

**IN THE DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN**

Berne Corp. and B & B Corp., Twenty-one Queens)	
Quarter, Inc., Miller Properties, Inc., Equivest St.)	
Thomas, Inc., Robert Schmidt, Kim Holdsworth,	)	CIVIL No. 2000-141
Robert Schmidt Development Corp., and Dori P.	)	(Consolidated Case No.)
Derr, The Cyril V. Francois Associates, LLC, Shell)	
Seekers, Inc., Charles W. Consolvo, Linda B.)	
Consolvo, Snegle Gade Associates LP, Charles W.)	
Consolvo as Trustee of the Yvette B. Lederberg Trust,	)	Consolidated with:
Arthur B. Choate, Stewart Loveland, and Stacy)	
Loveland, Elizabeth Sharp, Lindon Corp., Gordon L.	)	CIVIL No. 2000-167
Coffelt, Soraya Diase Coffelt, and One Stop, Inc.,	)	CIVILNo. 2001-151
	)	CIVIL No. 2001-155
Plaintiffs,	)	CIVIL No. 2001-181
	)	CIVIL No. 2001-196
vs.	)	CIVIL No. 2001-197
	)	CIVIL No. 2001-228
GOVERNMENT OF THE VIRGIN ISLANDS, ROY	)	CIVIL No. 2001-057
MARTIN, in his official capacity as Tax Assessor,)	
and the Board of Tax Review,)	
)	
Defendants.)	
)	

INTERROGATORIES TO DEFENDANTS

COMES NOW Plaintiff BERNE CORPORATION, pursuant to Rule 33 of the Federal Rules of Civil Procedure, and hereby propounds and serves the following Interrogatories on Defendants, to be answered separately and fully in writing, under oath, within the time set by the Court.

I.

DEFINITIONS

For the purpose of this discovery, the following words shall have the meaning indicated

below:

1. “And” includes “or” and “or” includes “and”; “any” includes “all” and “all” includes “any”, “each” includes “every” and “every” includes “each”.
2. “Company” or “entity” means any form of business however organized, including, without limitation, any corporation, limited liability company, sole proprietorship, partnership (general or limited), joint venture, association, group, government agency, firm or other business enterprise or legal entity which is not a natural person, and means both the singular and plural.
3. “Define” when used with reference to a phrase or term, means (a) state the meaning of the phrase or term; and (b) identify each person known by Defendants to have personal knowledge regarding the meaning of such phrase or term upon whose testimony Defendants presently intends to rely at trial.
4. “Describe” means to explain fully by reference to underlying facts rather than conclusions of fact or law.
5. “Document” means originals or any exact copies of written, recorded, transcribed, punched, filmed, taped, electronic, computer stored or generated, or graphic matter, however and by whomever prepared, produced, reproduced, disseminated or made, including but not limited to, any memoranda, inter-office or intra-office communications, letters, studies, reports, summaries, articles, releases, notes, records, or conversations, minutes, statements, comments, speeches, testimony, notebooks, drafts, data sheets, work sheets, records, statistics, charts, contracts, diaries, bills, accounts, graphics or oral records, representations of any kind, (including without limitation, photographs, plats, charts, graphs, cards, computer or word processing disks, or other written, printed, typed, oral or recorded material) in the possession,

custody or control of Defendants. The term "document" also means all copies or reproductions of all the foregoing items upon which notations in writing, print or otherwise have been made that do not appear on the originals. To the extent the data processing cards, magnetic tapes, or other computer-related materials are produced, produce all programs, instructions, and other similarly related information necessary to read, comprehend or otherwise utilize said data processing cards, magnetic tapes or other computer related materials.

6. (A) "Identify" and "identification" when used with reference to a natural person, means to state his or her (a) full name; (b) present business and/or residence address and telephone numbers; (c) present business affiliation, address, title or position; (d) if different from (c), the group, organization or business the person was representing at any time relevant to the answer to a specific Request; and (e) home address. If this information is not known, furnish such information as was last known.

(B) "Identify" and "identification" when used with reference to a business entity, means to state its full name; (b) firm or organization (e.g., corporation, partnership); (c) place of incorporation; and (d) address of its principal place of business. If this information is not known, furnish such information as was last known.

(C) "Identify" and "identification" when used with reference to an act, action, activity, omission or event, means to state (a) the identity of person who participated in such act, action, activity, omission, or event; (b) the date and place of such act, action, activity, omission, or event in detail; and (c) the identity of each person having knowledge of the act, action, activity, omission or event.

(D) "Identify" or "identification" when used in reference to a document, means to state (a) the type of document or some other means of identifying it (e.g., letter,

memorandum, report, etc.); (b) its subject matter; (c) the identity of its author(s), signer(s), and any person who participated in its preparation; (d) the identity of each addressee or recipient; (e) the identity of each person to whom copies were sent and each person by whom copies were received; (f) its title and date; and (g) its present location and the identity of its custodian (if any such document was, but is no longer in, the possession of or subject to the control of the Defendants, state when and where disposition was made of it).

(E) “Identify” and “identification” when used with reference to a conversation, oral communication, discussion, oral statement or interview, means (i) state the date upon which it took place; (ii) identify each person who participated in it, witnessed it and/or overheard it; (iii) state what was said by each such person, including the issues and matters discussed; and (iv) identify each document which describes or relates to it.

7. “Individual” or “person” means any natural person, including without limitation, an officer, director, employee, agent, representative, distributor, supplier, independent contractor, licensee or franchisee, and it includes any corporation, limited liability company, sole proprietorship, partnership, joint venture, group, government agency and agent, firm or other business enterprise or legal entity, which is not a natural person, and means both the singular and the plural.

8. “The parties” as used herein shall be interpreted to refer to all parties to this litigation.

9. “Person” includes a corporation, partnership or other business associate or entity, natural person and any government or governmental body, commission, board or agency.

10. “You” and/or “your” refer to the party answering the Interrogatories, his agents, employees, servants or representatives and, unless privileged, his attorney.

11. The following rules of construction apply to all discovery requests:

(a) All/Each. The terms “all” and “each” shall be construed as all and each.

(b) And/Or. The connectives "and" and "or" shall be construed either disjunctively or conjunctively as necessary to bring within the scope of the discovery request all responses that might otherwise be construed to be outside of its scope.

(c) Number. The use of the singular form of any word includes the plural and vice versa.

II. INSTRUCTIONS

1. Each Interrogatory served herein shall be continuing so as to require you to file supplemental answers pursuant to Rule 26 of the Federal Rules of Civil Procedure.

2. With respect to any information that is withheld on a claim of privilege, provide at the time of responding to this discovery, a statement signed by an attorney representing Defendants setting forth as to each such item of information withheld:

(a) the identity of the person(s) having knowledge of the information;

(b) the identity of the person(s) to whom the information was communicated or otherwise made available;

(c) the job title or position of every person identified in response to subparagraphs (a) and (b);

(d) the date(s) on which the information was received or became known by each person having knowledge of its existence; and,

(e) a brief description of the nature and subject matter of the information.

3. Each part of the following Interrogatories, whether a numerical paragraph or one

of the subparagraphs, is to be answered separately and fully.

4. If objection is made to an Interrogatory, or any portion thereof, the portion thereof shall be specified and, as to each, all reasons for objections shall be stated fully by the responding party.

5. If all the information furnished in an answer to all or any part of an Interrogatory is not within the personal knowledge of the person signing the Interrogatory responses, identify each person to whom all or any part of the information furnished is a matter of personal knowledge, and each person who communicated to a person signing the Interrogatory responses any part of the information furnished.

6. If the answer to all or any part of the Interrogatory is not presently known or available, include a statement to that effect, furnish the information known or available, and respond to the entire Request by supplemental answer in writing and under oath within ten (10) days from the time the answer becomes known or available.

III
INTERROGATORIES

Interrogatory No. 1

Has 100% of the real property in the Virgin Islands been reassessed by BearingPoint? If your answer to this Interrogatory is anything other than an unqualified “yes”, please:

- a. Identify each parcel of real property that has not been reassessed;
- b. State the reason each such parcel has not been reassessed.

Interrogatory No. 2

Identify, by name, address, and telephone number, each member of the Virgin Islands Board of Tax Review from 2003 to date and state for each such person identified the term of that person's tenure with the Virgin Islands Board of Tax Review.

Interrogatory No. 3.

Please describe each and every appeal brought before the Virgin Islands Board of Tax Review since 1997. For each and every responsive case, your description should include, but not be limited to, the party taking the appeal and his, her or its attorney (if any), the case, appeal, or other identifying number or designation assigned to the appeal, the date the complaint was filed with the Board of Tax Review, the date the Board of Tax Review conducted a hearing on the complaint, the date the Board of Tax Review made the determination to reduce, affirm, or increase the assessment and, if the assessment was reduced, the date the excess taxes were refunded to the Complainant by the Commissioner of Finance.¹

¹ Plaintiffs note that this is identical to Equivest's Interrogatory No. 23 in Civil No. 2001-155. Defendants may update their prior responses.

Interrogatory No. 4

State the present schedule of meetings of the Board of Tax Review for the purpose of hearing appeals for the next 180 days, and further state the anticipated number of appeals that will be heard at each such meeting.

Interrogatory No. 5

Identify, by name, address, and telephone number, all “hearing officers” employed or designated by the Virgin Islands Board of Tax Review from 2003 to date and state for each such person identified the term of that person’s tenure with the Virgin Islands Board of Tax Review.

Interrogatory No. 6

For each such “hearing officer” identified in Interrogatory No. 5, please describe the person’s qualifications “by training or experience in the areas of law, tax, or accounting” to conduct appellate hearings on contested property tax assessments and state whether the person has taken any classes, participated in any seminars, or completed an formal training with respect to determining property values.

Interrogatory No. 7

State the amount of funds available on hand for the exclusive use of the operations of the Board of Tax Review.

DATED: June 6, 2008

Respectfully Submitted,

/s/ James M. Derr
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DATED: June 6, 2008

Respectfully Submitted,

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DATED: June 6, 2008

Respectfully Submitted,

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DATED: June 6, 2008

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