	H-033
H-034	340	Rents collected from Triumphant church	2/25/2019 - H	4/1/2019 - Y				Claim Withdrawn 10/4/2019 (Order #1)	H-034
H-035	343	KAC357, Inc.'s American Express payments deposited to Partnership account	\$12,272.67					Open "A" Claim	H-035
H-036	345	Unclear UVI payment						Claim Withdrawn (Order #2)	H-036
H-037	353	Due to/from Fathi Yusuf	\$186,819.33					Denied: Order for Yusuf of 6/13/2023	H-037
H-038	357	Payment to Dudley, Topper and Feuerzeig, LLP (Fathi Yusuf's personal attorney) with #123	2018-01-09 - H	2019-01-17 - Y	2018-01-19 - H	N/A		Denied: Order for Yusuf of 4/19/2018	H-038
H-039	358	STT Tutu gift certificates	\$3,790.00					Claim Withdrawn (Order #8)	H-039
H-040	360	Approximately \$18 million in "purged" (i.e. missing) transactions in 2013	Discovery Needed					Open "A" Claim	H-040
H-041	361	Payments to Caribbean Refrigeration & Mechanical LLC						Claim Withdrawn (Order #2)	H-041

H-042	363	Transactions with Miadden Plastic					Claim Withdrawn (Order #2)	H-042	
H-043	364	Unclear General Ledger entry "Collection of Setallment [sic]"					Claim Withdrawn (Order #2)	H-043	
H-044	365	Unclear General Ledger entries "Foreign taxes paid"					Claim Withdrawn (Order #2)	H-044	
H-045	366	Unclear General Ledger entries POS charges for Seaside Market	\$11,659.90				Open "A" Claim	H-045	
H-046	367	Unclear General Ledger entries "change order" and "cash requisition"	\$26,510.17				Open "A" Claim	H-046	
H-047	369	Unclear General Ledger entries "credit card paid"					Claim Withdrawn (Order #8)	H-047	
H-048	370	Unclear General Ledger entries "RDC Frozen Account"					Claim Withdrawn (Order #2)	H-048	
H-049	371	Scotiabank Telecheck transfers were deposited in Partnership accounts					Claim Withdrawn (Order #7)	H-049	
H-050	373	Unclear General Ledger entries regarding "return check mutilated"	\$83,800.00				Open "A" Claim	H-050	
H-051	374	Unclear General Ledger entry regarding "Cash - Transfer Clearing, Banco Proc Error re Xfer"					Claim Withdrawn (Order #2)	H-051	
H-052	375	Unclear General Ledger entry regarding "2013 US Customs Exp Per Schedule"	\$9,916.18				Claim Withdrawn (Order #10)	H-052	
H-053	376	Unclear General Ledger entries regarding Merrill Lynch	Ended by Order				Denied: Order for Yusuf of 7/7/2020 (also withdrawn Order #6)	H-053	

H-054	377	Unclear General Ledger entries regarding Daas corporate loan	\$327,500.00			7/19/19 Gaffney (see email)	Open "A" Claim	H-054	
H-055	378	Unclear General Ledger entries to "Due from (to) Yousef"	\$693,242.00				Open "A" Claim	H-055	
H-056	380	Unclear what the reclassification of partnership income in 2013 and 2014 notation on the general ledger means	Discovery Needed				Open "A" Claim	H-056	
H-057	381	Many general ledger entries are missing descriptions	\$1,026,856.36				Open "A" Claim	H-057	
H-058	383	Unclear general ledger entries regarding "nominal cash reconciliation"					Claim Withdrawn (Order #1)	H-058	
H-059	384	Unclear general ledger entry "Accrue 2012 rent as directed by legal"	\$678,549.00			7/12/2019 - Gaffney Report	Open "A" Claim	H-059	
H-060	385	Partnership may have paid Fathi Yusuf's personal attorney's fees					Claim Withdrawn (Order #2)	H-060	
H-061	386	Unclear general ledger entries regarding deposit adjustments	\$1,700,000.00			8/28/18 - Gaffney Report	Open "A" Claim	H-061	
H-062	388	Unclear general ledger entries regarding due/to Shopping Center	\$900,000.00			6/10/19 - Gaffney Report	Open "A" Claim	H-062	
H-063	390	Transactions with Alamnai Co.					Claim Withdrawn 2/10/2022 (Order #6)	H-063	
H-064	391	Unclear general ledger entries regarding "Adjust due/to from"	\$241,558.05				Open "A" Claim	H-064	
H-065	392	Improper payments to Carol's newspaper distribution					Claim Withdrawn 2/20/2020 (Order #3)	H-065	

H-066	393	Unclear general ledger entries regarding "Cash Reques"	\$6,500.00				Claim Withdrawn (Order #10)	H-066	
H-067	394	Unclear general ledger entry regarding "AT&T MOBILITY"	\$2,949.65				Claim Withdrawn (Order #8)	H-067	
H-068	396	Transactions with JKC Communication	\$13,389.04				Open "A" Claim	H-068	t to John 9--24-2
H-069	397	Transactions with House of Printing					Claim Withdrawn 2/20/2020 (Order #3)	H-069	
H-070	398	Transactions with Foampack					Claim Withdrawn 2/20/2020 (Order #3)	H-070	
H-071	399	Unclear general ledger entries regarding "All Scotia Account Closures"	\$615,172.17				Open "A" Claim	H-071	
H-072	400	Unclear general ledger entries regarding "Fathi Yusuf matching draw"	\$1,288,602.64				Denied: Order for Yusuf of 7/17/2023	H-072	
H-073	401	Unclear general ledger entries regarding United Corporation	\$120,431.00				Open "A" Claim	H-073	
H-074	405	Numerous unexplained general ledger entries regarding Hamed	\$51,061.36				Open "A" Claim	H-074	
H-075	408	Unclear general ledger entry for \$176,353.61 dated 9/30/15	\$176,353.61			6/11/19 - Gaffney Report	Open "A" Claim	H-075	
H-076	409	Unclear general ledger entries regarding transfers and closed accounts	\$837,554.23				Open "A" Claim	H-076	
H-077	410	Unclear general ledger entry regarding 50/50 distribution	\$165,000.00				Open "A" Claim	H-077	
H-078	411	Unclear general ledger entry regarding accrued accounting fees to complete 2015 year-end taxes					Claim Withdrawn (Order #2)	H-078	

H-079	412	Unclear general ledger entry regarding accounting error for Tropical Shipping invoices	\$10,242.00			6/13/19 - Gaffney Report	Open "A" Claim	H-079	
H-080	414	Unclear general ledger entry regarding adjust cash on hand to count on 3/11/15	\$24,934.18				Open "A" Claim	H-080	
H-081	415	Unclear general ledger entry regarding clearing Banco irregularities	\$8,481.58				Claim Withdrawn (Order #10)	H-081	
H-082	416	Unclear general ledger entry regarding balance sheet balances closed for insurance items to expedite close	\$51,569.11				Open "A" Claim	H-082	
H-083	417	Unclear general ledger entries regarding clear misc Yusuf/Pship Due to/fr accounts	Discovery Needed				Open "A" Claim	H-083	
H-084	418	Unclear general ledger entry regarding United reimbursement to Hamed of 7/13 overpayment	\$38,667.81				Open "A" Claim	H-084	
H-085	419	Unclear general ledger entry regarding combined services inv dtd 2/24/15 paid on behalf of East					Claim Withdrawn (Order #1)	H-085	
H-086	420	Unclear general ledger entry regarding CRA check 215 to reimburse KAC357 for STT deposit errors	Discovery Needed				Open "A" Claim	H-086	
H-087	421	Unclear general ledger entry regarding Daily (United C. CK)	Discovery Needed				Open "A" Claim	H-087	
H-088	422	Unclear general ledger entry regarding excess cash over \$50k per court order	\$44,399.63				Open "A" Claim	H-088	
H-089	423	Unclear general ledger entries regarding prepayment of insurance					Claim Withdrawn (Order #6)	H-089	

H-089	423	Unclear general ledger entries regarding prepayment of insurance						Claim Withdrawn (Order #6)	H-089	
H-090	425	2015 Accounts Payable-Trade to John Gaffney						Claim Withdrawn (Order #2)	H-090	
H-091	427	2013 Accounts Payable-Trade to John Gaffney						Claim Withdrawn (Order #2)	H-091	
H-092	428	Unclear general ledger entries regarding 2015 Accounts Payable-Trade to Maher Yusuf						Claim Withdrawn (Order #3)	H-092	
H-093	430	Unclear Unsubstantiated check to Neje Yusuf	\$2,031.84					Claim Withdrawn (Order #8)	H-093	
H-094	431	Unclear general ledger entry, Non-cash distribution to Yusuf	\$245,089.90			Gaffney Report 8/20/2019		Open "A" Claim	H-094	
H-095	432	Unclear general ledger entry, North Western Selectra Inc.	\$4,524.24					Claim Withdrawn (Order #8)	H-095	
H-096	433	Unclear general ledger entry, J Ortiz						Claim Withdrawn (Order #3)	H-096	
H-097	434	Unclear general ledger entries regarding St. Thomas petty cash	\$10,339.12					Open "A" Claim	H-097	
H-098	436	Unclear general ledger entry regarding United Shopping Center payment of accounting fees for the Partnership						Claim Withdrawn (Order #2 and Order #3)	H-098	
H-099	437	Unclear general ledger entry regarding United Shopping Center payment of legal fees for the Partnership						Claim Withdrawn (Order #2)	H-099	
H-100	438	Transaction with Source Accounting						Claim Withdrawn (Order #2)	H-100	

H-089	423	Unclear general ledger entries regarding prepayment of insurance					Claim Withdrawn (Order #6)	H-089	
H-101	439	Unclear general ledger entry regarding St. Thomas 1.5% CR Reduction (FUTA) paid by West to United	\$12,346.17				Open "A" Claim	H-101	
H-102	440	Unclear general ledger entry regarding temporary adjustment for unreimbursed cash expenses during 2014/15	Discovery Needed				Open "A" Claim	H-102	
H-103	443	Unclear general ledger entry regarding price gun deposits					Claim Withdrawn (Order #3)	H-103	
H-104	444	Unclear general ledger entries regarding 2013 Q3 VIESA deficiency, plus penalty and interest in 2005	\$9,385.95				Claim Withdrawn (Order #10)	H-104	
H-105	445	Unclear general ledger entries regarding United Corporation	\$6,933.27				Claim Withdrawn (Order #10)	H-105	
H-106	446	Unclear general ledger entries regarding United Corporation – FUTA	\$10,047.14				Open "A" Claim	H-106	
H-107	447	Unclear general ledger entry regarding United Corporation – Gift Certificates	\$2,630.00				Claim Withdrawn (Order #10)	H-107	
H-108	449	Unclear general ledger entries regarding Industrial Video and Luxor Goods	\$9,803.00				Claim Withdrawn (Order #10)	H-108	
H-109	450	Unclear general ledger entry regarding Hector Torres' invoice	\$2,000.00				Claim Withdrawn (Order #8/10)	H-109	
H-110	451	Unclear general ledger entries for Ramone Reid Felix invoices					Claim Withdrawn (Order #3)	H-110	
H-111	452	Unclear general ledger entries regarding Tasty Alternatives	\$30,721.00				Open "A" Claim	H-111	

H-089	423	Unclear general ledger entries regarding prepayment of insurance						Claim Withdrawn (Order #6)	H-089	
H-112	453	Scotia Invoices	\$11,411.17					Open "A" Claim	H-112	
H-113	454	Lissette Colon's salary, benefits, bonuses and incidental expenses	\$6,215.44					Claim Withdrawn (Order #10)	H-113	
H-114	455	Myra Senhouse's salary, benefits, bonuses and incidental expenses	\$2,259.41					Claim Withdrawn (Order #8)	H-114	
H-115	456	Humphrey Caswell's salary, benefits, bonuses and travel and entertainment expenses	\$28,666.00					Open "A" Claim	H-115	
H-116	457	Unclear 2016 general ledger entries regarding the United Corporation in 2016	\$238,828.82					Open "A" Claim	H-116	
H-117	459	Unclear general ledger entry regarding United Corporation – Worker's Compensation						Claim Withdrawn (Order #3)	H-117	
H-118	460	Unclear general ledger entries regarding FUTA late fee	\$85,697.27					Open "A" Claim	H-118	
H-119	464	Transaction with Raja Foods						Claim Withdrawn (Order #3)	H-119	
H-120	465	2016 transactions with Caribbean Refrigeration & Mechanical LLC	\$10,901.51					Open "A" Claim	H-120	
H-121	466	Unclear general ledger entries We Are Wine LLC	\$2,704.79					Claim Withdrawn (Order #8)	H-121	
H-122	467	Unclear general ledger entries regarding US Customs penalty	\$2,250.00					Claim Withdrawn (Order #8)	H-122	
H-123	468	2016 payments to Dudley, Topper and Feuerzeig, LLP (Fathi Yusuf's personal attorney) w/ #38		2018-01-09 - H	2018-01-17 - Y	2018-01-19 - H	N/A	Denied: Order for Yusuf of 4/19/2018	H-123	

H-089	423	Unclear general ledger entries regarding prepayment of insurance					Claim Withdrawn (Order #6)	H-089	
H-124	469	Unclear general ledger entries regarding Inter Ocean refund	Discovery Needed				Open "A" Claim	H-124	
H-125	470	Unclear general ledger entries regarding "Lutheran Family Social Services"					Claim Withdrawn (Order #3)	H-125	
H-126	471	Unclear general ledger entries regarding KAC357	\$3,640.00				Claim Withdrawn (Order #8)	H-126	
H-127	472	Unclear 2016 general ledger entries for Banco Popular Puerto Rico	Discovery Needed				Open "A" Claim	H-127	
H-128	473	Unclear general ledger entries regarding 2016 V.I. Employment Security contributions and penalties	\$13,047.65				Open "A" Claim	H-128	
H-129	475	Fathi Yusuf draw from Partnership funds for gift	\$3,000,000.00				PSJ Filed	H-129	
H-130	476	Wireless Tech Rent	\$15,000.00				Open "A" Claim	H-130	
H-131	477	Unclear general ledger entries regarding Hanun loan					Claim Withdrawn (Order #6)	H-131	
H-132	478	Unclear general ledger entries regarding distributing cash on hand in 2015	\$19,333.33				Open "A" Claim	H-132	
H-133	479	Unclear general ledger entry regarding Yusuf distribution of WAPA deposit					Claim Withdrawn (Order #2) Yusuf Conceded in H-145	H-133	
H-134	480	Unclear general ledger entries regarding "Yusuf distribu for trade AR"	\$15,701.34				Open "A" Claim	H-134	

H-089	423	Unclear general ledger entries regarding prepayment of insurance					Claim Withdrawn (Order #6)	H-089	
H-135	481	Unclear general ledger entry regarding "xfer fr Yusuf fam BPPR a/c to United BPPR a/c"					Claim Withdrawn (Order #3)	H-135	
H-136	482	Unclear general ledger entry regarding "Yusuf refund of overpayment"	Discovery Needed				Open "A" Claim	H-136	
H-137	483	Unclear general ledger entry regarding "CLEAR MISC YUSUF/PSHIP DUE	Discovery Needed			11/12/18 - Gaffney Report	Open "A" Claim	H-137	
H-138	484	Unclear general ledger entries regarding "correct Yusuf/Hamed distrib settle on 9/30 ref ck 251 for \$183,381.91"					Hearing Held	H-138	
H-139	485	Unclear general ledger entry regarding "clear pship a/c 28600 intraco bal's to equity"					Claim Withdrawn (Order #6)	H-139	
H-140	487	Unclear general ledger entry "clear misc Hamed/pship due to/fr accounts" in the amount of \$39,788.40.	\$39,788.40				Open "A" Claim	H-140	
H-141	488	Unclear general ledger entry regarding "due t/fr settlement re stmt at 9/30/15"				11/12/18 - Gaffney Report	Claim Withdrawn (Order #9) (Duplicative of H-37)	H-141	
H-142	490	Half acre in Estate Tutu [B-1]	Filed Simultaneously 10/29/2021			F&C Filed 10/29/2021	Denied: Order for Yusuf of 1/11/2022	H-142	
H-143	491	Plaza Extra East land					Denied: Order for Yusuf of 7/12/2018	H-143	
H-144	492	\$900,000 Estimated tax payment for United Corporation shareholders					Claim Withdrawn (Order #6)	H-144	

H-089	423	Unclear general ledger entries regarding prepayment of insurance						Claim Withdrawn (Order #6)	H-089	
H-145	3003	WAPA deposits paid with Partnership funds						CLAIM (as Revised 5/31/2019) Conceded by Yusuf	H-145	
H-146	3007	Imbalance in credit card points [B-2]						Denied: Order for Yusuf of 4/24/2023	H-146	
H-147	3010	Vendor rebates [Moved to "A" Claims]	Discovery Needed					Open "A" Claim	H-147	
H-148	3011	Excessive travel and entertainment expenses [Moved to "A" Claims]	\$23,745.24					Open "A" Claim	H-148	
H-149	246, 255, 260, 318	Seaside Market & Deli LLC [Moved to "A" Claims]	Discovery Needed					Open "A" Claim	H-149	
H-150	3002a	United Shopping Center's gross receipt taxes						Denied: Order for Yusuf of 10/9/2020	H-150	
H-151	3004a	Checks written to Fathi Yusuf personal use [B-2]							H-151	
H-152	3008a	United's corporate franchise taxes and annual franchise fees [Moved to "A" Claims]	\$2,300.52					Open "A" Claim	H-152	
H-153	3009a	Partnership funds used to pay United Shopping Center's property insurance						Claim Withdrawn (Order #6)	H-153	
H-154	346a	Attorney and accounting's fees paid by the Partnership for the criminal case						Claim Withdrawn by Stip	H-154	
H-155	359/362	Employee Loans	Discovery Needed					Open "A" Claim	H-155	

H-089	423	Unclear general ledger entries regarding prepayment of insurance					Claim Withdrawn (Order #6)	H-089	
H-156	372/379	Unclear General Ledger entries regarding miscellaneous adjustments to employee loans [Moved to "A" Claims]	\$122,904.66				Open "A" Claim	H-156	
H-157	402/418	Unclear general ledger entry regarding "Fathi Yusuf refund of overpayment" [Moved to "A" Claims]	\$77,335.62				Open "A" Claim	H-157	
H-158	403/413	Unclear general ledger entries for By Order					Claim Withdrawn	H-158	
H-159	442/407	Unclear general ledger entries indicating Accounts Payable Trade payments to United Corporation in 2015 [Moved to "A" Claims]	Discovery Needed				Open "A" Claim	H-159	
H-160	Exhibit A - H	United Shopping Center's gross receipt taxes					Claim Withdrawn 2/25/2020 (Order #3)	H-160	
H-161	Exhibit A - I	Attorney and accounting's fees paid by the Partnership for the criminal case - Pro-rated from September 17, 2006 forward					Claim Withdrawn	H-161	
H-162	Exhibit A - L	Claims based on monitoring reports/accounting 2007-2012 [B-2]					Claim Withdrawn (Order #7)	H-162	
H-163	Exhibit A - M	Loss of assets due to wrongful dissolution [B-2]					Denied: (w/out Prejudice) Order for Yusuf of 11/16/21	H-163	

H-089	423	Unclear general ledger entries regarding prepayment of insurance	Claim Withdrawn (Order #6)				H-089	
H-164	Inventory adjusted downward by \$1,660,000 due to unrecorded inventory transfers to other stores, as per first supplemental Hamed claims dated October 6, 2016 [Moved to "A" Claims]	Discovery Needed				Open "A" Claim	H-164	