

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

Counterclaim Defendants,

Case No.: SX-2012-CV-370

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

JURY TRIAL DEMANDED

Consolidated with

Case No.: SX-2014-CV-287

Consolidated with

Case No.: SX-2014-CV-278

Consolidated with

Case No.: ST-17-CV-384

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

vs.

UNITED CORPORATION, *Defendant.*

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

vs.

FATHI YUSUF, *Defendant.*

FATHI YUSUF, *Plaintiff,*

vs.

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

**MOTION FOR A DETERMINATION OF 'NO-PRIVILEGE' OR TO COMPEL WAIVER
OR PRESUMPTION AS TO HAMED'S SECOND MOTION REGARDING CLAIM H-3:
YUSUF'S PAYMENTS TO THE FUERST LAW FIRM FROM PARTNERSHIP FUNDS**

I. Introduction

Hamed has raised as one of his RUPA section 72(a) claims, designated as H-3, fees paid to Yusuf's law firm from Partnership funds for non-Partnership work during the period from September 19, 2012, to April 30, 2013. Pursuant to the Special Master's Order of May 8, 2018, Hamed is required to determine and distinguish between three factual issues—and discovery as to them must be completed before June 1, 2018.

1. Identify fees paid from the Partnership account for civil litigation *work done solely in this action, Hamed v. Yusuf* (370) (denoted as such in the Fuerst Firm's¹ invoices) from 9/18/2012 to 4/30/2013. In other words, Yusuf's use of his partner's money to pay his own defense lawyers to defend Yusuf for the attempted theft of 1/2 of the Partnership from Hamed.

2. Identify fees paid from the Partnership account for work denoted in the Fuerst Firm's invoices as being for the criminal action after the end of the JDA.

3. Identify fees paid from the Partnership account for work done on what the Fuerst Firm denotes as "tax matters" which Yusuf has repeatedly stated (and testified in Court) were not for the benefit of Hamed.

Hamed has determined that there is a way to do exactly what the Special Master directed. As described in detail below, in each billing period relevant to this motion, the Fuerst Firm's invoices are broken out by individual '*matters*.' In the invoices set out below, Fuerst's 'Matter 2012-3' is titled "*Hamed v. United Litigation*."² For example, the invoices for 'Matter 2012-3' will be shown to relate solely to work done for Yusuf's defense in this SX-2012-CV-370 civil litigation. Unfortunately, Hamed does not have, and cannot obtain the deposition testimony and documents *duces tecum* from prior counsel necessary to proving these points -- because of assertions of attorney-client privilege regarding these depositions by the deponents, and the non-responsiveness of Yusuf/United.

¹ *Fuerst Ittleman David & Joseph PL*, a Florida law firm (the "Fuerst Firm" or the "Firm").

² For each billing period, the Firm also issued separate sub-invoices for the "tax" and "criminal" matters. Matters 2012-1 and 2012-2 respectively.

II. Procedural Posture

The parties have previously briefed H-3 and those briefs prompted the Special Master's Order of May 8, 2018. That Order correctly noted that Hamed's claims motion had: (1) mixed-up the Fuerst Firm's invoices for several sub-matters, and (2) also confused alleged *Joint Defense Agreement* ("JDA") criminal fees and post-JDA criminal fees with Yusuf's civil defense fees in this case. The Special Master directed that these various types of Fuerst Firm fees be investigated to determine the requisite detail in discovery, and then distinguish between the matters in his re-filing. Thus, the original H-3 motion was properly dismissed without prejudice.

Thereafter, Hamed filed discovery requests and deposition notices. He also filed a related discovery motion seeking guidance as to the depositions of Attorneys Christopher David and Joseph DiRuzzo³ of the Fuerst Firm, as to which the Master demurred for now.

The May 8th Order required that all discovery be "completed" by June 1, 2018. As set forth below, Hamed has diligently attempted to do so, and immediately propounded all written discovery.⁴ But, he is unable to proceed with depositions because of his inability to obtain a waiver of Yusuf/United's attorney-client privilege as to the Fuerst Firm's invoices, testimony and the underlying documents for the relevant period. Thus, with regard to the depositions of Dudley Topper, Feuerzeig ("DTF"), the Fuerst Firm, Joseph DiRuzzo and Christopher David, Hamed seeks a determination that (1) no privilege exists as to the subject testimony and documents, (2) Yusuf/United must be directed to waive that privilege, or (3) they must be warned that refusal to provide the information sought will result in a presumption against them as to this claim.

³ Attorney DiRuzzo has since left the Firm, thus his deposition will be taken separately.

⁴ Immediately, on the day after the Special Master's Order, May 9, 2018, Hamed served an interrogatory, a request for admissions, two requests for the production of documents and three deposition notices -- including one to DTF's document custodian. **Group Exhibit 1.**

III. Facts

A. Hamed's efforts to obtain the testimony

In earlier discovery, Hamed was provided with some of the Fuerst Firm's invoices—redacted invoices for about half of the work done that is at issue here. Invoices for the other half of the period and all supporting documents have not been supplied. Nor is it clear that this is a complete set with regard to the dates provided. Thus, the claim allocation specificity, required by the Special Master's Order, is impossible to obtain without: (1) the remaining invoices, and (2) the underlying documents and testimony backing up those invoices.

To arrange the necessary *duces tecum* deposition on the out-of-state deponents, Hamed's counsel first emailed and called Attorney Christopher David, a partner in the Fuerst Firm and an attorney that appeared in this case. **Exhibit 2.** He responded that he cannot provide necessary materials absent a waiver of attorney-client privilege by Yusuf/United. **Exhibit 3.** As those exhibits demonstrate, counsel for Yusuf/United were copied contemporaneously on all of this correspondence so they could see the issues and respond to the Fuerst Firm's perception of the need for waiver.⁵ Similarly, Attorney DiRuzzo responded in an email joining in the Fuerst position, copied to DTF. **Exhibit 4.**

Subsequent requests were also sent directly to counsel for Yusuf/United—for a waiver as to Fuerst's testimony to obtain invoices and other documents. **Exhibit 5.** Attempts to follow up on May 22nd, and May 23rd, with just one week remaining, have been completely ignored. **Exhibit 6.**

⁵ Hamed does not agree that such a privilege exists. based on the opinions/orders of the V.I. Superior Court (Brady, J.) that (1) Hamed was, at the time of that work, a partner in the Plaza Extra Partnership (aka Hamed-Yusuf Partnership) and (2) that the funds paid were paid from what has been determined to be a Partnership account. However, he understands the caution of Florida counsel in dealing with Defendants and their present counsel.

Thus, as Hamed wishes to file a more detailed version of the motion attached hereto, in part, as **Exhibit 7**; at the moment that draft motion requires the rest of the Fuerst invoices. In addition, for Hamed to add his challenges and arguments, he requires the documents that underlie those charges—and the testimony of the counsel involved, the only persons with direct knowledge. This is a half-million dollar claim—and it will be significantly larger once interest is added. Hamed will not abandon it, and he cannot get this information in any other manner.

Hamed has hired Florida counsel to prosecute subpoenas in Florida, despite the fact that Attorney DiRuzzo is a member of the VI Bar. **Exhibit 8.** Although those could be served now, it is a useless gesture where the primary deponents have all indicated that privilege will be asserted—wasting those funds and requiring an entire, second, effort. Id.

B. Fees for work solely in this action (as denoted in the Fuerst Firm's invoices)

This litigation began on August 20, 2012, when Fathi and Mike Yusuf unilaterally stated that Hamed was not a partner in the three Plaza Extra Supermarkets and took \$2,784,706.25 from a Partnership account, transferring it to the *United Tenant Account*, an account where the Hameds had neither oversight nor access. This was the main issue in Hamed's September 17, 2012 complaint here—and a central issue during the early portion of this case.

With the Fuerst Firm as counsel, Yusuf removed the action to VI District Court, but it was quickly remanded. Soon thereafter, because Yusuf then called the police to the store, alleged criminal trespass and demanded the police remove the Hameds from the stores or he would "shut them down"—Judge Brady granted a full, evidentiary TRO hearing which stretched to two days, on January 25th and 31st, 2013.

What is critical here is that during this period, while the Fuerst Firm assisted Yusuf in seizing control of the Plaza Extra accounts and excluding Hamed from the ability to see what was being spent⁶, **they also collaborated on a way to use Partnership funds to pay, *inter alia*, the Florida-based Fuerst firm hundreds of thousands of dollars in Partnership funds** for (1) Yusuf's *Motion to Dismiss* Hamed's complaint, (2) his failed attempt to remove this case to Federal Court,⁷ and (3) the extensive TRO proceedings against Hamed. This taking of what were clearly Partnership funds to pay these lawyers to defend this case is pure theft, about which Hamed objected on ethical grounds. **Exhibit 9.** This conflict was particularly evident in tax filings which Yusuf has repeatedly stated he did for his own benefit. **Exhibit 10.**

On April 25, 2013, this Court ruled for Hamed on the matter. Judge Brady stated the following at paragraph 38 of that Order: "Funds from supermarket accounts have also been utilized unilaterally by Yusuf, without agreement of Hamed, to pay legal fees of defendants. . . ." *Id.* at 11, para. 38.⁸

⁶ See Judge Brady's April 25, 2013 decision at page 11. *Hamed v. Yusuf*, 58 V.I. 117, 2013 WL 1846506 (V.I. Super. April 25, 2013) ("Hamed v. Yusuf Civil Case").

38. Funds from supermarket accounts have also been utilized **unilaterally** by Yusuf, without agreement of Hamed, **to pay legal fees of defendants** relative to this action and the Criminal Action, in excess of \$145,000 to the dates of the evidentiary hearing. Tr. 76:5–82:9, Jan. 25, 2013; Pl. Ex. 15, 16.⁵ (Emphasis added.)

His Footnote 5 at the end of paragraph 38 also mentions "Exhibit 30" which he describes as "two checks in the total sum of more than \$220,000 **in payment to defense counsel in this action, dated January 21, 2013 and February 13, 2013**, drawn on a supermarket account by Defendants without Plaintiffs' consent." As can be seen from the exhibits here, all of the amounts in those invoices are for post-JDA work, and thus not chargeable to the Partnership. (Emphasis added.)

⁷ *Hamed v. Yusuf*, Civ. No. 1:12–cv–00099, 2012 WL 5830709 (D.V.I. Nov. 16, 2012) ("Defendants' arguments are unpersuasive. The matter will be remanded to the Superior Court. . . .")

⁸ This finding was based on two days of evidentiary hearings where this issue and the attached checks were argued before the Court.

Thus, while a total of \$504,591.03 was paid to the Fuerst Firm from the Partnership accounts during the period from September 19, 2012 to April 30, 2013, it has been *understandably* unclear to Hamed what amounts of this were paid for which work. However, those amounts can be determined by a review of the Fuerst Firm's invoices which explicitly denote each "matter." **Exhibit 11** is a November 6, 2012, "summary" coversheet for the 3 different "matter" invoices. In it, the Fuerst Firm differentiates charges for (1) this case (referred to **Matter 2012-3** Hamed v. Yusuf Civil Case), (2) **Matter 2012-1**-Tax Litigation, and **Matter 2012-2** United Corp STX [Criminal].

The attached invoice for work from 9/19/2012 to 11/6/2012 pertaining to just this case is captioned: **Matter Reference: YUSUF, FATHI, 2012-3 Hamed v. United Litigation**. Attached as **Exhibit 12**. That invoice reflects that for just the period from September 19, 2012⁹ to November 6th of 2012, the amount spent solely on defending *this civil action* was \$108,388.97. As an example, work set forth in the invoice for which the Partnership paid (*i.e.* for which Hamed paid one-half) included:

1/03/2013	FM	Meeting with internal team; conference call with N. DeWood; draft response to motion to deem conceded; draft reply in further support of Rule 56(d) motion; conduct legal research regarding both.	5.20	\$350.00	\$1,820.00
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This was a charge for post-remand work done for Fathi Yusuf against Hamed by an attorney not admitted in the VI, identified as "FM" (Frank Massabki), where Attorneys DeWood and DiRuzzo apparently worked with that unadmitted attorney on the motion to dismiss and TRO in this VI case. Put another way, Yusuf now refuses to repay the Partnership fees where he made Hamed pay half of \$5,775 used to attack Hamed

⁹ The end date of the JDA.

by an unadmitted attorney and made Hamed pay an *additional amount* for VI counsel's *assisting* Massabki in this effort—which additional amount was charged separately.¹⁰

Another example of this is the following January 8, 2013 entry:

1/08/2013	MSF	Review discovery motions with Joseph DiRuzzo, Frank Massabki, and Chris David	0.75	\$500.00	\$375.00
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This is another Partnership payment for another attorney not admitted in the VI, "MSF" (the name partner, Mitchell S. Fuerst¹¹) as to post-remand discovery motions in VI Superior Court.¹²

Thus, \$108,388.97 plus interest from the date of the check, at the statutory interest rate of 9%, is due from Yusuf to the partnership for just this one invoice. The other attached "2012-3" invoices reflect similar charges for later periods, solely in the *Hamed v. Yusuf* matter. Exhibits 16, 17, 19 & 20 are missing as Hamed cannot yet supply them.

Exhibit 13 is the invoice dated January 4, 2013, in the amount of \$21,903.16

Exhibit 14 is the invoice dated January 16, 2013, in the amount of \$57,991.80.¹³

Exhibit 15 is the invoice dated March 4, 2013, in the amount of \$68,211.88.

MISSING Exhibit 16 is the invoice dated April ____, 2013, in the amount of \$____.

MISSING Exhibit 17 is not attached here, it is the invoice dated May ____, 2013, in the amount of \$____.

Thus, the total unreimbursed amount due for fees in this section is \$_____. In other words, this amount cannot be calculated or placed before the Court without the depositions at issue—due to the missing invoices and supporting testimony/documents.

¹⁰ Hamed notes that DTF was not co-counsel when this was going on up to April 2013 and he has not received the billings for the period when the two firms were co-counsel.

¹¹ Attorney Fuerst, while still the lead named partner in the Firm, is deceased.

¹² A review of the exhibits will demonstrate that there were many, many such instances.

¹³ Also listed in the invoices are charges by another apparently unadmitted Florida attorney Michael B. Kornhauser.

C. Work for "tax matters" Yusuf testified and stated did not apply to Hamed

Yusuf repeatedly stated in letters to tax authorities that he did not act for Hamed.

Exhibit 18, the June 29, 2014 letter from Yusuf's attorney, Joseph DiRuzzo, to VI BIR.

This is a material breach of the agreement that was reached in the mediation conducted before Judge Barnard. The Parties to the mediation explicitly agreed that the \$6.5M tendered **was to satisfy only the Yusuf family members' tax liabilities for the years 2002 - 2010 and not for any tax liability of Mohammad Hamed (and by extension any of the Hamed family members)**. We made clear that this term was non-negotiable.

Id. at p. HAMD594356 (emphasis added.) Attorney DiRuzzo went on to state:

In order to cure the breach we demand (i) that the VIBIR retract the June 20th letters issued to Mohammad Hamed (and confirm in writing its withdrawal to us) and (ii) that the VIBIR issue us a letter confirming that the \$6.5M paid was used to satisfy **only the tax liabilities of the Yusuf family members (as shareholders of United Corporation**, as an Subchapter S-Corp under the Internal Revenue Code) and not to satisfy any tax liability of Mohammad Hamed or any other taxpayer (including but not limited to other Hamed family members).

If the VIBIR does not cure this breach immediately we will seek to recoup the \$6.5M that was tendered as it was obtained either (i) by mutual mistake, (ii) in bad faith, or (iii) by fraud. *Id.* (Emphasis added.)

The position that Yusuf was doing tax work only for himself was highlighted in the testimony of DOJ's counsel before Judge Lewis:

[p. 123] The fact that the United won't pay for the Hameds, that is a separate issue. In February of 2011, yes, they paid for everyone's. *Now, in June, July of 2013, United does not agree to pay*, but the Hameds, as taxpayers, are legally obligated to report income and pay taxes. . . .

Nor does Hamed know what other communications took place while the Partnership was paying. **MISSING Group Exhibit 19**. The "tax" invoices for Fuerst Firm matter 2012-1 are not attached as **MISSING Group Exhibit 20**. Thus, the amount due is \$_____ plus 9% interest from the date they were each paid. Also unknowable now.

D. Work for "criminal" issues after the end of the JDA

There is no dispute that the JDA and any obligation for the Partnership to pay Yusuf's criminal fees ended on September 19, 2012. That was two days after Hamed sued

Yusuf for denying Hamed was a partner and trying to steal his 50%. Yusuf has refused to pay Hamed's legal and accounting fees for the post-JDA period on the same basis. The "criminal" invoices for Fuerst Firm matter 2012-13 are not attached as **MISSING Group Exhibit 21**. The amount due is \$_____ plus 9% statutory interest from the date they were each paid. In other words, this amount is undefinable without the documents and testimony.

IV. Applicable Law

There is no dispute that all of the work at issue was paid for by the Partnership. To the extent that the Partnership has been charged for the work and Yusuf asserts that it was valid Partnership work, the Partnership, not Yusuf was the client. Hamed was a partner at all relevant times. Thus, there would be no privilege issue.

Moreover, the burden of establishing attorney-client privilege in all its elements rests on the person asserting it. The existence of the privilege is to be determined by the courts, not the party asserting the privilege; and even if an arguable privilege exists, it can be obviated in several ways.

1. There has been waiver by Yusuf's partial production

The newly adopted VI Rules of Evidence¹⁴ provide:

Rule 502. Attorney–Client Privilege and Work Product; Limitations on Waiver

The following provisions apply, in the circumstances set out, to disclosure of a communication or information covered by the attorney-client privilege, or work-product protection, as provided in 5 V.I.C. § 852, V.I. Rule of Evidence 503, and V.I. Rule of Civil Procedure 26(b)(3).

(a) Waiver of privilege by voluntary disclosure. As provided in 5 V.I.C. § 861, a person upon whom a Virgin Islands statute confers a privilege against disclosure waives the privilege if the person or a predecessor of the person, while holder of the privilege, voluntarily discloses or consents to

¹⁴ See *In re Adoption of Virgin Islands Rules of Evidence*, No. 2017-002, 2017 WL 1293843, at *8–9 (V.I. Apr. 3, 2017)

disclosure of any significant part of the privileged matter. This section does not apply if the disclosure itself is privileged.

Yusuf/United has already disclosed the invoices from September 19, 2012 through the invoice for May 6, 2013. Thus, even if Yusuf/United were the holder of the privilege, they voluntarily disclosed a significant part of the privileged matter. This allows their selected material to be of record and for them to argue about it, but keeps the remaining portion of those materials out of sight and unavailable to Hamed. See e.g., *Gov't Guar. Fund of Republic of Finland v. Hyatt Corp.*, 38 V.I. 227, 240, 1997 WL 793291 (D.V.I. 1997):

The Court of Appeals has set similar precedent. In *Glenmede Trust Co. v. Thompson*, 56 F.3d 476 (3d Cir.1995), the Court dealt with the scope of waiver in which petitioners submitted an opinion letter of the law firm acting for the Glenmede Trust.

There is an inherent risk in permitting the party asserting a defense of its reliance on advice of counsel to define the parameters of the waiver of the attorney-client privilege as to that advice. **That party should not be permitted to define selectively the subject matter of the advice of counsel on which it relied in order to limit the scope of waiver of the attorney-client privilege and therefore the scope of discovery. To do so would undermine the very purpose behind the exception to the attorney-client privilege at issue here—fairness.** (Emphasis added.)

Id. at 486.

The Court of Appeals upheld the District Court inasmuch as it determined that the petitioner “waived the attorney-client privilege as to **all** communication, both written and oral, to or from counsel as to the **entire** transaction.” *Id.* (Emphasis added).

2. The has been waiver by the disclosure to a third party

There is no question that disclosure of the allegedly privileged materials to a third party effects waiver -- *even if that party is in a confidential relationship or agrees not to further disclose the information.* *In re Prosser*, No. 3:06-BK-30009 (JFK), 2010 WL 2245012, at *1 (Bankr. D.V.I. May 14, 2010):

“[U]nder traditional waiver doctrine a voluntary disclosure to a third party waives the attorney-client privilege even if the third party agrees not to disclose the communications to anyone else.”

Here, there is no dispute that the invoices were provided to the Partnership for payment.

The Partnership is a definitely a third-party. See also *Addie v. Kjaer*, No. CIV. 2004-135, 2008 WL 5632261, at *3 (D.V.I. Jan. 10, 2008):

The voluntary disclosure by a client of a privileged communication waives the privilege as to other such communications relating to the same subject matter made both prior to and after the occurrence of the waiver. *Murray v. Gemplus International, S. A.*, 217 F.R.D. 362, 367 (E.D.Pa.2003) (disclosure of privilege documents to portray a positive image in negotiations waives the privilege with regard to all privileged documents generated for the negotiations); *Emejota Engineering Corporation v. Kent Polymers, Inc.* (1985 U.S. Dist. Lexis 13415)*8,*9 (attorney-client privilege waive as to all communications relating to the Confidential Information Agreement which was the subject matter of counsel's disclosed opinion letter); *Sicpa North America, Inc. v. Donaldson Enterprises, Inc.*, 179 N.J.Super. 56,64, 430 A.2d 262, 266 (Law Div.1981)(waiver of privilege found for privileged report prepared for settlement negotiations was exchanged with adversary).

In this same vein, it should also be noted that there is a Partnership Agreement.

3. *Most importantly, Yusuf/United's defense here puts the information at issue*

The attorney-client privilege is waived when the privilege holder asserts a claim or defense that put his attorney's materials or work product in issue in the litigation. In *Addie v. Kjaer*, at *2, the court stated:

The attorney-client privilege may be waived under various circumstances. For example, the attorney-client privilege may be waived when the privilege holder asserts a claim or defense that put his attorney's advice in issue in the litigation. *Rhone-Poulenc Rorer, Inc. v. Armour Pharmaceutical Company*, 32 F.3d 851, 863 (3rd Cir.1994). The advice of counsel is placed in issue where the client asserts a claim or defense, **and attempts to prove the claim or defense by disclosing or describing an attorney client communication.** *Rhone* at 863 (citing *North River Insurance Company v. Philadelphia Reinsurance Corporation*, 797 F.Supp. 363, 370 (D.N.J.1992)). Finding a waiver of the attorney-client privilege when the client puts the attorney's advice in issue is consistent with the essential elements of the privilege. *Rhone* at 863. (Emphasis added.)

Here, the allegedly privileged material was raised as a defense in the Yusuf/United briefs that led to the Master's Order of May 8th. These billings and the underlying documents are the sole issue addressed by both defendants and the Special Master. Their defense is predicated solely on the factual assertion that despite the Partnership having paid for the work in these bills, the work done must be differentiated. In *Galt Capital, LLP v. Seykota*, No. CIV. 2002-63, 2004 WL 298400, at *2 (D.V.I. Feb. 9, 2004), this was given even a finer edge -- applying it to the communications and documents that accompanied the work:

Implicit in this definition is the recognition that the attorney-client privilege may be waived under certain circumstances. The Third Circuit Court of Appeals has acknowledged that "a party can waive the attorney-client privilege by asserting claims or defenses that put his or her attorney's advice in issue in the litigation." *Rohne-Poulenc*, 32 F.3d at 863; *see also Gov't Guar. Fund of the Republic of Finland v. Hyatt Corp.*, 177 F.R.D. 226, 38 V.I. 227 (D.V.I.1997). Advice of counsel "is not in issue merely because it is relevant, and does not necessarily become in issue merely because the attorney's advice might affect the client's state of mind in a relevant manner." *Rohne-Poulenc*, 32 F.3d at 863. Rather, the client must take "the affirmative step in the litigation to place the advice of the attorney in issue." *Id.* (Emphasis added.)

I find that Seykota took such affirmative steps **when he asserted his mutual and unilateral mistake counterclaims. These counterclaims necessarily place Seykota's communications with Machtinger at issue** because, as Seykota acknowledges in his opposition brief, Machtinger was acting as Seykota's representative in negotiating and concluding the separation agreement.¹ **Without questioning Machtinger about the content of his discussions with Seykota, Galt and Tizes cannot verify whether Machtinger accurately represented Seykota's intentions in drafting the separation agreement, and, ultimately whether there was indeed a mistake.** In *Government Guaranty Fund*, I ruled that the defendant could not rely on an attorney's declaration to support its opposition to the plaintiffs' motion for partial summary judgment **and then deny the plaintiffs access to the attorney on grounds of the attorney-client privilege.** 177 F.R.D. at 341-42; 38 V.I. at 238. Similarly, Seykota cannot use his attorney to negotiate a separation agreement on his behalf and willingly sign that agreement, **later claim he did not understand its terms, then interpose the attorney-client privilege to shield from discovery his discussions with and instructions to Machtinger.** In sum, because Galt and Tizes cannot defend Seykota's allegations of unilateral or mutual mistake without questioning Machtinger, **I find that Seykota has placed his communications with Machtinger at issue in this litigation and, consequently, that he has waived the**

attorney-client privilege on his communications with Machtinger.
(Emphasis added.)

Yusuf and United have placed "what the work was done for" or more to the point, "who was the client" and "what matter the advice was being given for", squarely at issue. Both they and the Special Master have noted that there is only one way to tell -- the documents and testimony that will demonstrate this. See also *Gov't Guar. Fund of Republic of Finland v. Hyatt Corp.*, 38 V.I. 227, 238, 1997 WL 793291 (D.V.I. 1997):

Hyatt cannot use the privilege to shield from discovery those matters related to the subjects dealt with in its affidavit.

The attorney-client privilege is waived for **any relevant communication** if the client asserts as a material issue in a proceeding that: (a) the client acted upon the advice of a lawyer or that the advice was otherwise relevant to the legal significance of the client's conduct.

Livingstone v. North Belle Vernon Borough, 91 F.3d 515, 537 (3d Cir.1996) (citing Restatement of the Law Governing Lawyers § 130(1) (Final Draft No. 1, 1996)). (Emphasis added.)

In their briefs, Defendants have asserted this defense in such a manner that only their counsel's testimony can clear this up -- as the documents alone lack both foundation and the right to cross-examine. The Special Master has stated that such a differentiation of work versus claims is not only necessary, but dispositive.

4. The privilege is being used to shield torts or criminal acts

It is black-letter law that where it is alleged that a criminal act or civil wrong was done privilege can be negated. See generally *State v. Boatwright*, 54 Kan. App. 2d 433, 434, 401 P.3d 657, 659, 2017 WL 3198210 (2017) ("the attorney-client privilege does not extend to a communication in which the legal service was sought or obtained in order to enable or aid the commission or planning of a crime or a tort.")

If United and Yusuf took Partnership funds to pay non-Partnership fees, that is both a crime and a tort.

5. Refusal to provide the materials

Finally, to the extent that privilege is asserted under these conditions, the Special Master can warn Yusuf/United, that a presumption will be invoked if the invoices and supporting evidence is withheld under privilege.

IV. Argument

Hamed paid these invoices as a 50% Partner. He cannot prosecute his claims without the invoices and underlying documents and testimony.

V. Conclusion

Under the Court's Order of May 8, 2018, regarding specificity of claims for which the Fuerst Firm was paid by the Partnership, Hamed cannot prosecute his claims without the invoices and underlying documents and testimony.

Dated: May 23, 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

CERTIFICATE OF SERVICE

I hereby certify that on this 23rd day of May, 2018, I served a copy of the foregoing by email (via CaseAnywhere), as agreed by the parties, on:

Hon. Edgar Ross (w/ 2 Mailed Copies)
Special Master
% edgarrossjudge@hotmail.com

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

Mark W. Eckard
Hamm, Eckard, LLP
5030 Anchor Way
Christiansted, VI 00820
mark@markeckard.com

Jeffrey B. C. Moorhead
CRT Brow Building
1132 King Street, Suite 3
Christiansted, VI 00820
jeffreymlaw@yahoo.com



CERTIFICATE OF COMPLIANCE WITH RULE 6-1(e)

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**IN THE SUPERIOR COURT OF THE VIRGIN ISLANDS
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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.

Ex. 1a

Pursuant to the stipulated *Joint Discovery Plan*, as ordered by the Special Master on January 29, 2018, and the Special Master's Order of May 8, 2018, Hamed propounds the following regarding Claim H-3

50. ADMIT or DENY that as Yusuf and United now claim that some or all of this work was done "for the Partnership" or "for the Partnership under the umbrella of United" and not for Yusuf personally or United as a distinct entity; there is no claim by Yusuf or United of attorney-client privilege as against Hamed or the Partnership, as to any such work.

RESPONSE:

Dated: May 8, 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

CERTIFICATE OF SERVICE

I hereby certify that on this 8th day of May, 2018, I served a copy of the foregoing by email (via CaseAnywhere), as agreed by the parties, on:

Hon. Edgar Ross

Special Master

% edgarrossjudge@hotmail.com

Gregory H. Hodges

Stefan Herpel

Charlotte Perrell

Law House, 10000 Frederiksberg Gade

P.O. Box 756

St. Thomas, VI 00802

ghodges@dtflaw.com

Mark W. Eckard

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).



**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.

Ex. 1b

Pursuant to the stipulated *Joint Discovery Plan*, as ordered by the Special Master on January 29, 2018, and his Order dated May 8, 2019 at to Claim H-3, Hamed propounds the following Ninth Claims Interrogatories -- more particularly, interrogatory numbered 50 of 50, relating to claim H-3.

Interrogatory 50 of 50:

For each of the following amounts paid to *Fuerst Ittleman David & Joseph, PL*, as the same are describe in the Special Master's Order of May 8, 2018,

\$15,067.26 October 19, 2012
\$29,011.50 October 19, 2012
\$99,254.45 November 16, 2012
\$111,660.24 January 21, 2013
\$112,383.32 February 13, 2013
\$82,274.84 March 6, 2013
\$54,938.89 April 3, 2013

Identify all of the invoices/bills related to these payments, and for each entry therein, state the following for each invoice/bill entry: (1) the date the specific item of work was done, (2) what the work was that was done, (3) how much time was expended for each described item of work, (4) whether that specific work was identified as being for the criminal case (as defined by the Special Maser in his decision) or the civil case, (5) if not identified by the law firm, Yusuf's belief as to whether that specific work was for the criminal case (as defined by the Special Maser in his decision) or the civil case, (6) if it was for the criminal case, if it was after the end of the Joint Defense Agreement, and if it was done for the civil case, if it was paid after the date that Hamed brought suit to find Yusuf in violation of the Partnership Agreement.

For each such invoice, please include the identified invoice in the production requested in RFPD 48, filed this same date.

Dated: May 8, 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

CERTIFICATE OF SERVICE

I hereby certify that on this 31st day of March, 2018, I served a copy of the foregoing by email (via CaseAnywhere), as agreed by the parties, on:

Hon. Edgar Ross

Special Master

% edgarrossjudge@hotmail.com

Gregory H. Hodges

Stefan Herpel

Charlotte Perrell

Law House, 10000 Frederiksberg Gade

P.O. Box 756

St. Thomas, VI 00802

ghodges@dtflaw.com

Mark W. Eckard

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



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**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.

Ex. 1c

The following RFPD's pertain to Hamed Claim H-13, and the representations made in the Opposition and surresponse by Yusuf thereto, as discussed in the Special Master's order dated May 8, 2018

RFPD 48 of 50:

Please produce any and all invoices/bills requested in Interrogatory #50, and discussed in your response thereto -- i.e., all bills or invoices or other statements or work done or requests for payment that resulted in the payment of the following amounts to *Fuerst Ittleman David & Joseph, PL*, as the same are described in the Special Master's Order of May 8, 2018,

\$15,067.26 October 19, 2012
\$29,011.50 October 19, 2012
\$99,254.45 November 16, 2012
\$111,660.24 January 21, 2013
\$112,383.32 February 13, 2013
\$82,274.84 March 6, 2013
\$54,938.89 April 3, 2013

Response:

RFPD 49 of 50:

With regard to all work performed that resulted in the payment amounts paid to *Fuerst Ittleman David & Joseph, PL*, as the same are describes in the Special Master's Order of May 8, 2018, to wit,

\$15,067.26 October 19, 2012
\$29,011.50 October 19, 2012
\$99,254.45 November 16, 2012
\$111,660.24 January 21, 2013
\$112,383.32 February 13, 2013
\$82,274.84 March 6, 2013
\$54,938.89 April 3, 2013

As Yusuf and United now claim that some or all of this work was done "for the Partnership" or "for the Partnership under the umbrella of United" and not for Yusuf personally or United as a distinct entity; no privilege attaches to such work. Therefore, supply the following: (1) all written correspondence (including emails) from or to Fuerst Ittleman David & Joseph, PL, its attorneys or staff as to all work performed that was "for the Partnership" or "for the Partnership under the umbrella of United", (2) all notations, notes, drafts, attorney work product or other writings created by Fuerst Ittleman David & Joseph, PL, its attorneys or staff for such "Partnership" charges (this would include any files or other writings transferred to the Dudley Firm), and (3) all other physical evidence in the possession of DTF, Yusuf or United as to the nature and production of that work. (Note: You need not provide any such documents previously provided to Hamed.)

Dated: May 8, 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

CERTIFICATE OF SERVICE

I hereby certify that on this 8th day of May, 2018, I served a copy of the foregoing by email (CaseAnywhere ECF), 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).



**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.

Ex. 1d

The following RFPD's pertain to Hamed Claim H-13, and the representations made in the Opposition and sursesponse by Yusuf thereto, as discussed in the Special Master's order dated May 8, 2018

RFPD 50 of 50:

With regard to all work performed that resulted in the five (5) specified payment amounts below, paid to *Fuerst Ittleman David & Joseph, PL*, as the same are describe in the Special Master's Order of May 8, 2018, to wit,

\$99,254.45 November 16, 2012
\$111,660.24 January 21, 2013
\$112,383.32 February 13, 2013
\$82,274.84 March 6, 2013
\$54,938.89 April 3, 2013

Supply the following: (1) all written correspondence (including emails) from or to Fuerst Ittleman David & Joseph, PL, its attorneys or staff from or to United, Yusuf or any counsel for them, after the end date of the Joint Defense Agreement (on or about September 25, 2012), (2) all notations, notes, drafts, attorney work product or other writings created by Fuerst Ittleman David & Joseph, PL, its attorneys or staff for any work after the end date of the Joint Defense Agreement (on or about September 25, 2012) (this would include any files or other writings transferred to the Dudley Firm), and (3) all other physical evidence in the possession of DTF, Yusuf or United as to the content, nature and production of any work by Joseph DiRuzzo or his firm after the end date of the Joint Defense Agreement (on or about September 25, 2012).

Dated: May 9, 2018



Carl J. Hartmann III, Esq.
Co-Counsel for Plaintiff
5000 Estate Coakley Bay, L6
Christiansted, VI 00820
Email: carl@carlhartmann.com
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

CERTIFICATE OF SERVICE

I hereby certify that on this 9th day of May, 2018, I served a copy of the foregoing by email (CaseAnywhere ECF), 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).



**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.

Ex. 1e

NOTICE OF INTENT TO SERVE SUBPOENA

PLEASE TAKE NOTICE that on May 8, 2018, or as soon thereafter as service may be effectuated, and pursuant to V.I.R. Civ. P. 30(b)(6) & 45, Counsel for the Plaintiff, Joel H. Holt and Carl J. Hartmann, will issue and serve the Subpoena attached hereto as "Exhibit A," for the deposition and production of the items listed in the Subpoena at the time and place specified therein.

Dated: May 8, 2018



Carl J. Hartmann III, Esq (Bar #48)

Co-Counsel for Plaintiff

5000 Estate Coakley Bay, L-6

Christiansted, VI 00820

Email: carl@carlhartmann.com

Tele: (340) 719-8941

Fax: (212) 202-3733

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 8th day of May, 2018, I served a copy of the foregoing by email (via CaseAnywhere), as agreed by the parties, on the following and that the documents meets the page and word limitations under the applicable Rule:

Hon. Edgar Ross (w/ 2 copies by Mail)
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



Carl J. Hamed

**Issued by the
SUPERIOR COURT OF THE VIRGIN ISLANDS**

DIVISON OF ST. CROIX

SUBPOENA IN A CIVIL CASE

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.

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
A**

SUBPOENA DUCES TECUM

TO: **Dudley, Topper and Feuerzeig, LLP**
ADDRESS: **Attn: Custodian of Records**
Law House, 1000 Frederiksberg, St Thomas 00802

YOU ARE HEREBY COMMANDED to appear in the Superior Court of the Virgin Islands in the place, date, and time specified below to testify in the above case.

PLACE OF TESTIMONY	COURTROOM
	DATE AND TIME

YOU ARE HEREBY COMMANDED to appear in the Superior Court of the Virgin Islands in the place, date, and time specified at the taking of a Deposition in the above case.

PLACE OF DEPOSITION	DATE AND TIME
Joel H. Holt, Esq. Law Offices of Joel H. Holt 2132 Company Street Christiansted, VI 00820 (340) 773-8709	Friday, June 1, 2018, at 10:00 a.m.
Video Taped 30(b)(6) deposition of DTF	

YOU ARE HEREBY COMMANDED to produce and permit inspection and copying of the following documents or object at the place, date and times specified below (list documents or objects):
All Documents provided to you by prior counsel or your client that are to or from, created by or provided by Joseph DiRuzzo or his firm in 2012-2013, as to which your client does not claim privilege.

PLACE: Law Offices of Joel H. Holt

2132 Company Street, Christiansted, VI 00820
(340) 773-8709

DATE AND TIME:

Friday, June 1, 2018,
at 10:00 am

YOU ARE HEREBY COMMANDED to permit inspection of the following premises at the date and time specified below:

PREMISES

DATE AND TIME:

Any organization not a party to this suit that is subpoenaed for the taking of a deposition shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify. Federal Rules of Civil Procedure, 30(b)(6).

ISSUING OFFICER'S SIGNATURE AND TITLE

JOEL H. HOLT

Attorney-at-Law

/s/ Carl J. Hartmann

DATE

5/8/18

By: 

ISSUING ATTORNEY'S ADDRESS AND TELEPHONE NUMBER:

Carl J. Hartmann
c/o Law Offices of Joel H. Holt
2132 Company Street
Christiansted, VI 00820
(340) 773-8709

RETURN OF SERVICE

I personally served the within subpoena duces tecum by delivering a copy to _____

Dated: _____

By: _____

RETURN OF SERVICE

This is to certify that _____ cannot be found in this jurisdiction.

Dated: _____

By: _____

RETURN OF SERVICE

I hereby certify that I served the within subpoena duces tecum by leaving a copy at _____, the usual place of abode, with _____, a member of his/her family over the age of 14 years, then residing with him/her.

Dated: _____

By: _____

Pursuant to V.I. R. Civ. P. 30(b)(2) and 30(b)(6) and 45, as well as R. Civ. P. 34, the deponent(s) shall bring all preparations, notes, briefings and documents necessary to allow full and complete testimony on the topics.

SCHEDULE A - Topics for Entity Witness

In relation to Hamed Claim H-3:

Topic A:

With regard to all work performed that resulted in the payment amounts paid to Fuerst Ittleman David & Joseph, PL, as the same are described in the Special Master's Order of May 8, 2018, to wit,

**\$15,067.26 October 19, 2012
\$29,011.50 October 19, 2012
\$99,254.45 November 16, 2012
\$111,660.24 January 21, 2013
\$112,383.32 February 13, 2013
\$82,274.84 March 6, 2013
\$54,938.89 April 3, 2013**

As Yusuf and United now claim that some or all of this work was done "for the Partnership" or "for the Partnership under the umbrella of United" and not for Yusuf personally or United as a distinct entity; no privilege attaches to such work. Therefore, THE CUSTODIAN OF RECORDS will supply and be ready to testify regarding the firm's receipt, retention, retention policies and status of the following documents supplied to you by prior counsel or your client, as follows:

(1) all written correspondence (including emails) from or to Fuerst Ittleman David & Joseph, PL, its attorneys or staff as to all work performed that was "for the Partnership" or "for the Partnership under the umbrella of United",

(2) all notations, notes, drafts, attorney work product or other writings created by Fuerst Ittleman David & Joseph, PL, its attorneys or staff for those such "Partnership" charges (this would include any files or other writings transferred to the Dudley Firm, and

(3) all other physical evidence in the possession of DTF as to the nature and production of that work.

**Rules Governing the
Superior Court of the Virgin Islands**

Rule 30. Depositions by Oral Examination

* * *

(b) Notice of the Deposition; Other Formal Requirements.

* * *

(6) *Notice or Subpoena Directed to an Organization.* In its notice or subpoena, a party may name as the deponent a public or private corporation, a partnership, an association, a governmental body, or other entity and must describe with reasonable particularity the matters for examination. The named organization must then designate one or more officers, directors, or managing agents, or designate other persons who consent to testify on its behalf; and it may set out the matters on which each person designated will testify. A subpoena must advise a nonparty organization of its duty to make this designation. The persons designated must testify about information known or reasonably available to the organization. This paragraph (6) does not preclude a deposition by any other procedure allowed by these rules.

Rule 45. Subpoena

(a) In General.

(1) Form and Contents.

(A) *Requirements — In General.* Every subpoena must:

- (i) state the court from which it issued;
- (ii) state the title of the action and its civil-action number;
- (iii) command each person to whom it is directed to do the following at a specified time and place: attend and testify; produce designated documents, electronically stored information, or tangible things in that person's possession, custody, or control; or permit the inspection of premises; and
- (iv) set out the text of Rule 45(d) and (e).

(B) *Command to Attend a Deposition — Notice of the Recording Method.* A subpoena commanding attendance at a deposition must state the method for recording the testimony.

(C) *Combining or Separating a Command to Produce or to Permit Inspection; Specifying the Form for Electronically Stored Information.* A command to produce documents, electronically stored information, or tangible things or to permit the inspection of premises may be included in a subpoena commanding attendance at a deposition, hearing, or trial, or may be set out in a separate subpoena. A subpoena may specify the form

or forms in which electronically stored information is to be produced.

(D) *Command to Produce; Included Obligations.* A command in a subpoena to produce documents, electronically stored information, or tangible things requires the responding person to permit inspection, copying, testing, or sampling of the materials.

(2) *Issuing Court.* A subpoena must issue from the court where the action is pending.

(3) *Issued by Whom.* The clerk of court must issue a subpoena, signed but otherwise in blank, to a party who requests it. That party must complete it before service. An attorney also may issue and sign a subpoena if the attorney is authorized to practice in the Virgin Islands.

(4) *Notice to Other Parties Before Service.* If the subpoena commands the production of documents, electronically stored information, or tangible things or the inspection of premises before trial, then — at least 5 days before it is served on the person to whom it is directed — a notice and a copy of the subpoena must be served on each party.

(b) Service.

(1) *By Whom and How; Tendering Fees.* Any person who is at least 18 years old and not a party may serve a subpoena. Serving a subpoena requires delivering a copy to the named person.

(2) *Service in the Virgin Islands.* A subpoena may be served at any place within the United States Virgin Islands.

(3) *Service in a Foreign Country.* A subpoena may be served at any place outside the United States Virgin Islands consistent with the provisions of 5 V.I.C. § 505.

(4) *Proof of Service.* Proving service, when necessary, requires filing with the issuing court a statement showing the date and manner of service and the names of the persons served. The statement must be certified by the server.

(c) Place of Compliance.

(1) *For a Trial, Hearing, or Deposition.* A subpoena may command a person to attend a trial, hearing, or deposition only as follows:

(A) within 100 miles of where the person resides, is employed, or regularly transacts business in person; or

(B) within the state where the person resides, is employed, or regularly transacts business in person, if the person

(i) is a party or a party's officer; or

(ii) is commanded to attend a trial and would not incur substantial expense.

(2) *For Other Discovery.* A subpoena may command:

(A) production of documents, electronically stored information, or tangible things at a place within 100 miles of where the person resides, is employed, or regularly transacts business in person; and

(B) inspection of premises at the premises to be inspected.

(d) Protecting a Person Subject to a Subpoena; Enforcement.

(1) *Avoiding Undue Burden or Expense; Sanctions.* A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The court for the division where the action is pending must enforce this duty and impose an appropriate sanction — which may include lost earnings and reasonable attorney's fees — on a party or attorney who fails to comply.

(2) *Command to Produce Materials or Permit Inspection.*

(A) *Appearance Not Required.* A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.

(B) *Objections.* A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing, or sampling any or all of the materials or to inspecting the premises — or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:

(i) At any time, on notice to the commanded person, the serving party may move the court for the division where the action is pending for an order compelling production or inspection.

(ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.

(3) *Quashing or Modifying a Subpoena.*

(A) *When Required.* On timely motion, the court for the division where the action is pending must quash or modify a subpoena that:

(i) fails to allow a reasonable time to comply;

(ii) requires a person to comply beyond the geographical limits specified in Rule 45(c);

(iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or

(iv) subjects a person to undue burden.

(B) *When Permitted.* To protect a person subject to or affected by a subpoena, the court where the action is pending may, on motion, quash or modify the subpoena if it requires:

(i) disclosing a trade secret or other confidential research, development, or commercial information; or

(i) disclosing an unretained expert's opinion or information that does not describe specific occurrences in dispute and results from the expert's

study that was not requested by a party.

(C) *Specifying Conditions as an Alternative.* In the circumstances described in Rule 45(d)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:

(i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and

(ii) ensures that the subpoenaed person will be reasonably compensated.

(e) Duties in Responding to a Subpoena.

(1) *Producing Documents or Electronically Stored Information.* These procedures apply to producing documents or electronically stored information:

(A) *Documents.* A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.

(B) *Form for Producing Electronically Stored Information Not Specified.* If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.

(C) *Electronically Stored Information Produced in Only One Form.* The person responding need not produce the same electronically stored information in more than one form.

(D) *Inaccessible Electronically Stored Information.* The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) *Claiming Privilege or Protection.*

(A) *Information Withheld.* A person withholding subpoenaed information under a claim that it is privileged or subject to protection as trial-preparation material must:

(i) expressly make the claim; and

(ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.

(B) *Information Produced.* If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified

information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information under seal to the court for the division where the action is pending for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.

(f) Contempt. The court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena or an order related to it.

(g) Subpoenas and discovery outside the Virgin Islands. The procedures for use of letters rogatory for discovery outside the Virgin Islands are set forth in 5 V.I.C. § 4921. The Uniform Interstate Depositions and Discovery Act (Chapter 505 of Title 5 of the Virgin Islands Code, 5 V.I.C. § 4922 et seq.) provides for discovery involving jurisdictions recognizing reciprocal discovery obligations, and includes provisions for issuance and service of subpoenas for depositions and production of documents in those jurisdictions.

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,

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.

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

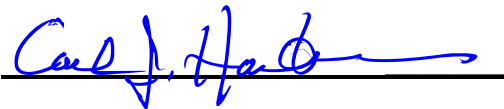
**ACTION FOR DEBT AND
CONVERSION**

JURY TRIAL DEMANDED

Ex. 1f

PLEASE TAKE NOTICE that on May 17, 2018, or as soon thereafter as service may be effectuated, and pursuant to V.I.R. Civ. P. 45, Counsel for the Plaintiff, Joel H. Holt and Carl J. Hartmann, will issue and serve the Subpoena attached hereto as "Exhibit A," for the deposition and production of the items listed in the Subpoena at the time and place specified therein. Any necessary witness fee(s), expenses and costs are hereby tendered. This is service pursuant to Rule 45 and 45(c)((1)(A) as (1) the deponent is a member of the USVI Bar being deposed with regard to activities in this case before the Superior Court of the USVI, and (2) the locus of the deposition is within 100 miles of where the person resides, is employed, or regularly transacts business in person -- to wit, the deponent regularly transacts business in the USVI at locations less than 100 miles from the Law Office of Joel H. Holt.

Dated: May 17, 2018



Carl J. Hartmann III, Esq (Bar #48)
Co-Counsel for Plaintiff
5000 Estate Coakley Bay, L-6
Christiansted, VI 00820
Email: carl@carlhartmann.com
Tele: (340) 719-8941
Fax: (212) 202-3733

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 17th day of May, 2018, I served a copy of the foregoing by email (via CaseAnywhere), as agreed by the parties, on the following and that the documents meets the page and word limitations under the applicable Rule:

Hon. Edgar Ross (w/ 2 copies by Mail)

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

A handwritten signature in blue ink, reading "Carl J. Hamed", is written over a horizontal line.

Courtesy Copy to:

Joseph A. DiRuzzo (By Email)

JD@DiRuzzoLaw.com

(954) 615.1676 (office)

(954) 764.7272 (fax)

**Issued by the
SUPERIOR COURT OF THE VIRGIN ISLANDS**

DIVISION OF ST. CROIX

SUBPOENA IN A CIVIL CASE

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.

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 A

SUBPOENA DUCES TECUM

TO: **Joseph A. DiRuzzo, III Esq. (VI Bar Member)**
ADDRESS: **633 SE 3rd Ave., Suite 301**
Ft. Lauderdale, FL 33301

YOU ARE HEREBY COMMANDED to appear in the Superior Court of the Virgin Islands in the place, date, and time specified below to testify in the above case.

PLACE OF TESTIMONY	COURTROOM
	DATE AND TIME

YOU ARE HEREBY COMMANDED to appear in the Superior Court of the Virgin Islands in the place, date, and time specified at the taking of a Deposition in the above case.

PLACE OF DEPOSITION	DATE AND TIME
Joel H. Holt, Esq. Law Offices of Joel H. Holt 2132 Company Street Christiansted, VI 00820 (340) 773-8709	Thursday, June 31, 2018, at 10:00 a.m.
Video Taped 30(b)(6) deposition of DTF	

YOU ARE HEREBY COMMANDED to produce and permit inspection and copying of the following documents or object at the place, date and times specified below (list documents or objects):
All Documents related to your representation of Fathi Yusuf, United Corporation or the Yusuf Hamed from 9/20/12 (aka the Plaza Extra Partnership) from 9/20/2012 to 4/30/2013 for which your firm at the time billed and received payment from the "Plaza Extra - Banco Popular Account" # 191-2562690, including the attached.

PLACE: Law Offices of Joel H. Holt
2132 Company Street, Christiansted, VI 00820
(340) 773-8709

DATE AND TIME:

Thursday, May 31, 2018,
at 10:00 am

YOU ARE HEREBY COMMANDED to permit inspection of the following premises at the date and time specified below:

PREMISES

DATE AND TIME:

Any organization not a party to this suit that is subpoenaed for the taking of a deposition shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify. Federal Rules of Civil Procedure, 30(b)(6).

ISSUING OFFICER'S SIGNATURE AND TITLE

JOEL H. HOLT
Attorney-at-Law

/s/ Carl J. Hartmann

By: 

DATE

5/17/18

ISSUING ATTORNEY'S ADDRESS AND TELEPHONE NUMBER:

Carl J. Hartmann
c/o Law Offices of Joel H. Holt
2132 Company Street
Christiansted, VI 00820
(340) 773-8709

RETURN OF SERVICE

I personally served the within subpoena duces tecum by delivering a copy to _____

Dated: _____

By: _____

RETURN OF SERVICE

This is to certify that _____ cannot be found in this jurisdiction.

Dated: _____

By: _____

RETURN OF SERVICE

I hereby certify that I served the within subpoena duces tecum by leaving a copy at _____, the usual place of abode, with _____, a member of his/her family over the age of 14 years, then residing with him/her.

Dated: _____

By: _____

Pursuant to V.I. R. Civ. P. 45, as well as R. Civ. P. 34, the deponent(s) shall bring all preparations, notes, briefings and documents necessary to allow full and complete testimony on the topics.

SCHEDULE A - Topics for Rule 45 Witness

In relation to Hamed Claim H-3 and the same is more particularly described in the attached May 8, 2018 Order.

With regard to all work performed between September 20, 2012 and April 30, 2013, that resulted in the payment amounts paid to Fuerst Ittleman David & Joseph, PL, for the work of Joseph A. DiRuzzo III and others, as the same are described in the Special Master's Order of May 8, 2018, to wit, (see attached)

\$15,067.26 October 19, 2012
\$29,011.50 October 19, 2012
\$99,254.45 November 16, 2012
\$111,660.24 January 21, 2013
\$112,383.32 February 13, 2013
\$82,274.84 March 6, 2013
\$54,938.89 April 3, 2013,

As Yusuf and United now claim that some or all of this work was done "for the Partnership" or "for the Partnership under the umbrella of United" and not for Yusuf personally or United as a distinct entity; no privilege attaches to such work. Therefore, Deponent will supply and be ready to testify regarding his and his prior firm's receipt, retention, retention policies and status of the following documents supplied to him, as follows:

- (1) all written correspondence (including emails) from or to Deponent or Fuerst Ittleman David & Joseph, PL, its attorneys or staff as to all work performed that was "for the Partnership" or "for the Partnership under the umbrella of United",
- (2) all notations, notes, drafts, attorney work product or other writings created by deponent or Fuerst Ittleman David & Joseph, PL, its attorneys or staff for those such "Partnership" charges (this would include any files or other writings transferred to the Dudley Firm, and
- (3) all other physical evidence in the possession of deponent as to the nature and production of that work.

Attorney Fees Paid to Joe DiRuzzo, FUERST ITTLEMAN DAVID & JOSEPH, PL

**Payments After 10/19/2012
to Fuerst Ittleman from 'Plaza Extra' Account**

Date	Payee	From Account	Amount	Check No.
2012-10-19	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 15,067.26	3979
2012-10-19	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 29,011.50	3977
2012-11-16	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 99,254.45	4195
2013-01-21	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 111,660.24	4642
2013-02-13	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 112,383.82	4819
2013-03-06	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 82,274.87	5055
2013-04-03	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 54,938.89	5193
			\$	

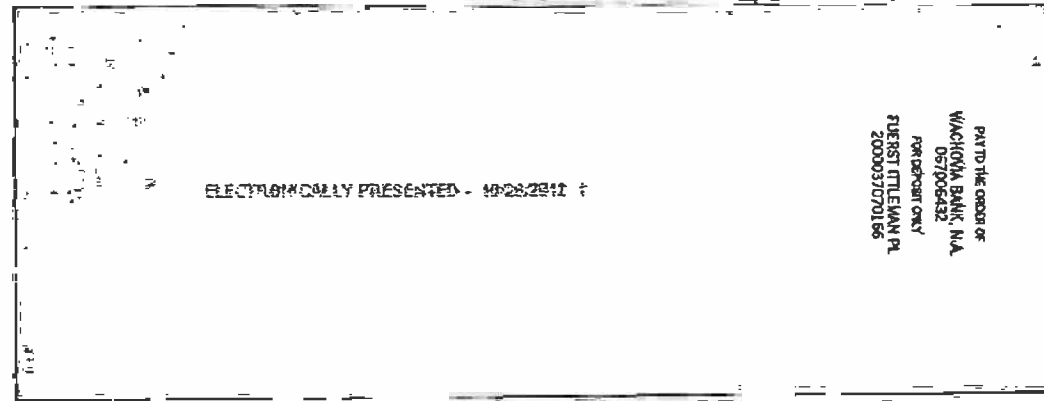
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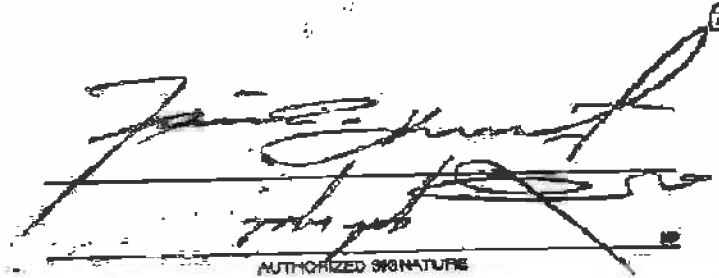
Dated: Friday, October 19, 2012

Amount: \$99,254.45

Cleared: Sunday, October 28, 2012

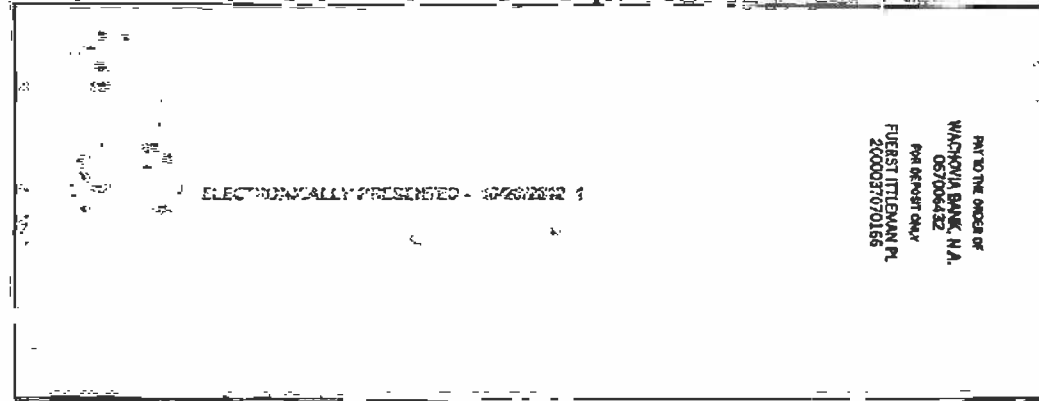
Depository: Fuerst Ittleman PL
Account Wachovia Bank N.A.
2000037070166

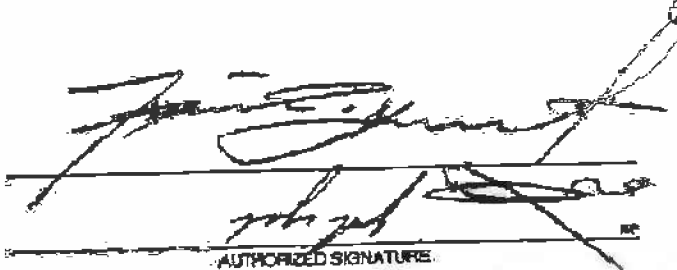


UNITED CORPORATION DBA PLAZA EXTRA (340) 719-1870 PO BOX 3649 ST CROIX, VI 00851		BANCO POPULAR DE PUERTO RICO 101-667216	3977
		DATE	Oct 19, 2012
		AMOUNT	\$ 29,011.50
Twenty-Nine Thousand Eleven and 50/100 Dollars			
FUERST ITTLEMAN DAVID & JOSEPH, PL 1001 BRICKELL BAY DRIVE 32ND FLOOR MIAMI, FL 33131			
PAY TO THE ORDER OF:	 AUTHORIZED SIGNATURE		
Memo:	⑈003977⑈ ⑆021606674⑆ 1910256269⑈		

CHECK 3979

Dated: Friday, October 19, 2012
Amount: \$15,067.26
Cleared: Sunday, October 28, 2012
Depository: Fuerst Ittleman PL
Account: Wachovia Bank N.A.
2000037070166



UNITED CORPORATION DBA PLAZA EXTRA (340) 719-1870 PO BOX 3649 ST CROIX, VI 00851		BANCO POPULAR DE PUERTO RICO 701-987216	3979 CHECK NUMBER
		DATE Oct 19, 2012	
		AMOUNT \$ 15,067.26	
PAY TO THE ORDER OF:	Fifteen Thousand Sixty-Seven and 26/100 Dollars FUERST ITTLEMAN DAVID & JOSEPH, PL 1001 BRICKELL BAY DRIVE 32ND FLOOR MIAMI, FL 33131	 AUTHORIZED SIGNATURE	
Memo:	00037070166 0216066740 19102562690		

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-667/216

4195
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DATE

Nov 16, 2012

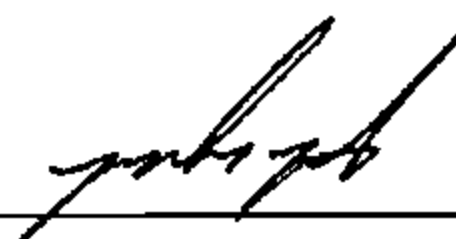
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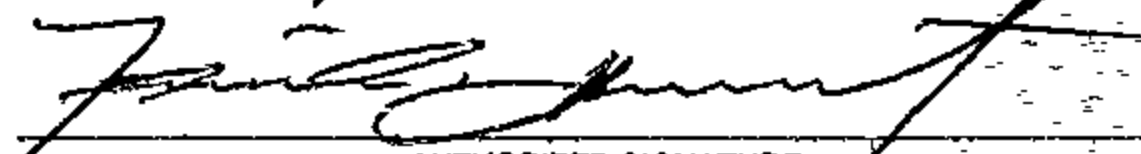
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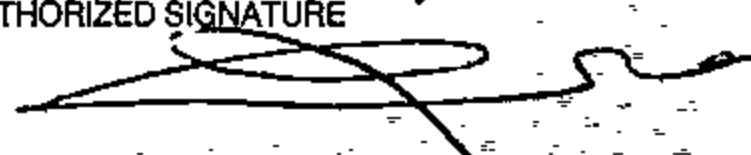
PAY
TO THE
ORDER
OF:

Ninety-Nine Thousand Two Hundred Fifty-Four and 45/100 Dollars
FUERST ITTLEMAN DAVID & JOSEPH, PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:





AUTHORIZED SIGNATURE


⑈004 195⑈ ⑆02 1606674⑆ 19 1 256 269⑈

HAMD203422

Details on Back

Security Features Included

PAY TO THE ORDER OF

WACHOVIA BANK, N.A.
067006432

FOR DEPOSIT ONLY

FUERST ITLEMAN PL
2000037070166

2000037070166

WACHOVIA BANK, N.A.
2000037070166

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-667/216

4642
CHECK NUMBER

DATE
Jan 21, 2013

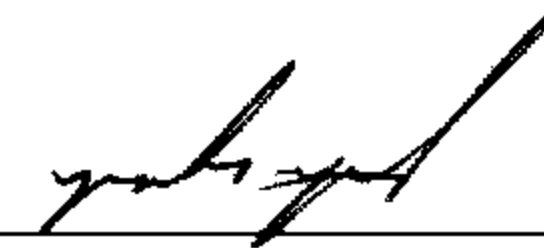
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Type _____
Issued _____
Exp. Date _____
Int. _____


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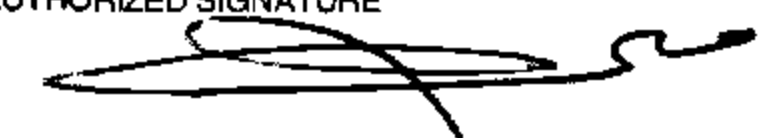
AMOUNT
\$ ***\$111,660.24

PAY TO THE ORDER OF: One Hundred Eleven Thousand Six Hundred Sixty and 24/100 Dollars
FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:





AUTHORIZED SIGNATURE


⑈004642⑈ ⑆021606674⑆ 191⑈256269⑈

PAY TO THE ORDER OF

WACHOVIA BANK, N.A.
067006432

FOR DEPOSIT ONLY

FUERST ITTELMAN PL
2000057070166

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO

4819

CHECK NUMBER

Pin	ID	101-667216
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Acc. Dep. Only		
Hist.	Sig.	
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DATE

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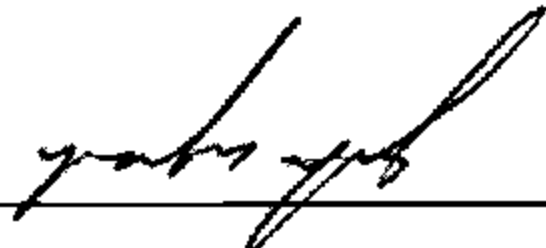
\$ ***\$112,383.32


PAY One Hundred Twelve Thousand Three Hundred Eighty-Three and 32/100 Dollars

TO THE
ORDER
OF:

FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:





AUTHORIZED SIGNATURE

⑈004819⑈ ⑆021606674⑆ 191⑈256269⑈



PAY TO THE ORDER OF
WACHOVIA BANK, N.A.
067006432

FOR DEPOSIT ONLY

FUERST ITTEMAN PL
2000037070166

1001 951 1005

11 55
3 1005
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UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-667/216

5005
CHECK AMOUNT
TRADE PROTECTION

DATE
Mar 6, 2013

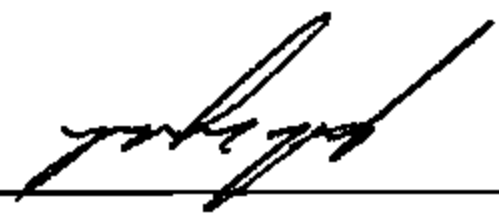

AMOUNT

\$ ****\$82,274.87

PAY Eighty-Two Thousand Two Hundred Seventy-Four and 87/100 Dollars
TO THE ORDER OF:

FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:



AUTHORIZED SIGNATURE

⑈005005⑈ ⑆021606674⑆ 191⑈256269⑈



PAY TO THE ORDER OF

WACHOVIA BANK, N.A.

067006432

FOR DEPOSIT ONLY

FUERST ITLEMAN PL

2000037070166

11/11/2009 11:11 AM

BANCO POPULAR DE PUERTO RICO
101-667/216

5193
CHECK ARMOR
BY COLLECTION

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

DATE
Apr 3, 2013

AMOUNT

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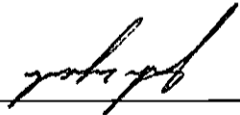
PAY
TO THE
ORDER
OF:

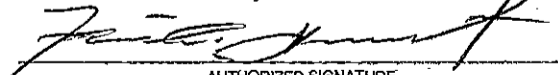
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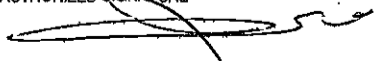
FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo :

HAMD562231 005193 021606674 191 256269





AUTHORIZED SIGNATURE


Details on Back
Security Features Included

PAY TO THE ORDER OF
WACHOVIA BANK, N.A.
067006432
FOR DEPOSIT ONLY
FUERST ITTELMAN PL
2000037070166

44
WACHOVIA BANK, N.A.
067006432
FUERST ITTELMAN PL
2000037070166

HAMD562232

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,

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.

Case No.: SX-2012-CV-370

**ACTION FOR DAMAGES,
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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**

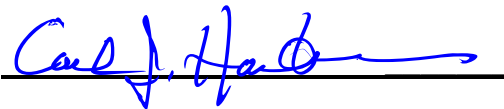
JURY TRIAL DEMANDED

Ex. 1g

NOTICE OF INTENT TO SERVE SUBPOENA

PLEASE TAKE NOTICE that on May 17, 2018, or as soon thereafter as service may be effectuated, and pursuant to V.I.R. Civ. P. 45, Counsel for the Plaintiff, Joel H. Holt and Carl J. Hartmann, will issue and serve the Subpoena attached hereto as "Exhibit A," for the deposition and production of the items listed in the Subpoena at the time and place specified therein. Any necessary witness fee(s), expenses and costs are hereby tendered. This is service pursuant to Rule 45 and 45(c)((1)(A) as (1) the deponent appeared before this Court in this case before the Superior Court of the USVI, and (2) the locus of the deposition is within 100 miles of where the person resides, is employed, or regularly transacts business in person -- to wit, the deponent known to have regularly transacted business in the USVI at locations less than 100 miles from the Law Office of Joel H. Holt. Letters Rogatory will be sought for parallel service in Florida for a Florida deposition.

Dated: May 17, 2018



Carl J. Hartmann III, Esq (Bar #48)
Co-Counsel for Plaintiff
5000 Estate Coakley Bay, L-6
Christiansted, VI 00820
Email: carl@carlhartmann.com
Tele: (340) 719-8941
Fax: (212) 202-3733

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 17th day of May, 2018, I served a copy of the foregoing by email (via CaseAnywhere), as agreed by the parties, on the following and that the documents meets the page and word limitations under the applicable Rule:

Hon. Edgar Ross (w/ 2 copies by Mail)
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

A handwritten signature in blue ink, reading "Carl J. Hamed", is written over a horizontal line.

Courtesy Copy to:

Christopher Davis (By Email)

**Issued by the
SUPERIOR COURT OF THE VIRGIN ISLANDS**

DIVISION OF ST. CROIX

SUBPOENA IN A CIVIL CASE

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.

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 A

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

**EXHIBIT
A**

SUBPOENA DUCES TECUM

TO: Christopher David, Esq.
1001 Brickell Bay Drive, Suite 3112
ADDRESS: Miami, FL 33131

YOU ARE HEREBY COMMANDED to appear in the Superior Court of the Virgin Islands in the place, date, and time specified below to testify in the above case.

PLACE OF TESTIMONY	COURTROOM
	DATE AND TIME

YOU ARE HEREBY COMMANDED to appear in the Superior Court of the Virgin Islands in the place, date, and time specified at the taking of a Deposition in the above case.

PLACE OF DEPOSITION	DATE AND TIME
Joel H. Holt, Esq. Law Offices of Joel H. Holt 2132 Company Street Christiansted, VI 00820 (340) 773-8709	Thursday, June 31, 2018, at 1:00 p.m.
Video Taped 30(b)(6) deposition of DTF	

YOU ARE HEREBY COMMANDED to produce and permit inspection and copying of the following documents or object at the place, date and times specified below (list documents or objects):
All Documents related to your representation of Fathi Yusuf, United Corporation or the Yusuf Hamed from 9/20/12 (aka the Plaza Extra Partnership) from 9/20/2012 to 4/30/2013 for which your firm at the time billed and received payment from the "Plaza Extra - Banco Popular Account" # 191-2562690, including the attached.

PLACE: Law Offices of Joel H. Holt
2132 Company Street, Christiansted, VI 00820
(340) 773-8709

DATE AND TIME:

Thursday, May 31, 2018,
at 10:00 am

YOU ARE HEREBY COMMANDED to permit inspection of the following premises at the date and time specified below:

PREMISES

DATE AND TIME:

Any organization not a party to this suit that is subpoenaed for the taking of a deposition shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify. Federal Rules of Civil Procedure, 30(b)(6).

ISSUING OFFICER'S SIGNATURE AND TITLE

JOEL H. HOLT
Attorney-at-Law

/s/ Carl J. Hartmann

By: 

DATE

5/17/18

ISSUING ATTORNEY'S ADDRESS AND TELEPHONE NUMBER:

Carl J. Hartmann
c/o Law Offices of Joel H. Holt
2132 Company Street
Christiansted, VI 00820
(340) 773-8709

RETURN OF SERVICE

I personally served the within subpoena duces tecum by delivering a copy to _____

Dated: _____

By: _____

RETURN OF SERVICE

This is to certify that _____ cannot be found in this jurisdiction.

Dated: _____

By: _____

RETURN OF SERVICE

I hereby certify that I served the within subpoena duces tecum by leaving a copy at _____, the usual place of abode, with _____, a member of his/her family over the age of 14 years, then residing with him/her.

Dated: _____

By: _____

Pursuant to V.I. R. Civ. P. 45, as well as R. Civ. P. 34, the deponent(s) shall bring all preparations, notes, briefings and documents necessary to allow full and complete testimony on the topics.

SCHEDULE A - Topics for Rule 45 Witness

In relation to Hamed Claim H-3 and the same is more particularly described in the attached May 8, 2018 Order.

With regard to all work performed between September 20, 2012 and April 30, 2013, that resulted in the payment amounts paid to Fuerst Ittleman David & Joseph, PL, for the work of Christopher David and others, as the same are described in the Special Master's Order of May 8, 2018, to wit, (see attached)

\$15,067.26 October 19, 2012
\$29,011.50 October 19, 2012
\$99,254.45 November 16, 2012
\$111,660.24 January 21, 2013
\$112,383.32 February 13, 2013
\$82,274.84 March 6, 2013
\$54,938.89 April 3, 2013,

As Yusuf and United now claim that some or all of this work was done "for the Partnership" or "for the Partnership under the umbrella of United" and not for Yusuf personally or United as a distinct entity; no privilege attaches to such work. Therefore, Deponent will supply and be ready to testify regarding his and his prior firm's receipt, retention, retention policies and status of the following documents supplied to him, as follows:

- (1) all written correspondence (including emails) from or to Deponent or Fuerst Ittleman David & Joseph, PL, its attorneys or staff as to all work performed that was "for the Partnership" or "for the Partnership under the umbrella of United",
- (2) all notations, notes, drafts, attorney work product or other writings created by deponent or Fuerst Ittleman David & Joseph, PL, its attorneys or staff for those such "Partnership" charges (this would include any files or other writings transferred to the Dudley Firm, and
- (3) all other physical evidence in the possession of deponent as to the nature and production of that work.

Attorneys Fees Paid to FUERST ITTLEMAN DAVID & JOSEPH, PL

**Payments After 10/19/2012
to Fuerst Ittleman from 'Plaza Extra' Account**

Date	Payee	From Account	Amount	Check No.
2012-10-19	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 15,067.26	3979
2012-10-19	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 29,011.50	3977
2012-11-16	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 99,254.45	4195
2013-01-21	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 111,660.24	4642
2013-02-13	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 112,383.82	4819
2013-03-06	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 82,274.87	5055
2013-04-03	Fuerst Ittleman	Plaza Extra - Banco Popular	\$ 54,938.89	5193

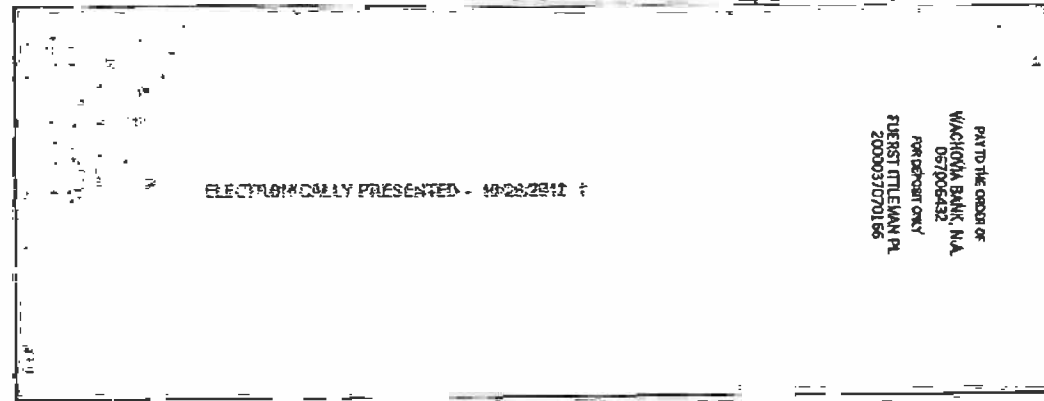
CHECK 3977

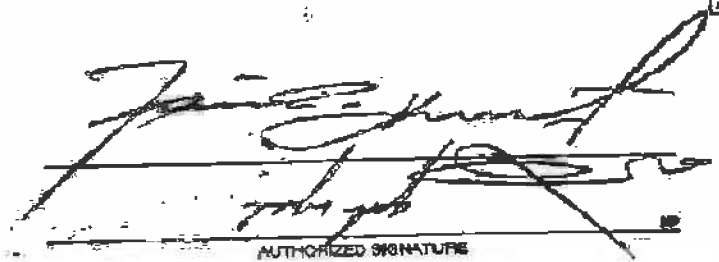
Dated: Friday, October 19, 2012

Amount: \$99,254.45

Cleared: Sunday, October 28, 2012

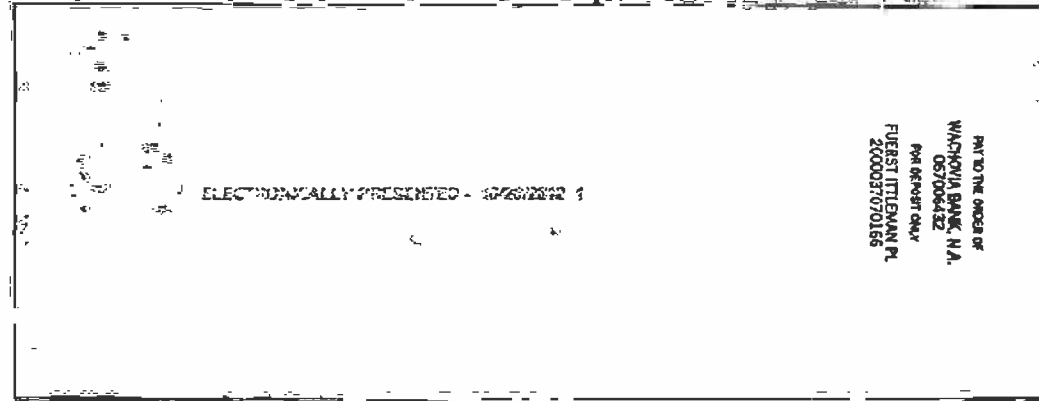
Depository: Fuerst Littleman PL
Account Wachovia Bank N.A.
2000037070166



UNITED CORPORATION DBA PLAZA EXTRA (340) 719-1870 PO BOX 3649 ST CROIX, VI 00851		BANCO POPULAR DE PUERTO RICO 101-667216	3977 CHECK NUMBER
		DATE	Oct 19, 2012
		AMOUNT	\$ 29,011.50
Twenty-Nine Thousand Eleven and 50/100 Dollars			
FUERST LITTLEMAN DAVID & JOSEPH, PL 1001 BRICKELL BAY DRIVE 32ND FLOOR MIAMI, FL 33131			
PAY TO THE ORDER OF:	 AUTHORIZED SIGNATURE		
Memo:			
⑈003977⑈ ⑆021606674⑆ 1910256269⑈			

CHECK 3979

Dated: Friday, October 19, 2012
Amount: \$15,067.26
Cleared: Sunday, October 28, 2012
Depository: Fuerst Ittleman PL
Account Wachovia Bank N.A.
2000037070166



UNITED CORPORATION DBA PLAZA EXTRA (340) 719-1870 PO BOX 3649 ST CROIX, VI 00851		BANCO POPULAR DE PUERTO RICO 701-997216	3979 CHECK NUMBER
		DATE	Oct 19, 2012
		AMOUNT	\$ 15,067.26
PAY TO THE ORDER OF:	Fifteen Thousand Sixty-Seven and 26/100 Dollars		
	FUERST ITTLEMAN DAVID & JOSEPH, PL 1001 BRICKELL BAY DRIVE 32ND FLOOR MIAMI, FL 33131		
Memo:	AUTHORIZED SIGNATURE		
⑈003479⑈ ⑆021606674⑆ 1910256269⑈			

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-667/216

4195
CHECK IMAGE
REAL PROTECT

DATE

Nov 16, 2012

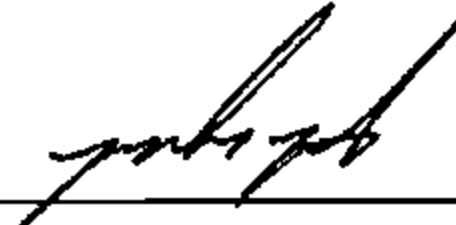
AMOUNT

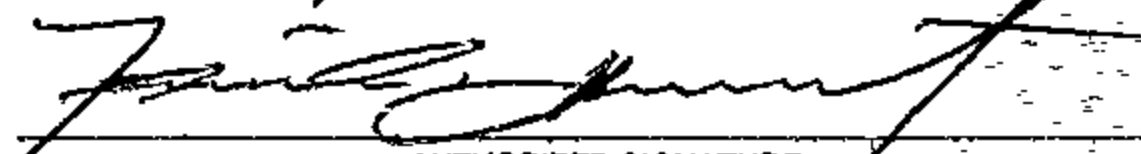
\$ 99,254.45

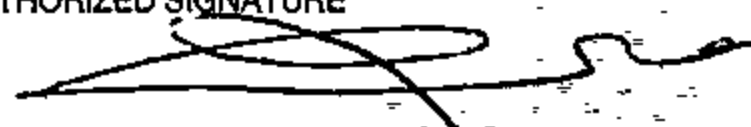
PAY
TO THE
ORDER
OF:

Ninety-Nine Thousand Two Hundred Fifty-Four and 45/100 Dollars
FUERST ITTLEMAN DAVID & JOSEPH, PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:





AUTHORIZED SIGNATURE


⑈004 195⑈ ⑆02 1606674⑆ 19 1 256 269⑈

HAMD203422

Details on Back

Security Features Included

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-667/216

4642
CHECK NUMBER

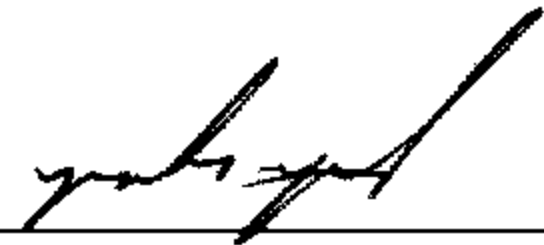
DATE
Jan 21, 2013


Fin. ID _____
Type _____
Issued _____
Exp. Date _____
Int. Rate _____


AMOUNT
\$ ***\$111,660.24

PAY TO THE ORDER OF: One Hundred Eleven Thousand Six Hundred Sixty and 24/100 Dollars
FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:





AUTHORIZED SIGNATURE


⑈004642⑈ ⑆021606674⑆ 191⑈256269⑈



PAY TO THE ORDER OF

WACHOVIA BANK, N.A.
067006432

FOR DEPOSIT ONLY

FUERST ITTLEMAN PL
2000057070166

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO

4819

CHECK NUMBER

Pin	ID	101-667216
Type	Open	OK
Issue/Exp.	AD	X
Acc. Dep. Only		
Hist.	Sig.	
	HPF	OK
	Memo	OK

DATE

Feb 13, 2013

AMOUNT

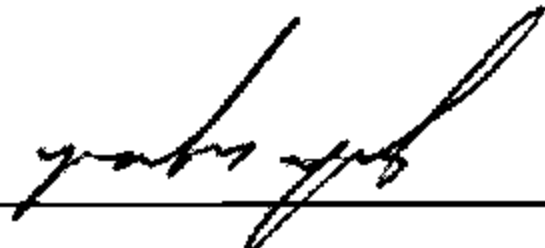
\$ ***\$112,383.32


PAY One Hundred Twelve Thousand Three Hundred Eighty-Three and 32/100 Dollars

TO THE
ORDER
OF:

FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:





AUTHORIZED SIGNATURE

⑈004819⑈ ⑆021606674⑆ 191⑈256269⑈

HAMD277362

Details on Back.



Security Features Included

PAY TO THE ORDER OF
WACHOVIA BANK, N.A.
067006432

FOR DEPOSIT ONLY

FUERST ITTLEMAN PL
2000037070166

1001 951 1005

11 55
3 1005
1 005

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-667/216

5005
CHECK AMOUNT
TRADE PROTECTION

DATE
Mar 6, 2013

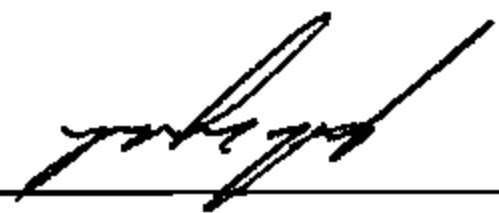

AMOUNT

\$ ****\$82,274.87

PAY Eighty-Two Thousand Two Hundred Seventy-Four and 87/100 Dollars
TO THE ORDER OF:

FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:



AUTHORIZED SIGNATURE

⑈005005⑈ ⑆021606674⑆ 191⑈256269⑈



BANCO POPULAR DE PUERTO RICO
101-667/216

5193
CHECK ARMOR
BY COLLECTION

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

DATE
Apr 3, 2013

AMOUNT

\$ *****\$54,938.89

PAY
TO THE
ORDER
OF:

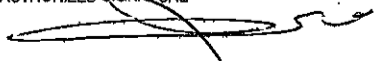
Fifty-Four Thousand Nine Hundred Thirty-Eight and 89/100 Dollars

FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo :





AUTHORIZED SIGNATURE


HAMD562231 005193 021606674 191 256269

Details on Back
Security Features Included

PAY TO THE ORDER OF
WACHOVIA BANK, N.A.
067006432
FOR DEPOSIT ONLY
FUERST ITTELMAN PL
2000037070166

44
WACHOVIA BANK, N.A.
067006432
FUERST ITTELMAN PL
2000037070166

HAMD562232

From: Carl Hartmann <carl@carlhartmann.com>

Sent: Tuesday, May 08, 2018 6:11 PM

To: 'cdavid@fuerstlaw.com' <cdavid@fuerstlaw.com>

Cc: 'Joel Holt' <holtvi@aol.com>; 'Kim Japinga' <kim@japinga.com>; 'Gregory Hodges' <Ghodges@dtflaw.com>; 'Charlotte Perrell' <Cperrell@dtflaw.com>

Subject: Re Subpoena of your firm in Hamed v. Yusuf, SX-2012-CV-370 (V.I. Superior Court, Div. St. Croix, Brady, J.)

Dear Attorney David:

Today Judge Edgar Ross, sitting as Special Master, has ordered expedited (by June 1, 2018) discovery as to the claim by your prior clients, Fathi Yusuf and United Corporation, that work your firm did that was paid for from Hamed/Yusuf Partnership funds was “for the Partnership” – thus waiving privilege as to any and all such materials. See the appended order and four items of discovery filed today for some background on the transactions between September 2012 and April of 2013.

We would like to arrange the deposition of a firm representative – primarily to obtain the file documents.

If you will agree to one of the alternatives, we would be amenable:

- (1) Turn a copy of all file documents over to your clients’ present counsel in the USVI. We would pay for the reproduction.
- (2) I could come and review the documents, with a representative of your clients’ present counsel present.
- (3) You can give a telephonic deposition regarding the number, scope and status of the file.

Please feel free to contact Atty. Hodges or Atty. Perrell at the DTF firm, present counsel, and let me know your thoughts at your earliest convenience.

Carl Hartmann

Ps. Our condolences on the passing of Attorney Fuerst.

Carl J. Hartmann III, Attorney

5000 Estate Coakley Bay, L6

Christiansted, VI 00820

Website: www.CarlHartmann.com

Email: Carl@Hartmann.Attorney

Telephone: (340) 642-4422

Facsimile: (212) 202-3733

Ex. 2a

From: carl@hartmann.attorney <carl@hartmann.attorney>

Sent: Monday, May 14, 2018 5:03 PM

To: 'Christopher David' <CDavid@fuerstlaw.com>

Cc: 'Joel Holt' <holtvi@aol.com>; 'Kim Japinga' <kim@japinga.com>; 'Cperrell@dtflaw.com' <Cperrell@dtflaw.com>

Subject: RE: Re Subpoena of your firm in Hamed v. Yusuf, SX-2012-CV-370 (V.I. Superior Court, Div. St. Croix, Brady, J.)

Importance: Low

Attorney David:

Thank you for the response. As you will note, your ex-client has now stated that the work in dispute was done for the Partnership and there is no dispute that the work was paid for with unreimbursed Partnership funds. I am attaching the summary judgment decision by which my client was determined to be a 50% partner. I have copied Attorney Perrell on this, and I am sure she will confirm this if you contact her.

In addition, I would like to examine on the payment of 2012 and 2013 USVI gross receipts tax for this work done in the USVI – to see how that income was sourced.

I assure you that delay will not avoid the deposition, only make matters more involved and complex.

Carl Hartmann

Ex. 2b

From: Carl Hartmann <carl@carlhartmann.com>
Sent: Thursday, May 17, 2018 5:33 PM
To: 'cdavid@fuerstlaw.com' <cdavid@fuerstlaw.com>
Cc: 'Charlotte Perrell' <Cperrell@dtflaw.com>; 'Gregory Hodges' <Ghodges@dtflaw.com>; 'Stefan Herpel' <sherpel@dtflaw.com>; 'kim@japinga.com' <kim@japinga.com>; 'Joel Holt' <holtvi.plaza@gmail.com>
Subject: Notice of Deposition and Question

Attorney David:

Attached you will find a courtesy copy of a Notice of Deposition. Please let me know if you will waive or accept service and whether other times, dates or locations would be better for you. Again, I offer to take the deposition at your office for your convenience and access to records.

Also, I see your notice of entry of appearance – which states your admission *pro hac vice*, but, does not attach the VI Supreme Court's order. The VI Supreme Court's docketing website does not show any such application or order. I understand that often our local records are incomplete on such matters – particularly back in 2012 to early 2013. Could you possibly provided me with a copy of that order – as it will be an attachment to my subpoena and any application for Letters Rogatory.

Also, could you inform me of whether you and/or the Fuerst Firm has stopped practice/business in the USVI following the departure of Atty. DiRuzzo ?

Best regards,

Carl Hartmann

Carl J. Hartmann III, Attorney
5000 Estate Coakley Bay, L6
Christiansted, VI 00820
Website: www.CarlHartmann.com
Email: Carl@Hartmann.Attorney
Telephone: (340) 642-4422
Facsimile: (212) 202-3733

Ex. 2c

From: Carl Hartmann <carl@carlhartmann.com>
Sent: Monday, May 21, 2018 1:55 PM
To: 'cdavid@fuerstlaw.com' <cdavid@fuerstlaw.com>
Cc: 'ghodges@dtflaw.com' <ghodges@dtflaw.com>; 'charlotte perrell' <cperrell@dtflaw.com>; 'sherpel@dtflaw.com' <sherpel@dtflaw.com>; 'Kim Japinga' <kim@japinga.com>; 'Joel Holt' <holtvi@aol.com>
Subject: RE: Waiver

Atty David:

Just to clarify what Joel wrote earlier today:

My client will be seeking the Billings and files for all work done by your firm for United Corporation, Fathi Yusuf (and his family members) and the Plaza Supermarket partnership.

His request pertains to all work/communications paid for from (1) the account on which the \$504,591.03 was drawn or (2) any other partnership accounts regardless of the date(s). Obviously, we do not seek such information for work paid for solely from the United Tenant Account after April 30, 2013. See, e.g., Judge Brady's April 25, 2019 decision at page 11. *Hamed v. Yusuf*, 58 V.I. 117, 2013 WL 1846506 (V.I. Super. April 25, 2013).

38. Funds from supermarket accounts have also been utilized unilaterally by Yusuf, without agreement of Hamed, to pay legal fees of defendants relative to this action and the Criminal Action, in excess of \$145,000 to the dates of the evidentiary hearing. Tr. 76:5–82:9, Jan. 25, 2013; Pl. Ex. 15, 16.⁵ (Emphasis added.)

His Footnote 5 at the end of paragraph 38 also mentions "Exhibit 30" which he describes as "two checks in the total sum of more than \$220,000 in payment to defense counsel in this action, dated January 21, 2013 and February 13, 2013, drawn on a supermarket account by Defendants without Plaintiffs' consent."

Thank you,

Carl Hartmann

Carl J. Hartmann III, Attorney
5000 Estate Coakley Bay, L6
Christiansted, VI 00820
Website: www.CarlHartmann.com
Email: Carl@Hartmann.Attorney
Telephone: (340) 642-4422
Facsimile: (212) 202-3733

Ex. 2d

From: Christopher David <CDavid@fuerstlaw.com>
Sent: Monday, May 14, 2018 4:24 PM
To: 'Carl@hartmann.attorney' <Carl@hartmann.attorney>
Cc: Joel Holt <holtvi@aol.com>; Kim Japinga <kim@japinga.com>; Gregory Hodges <Ghodges@dtflaw.com>; Charlotte Perrell <Cperrell@dtflaw.com>
Subject: RE: Re Subpoena of your firm in Hamed v. Yusuf, SX-2012-CV-370 (V.I. Superior Court, Div. St. Croix, Brady, J.)
Importance: Low

Mr. Hartmann,

I have your email and the documents attached. I have been unable to review them until today due to other matters. I do not see the referenced “waiver of the privilege” in any of the attachments. **I have further not been advised by our former client that the privilege has been waived.** If there has been such a finding or written waiver, please forward the same along with a valid subpoena.

Christopher M. David, Esq.
Fuerst Ittleman David & Joseph
1001 Brickell Bay Drive, Suite 3112
Miami, Florida 33131
Telephone: 305-350-5690
Facsimile: 305-371-8989
Direct: 786-364-7991
Cell: 305-979-5203
E-mail: cdavid@fuerstlaw.com
www.fuerstlaw.com

Ex. 3

From: Joseph DiRuzzo <jd@diruzzolaw.com>
Sent: Tuesday, May 15, 2018 7:05 PM
To: Carl@hartmann.attorney
Cc: Joel Holt <holtvi@aol.com>; Kim Japinga <kim@japinga.com>; Gregory Hodges <Ghodges@dtflaw.com>; Charlotte Perrell <Cperrell@dtflaw.com>; cdavid@fuerstlaw.com
Subject: RE: Re Subpoena of Joseph DiRuzzo in Hamed v. Yusuf, SX-2012-CV-370 (V.I. Superior Court, Div. St. Croix, Brady, J.)
Importance: Low

Attorney Hartmann,
I echo Attorney David's response from yesterday.



Joseph A. DiRuzzo, III, Esq., CPA
ADDRESS/ 633 SE Third Avenue, Suite 301, Ft. Lauderdale, FL 33301
PHONE/ 954.615.1676 FAX/ 954.764.7272 WEB/ www.diruzzolaw.com EMAIL/ jd@diruzzolaw.com

From: Carl Hartmann <carl@carlhartmann.com>
Sent: Tuesday, May 8, 2018 6:15 PM
To: Joseph DiRuzzo <jd@diruzzolaw.com>
Cc: Joel Holt <holtvi@aol.com>; Kim Japinga <kim@japinga.com>; Gregory Hodges <Ghodges@dtflaw.com>; Charlotte Perrell <Cperrell@dtflaw.com>; cdavid@fuerstlaw.com
Subject: RE: Re Subpoena of Joseph DiRuzzo in Hamed v. Yusuf, SX-2012-CV-370 (V.I. Superior Court, Div. St. Croix, Brady, J.)

Dear Attorney DiRuzzo:

Today Judge Edgar Ross, sitting as Special Master, has ordered expedited (by June 1, 2018) discovery as to the claim by your prior clients, Fathi Yusuf and United Corporation, that work your firm did that was paid for from Hamed/Yusuf Partnership funds was "for the Partnership" – thus waiving privilege as to any and all such materials. See the appended order and four items of discovery filed today for some background on the transactions between September 2012 and April of 2013.

We would like to arrange for your deposition. Will you agree to a date or require physical service?

Please let me know your thoughts at your earliest convenience.

Carl Hartmann

Carl J. Hartmann III, Attorney
5000 Estate Coakley Bay, L6
Christiansted, VI 00820
Website: www.CarlHartmann.com
Email: Carl@Hartmann.Attorney
Telephone: (340) 642-4422
Facsimile: (212) 202-3733

Ex. 4

From: Carl Hartmann <carl@carlhartmann.com>
Sent: Tuesday, May 08, 2018 4:23 PM
To: 'Charlotte Perrell' <Cperrell@dtflaw.com>
Cc: 'Gregory Hodges' <Ghodges@dtflaw.com>; 'Kim Japinga' <kim@japinga.com>; 'Joel Holt' <holtvi.plaza@gmail.com>
Subject: 3 Dates needed - for deposition of DiRuzzo, his firm and DTF

Charlotte:

Pursuant to the Court's Order today, we have provided you with 3 additional discovery requests. You will notice that one part of our requests is based on the fact that since Yusuf/United have taken the position that some or all of the work done by DiRuzzo and his firm were "for the Partnership" or "for the Partnership under United's umbrella" – all such work is non-privileged.

We would, therefore, like to schedule the depositions of (1) Attorney DiRuzzo (2) his prior firm and a records custodian for DTF (as to what documents were transferred from prior counsel to DTF, or from Yusuf to DTF that were created, held or produced by prior counsel). One day each. As the Court has required this to be done by the end of the month, we need dates for these as soon as possible

I would also ask that you expedite the responses to the discovery filed today. If you cannot get responses to us before the deposition, or if you do not have convenient dates before June 1st, we would be willing to enlarge the dates.

Also, if you intend to file a motion for a protective order as to either the work DiRuzzo (or his firm did) or DTF's receipt of these documents – please, let's correspond about this before you file the motion based on just this request for dates.

Carl

Carl J. Hartmann III, Attorney
5000 Estate Coakley Bay, L6
Christiansted, VI 00820
Website: www.CarlHartmann.com
Email: Carl@Hartmann.Attorney
Telephone: (340) 642-4422
Facsimile: (212) 202-3733

Ex. 5a

From: Carl Hartmann <carl@carlhartmann.com>
Sent: Tuesday, May 08, 2018 4:23 PM
To: 'Charlotte Perrell' <Cperrell@dtflaw.com>
Cc: 'Gregory Hodges' <Ghodges@dtflaw.com>; 'Kim Japinga' <kim@japinga.com>; 'Joel Holt' <holtvi.plaza@gmail.com>
Subject: 3 Dates needed - for deposition of DiRuzzo, his firm and DTF

Charlotte:

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I would also ask that you expedite the responses to the discovery filed today. If you cannot get responses to us before the deposition, or if you do not have convenient dates before June 1st, we would be willing to enlarge the dates.

Also, if you intend to file a motion for a protective order as to either the work DiRuzzo (or his firm did) or DTF's receipt of these documents – please, let's correspond about this before you file the motion based on just this request for dates.

Carl

Carl J. Hartmann III, Attorney
5000 Estate Coakley Bay, L6
Christiansted, VI 00820
Website: www.CarlHartmann.com
Email: Carl@Hartmann.Attorney
Telephone: (340) 642-4422
Facsimile: (212) 202-3733

Ex. 5b

From: Carl Hartmann <carl@carlhartmann.com>

Sent: Tuesday, May 22, 2018 8:45 AM

To: 'Charlotte Perrell' <Cperrell@dtflaw.com>

Cc: 'Kim Japinga' <kim@japinga.com>; 'Joel Holt' <holtvi@aol.com>; 'Gregory Hodges' <Ghodges@dtflaw.com>; 'Stefan Herpel' <sherpel@dtflaw.com>; 'cdavid@fuerstlaw.com' <cdavid@fuerstlaw.com>

Subject: You must immediately waive atty-client privilege as to items charged to Partnership account?

Charlotte:

In case there was any ambiguity in what Joel was statin[g] in his email yesterday, and in light of the fact that we only have until June 1st under Judge Ross' order: **You are asked to immediately waive attorney-client privilege as to invoices paid for with Partnership funds from 9/19/2012 to 4/30/2013.**

If you do not, we will be forced to immediately point out to Judge Ross that you are impeding the discovery into the invoices for those dates ordered in his May 8, 2018 order, as the Fuerst Firm has informed Joel that they will not testify absent such a waiver.

Carl

Carl J. Hartmann III, Attorney

5000 Estate Coakley Bay, L6

Christiansted, VI 00820

Website: www.CarlHartmann.com

Email: Carl@Hartmann.Attorney

Telephone: (340) 642-4422

Facsimile: (212) 202-3733

Ex. 6a

From: Carl Hartmann <carl@carlhartmann.com>
Sent: Tuesday, May 22, 2018 11:43 AM
To: 'Charlotte Perrell' <Cperrell@dtflaw.com>
Cc: 'Kim Japinga' <kim@japinga.com>; 'cdavid@fuerstlaw.com' <cdavid@fuerstlaw.com>; 'Joel Holt' <holtvi@aol.com>
Subject: Please respond re Waiver

Charlotte:

As I mentioned, we do not have much time until Judge Ross' time limit for discovery on H-3 runs out. If you and prior counsel do not discuss and respond to the waiver request immediately, we will proceed as necessary.

Carl

Carl J. Hartmann III, Attorney
5000 Estate Coakley Bay, L6
Christiansted, VI 00820
Website: www.CarlHartmann.com
Email: Carl@Hartmann.Attorney
Telephone: (340) 642-4422
Facsimile: (212) 202-3733

Ex. 6b

From: Carl Hartmann <carl@carlhartmann.com>
Sent: Wednesday, May 23, 2018 10:06 AM
To: 'Charlotte Perrell' <Cperrell@dtflaw.com>
Cc: 'Gregory Hodges' <Ghodges@dtflaw.com>; 'Stefan Herpel' <sherpel@dtflaw.com>; 'Kim Japinga' <kim@japinga.com>; 'Joel Holt' <holtvi.plaza@gmail.com>
Subject: Several matters awaiting Yusuf/united responses

Charlotte:

We are still waiting for responses on several items – two of which are extremely time sensitive.

1. On the 15th, we sent you a Rule 37.1 request regarding a conferenced re Interrogatory Response #9 of 50 - \$900k Used to Pay Yusuf Tax in April 2013. It must be completed by June 1st – thus my requests for a date/time.
2. Similarly, on the 18th and 21st, we sent additional Rule 37.1 requests, and have not heard back on a date/time for the conferences. We will not agree to holding off on the first Rule 37.1 conference to combine it with these just because your client has decided to be non-responsive.
3. We have sent repeated requests to both you and prior, Florida counsel for dates/times for depositions. Very time sensitive.
4. We have sent repeated requests to both you and prior, Florida counsel for an answer as to assertion/waiver of the atty-client privilege. Very time sensitive.

Please provide the above. Also, I note that Special Master Ross stated in his May 8th Order that all discovery must not only be propounded, but rather completed. Thus, we will expect your responses to the written discovery by June 1st.

Thank you for your attention to these matters.

Carl

Carl J. Hartmann III, Attorney
5000 Estate Coakley Bay, L6
Christiansted, VI 00820
Website: www.CarlHartmann.com
Email: Carl@Hartmann.Attorney
Telephone: (340) 642-4422
Facsimile: (212) 202-3733

Ex. 6c

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

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

Plaintiff/Counterclaim Defendant,

vs.

FATHI YUSUF and **UNITED CORPORATION**

Defendants and Counterclaimants.

vs.

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

Counterclaim Defendants,

Case No.: SX-2012-CV-370

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

JURY TRIAL DEMANDED

Consolidated with

Case No.: SX-2014-CV-287

Consolidated with

Case No.: SX-2014-CV-278

Consolidated with

Case No.: ST-17-CV-384

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

vs.

UNITED CORPORATION, *Defendant.*

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

vs.

FATHI YUSUF, *Defendant.*

FATHI YUSUF, *Plaintiff,*

vs.

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

Ex. 7

**HAMED'S SECOND MOTION AS TO HAMED CLAIM H-3:
YUSUF'S PAYMENTS TO THE FUERST LAW FIRM FROM PARTNERSHIP FUNDS —
FOR HIS NON-PARTNERSHIP ATTORNEY'S FEES FROM 9/19/2012 TO 4/30/2013**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] Thus, \$108,388.97 plus interest from the date of the check, at the statutory interest rate of 9%, is due from Yusuf to the partnership for just this one invoice. The other attached "2012-3" invoices reflect similar charges, solely in the *Hamed v. Yusuf* matter, for subsequent periods:

- Exhibit 5** is the invoice dated January 4, 2013, in the amount of \$21,903.16
- Exhibit 6** is the invoice dated January 16, 2013, in the amount of \$57,991.80.⁹
- Exhibit 7** is the invoice dated March 4, 2013, in the amount of \$68,211.88.¹⁰
- Exhibit 8** is the invoice dated April ____, 2013, in the amount of \$_____.
- Exhibit 9** is the invoice dated May ____, 2013, in the amount of \$_____.

Thus, the total unreimbursed amount due for fees in this section is \$_____.

[REDACTED]

B. Work for "tax matters" Yusuf testified and stated did not apply to Hamed

Not only did Yusuf repeatedly state in letters to tax authorities (**Group Exhibit 10**) that his tax efforts were not for Hamed, the US DOJ testified in the criminal hearing before Judge Lewis, that Yusuf was refusing to pay Hamed taxes. Moreover, Yusuf insisted that the taxing authorities remove Hamed from any settlement, id., but they did what he demanded. **Group Exhibit 11**. The "tax" invoices for Fuerst Firm matter 2012-1 are attached as **Group Exhibit 12**. The amount due is \$_____ plus 9% statutory interest from the date they were each paid.

C. Work for "criminal" issues after the end of the JDA

There is no dispute that the JDA and any obligation for the Partnership to pay Yusuf's criminal fees ended on September 19, 2012. That was two days after Hamed sued Yusuf for denying Hamed was a partner, and trying to steal his 50%. Yusuf has refused to pay Hamed's legal and accounting fees for the post-JDA period on the same basis. The "criminal" invoices for Fuerst Firm matter 2012-2 are attached as Group Exhibit 11. The amount due is \$_____ plus 9% statutory interest from the date they were each paid.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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

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

Plaintiff/Counterclaim Defendant,

vs.

FATHI YUSUF and **UNITED CORPORATION**

Defendants and Counterclaimants.

vs.

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

Counterclaim Defendants,

Case No.: SX-2012-CV-370

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

JURY TRIAL DEMANDED

Consolidated with

Case No.: SX-2014-CV-287

Consolidated with

Case No.: SX-2014-CV-278

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Case No.: ST-17-CV-384

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

vs.

UNITED CORPORATION, *Defendant.*

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

vs.

FATHI YUSUF, *Defendant.*

FATHI YUSUF, *Plaintiff,*

vs.

MOHAMMAD A. HAMED TRUST, *et al,*

Defendants.

Ex. 8

**DECLARATION AS TO MOTION FOR A DETERMINATION OF 'NO-PRIVILEGE' OR
TO COMPEL WAIVER OR PRESUMPTION AS TO HAMED'S SECOND H-3 MOTION**

I, **CARL J. HARTMANN**, declare under penalty of perjury pursuant to 28 U.S.C. Section 1746, as follows:

1. I have personal knowledge of the facts set forth herein.
2. I am an attorney licensed to practice law in the U.S. Virgin Islands.
3. I am co-counsel for Mohammad Hamed (now the Mohammad Hamed Estate) in *Hamed v. Yusuf et al.*, **SX-12-CV-370**.
4. That on Friday, May 18, 2018, one of the counsel for Hamed in this action contacted Florida counsel well known to him.
5. After conflict checks and the transmissions of documents that same day, that counsel's services were retained for the purpose of obtaining Florida process for the three Florida deponents in this action.
6. Because the deponents have all asserted attorney-client privilege as to the testimony they would give, Hamed's counsel has not yet prosecuted the Florida matter and service, as this would simply cause duplicative costs.
7. Hamed's counsel has repeatedly attempted to obtain a waiver of that privilege both from deponents and Defendants.
8. Those requests have been denied or ignored.
9. Immediately, upon waiver or an order, the Florida lawyer will proceed.

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

Dated: May 23, 2018.



Carl J. Hartmann, Esq.

JOEL H. HOLT, ESQ. P.C.

2132 Company Street, Suite 2
Christiansted, St. Croix
U.S. Virgin Islands 00820

Tele. (340) 773-8709
Fax (340) 773-8677
E-mail: holtvi@aol.com

May 7, 2013

Joseph A. DiRuzzo, III
Christopher David
Fuerst Ittleman David & Joseph, PL
1001 Brickell Bay Drive, 32nd. Fl.
Miami, FL 33131

By Email and Mail

Re: Plaza Extra

Dear Counsel:

As you know, your firm has been receiving payments from Plaza Extra Supermarket bank accounts. You have done so despite the fact that my client made it clear he had not authorized these payments. As was clear in the Court's opinion, this is a pre-1998 (pre-RUPA) non-entity partnership. You then proceeded at your own risk in depositing these checks. As noted in the opinion (¶38 at 11, including footnote 5):

38. Funds from supermarket accounts have also been utilized *unilaterally by Yusuf, without agreement of Hamed*, to pay legal fees of defendants relative to this action and the Criminal Action, in excess of \$145,000 to the dates of the evidentiary hearing. *Tr. 76:5-82:9, Jan. 25, 2013; Pl. Ex. 15, 16.*⁵

[Footnote 5] Plaintiff has submitted Exhibit 30 with his February 19, 2013 Second Request to Take Judicial Notice and Request to Supplement the Hearing Record, granted by separate Order. Defendants' opposition to Plaintiffs' Motion did not address Exhibit 30, consisting of two checks in the total sum of more than \$220,000 in payment to defense counsel in this action, dated January 21, 2013 and February 13, 2013, *drawn on a supermarket account by Defendants without Plaintiffs' consent*. Although the evidence is cumulative and not essential to the Court's decision herein, it reflects an ongoing practice of unilateral withdrawals and the possibility of continuing unilateral action in the future. (Emphasis added.)

Ex. 9

Thus, my client has directed me to demand that your firm immediately return all funds paid out of any of these partnership operating accounts (as listed in the parties pleadings), including the attached checks that were written on those accounts.

Please let me know if you have any questions or have any clarifications you would like to make.

Yours,



Joel H. Holt
JHH/jf
Enclosure

CHECK 3979

Dated: Friday, October 19, 2012

Amount: \$15,067.26

Cleared: Sunday, October 28, 2012

Depository: Fuerst Ittleman PL

Account: Wachovia Bank N.A.
2000037070166



3979	
BANCO POPULAR DE PUERTO RICO 101-897/216	DATE Oct 19, 2012
UNITED CORPORATION DBA PLAZA EXTRA (340) 719-1870 PO BOX 9649 ST CROIX, VI 00831	AMOUNT \$ 15,067.26
Fifteen Thousand Sixty-Seven and 26/100 Dollars FUERST ITTLEMAN DAVID & JOSEPH, PL 1001 BRICKELL BAY DRIVE 32ND FLOOR MIAMI, FL 33131	
PAY TO THE ORDER OF:	AUTHORIZED SIGNATURE
Memo: 11003979 10216066711 191025626911	

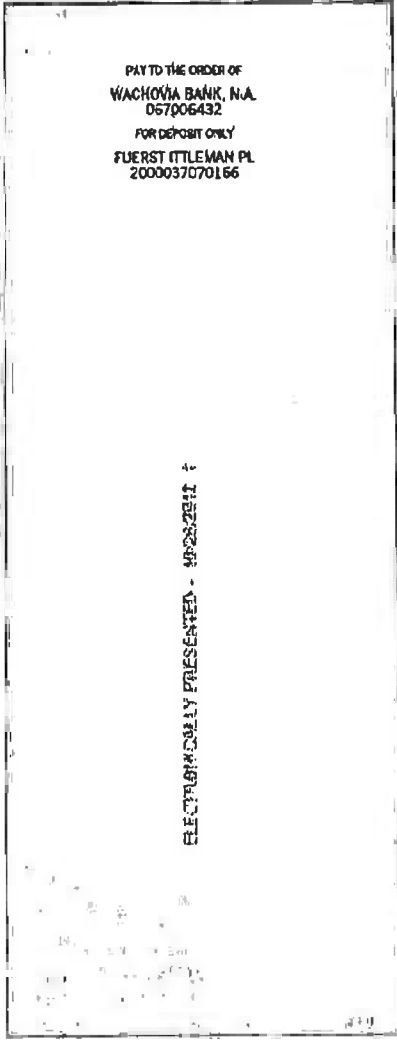
CHECK 3977


Dated: Friday, October 19, 2012

Amount: \$99,254.45

Cleared: Sunday, October 28, 2012

Depository: Fuerst Ittleman PL
Account: Wachovia Bank N.A.
2000037070166



3977		DATE	AMOUNT
BANKO POPULAR DE PUERTO RICO 101-687216		Oct 19, 2012	\$ 29,011.50
UNITED CORPORATION DBA PLAZA EXTRA (340) 718-1870 PO BOX 3649 ST CROIX, VI 00851		AUTHORIZED SIGNATURE 	
Twenty-Nine Thousand Eleven and 50/100 Dollars FUERST ITTLEMAN DAVID & JOSEPH, PL 1001 BRICKELL BAY DRIVE 32ND FLOOR MIAMI, FL 33131		Memo: ⑈003977⑈ ⑈021606674⑈ 1910256269⑈	
PAY TO THE ORDER OF: Fuerst Ittleman PL			

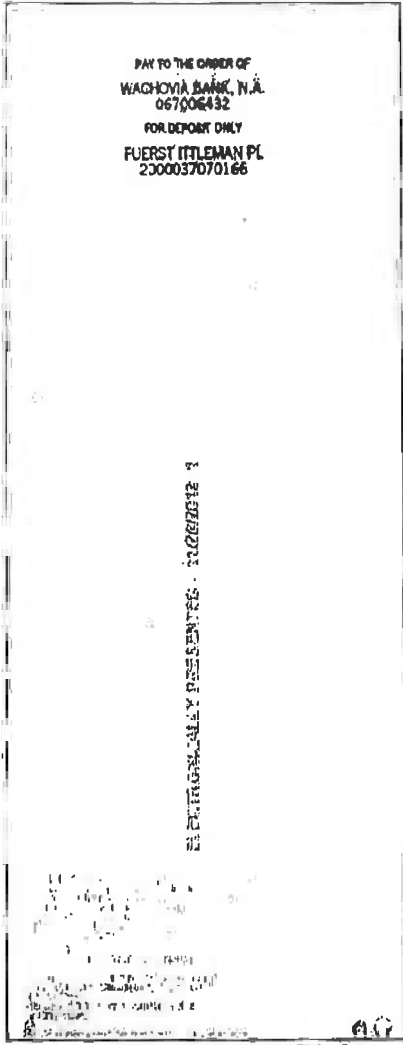
CHECK 4195

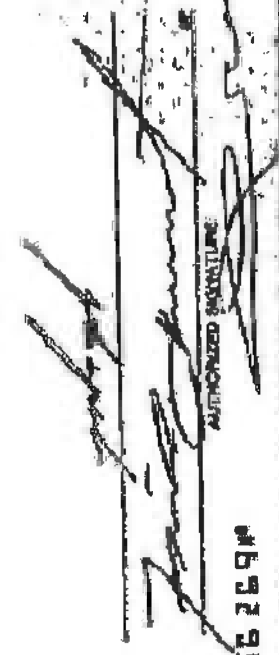
Dated: Friday, November 16, 2012

Amount: \$99,254.45

Cleared: Sunday, November 25, 2012

Depository: Fuerst Ittleman PL
Account: Wachovia Bank N.A.
2000037070166



UNITED CORPORATION DBA PLAZA EXTRA (360) 719-1870 PO BOX 3649 ST CROIX, VI 00851		BANCO POPULAR DE PUERTO RICO 101-657216	4195 CHECK NUMBER
PAY TO THE ORDER OF: NINETY-NINE THOUSAND TWO HUNDRED FIFTY-FOUR AND 45/100 DOLLARS FUERST ITTLEMAN DAVID & JOSEPH, PL 1001 BRICKELL BAY DRIVE 32ND FLOOR MIAMI, FL 33131		DATE: NOV 16, 2012	AMOUNT: \$ 99,254.45
MEMO: #001,195# #021606674# 19 10 256 269#		AUTHORIZED SIGNATURE: 	

FUERST LITTLEMAN DAVID & JOSEPH PL.

Check Number: 4642
Check Date: Jan 21, 2013

Check Amount: \$111,660.24
Discount Taker: Amount Paid

Item to be Paid - Description	Amount Paid
9652	31,765.28
9653	79,894.96

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3849
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-887238


4642
CHECK NO.

DATE
Jan 21, 2013

AMOUNT
\$ ***\$111,660.24

One Hundred Eleven Thousand Six Hundred Sixty and 24/100 Dollars

MEMO
FUERST LITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131


AUTHORIZED SIGNATURE

Memo:

⑈004642⑈ ⑆021606674⑆ 191⑈256269⑈

UNITED CORPORATION DBA PLAZA EXTRA

4642

FUERST ITTLEMAN DAVID & JOSEPH

Check Number: 4819
Check Date: Feb 13, 2013

Check Amount: \$112,383.32
Discount Taker Amount Paid

Item to be Paid - Description	Amount Paid
39738	7,500.00
39740	104,883.32

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3849
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-367210

4819
DATE:
Feb 13, 2013

AMOUNT:
\$ ***\$112,383.32

One Hundred Twelve Thousand Three Hundred Eighty-Three and 32/100 Dollars

THE
ORDER
FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

[Signature]
AUTOCHECK SIGNATURE

Memo:

⑈004819⑈ ⑆021606874⑆ 191⑈256289⑈

UNITED CORPORATION DBA PLAZA EXTRA

4819

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 719-1870
PO BOX 3649
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-667/216

5005
QRICK
ATM/POS

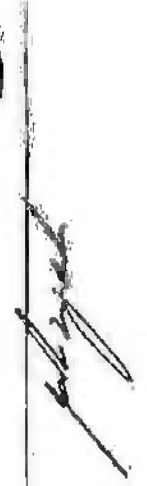
DATE
Mar 6, 2013
AMOUNT

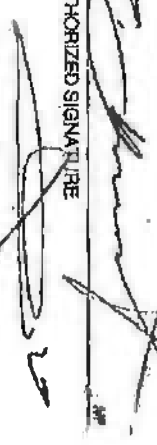
\$ *****\$82,274.87

PAY Eighty-Two Thousand Two Hundred Seventy-Four and 87/100 Dollars
TO THE ORDER OF
FUERST ITTLEMAN DAVID & JOSEPH PL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:

⑆005005⑆ ⑆021606674⑆ 191⑆ 258269⑆



AUTHORIZED SIGNATURE


HAMD562342

Security Features Included

Details on Back

UNITED CORPORATION DBA PLAZA EXTRA
FUERST LITTLEMAN DAVID & JOSEPH FL

5193

Check Number: 5193
Check Date: Apr 3, 2013

Check Amount \$54,938.89
Discount Taker Amount Paid

Item to be Paid	Description	Amount Paid
08910		17,524.50
08913		2,500.00
08924		34,914.39

UNITED CORPORATION
DBA PLAZA EXTRA
(340) 710-1870
PO BOX 3848
ST CROIX, VI 00851

BANCO POPULAR DE PUERTO RICO
101-667216

5193
DATE
Apr 3, 2013

AMOUNT
\$ ****\$54,938.89

Fifty-Four Thousand Nine Hundred Thirty-Eight and 89/100 Dollars

PAY TO THE ORDER OF:
FUERST LITTLEMAN DAVID & JOSEPH FL
1001 BRICKELL BAY DRIVE
32ND FLOOR
MIAMI, FL 33131

Memo:

005193 021606674 191-256269

[Signature]
MICHELE SCALLONE

UNITED CORPORATION DBA PLAZA EXTRA **5193**

UMP20 MP CHECK
[Stamp]



HAMD562343

JOEL H. HOLT, ESQ. P.C.

2132 Company Street, Suite 2
Christiansted, St. Croix
U.S. Virgin Islands 00820

Tele. (340) 773-8709
Fax (340) 773-8677
E-mail: holtvi@aol.com

April 12, 2013

Joseph A. DiRuzzo, III
Fuerst Ittleman David & Joseph, PL
1001 Brickell Bay Drive, 32nd. Fl.
Miami, FL 33131

Nizar A. DeWood
The Dewood Law Firm
2006 Eastern Suburb, Suite 101
Christiansted, VI 00820

By Email and Mail

Re: Plaza Extra

Dear Counsel:

In response to the March 19th letter sent by Attorney DiRuzzo, which indicates it was sent on behalf of Attorney DeWood as well (please correct me if I am mistaken on this point), Mohammed Hamed has asserted his right to 50% of the profits from the Plaza Extra Supermarkets in the Superior Court litigation, which he testified to under oath. Of course you are fully aware of this fact, so your suggestion that my client does not really believe he is entitled to these profits is absurd.

Moreover, all of the taxes owed on the profits from the Plaza Extra Supermarket have been paid in full, as you know, except for any amount that may still be due for the years 2002 to 2010, which funds are frozen by the TRO in the criminal case. Again, you are fully aware of this fact as well, so your suggestion that the taxes owed on profits due my client have not been paid is incorrect as well.

Since United Corporation has now apparently submitted tax returns claiming that 100% of the profits from the Plaza Extra Supermarkets belong to it and its Sub-S shareholders, my client will correct this false reporting by filing the appropriate tax returns reporting 50% of these net profits as his income.

I attempted to have you both avoid a situation that would place your clients in the position of having filed fraudulent tax returns by pointing out in my March 14th letter the

Ex. 10

representations you both made in pleadings filed in the Superior Court (stating that my client is entitled to 50% of the profits from the Plaza Extra Supermarkets). Those judicial statements directly contradict what your client has now apparently told the IRB in its 2002 to 2010 tax filings. I do not understand why you would allow your client to file tax returns that are contrary to judicial statements made you and your clients. I also do not understand how you can represent to the District Court that your clients have now filed accurate tax returns with the IRB.

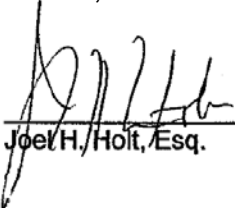
I had hoped to avoid reaching this point, which is why I sent numerous letters about this matter reminding you of the statements that you and your clients have made to both the District Court and the Superior Court of the Virgin Islands. Indeed, the IRB only required accurate returns to be filed, which provided our respective clients with an opportunity to completely clean up the tax issues related to United and the Plaza Extra Supermarkets.

Mr. Hamed had always intended to bring his tax filings current (as he has filed in the past contrary to your suggestion that he has not) once the criminal case reached the point where the filing of the tax returns could be done by all parties. However, as United Corporation chose to proceed without doing so in conjunction with Mr. Hamed, I see no alternative at this time but for Mr. Hamed to proceed with bringing his own tax filings current.

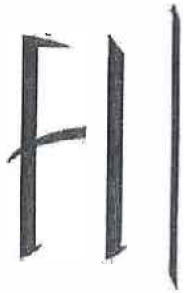
As noted, those filings will be consistent with what he and you have represented to the courts, showing that 50% of the net profits from the Plaza Extra Supermarkets are his income, not United's or its shareholders. Perhaps you should consider having your clients file amended returns now as well to correct their incorrect filings.

Please let me know if you have any questions or have any clarifications you would like to make.

Yours,



Joel H. Holt, Esq.



FUERST ITTLEMAN DAVID & JOSEPH PL

Fathi Yusuf
United Corporation
4-c & 4-D Estate Sion Farm
Christiansted,, VI 00820

Summary Invoice for Professional Fees November 6, 2012:

Matter Reference	Invoice No	New Charges	Previous Balance	Payments	Balance Due
Yusuf, Fathi 2012-1 – Tax Litigation	09450	\$ 21,644.98	\$15,067.26	\$ (15,067.26)	\$ 21,644.98
Yusuf (United Corp STX) 2012-2	09451	\$ 220.50	\$ 1,186.50	\$ (1,186.50)	\$ 220.50
Yusuf, Fathi 2012-3	0952	\$ 108,388.97	\$29,011.50	\$ (29,011.50)	\$108,388.97
Professional Courtesy Discount					\$(31,000.00)
Total Amount Due					\$ 99,254.45

Please see attached for Detailed Invoices.

Payment Options

Wire Transfers:

Please use the following Wiring Information:

Wells Fargo Bank, NA

Swift Code

Account Number: 166

Name on Account: Fuerst Ittleman David and Joseph, PL

Bank Information

Wells Fargo Bank

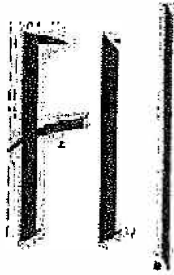
200 South Biscayne Blvd. FL 6020

Miami, Fl 33131

Please make checks payable to Fuerst Ittleman David and Joseph, PL or contact our office with your credit card information. We accept American Express, Visa, Mastercard or Discover cards.

Ex. 11

Fuerst Ittleman David and Joseph, PL
1001 Brickell Bay Drive 32 Floor Miami Florida 33131
Telephone 305 350 5690 Facsimile 305 371 8989



FUERST ITTLEMAN
DAVID & JOSEPH, PL

November 6, 2012

Invoice No: 09452

Page # 1

Fathi Yusuf
United Corporation
4-c & 4-D Estate Sion Farm
Christiansted,, VI 00820

Ex. 12

Matter # YUSUF, FATHI 2012-3

Matter Reference: YUSUF, FATHI 2012-3 (Hamed v ...)

Date	Staff	Description	Hours	Rate	Charges
9/19/2012	CMD	Conference with Joseph DiRuzzo and Mitchell Fuerst; Review file materials regarding same	0.50	\$400.00	\$200.00
9/20/2012	CMD	Meeting with Joseph DiRuzzo; Review complaint and motion for TRO; Review case law on removal issues	2.00	\$400.00	\$800.00
9/21/2012	CMD	Further review of files materials	0.90	\$400.00	\$360.00
9/27/2012	CMD	Review files regarding pending motions	1.20	\$400.00	\$480.00
9/28/2012	CMD	Review motions; review of criminal file documents; review of draft materials from N. DeWood	2.50	\$400.00	\$1,000.00
10/01/2012	CMD	Review legal issues and outline from DeWood	1.50	\$400.00	\$600.00
10/01/2012	FM	Telephone conference with Joseph DiRuzzo and Nizar DeWood regarding client affidavit; review and revise same; draft response in opposition.	5.50	\$350.00	\$1,925.00
10/01/2012	JAD	Telephone conference with Nizar and Frank Massabki regarding affidavit; Review affidavit; Provide comments to affidavit;	1.00	\$350.00	\$350.00
10/02/2012	FM	Telephone conference with Joseph DiRuzzo and criminal defense attorneys regarding resolution of criminal case and treatment of accountants; telephone conference with Nizar DeWood regarding prior telephone conference and case strategy; draft response in opposition.	7.50	\$350.00	\$2,625.00
10/02/2012	JAD	Telephone conference with Nizar regarding teleconf with defense team; Draft notice of removal for federal case; Draft notice of removal from Superior Ct case; Telephone Call to with clerk's office regarding removal procedures and cost of filing fee	1.50	\$350.00	\$525.00
10/03/2012	FM	Telephone conference with Joseph DiRuzzo, Nizar DeWood and Glenda Cameron regarding case strategy, motion to dismiss and notice of removal; draft and circulate revised notice of removal; conduct legal research regarding bases of removal jurisdiction.	13.00	\$350.00	\$4,550.00

Fuerst Ittleman David and Joseph, PL
1001 Brickell Bay Drive 32nd Floor Miami Florida 33131
Telephone 305 350 5690 Facsimile 305 371 8989

10/03/2012	JAD	Telephone conference with Nizar, FM, regarding notice of removal; Research caselaw for notice of removal; Review and provide comments to motion to dismiss	5.50	\$350.00	\$1,925.00
10/03/2012	MSF	Review removal memo	1.50	\$500.00	\$750.00
10/03/2012	MSF	Work on suit	2.75	\$500.00	\$1,375.00
10/04/2012	FM	Telephone conference with Joseph DiRuzzo and Nizar DeWood regarding notice of removal and confidential disclosure letter; revise notice of removal; draft confidential disclosure letter and confer with Joseph DiRuzzo regarding same; draft TRO response.	5.50	\$350.00	\$1,925.00
10/04/2012	JAD	Document preparation - edit notice of removal; Conf with Frank Massabki and Mitchell Fuerst regarding notice of removal; Compile exhibits for notice of removal; Create District Court case for removed case; Edit Draft letter to "defense team" and Holt regarding confidential information; Conf with Frank Massabki regarding confidential; Draft notice of removal for superior court; Draft letter to judge Brady	5.50	\$350.00	\$1,925.00
10/05/2012	FM	Telephone conference with Joseph DiRuzzo and Nizar DeWood regarding notice of supplemental information and case strategy. Review and revise notice and confer with Joseph DiRuzzo regarding same. Review and revise response to disclosure letter and confer with Joseph DiRuzzo regarding same. Draft TRO response.	7.50	\$350.00	\$2,625.00
10/05/2012	JAD	Document preparation draft letter to "joint defense team"; Draft/edit supplemental notice to Notice of Removal; Draft Notice of Appearance; Telephone Call to with Nizar; Telephone Call to with Nizar and Hank; Emails to/from working group; Review Order of recusal of Judge Brady; Review notice of entry of order	3.50	\$350.00	\$1,225.00
10/08/2012	FM	Telephone conference with Joseph DiRuzzo and Nizar DeWood regarding MTD and TRO Response; draft TRO response and conduct legal research regarding same.	9.00	\$350.00	\$3,150.00
10/09/2012	CMD	Meeting with Joseph DiRuzzo and Mitchell Fuerst; Conference with Frank Massabki regarding evidentiary and admissibility issues	0.60	\$400.00	\$240.00
10/09/2012	FM	Review and revise motion to dismiss; review and revise same; draft motion for enlargement; draft and revise affidavits of M. Yusuf and F. Yusuf; draft TRO response; conference calls with Joseph DiRuzzo and Nizar DeWood regarding same.	16.50	\$350.00	\$5,775.00
10/09/2012	JAD	Document preparation edit Motion to Dismiss, draft portion on motion to strike, research motion to strike and Fed.R.Ev. 408, draft portion of motion regarding motion for a more definite statement, research case law on more definite statement; Draft motion for excess pages; Draft motion for enlargement of time; Telephone Call to with Nizar and Frank regarding affidavits; Edit affidavits; Review notice of appearance of C.Hartmann	10.00	\$350.00	\$3,500.00
10/09/2012	MSF	Work on strategy with Chris David and Joseph DiRuzzo with telephone conference with Nizar	0.75	\$500.00	\$375.00
10/10/2012	FM	Draft and finalize for filing TRO response; confer with Joseph DiRuzzo regarding same.	11.40	\$350.00	\$3,990.00

10/10/2012	JAD	Telephone conference with Mike Yusuf regarding preparation of tax returns and CPAs work; Conf with Mitchell Fuerst regarding Letter to DOJ Tax; Draft and edit letter to DOJ tax; Edit letter to client regarding options; Telephone Call to with Nizar and Frank regarding potential action points; Telephone Call to with client regarding draft letter to DOJ and letter for his consideration; Draft task list; Edit response in opposition to motion TRO; Review defamation Complaint	12.50	\$350.00	\$4,375.00
10/11/2012	CMD	Review filed motions; conference with Frank Massabki regarding status	0.70	\$400.00	No Charge
10/11/2012	FM	Review Plaintiff's Motion to Remand; conduct legal research regarding cases cited in motion.	3.50	\$350.00	\$1,225.00
10/11/2012	JAD	Discuss with clerk of the court regarding electronic docketing - DE 12; Draft letter to opposing counsel regarding certificate of service and DE 12; Email JHolt regarding the email he didn't get;	0.80	\$350.00	\$280.00
10/12/2012	FM	Confer with law clerk regarding motion to remand and research assignment; confer with Joseph DiRuzzo regarding case strategy.	1.20	\$350.00	\$420.00
10/12/2012	JAD	Document preparation draft letter in response to Holt's Oct 8th correspondence	0.25	\$350.00	\$87.50
10/12/2012	LSH	Review Notice to Remove, Motion for Remand, and Plea Agreement concentrating on issue regarding official officer under color of law	0.80	\$100.00	\$80.00
10/12/2012	LSH	Research regarding case law cited in Motion for Remand regarding official officer under color of law issue	0.50	\$100.00	\$50.00
10/12/2012	LSH	Discuss with Frank Massabki regarding background history of case, current status of removal/remand issue	0.50	\$100.00	\$50.00
10/12/2012	LSH	Discuss with Frank Massabki regarding research for removal/remand issue of official officer under color of law	0.30	\$100.00	\$30.00
10/15/2012	CMD	Conference with JD; call with TMD.	0.20	\$400.00	\$80.00
10/15/2012	JAD	Discuss with Tom David regarding actions [REDACTED] [REDACTED] Email client regarding same	0.50	\$350.00	\$175.00
10/15/2012	LSH	Research regarding case law federal officer removal statute	1.80	\$100.00	\$180.00
10/16/2012	CMD	Review email from client	0.30	\$400.00	\$120.00
10/16/2012	FM	Conference call with N. DeWood and Joseph DiRuzzo regarding case strategy; and separate call with Mitchell Fuerst, Joseph DiRuzzo, N. DeWood, clients and United Corp. [REDACTED] regarding case strategy. Prepare for same.	1.50	\$350.00	\$525.00
10/16/2012	JAD	Telephone conference with Nizar and Frank Massabki regarding labor issues and case strategy; Telephone Call to with DOJ Tax; Conf with MSF, FM, CD regarding case strategy; Conf with client, Nizar, Glenda, FM, MSF, regarding case strategy	6.50	\$350.00	\$2,275.00
10/16/2012	MSF	Discuss issues with Chris David and Frank Massabki and Joseph DiRuzzo	1.00	\$500.00	\$500.00
10/16/2012	MSF	Telephone call with Mr. Yusuf and FIDJ team	1.00	\$500.00	\$500.00
10/16/2012	MSF	Review removal emails	0.50	\$500.00	\$250.00
10/17/2012	FM	Confer with Mitchell Fuerst, Christopher David and Joseph DiRuzzo regarding case strategy; review Oct. 12, 2012 Order and draft response Insert to same.	1.00	\$350.00	\$350.00

10/17/2012	JAD	Review Judge Donohue's court order; Draft response to Judge Donohue's order; Telephone Call to with MYusuf regarding same; Research jurisdiction of Superior Court vis-a-vis the District Court of the VI	2.25	\$350.00	\$787.50
10/18/2012	JAD	Email to/from client [REDACTED] Conf with CD regarding same	0.50	\$350.00	\$175.00
10/18/2012	JAD	Document preparation edit response to Judge Donohue's Oct 12th order; Conf with Mitchell Fuerst regarding same; Emails to/from J.Holt	2.50	\$350.00	\$875.00
10/18/2012	MSF	Review and revise response to Court on removal	0.75	\$500.00	\$375.00
10/19/2012	AAJ	Correspond with Joe DiRuzzo regarding removal and remand and ramifications of amended complaint regarding injunction, removal and remand	0.20	\$400.00	\$80.00
10/19/2012	CLT	Receipt and review of Yusuf Amended Complaint, Notice of Removal, and Initial Complaint	2.00	\$135.00	\$270.00
10/19/2012	CLT	Meeting with C. David and J. DiRuzzo regarding overview of issues and litigation strategy for Yusuf matter. Research assignment assigned to determine if opposing counsel can plead out of Removal through his amended complaint.	0.75	\$135.00	No Charge
10/19/2012	CLT	Review Initial Complaint against Amended Complaint for Differences	2.50	\$135.00	\$337.50
10/19/2012	JAD	Review J.Holt's response to Judge Donohue's order; Telephone Call to with Nizar; Review Hamed 1st amended complaint; Review reply to MTD original complaint; Telephone Call to with client; Conf with Frank Massabki regarding 1st-amended complaint; Conf with CD and CT regarding research regarding 1st amended complaint; Review notice of comparison document	5.00	\$350.00	\$1,750.00
10/19/2012	LSH	Research regarding removal under color of law	0.40	\$100.00	\$40.00
10/22/2012	CLT	Receipt and Read Yusuf & United Corp. Notice of Removal	0.75	\$135.00	No Charge
10/22/2012	FM	Review Reply brief; remove Response to motion to remand; conduct legal research regarding issues raised for first time in reply and motions to strike same; conduct legal research regarding federal officer authority as a basis for federal jurisdiction.	6.80	\$350.00	\$2,380.00
10/22/2012	JAD	Telephone conference with client; Review invoices issued to client; Conf with Frank Massabki regarding motion to strike reply regarding TRO; Conf with CD regarding email issue; Review draft plea agreement; Review addendum to plea agreement; Review [REDACTED] Review letter [REDACTED] [REDACTED] Emails to/from [REDACTED] Review letter from J.Holt regarding tax issue; Review tax court docket; Review [REDACTED] [REDACTED] Pull down documents from Pacer and review	7.50	\$350.00	\$2,625.00
10/22/2012	LSH	Research regarding amended complaint and removal process	0.40	\$100.00	\$40.00
10/22/2012	LSH	Research regarding removal under color of law	1.50	\$100.00	\$150.00
10/22/2012	LSH	Discuss with Frank Massabki regarding removal under color of law research and partnership cases cited motion to remand	0.20	\$100.00	\$20.00
10/22/2012	LSH	Research regarding partnership cases cited in motion for remand	1.00	\$100.00	\$100.00

10/22/2012	LSH	Discuss with Frank Massabki regarding amended complaint and removal process	0.10	\$100.00	\$10.00
10/22/2012	MSF	Review correspondence from Holt	0.50	\$500.00	\$250.00
10/22/2012	MSF	Review status with team	0.50	\$500.00	\$250.00
10/23/2012	FM	Confer with Mitchell Fuerst, Christopher David and Joseph DiRuzzo regarding case strategy; conduct legal research regarding closing agreements under 7121(b); conduct legal research regarding bases to strike Reply in Support of TRO Motion.	5.80	\$350.00	\$2,030.00
10/23/2012	JAD	Review emails from client; Telephone Call to with Nizar; Telephone Call to with client; Conf with CD, Frank Massabki regarding case; Continue to review invoices from Randy and Gordon; Pull down documents from PACER In criminal case for use in opposition to remand; Conf with FM, CD, Mitchell Fuerst regarding remand issue and crossclaim/counterclaim, jurisdiction, closing agreement, disqualification, ongoing Tax Court case; Telephone Call to with Nizar; Review draft affidavit of F.Yusuf from Glenda; Review cases on Remand and which complaint the court looks to	8.75	\$350.00	\$3,062.50
10/23/2012	MSF	Work on case strategy	2.00	\$500.00	\$1,000.00
10/24/2012	CLT	Research regarding whether the amended complaint or Initial complaint is taken into account when determining validity of notice of Removal. [REDACTED]	3.00	\$135.00	\$405.00
10/24/2012	FM	Confer with Joseph DiRuzzo regarding response to motion to remand; conduct legal research regarding counterclaims as basis for federal jurisdiction; conduct legal research regarding declaratory judgment actions based on internal revenue issues; draft federal declaratory judgment action.	11.20	\$350.00	\$3,920.00
10/24/2012	JAD	Document preparation draft response in opposition to motion for remand; Pull down documents of Pacer; Compile exhibits for opposition; Research federal officer, federal question, closing agreements, check the box Treasury Regulations,	14.00	\$350.00	\$4,900.00
10/25/2012	FM	Confer with Joseph DiRuzzo regarding response to motion to remand; draft federal declaratory judgment action. Confer with Mitchell Fuerst, Christopher David and Joseph DiRuzzo regarding case strategy.	11.20	\$350.00	\$3,920.00
10/25/2012	JAD	Document preparation - edit response in opposition to motion to remand; Conf with MSF, CD, and Frank Massabki regarding response in opp to motion to remand, contribution, declaration action case, and use of accountants; Incorporate changes from CD; Compile exhibits and stamp; file response in opposition with exhibits	8.00	\$350.00	\$2,800.00
10/25/2012	MSF	Work on structuring defense to merits claim	2.75	\$500.00	\$1,375.00
10/26/2012	FM	Confer with Mitchell Fuerst, Christopher David and Joseph DiRuzzo regarding case strategy. Draft federal declaratory judgment action and conduct legal research regarding same.	5.20	\$350.00	\$1,820.00
10/26/2012	JAD	Telephone conference with Glenda and Frank Massabki regarding exhibits to Fathi's affidavit; Complete review of billing records; Review exhibits to F.Yusuf affidavit; Draft letter to JHolt regarding stay of discovery; Review notice of intent to issue	5.00	\$350.00	\$1,750.00

subpoena duces tecum; Email client copy of response in opp
to motion remand; emails to/from [REDACTED]

10/27/2012	JAD	Document preparation draft and email litigation hold letter to JHolt; Draft and email litigation hold letter to Mike Yusuf	0.60	\$350.00	\$210.00
10/29/2012	FM	Confer with Mitchell Fuerst and Joseph DiRuzzo regarding case strategy; draft declaratory judgment complaint and conduct research regarding legal standards; review reply and W. Hamed declaration; conduct research regarding motions to strike arguments raised for the first time in a reply brief.	8.50	\$350.00	\$2,975.00
10/29/2012	JAD	Document preparation draft letter to JHolt in response to his letter dated 10.28 regarding Bob King; Emails to/from accountant regarding letter from VI tax assessor; Conf with FM, CD, Mitchell Fuerst regarding letter from prosecutor and alterations to plea agreement and the effect on the civil case	1.50	\$350.00	\$525.00
10/30/2012	FM	Confer with Mitchell Fuerst and Joseph DiRuzzo regarding case strategy; revise draft declaratory judgment complaint; review amended complaint; review F. Yusuf unfiled affidavit.	6.50	\$350.00	\$2,275.00
10/30/2012	JAD	Review letter from tax assessor; email client in regards to same; Review reply to response in opposition to motion to remand; Review correspondence from JHolt; Email to client; Telephone Call to with NDeWood	2.25	\$350.00	\$787.50
10/30/2012	MSF	Review affidavit prepared by Gwen	1.50	\$500.00	\$750.00
10/30/2012	MSF	Meeting with Joseph DiRuzzo and Frank Massabki	1.00	\$500.00	\$500.00
10/31/2012	FM	Confer with Mitchell Fuerst and Joseph DiRuzzo regarding case strategy; conduct research regarding motion to strike; revise draft declaratory judgment complaint and circulate same; review DOJ and Holt letters regarding potential conflict and exposure issues.	6.50	\$350.00	\$2,275.00
10/31/2012	JAD	Discuss with MSF, FM, CD regarding declaratory action and filing of returns; Review Holt's reply regarding TRO motion; Research striking affidavit in reply brief; Conf with Frank Massabki regarding motion to strike; Draft motion strike and/or surreply; Review draft declaratory relief action	3.70	\$350.00	\$1,295.00

Fee Subtotal	\$102,837.50
In-House Administrative Charge	\$5,141.90

Total Fees	\$107,979.40
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Expenses

<u>Start Date</u>	<u>Description</u>	<u>Charges</u>
9/21/2012	Federal Express	\$34.61
9/28/2012	Federal Express	\$34.61
10/01/2012	Lexis Nexis research for the month of September	\$269.89
10/04/2012	Federal Express	\$35.23
10/04/2012	Federal Express	\$35.23
Total Expenses		\$409.57

Total New Charges			<u>\$108,388.97</u>
Previous Balance			\$29,011.50
10/26/2012 Payment	3977		\$-29,011.50
ty			
Total Payments and Credits			<u>\$-29,011.50</u>
Balance Due			<u>\$108,388.97</u>

Staff Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Allan A. Joseph	0.20	\$400.00	\$84.00
Carlton LP Talbot	7.50	\$135.00	\$1,063.13
Carlton LP Talbot	0.00	\$0.00	\$0.00
Christopher M David	9.70	\$400.00	\$4,074.00
Christopher M David	0.00	\$0.00	\$0.00
Frank Massabki	144.80	\$350.00	\$53,214.00
Joseph A DiRuzzo	109.10	\$350.00	\$40,094.27
Lisa S Hibbard	7.50	\$100.00	\$787.50
Mitchell S Fuerst	16.50	\$500.00	\$8,662.50

Total New Charges			<u>\$108,388.97</u>
Previous Balance			\$29,011.50
10/26/2012 Payment	3977		\$-29,011.50
ty			
Total Payments and Credits			<u>\$-29,011.50</u>
Balance Due			<u>\$108,388.97</u>

Staff Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Allan A. Joseph	0.20	\$400.00	\$84.00
Carlton LP Talbot	7.50	\$135.00	\$1,063.13
Carlton LP Talbot	0.00	\$0.00	\$0.00
Christopher M David	9.70	\$400.00	\$4,074.00
Christopher M David	0.00	\$0.00	\$0.00
Frank Massabki	144.80	\$350.00	\$53,214.00
Joseph A DiRuzzo	109.10	\$350.00	\$40,094.27
Lisa S Hibbard	7.50	\$100.00	\$787.50
Mitchell S Fuerst	16.50	\$500.00	\$8,662.50

Ex. 13



FUERST ITTLEMAN DAVID & JOSEPH PL

January 4, 2013

Invoice No: 09648

Page # 1

Fathi Yusuf
United Corporation
4-c & 4-D Estate Sion Farm
Christiansted,, VI 00820

Matter # YUSUF, FATHI 2012-3

Matter Reference: YUSUF, FATHI 2012-3 (Hamed v United Litigation)

Total Amount Due \$21,903.16

Date	Staff	Description	Hours	Rate	Charges
12/10/2012	JAD	Document preparation draft letter to Bob King regarding subpoena duces tecum;	0.40	\$350.00	\$140.00
12/11/2012	MSF	Work on suit issues	3.75	\$500.00	\$1,875.00
12/17/2012	CMD	Conference with Joseph DiRuzzo and Frank Massabki	0.20	\$400.00	\$80.00
12/17/2012	JAD	Review Plaintiffs statement of undisputed facts; Draft response to statement of facts (review full deposition transcript); Draft counter statement of facts (review affidavits)	4.50	\$350.00	\$1,575.00
12/18/2012	FM	Draft and file Reply brief in support of Motion to Strike Self-Appointed Representative; discuss case strategy with Joseph DiRuzzo regarding same. Conduct legal research regarding summary judgment standards and joint venture/partnership issues for Response brief in opposition to Plaintiffs' Motion for Partial Summary Judgment.	9.60	\$350.00	\$3,360.00
12/18/2012	JAD	Research regarding joint venture law;	4.00	\$350.00	\$1,400.00
12/19/2012	FM	Review and revise Defendants' Counter Statement of Material Facts; review and revise Defendants' substantive Response brief in opposition to Plaintiffs' Motion for Partial Summary Judgment; conduct legal research regarding Rule 56(d) motion; draft and circulate same to internal team.	10.20	\$350.00	\$3,570.00
12/19/2012	JAD	Review and execute notice of filing proposed order; Edit response to statement of facts regarding MSJ; Draft and edit response in opp to MSJ; Conf with Frank Massabki regarding same; Research joint venture law; Review Hartman notice of appearance	5.00	\$350.00	\$1,750.00
12/19/2012	LSH	Discuss with Jeff Molinaro regarding additional resources to research for the 1986 version of the Virgin Islands Uniform Partnership Act	0.30	\$100.00	No Charge
12/19/2012	LSH	Discuss with Joseph DiRuzzo regarding research for 1986 version of the Virgin Islands Uniform Partnership Act	0.20	\$100.00	No Charge

Fuerst Ittleman David and Joseph, PL
1001 Brickell Bay Drive 32nd Floor Miami Florida 33131
Telephone 305 350 5690 Facsimile 305 371 8989

Ex. 14

YUSF115576

FY 012132

JVZ-001097

12/19/2012	LSH	Research regarding the 1986 version of the Virgin Islands Uniform Partnership Act	0.70	\$100.00	No Charge
12/20/2012	CMD	Conference with Joseph DiRuzzo, Frank Massabki, and Mitchell Fuerst; review Rule 56(d) motion	1.00	\$400.00	\$400.00
12/20/2012	FM	Draft Rule 56(d) Motion and supporting Declaration; discuss case strategy with Chris David and Joseph DiRuzzo regarding same.	7.50	\$350.00	\$2,625.00
12/20/2012	JAD	Discuss with MSF, CD, Frank Massabki Rule 56(d) motion; Conf with Nizar regarding same and depositions; Draft notice of depositions; Draft correspondence to JHolt regarding discovery; Review and execute declaration; Review and execute Rule 56d motion	3.00	\$350.00	\$1,050.00
12/20/2012	MSF	Review MSJ and other issues - emails and memo of law	2.75	\$500.00	\$1,375.00
12/31/2012	MSF	Review motions by plaintiff for judgement	1.50	\$500.00	\$750.00

Fee Subtotal \$19,950.00
 In-House Administrative Charge \$997.50

Total Fees \$20,947.50

Expenses

<u>Start Date</u>	<u>Description</u>	<u>Charges</u>
11/21/2012	Federal Express	\$50.13
11/27/2012	Federal Express	\$39.95
12/03/2012	Lexis Nexis research	\$344.70
12/12/2012	Federal Express	\$35.23
12/31/2012	Lexis Nexis research	\$485.65

Total Expenses \$955.66

Total New Charges \$21,903.16

Previous Balance \$39,024.47

12/26/2012 Payment 4372 \$-39,024.47
 Thank you for your payment

Total Payments and Credits \$-39,024.47

Balance Due \$21,903.16

Invoices are due upon receipt. Your prompt payment will be greatly appreciated.

Staff Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Christopher M David	1.20	\$400.00	\$504.00
Frank Massabki	27.30	\$350.00	\$10,032.75
Joseph A DiRuzzo	16.90	\$350.00	\$6,210.75

Lisa S Hibbard	0.00	\$0.00	\$0.00
Mitchell S Fuerst	8.00	\$500.00	\$4,200.00

Payment Options

WIRE TRANSFERS

Please use the following Wiring Information:

Wells Fargo Bank, NA

ABA: # [REDACTED]

Swift Code: [REDACTED]

Account Number: [REDACTED] 166

Name on Account: Fuerst Ittleman, P.L.

BANK INFORMATION

Wells Fargo Bank

200 South Biscayne Blvd. FL6020

Miami, FL 33131

Please make checks payable to Fuerst Ittleman P.L. or contact our office with your credit card information
We accept AMERICAN EXPRESS, VISA, MASTERCARD or Discover cards.

Any payments received after the invoice date will be reflected on the next bill. If you have any questions regarding this bill, please do not hesitate to call our office.

F | FUERST ITTLEMAN DAVID & JOSEPH PL

January 16, 2013

Invoice No: 09653

Page # 1

Fathi Yusuf
United Corporation
4-c & 4-D Estate Sion Farm
Christiansted,, VI 00820

Matter # YUSUF, FATHI 2012-3

Matter Reference: YUSUF, FATHI 2012-3 (Hamed v United Litigation)

Total Amount Due: \$72,894.96 includes prior balance

Date	Staff	Description	Hours	Rate	Charges
1/02/2013	JAD	Telephone conference with Nizar regarding case; Telephone Call to with clients, Nizar and Glenda	0.80	\$350.00	\$280.00
1/03/2013	CMD	Conference with Frank Massabki and Joseph DiRuzzo; call with Frank Massabki, Joseph DiRuzzo and Nizar DeWood.	1.00	\$400.00	\$400.00
1/03/2013	FM	Meeting with internal team; conference call with N. DeWood; draft response to motion to deem conceded; draft reply in further support of Rule 56(d) motion; conduct legal research regarding both.	5.20	\$350.00	\$1,820.00
1/03/2013	JAD	Discuss with Nizar, CD, and Frank Massabki regarding case and upcoming new case; Telephone Call to with Alan Teague regarding case;	2.50	\$350.00	\$875.00
1/04/2013	CMD	Conference with Frank Massabki, Joseph DiRuzzo and Mitchell Fuerst; call with D. DeWood regarding course of action	2.50	\$400.00	\$1,000.00
1/04/2013	FM	Revise response to motion to deem conceded; revise reply in further support of Rule 56(d) motion; conduct legal research regarding both.	2.50	\$350.00	\$875.00
1/04/2013	JAD	Discuss with Nizar regarding case; Conf with MSF, CD, and Frank Massabki regarding case; Telephone Call to with working group regarding case	2.50	\$350.00	\$875.00
1/04/2013	MSF	Work on pleadings and memos	2.75	\$500.00	\$1,375.00
1/04/2013	MSF	Work on litigation case, meet about Wally Hamed and Telephone Call with Nizar	2.00	\$500.00	\$1,000.00
1/07/2013	CMD	Conference with Joseph DiRuzzo, Frank Massabki and Mitchell Fuerst; review of filings and drafts	1.00	\$400.00	\$400.00
1/07/2013	FM	Draft response to motion to deem conceded; draft reply in further support of Rule 56(d) motion; conduct legal research regarding same. Telephone conference with N. DeWood regarding case developments. Review draft revised deposition notices and draft response to Holt regarding depositions;	9.00	\$350.00	\$3,150.00

Fuerst Ittleman David and Joseph, PL
1001 Brickell Bay Drive 32nd Floor Miami Florida 33131
Telephone 305 350 5690 Facsimile 305 371 8989

Ex. 15

YUSF115571

FY 012127

JVZ-001092

		discuss revisions to same with Joseph DiRuzzo.			
1/08/2013	CMD	Review case law on complaint issues; update research; review of draft complaint for independent action; conference with Frank Massabki, Joseph DiRuzzo and Mitchell Fuerst	2.00	\$400.00	\$800.00
1/08/2013	FM	Revise and finalize for filing response to motion to deem conceded; revise and finalize for filing reply in further support of Rule 56(d) motion; conduct legal research regarding same. Meet with Mitchell Fuerst, Chris David and Joseph DiRuzzo regarding case strategy. Review letter to Holt regarding scope of limited depositions.	11.50	\$350.00	\$4,025.00
1/08/2013	JAD	Document preparation - conf with CD and Frank Massabki regarding 4th point in Holt's Dec 24th letter (documents for depositions); Draft correspondence to Holt; Review updated version of the complaint for lawsuit vs. Waleed Hamed; Conf with Nizar regarding case, firing of Waleed Hamed, new case, possibility of TRO motion, need for video evidence; Review and finalize response in opp to motion deem conceded; Review and finalize reply regarding Rule 56d motion; Email to opposing counsel	4.50	\$350.00	\$1,575.00
1/08/2013	JAD	Telephone conference with Nizar, Frank Massabki and CD regarding case issued; Draft letter to Holt regarding limited issue depositions; Draft notice of cancellation of depositions; Draft notice of limited issue deposition; Conf with CD and Frank Massabki regarding draft letter to Holt; Finalize letter to Holt, scan, and service correspondence, depo notices, and notice of cancellation of depositions; Emails to/from Nizar; Telephone Call to with IT regarding computer issues; Review complaint vs Waleed Hamed, provide comments, email to Nizar	5.00	\$350.00	\$1,750.00
1/08/2013	MSF	Review discovery motions with Joseph DiRuzzo, Frank Massabki, and Chris David	0.75	\$500.00	\$375.00
1/09/2013	CMD	Review of several emails; several discussions with Frank Massabki, Joseph DiRuzzo and Mitchell Fuerst regarding issues related to pending proceedings; call with N. DeWood regarding same; review of follow up emails	2.00	\$400.00	\$800.00
1/09/2013	FM	Draft motion to compel limited deposition and conduct legal research regarding same; review supplemental Emergency TRO and Holt letter regarding depositions. Meet with Mitchell Fuerst, Chris David and Joseph DiRuzzo regarding case strategy. Telephone conference with N. DeWood regarding standstill agreement and latest developments. Review and revise client letter regarding standstill. Draft fact information sheet and release of financial information. Revise standstill agreement.	9.20	\$350.00	\$3,220.00
1/09/2013	JAD	Telephone conference with Iman regarding scene at Plaza STX east; Telephone Call to with Nizar; Review correspondence from Holt; Review Plaintiffs emergency motion and memo to renew application for TRO; Review Reply to opp to deem MSJ conceded; Edit Standstill Agreement; Draft letter to client regarding Standstill Agreement; Telephone Call to with Nizar regarding non-named shareholders;	7.50	\$350.00	\$2,625.00
1/09/2013	MSF	Review emergency motion and discuss	0.50	\$500.00	\$250.00

1/09/2013	MSF	Review Holtz letter and respond	1.10	\$500.00	\$550.00
1/10/2013	CMD	Review of draft correspondence and motions; conference with Frank Massabki; conference with attorneys regarding pending matters and strategy; prepare pro hac vice motions; prepare for TRO hearing	3.70	\$400.00	\$1,480.00
1/10/2013	FM	Discuss case strategy with internal team and N. DeWood. Draft and revise letter to Holt regarding noticed depositions. Draft motion to compel and conduct legal research regarding same. Conduct legal research regarding out-of-state evidence. Draft subpoena to J. Holt.	11.20	\$350.00	\$3,920.00
1/10/2013	JAD	Document preparation finalize letter to client; emails to/from working group regarding standstill agreement; Review order setting Jan 25th for hearing on oral argument; Telephone Call to with Nizar regarding order; Review draft correspondence regarding limited issue depositions; obtain pro hac vice documents; Finalize and email correspondence regarding limited issue depositions; Draft motion to take judicial notice	3.60	\$350.00	\$1,260.00
1/10/2013	MSF	Read court order and email exchange.	0.25	\$500.00	\$125.00
1/10/2013	MSF	Strategize with Frank Massabki, Joseph DiRuzzo and Chris David on 1/28/13 hearing.	1.25	\$500.00	\$625.00
1/11/2013	CMD	Review of file re hearing preparation; conference call with counsel; conferences with Frank Massabki, Joseph DiRuzzo and Mitchell Fuerst regarding pending matters and strategy; review and revise draft discovery; give direction to Frank Massabki and Michael Komhauser regarding discovery in advance of hearing.	3.00	\$400.00	\$1,200.00
1/11/2013	FM	Telephone conference with legal team and clients regarding case strategy. Conduct legal research regarding out-of-state evidence; draft response to emergency TRO; draft subpoena to attorneys and banks; draft related subpoena schedules.	10.50	\$350.00	\$3,675.00
1/11/2013	JAD	to/ clients, Nizar, FM, CD, Mitchell Fuerst, regarding case; Draft memo regarding motion intervene; Draft and update schedule A to subpoenas, Draft subpoena duces tecum; Draft notice of filing subpoena duces tecum; Draft notices of cancellation of depositions; Draft notice of limited depositions; Draft letter to Holt regarding service of subpoenas for limited depositions	7.00	\$350.00	\$2,450.00
1/11/2013	MBK	Discuss with Chris David and Frank Massabki	0.10	\$300.00	\$30.00
1/11/2013	MSF	Work on strategy for hearing, review emails, advise on possible appeals	0.75	\$500.00	\$375.00
1/11/2013	MSF	All hands telephone conference with Mike and Fathi Yusuf- including preparation time	1.00	\$500.00	\$500.00
1/12/2013	JAD	Document preparation edit motion to Intervene; Draft and edit letter to Holt regarding service of subpoenas; email to client and working group	2.50	\$350.00	\$875.00
1/14/2013	CMD	Call with Nizar; conference with FM; prepare for hearing.	2.50	\$400.00	\$1,000.00
1/14/2013	FM	Revise schedules/document requests for Holt and 5-H subpoenas. Draft response to MPO and conduct legal research regarding same.	6.50	\$350.00	\$2,275.00
1/14/2013	JAD	Telephone conference with Nizar regarding case and Holts motion for protective order	0.30	\$350.00	\$105.00

1/14/2013	MBK	Review email from Frank Massabki re case docs; draft Schedule A to subpoenas	1.30	\$300.00	\$390.00
1/14/2013	MSF	Review memo and emails; prepare for hearing	3.75	\$500.00	\$1,875.00
1/15/2013	CMD	Multiple meetings with FM; calls with Nizar; review of draft discovery and responses; review e-mails; prepare for hearing.	2.40	\$400.00	\$960.00
1/15/2013	FM	Telephone conference with N. DeWood regarding case strategy. Revise subpoenas and related schedules for 5-H, East End, Groner Law, Banco Popular, and Attorneys Holt, Hartman, Colon and Andreozzi, and forward same to N. DeWood. Draft Motion to Compel.	8.40	\$350.00	\$2,940.00
1/15/2013	JAD	Review subpoenas duces tecum	0.20	\$350.00	\$70.00
1/15/2013	MSF	Prepare for meeting	1.50	\$500.00	\$750.00

Fee Subtotal \$54,900.00
 In-House Administrative Charge \$2,745.00

Total Fees \$57,645.00

Expenses

<u>Start Date</u>	<u>Description</u>	<u>Charges</u>
12/31/2012	Lexis Nexis research	\$346.80
Total Expenses		<u>\$346.80</u>

Total New Charges \$57,991.80

Previous Balance \$21,903.16

Balance Due \$79,894.96

Invoices are due upon receipt. Your prompt payment will be greatly appreciated.

Staff Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Christopher M David	20.10	\$400.00	\$8,442.00
Frank Massabki	74.00	\$350.00	\$27,195.00
Joseph A DiRuzzo	36.40	\$350.00	\$13,377.00
Michael B Kornhauser	1.40	\$300.00	\$441.00
Mitchell S Fuerst	15.60	\$500.00	\$8,190.00

Payment Options

WIRE TRANSFERS

Please use the following Wiring Information:

Wells Fargo Bank, NA

ABA: # [REDACTED]

Swift Code: [REDACTED]

Account Number: [REDACTED] 166

Name on Account: Fuerst Ittleman, P.L.

BANK INFORMATION

Wells Fargo Bank

200 South Biscayne Blvd. FL6020

Miami, FL 33131

Please make checks payable to Fuerst Ittleman P.L. or contact our office with your credit card information
We accept AMERICAN EXPRESS, VISA, MASTERCARD or Discover cards.

Any payments received after the invoice date will be reflected on the next bill. If you have any questions regarding this bill, please do not hesitate to call our office.



**FUERST ITTLEMAN
DAVID & JOSEPH PL**

March 4, 2013

Invoice No: 09814

Page # 1

Fathi Yusuf
United Corporation
4-c & 4-D Estate Sion Farm
Christiansted,, VI 00820

Matter # YUSUF, FATHI 2012-3

Matter Reference: YUSUF, FATHI 2012-3 (Hamed v United Litigation)

Total Amount Due \$68,211.88

Date	Staff	Description	Hours	Rate	Charges
1/28/2013	FM	Memorialize hearing notes; conduct research regarding motion to strike affidavit of M. Hamed based on failure to read English; and motion for summary judgment regarding claims against United based on hearing testimony.	5.20	\$350.00	\$1,820.00
1/29/2013	GMJ	Research issue of Sequestration and drafted memorandum of law for Chris David	3.80	\$350.00	\$1,330.00
2/01/2013	CMD	Conference with Joseph DiRuzzo and Mitchell Fuerst regarding closing of criminal case	0.60	\$400.00	\$240.00
2/01/2013	CMD	Travel from STX to MIA	3.50	\$400.00	No Charge
2/01/2013	FM	Travel from MIA to STX.	3.50	\$350.00	No Charge
2/01/2013	JAD	Travel from STX to MIA - no charge	3.50	\$350.00	No Charge
2/01/2013	JAD	Email to/from court reporters regarding transcripts; Emails to Carl Bedstead regarding TRO motion and need to get exhibits to Fathi's depo; Conf with Mitchell Fuerst and CD regarding case developments	0.80	\$350.00	\$280.00
2/01/2013	MSF	Meeting regarding trial	0.75	\$500.00	\$375.00
2/02/2013	JAD	Work on - scan and save exhibits to TRO hearing	0.50	\$350.00	\$175.00
2/04/2013	CMD	Conference with Joseph DiRuzzo regarding briefing issues; conference with Mitchell Fuerst regarding strategy issues; follow up with Frank Massabki regarding briefing scheduling and format of closing memorandum	1.00	\$400.00	\$400.00
2/05/2013	FM	Review hearing transcript; prepare proposed factual findings.	2.60	\$350.00	\$910.00
2/05/2013	JAD	Review (briefly) transcript of 2nd day of TRO hearing	0.30	\$350.00	\$105.00
2/05/2013	MSF	Meeting with team for strategic planning	1.00	\$500.00	\$500.00
2/06/2013	CMD	Conference with Mitchell Fuerst and Joseph DiRuzzo regarding criminal case; conference call with client, Joseph DiRuzzo and Mitchell Fuerst; review of hearing transcripts	1.50	\$400.00	\$600.00
2/06/2013	FM	Review hearing transcript; prepare proposed factual findings.	2.20	\$350.00	\$770.00

Fuerst Ittleman David and Joseph, PL
1001 Brickell Bay Drive 32nd Floor Miami Florida 33131
Telephone 305 350 5690 Facsimile 305 371 8989

Ex. 16

		Review Hendrickson/DOJ letter and circulate proposed revisions to same.			
2/07/2013	CMD	Conference with Joseph DiRuzzo and Frank Massabki regarding outline of closing memorandum and closing of criminal case; follow up conference with Joseph DiRuzzo and Mitchell Fuerst regarding same; review of hearing notes re proposed findings of fact and conclusions of law.	1.70	\$400.00	\$680.00
2/07/2013	FM	Review hearing transcript; prepare proposed factual findings; attend case strategy meeting.	2.50	\$350.00	\$875.00
2/08/2013	CMD	Conference with Joseph DiRuzzo regarding status of tax filings; review of hearing transcripts.	0.60	\$400.00	\$240.00
2/08/2013	FM	Review hearing transcript; prepare proposed factual findings; prepare closing brief.	2.20	\$350.00	\$770.00
2/12/2013	CMD	Conference with Joseph DiRuzzo regarding closing memorandum	0.20	\$400.00	\$80.00
2/13/2013	CMD	Conference with Joseph DiRuzzo regarding closing memorandum	0.20	\$400.00	\$80.00
2/13/2013	FM	Review hearing transcript; prepare proposed facts and closing memorandum.	2.80	\$350.00	\$980.00
2/14/2013	FM	Review hearing transcript; prepare proposed findings of fact and legal conclusions; prepare closing memorandum.	2.80	\$350.00	\$980.00
2/14/2013	JAD	Telephone conference with Fathi, Nizar and Glenda regarding case status and employee status of Wadda, and others	0.50	\$350.00	\$175.00
2/15/2013	CMD	Conference with Joseph DiRuzzo regarding closing memorandum; email to Frank Massabki regarding outline of closing memorandum and when first draft needs to be completed; review drafts of outline; conference with Frank Massabki regarding first draft.	0.50	\$400.00	\$200.00
2/15/2013	FM	Discuss case strategy with C. David; draft closing memorandum and proposed findings of fact; review hearing transcript related to same.	3.00	\$350.00	\$1,050.00
2/17/2013	FM	Draft closing memorandum and proposed findings of fact; review hearing transcript related to same.	4.20	\$350.00	\$1,470.00
2/18/2013	CMD	Discuss with Joseph DiRuzzo regarding closing memorandum and issues related to criminal case.	0.40	\$400.00	\$160.00
2/18/2013	FM	Draft closing memorandum and proposed findings of fact; review hearing transcript related to same.	5.50	\$350.00	\$1,925.00
2/18/2013	JAD	Discuss with CD points for brief; Conf with Frank Massabki regarding same	1.00	\$350.00	\$350.00
2/19/2013	CMD	Discuss with Joseph DiRuzzo and Frank Massabki issues for closing memorandum; review filing by Plaintiff	0.60	\$400.00	\$240.00
2/19/2013	FM	Discuss case strategy with C. David; draft closing memorandum and proposed findings of fact; review hearing transcript related to same.	12.50	\$350.00	\$4,375.00
2/19/2013	MSF	Review draft brief and memo of law. Discuss points and authorities with Chris David and Joseph DiRuzzo with Frank Massabki	1.75	\$500.00	\$875.00
2/20/2013	CMD	Review draft filings of fact and conclusions of law; conference with team regarding closing memorandum; review Plaintiff filings.	1.60	\$400.00	\$640.00

2/20/2013	FM	Discuss case strategy with C. David and J. DiRuzzo; draft closing memorandum and proposed findings of fact; review hearing transcript related to same.	8.40	\$350.00	\$2,940.00
2/20/2013	JAD	Email to/from Glenda regarding partnership retirement case - review case	0.50	\$350.00	\$175.00
2/20/2013	MSF	Work on memo of law	2.50	\$500.00	\$1,250.00
2/21/2013	CMD	Review of Government filings; several conferences with Joseph DiRuzzo and Frank Massabki regarding developments; review of draft motions; review of filings; meeting with team regarding strategy.	2.50	\$400.00	\$1,000.00
2/21/2013	FM	Discuss case strategy with C. David and J. DiRuzzo regarding criminal case and civil case; draft closing memorandum and proposed findings of fact; review hearing transcript related to same.	7.40	\$350.00	\$2,590.00
2/21/2013	MSF	Review memo and brief	0.75	\$500.00	\$375.00
2/22/2013	CMD	Telephone conference with clients, Nizar and Glenda; conference with Frank Massabki regarding closing memorandum.	0.50	\$400.00	\$200.00
2/22/2013	FM	Discuss case strategy with C. David and J. DiRuzzo; draft closing memorandum and proposed findings of fact; review hearing transcript related to same; draft responses regarding deadline for post-hearing submissions.	9.00	\$350.00	\$3,150.00
2/23/2013	FM	Draft closing memorandum and proposed findings of fact; review hearing transcript related to same.	7.80	\$350.00	\$2,730.00
2/24/2013	FM	Draft closing memorandum and proposed findings of fact; review hearing transcript related to same.	7.20	\$350.00	\$2,520.00
2/25/2013	FM	Discuss case strategy with C. David and J. DiRuzzo; draft closing memorandum and proposed findings of fact; review hearing transcript related to same; draft and serve responses regarding deadline for post-hearing submissions.	12.40	\$350.00	\$4,340.00
2/26/2013	CMD	Conference with Mitchell Fuerst and Joseph DiRuzzo regarding criminal case; conference with Frank Massabki regarding closing memorandum	0.80	\$400.00	\$320.00
2/26/2013	FM	Discuss case strategy with C. David and J. DiRuzzo; draft closing memorandum and proposed findings of fact; review hearing transcript related to same.	11.20	\$350.00	\$3,920.00
2/26/2013	JAD	Discuss with CD, MSF, and Frank Massabki regarding impact of order dismissing case with prejudice against the individual defendants on civil case	1.00	\$350.00	\$350.00
2/26/2013	LSH	Review and revise citations in the TRO Proposed Findings of Fact and Conclusions of Law and proof read	2.10	\$100.00	\$210.00
2/26/2013	LSH	Discuss with Frank Massabki regarding citations in the TRO Proposed Findings of Fact and Conclusions of Law	0.30	\$100.00	\$30.00
2/27/2013	CMD	Review filings; review of draft findings of fact and conclusions of law; conference with Frank Massabki; conference with Joseph DiRuzzo.	1.30	\$400.00	\$520.00
2/27/2013	FM	Discuss case strategy with C. David and J. DiRuzzo; draft closing memorandum and proposed findings of fact; review hearing transcript related to same. Draft response and proposed order to motion for leave to file under seal.	12.80	\$350.00	\$4,480.00

2/27/2013	JAD	Review and edit proposed findings of fact	2.50	\$350.00	\$875.00
2/28/2013	CMD	Conference with Joseph DiRuzzo regarding closing memorandum; review of draft findings of fact; conference with Frank Massabki regarding closing memorandum	1.00	\$400.00	\$400.00
2/28/2013	FM	Discuss case strategy with C. David and J. DiRuzzo; draft closing memorandum and proposed findings of fact; review hearing transcript related to same. Review plaintiff's reply to motion for leave; draft response and revised proposed order.	13.20	\$350.00	\$4,620.00
2/28/2013	JAD	Document preparation edit proposed findings of fact; Telephone call to with client and Nizar; Review order from Superior ct; Review reply regarding plaintiff motion file under seal; Email to Farr-Janey regarding Andreozzi's filing; Research case law for "unclean hands" Conf with CD and Frank Massabki regarding case	8.50	\$350.00	\$2,975.00

Fee Subtotal	\$63,620.00
In-House Administrative Charge	\$3,181.00
Total Fees	\$66,801.00

Expenses

Start Date	Description	Charges
1/18/2013	Federal Express	\$75.99
1/18/2013	Federal Express	\$50.05
1/18/2013	Federal Express	\$20.60
1/21/2013	Federal Express	\$181.85
1/21/2013	Federal Express	\$230.35
1/22/2013	Federal Express	\$34.86
1/30/2013	Federal Express	\$39.26
1/30/2013	Federal Express	\$39.26
2/01/2013	Travel exp for trip 1/30-2/13 (parking at airport and hotel rooms for Chris David, Joseph DiRuzzo, and Frank Massabki	\$699.40
2/04/2013	Federal Express	\$39.26
Total Expenses		\$1,410.88

Total New Charges	\$68,211.88
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Previous Balance	\$104,883.32
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2/19/2013 Payment 4819 Thank you for your payment	\$-104,883.32
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Total Payments and Credits	\$-104,883.32
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Balance Due	\$68,211.88
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invoices are due upon receipt. Your prompt payment will be greatly appreciated.

Staff Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Christopher M David	15.00	\$400.00	\$6,300.00
Christopher M David	0.00	\$0.00	\$0.00
Frank Massabki	134.90	\$350.00	\$49,575.75
Frank Massabki	0.00	\$0.00	\$0.00
Gary M Joseph	3.80	\$350.00	\$1,396.50
Joseph A DiRuzzo	0.00	\$0.00	\$0.00
Joseph A DiRuzzo	15.60	\$350.00	\$5,733.00
Lisa S Hibbard	2.40	\$100.00	\$252.00
Mitchell S Fuerst	6.75	\$500.00	\$3,543.75

Payment Options

WIRE TRANSFERS

Please use the following Wiring Information:

Wells Fargo Bank, NA

ABA: #

Swift Code:

Account Number:

Name on Account: Fuerst Ittleman, P.L.

BANK INFORMATION

Wells Fargo Bank

200 South Biscayne Blvd. FL6020

Miami, FL 33131

Please make checks payable to Fuerst Ittleman P.L. or contact our office with your credit card information
We accept AMERICAN EXPRESS, VISA, MASTERCARD or Discover cards.

Any payments received after the invoice date will be reflected on the next bill. If you have any questions regarding this bill, please do not hesitate to call our office.

07/05/2013

VERONICA HANDY, ESQUIRE
CLERK OF THE COURT

Joseph A. DiRuzzo, III, Esq., CPA
305.350.5690
jdiruzzo@fuerstlaw.com

June 29, 2012

Via USPS and email: tarcher@doj.vi.gov

Tamika M. Archer, Esq.
Office of the Attorney General
34-38 Kronprindsens Gade
GERS Complex, 2nd Floor
St. Thomas, USVI 00802

Via USPS and email: tsmalls@irb.gov.vi

Tamara Parson-Small, Esq.
Virgin Islands Bureau of Internal Revenue
PO Box 306421
St. Thomas USVI 00803

Via USPS and email: lori.a.bendrickson@usdoj.gov

Lori Hendrickson
DOJ Tax
PO Box 972
Ben Franklin Station
Washington, DC 20044

Re: *United States, et al. v. United Corporation, et al.*; case no. 1:05-cr-15 (D.V.I.)

Dear Attorneys,

~~Attached please find a copy of the declaration of Waleed Hamed filed earlier today in the Supreme Court of the Virgin Islands in the civil litigation that was explicitly mentioned during the recent mediation before Judge Barnard, viz: *Fathi Yusuf and United Corporation v. Mohammad Hamed by his authorized agent Waleed Hamed*, case no. 2013-cv-0040.~~

~~At ¶29 Waleed Hamed declares: “[o]n June 19, 2013, as part of the closure of the criminal case, a check for approximately \$6.5 million was submitted to the IRB for taxes owed primarily on the profits of the Plaza Extra Supermarkets.”~~

~~At ¶32 Waleed Hamed declares: “[a]s such, my father agreed to ratify the withdrawal of these funds so long as they were used to pay taxes due on the profits of the three Plaza Extra Supermarkets – both those of Yusuf and those of Hamed.”~~

Ex. 18

Tamika Archer, Tamara Parson-Small, and Lori Hendrickson

June 28, 2013

Page – 2 –

On pages 7 and 8 of the attachment are letters (dated June 20, 2013) from the VIBIR to Mohammad Hamed that states that the VIBIR has “received payment in full for income taxes for” tax years 1997 – 2010.

At ¶34 Waleed Hamed declares: “[t] the IRB has now confirmed that all income taxes owed by my father for this time period have been paid in full, as per the attached letter[s].”

This is a material breach of the agreement that was reached in the mediation conducted before Judge Barnard. The Parties to the mediation explicitly agreed that the \$6.5M tendered was to satisfy only the Yusuf family members’ tax liabilities for the years 2002 – 2010 and not for any tax liability of Mohammad Hamed (and by extension any of the Hamed family members). We made clear that this term was non-negotiable. Everyone present agreed that Mohammed Hamed was not to be covered and under no circumstances would any portion of the \$6.5M be credited/transferred to the tax account or to satisfy any tax liability of another taxpayer (and in particular Mohammad Hamed or his family members). This agreement is evidenced by the fact that the 3rd, 4th, and 5th paragraphs to the document that was circulated prior to lunch was never agreed to and, indeed, as explicitly objected to.

In direct breach of the agreement, the June 20th letters from the VIBIR to Mohammad Hamed state that his tax obligations have been paid in full, from funds which Waleed Hamed states came from the very \$6.5M check that was tendered at the end of the mediation. As such, we can only conclude that the terms of our mediation agreement have been intentionally breached.

In order to cure the breach we demand (i) that the VIBIR retract the June 20th letters issued to Mohammad Hamed (and confirm in writing its withdrawal to us) and (ii) that the VIBIR issue us a letter confirming that the \$6.5M paid was used to satisfy only the tax liabilities of the Yusuf family members (as shareholders of United Corporation, as a Subchapter S-Corp under the Internal Revenue Code) and not to satisfy any tax liability of Mohammad Hamed or any other taxpayer (including but not limited to other Hamed family members).

If the VIBIR does not cure this breach immediately we will seek to recoup the \$6.5M that was tendered as it was obtained either (i) by mutual mistake, (ii) in bad faith, or (iii) by fraud. We are also considering filing other motions with the District Court based on these events.

Kind Regards,

/s/ Joseph A. DiRuzzo, III

Digitally signed by /s/ Joseph A. DiRuzzo, III
DN: cn=/s/ Joseph A. DiRuzzo, III, o=Fuerst Ittleman,
PL, ou, email=jdiruzzo@fuerstlaw.com, c=US
Date: 2013.06.29 12:35:28 -0400

Joseph A. DiRuzzo, III

JAD/

cc: Hon. G. Barnard, USMJ via email only: Judge_Geoffrey_Barnard@vid.uscourts.gov