

**APPENDIX
HAMMOUD et al
SUMMARY OF CIGARETTE PURCHASES
AFTER ALLOCATION OF UNIDENTIFIED WHOLESALE ACCOUNT PURCHASES**

Subject	Amount
Mohamad Youssef Hammoud	\$ 1,562,080.51
Said Harb	\$ 540,400.84
Bassam Youssef Hamood	\$ 1,245,172.99
Chawki Youssef Hammoud	\$ 1,159,903.55
Mohamad Atef Darwiche	\$ 438,356.84
Ali Hussein Darwiche	\$ 391,549.61
Angela Georgia Tsioumas	\$ 918,073.51
Nabil E. Ismail	\$ 608,086.51
HODROG	\$ 368,474.65
Other	\$ 1,301,452.65
	<u>\$ 8,533,551.65</u>
ADJUSTMENTS:	
Less Amount Previously Reported on Tax Returns (Adjusted)	<u>\$ 1,076,312.00</u>
	<u><u>\$ 7,457,239.65</u></u>



**APPENDIX A
HAMMOUD et al
SUMMARY OF CIGARETTE PURCHASES**

Subject	Amount	Appendix
Mohamad Youssef Hammoud	\$ 823,515.44	A-1
Said Harb	\$ 175,457.51	A-2
Bassam Youssef Hamood	\$ 823,537.16	A-3
Chawki Youssef Hammoud	\$ 738,267.72	A-4
Mohamad Atef Darwiche	\$ 131,378.07	A-5
Ali Hussein Darwiche	\$ 65,839.34	A-6
Angela Georgia Tsioumas	\$ 496,437.68	A-7
Nabil E. Ismail	\$ 124,442.59	A-8
HODROG	\$ 368,474.65	A-9
Other	\$ 4,786,201.49	B
	<u>\$ 8,533,551.65</u>	
ADJUSTMENTS:		
Less Amount Previously Reported on Tax Returns	<u>\$ 1,076,312.00</u>	C
	<u><u>\$ 7,457,239.65</u></u>	

**APPENDIX B
HAMMOUD et al
SUMMARY OF CIGARETTE PURCHASES ALLOCATED TO INDIVIDUALS**

Subject	Amount	Appen	Related Parties	Allocated Amount
HAMMOND/HAMMOUD	\$ 374,893.80	B-1	Mohamad Hammoud	\$ 374,893.80
Jeanna Wholesale	\$ 883,325.73	B-2	Nabil Ismail Raghid Hamade, Hatem Darwich, Fawzie S. Hamade, Ali Hamdan	\$ 176,665.15 \$ 706,660.58
SAMMOUR	\$ 2,455,830.18	B-3	Mohamad Hammoud Said Harb Bassam Hamood Mohamad Atef Darwiche Ali Hussein Darwiche Angela Tsioumas Nabil Ismail Chawki Hammoud	\$ 306,978.77 \$ 306,978.77 \$ 306,978.77 \$ 306,978.77 \$ 306,978.77 \$ 306,978.77 \$ 306,978.77 \$ 306,978.77
C&B Wholesale	\$ 13,917.00	B-4	Ali Hamdan	\$ 13,917.00
Charlotte Grocery (1)	\$ 231,858.23	B-5	Said Harb Bassam Hamood Angela Tsioumas Chawki Hammoud	\$ 57,964.56 \$ 57,964.56 \$ 57,964.56 \$ 57,964.56
Tarheel Tobacco	\$ 37,463.00	B-6	Ali Hussein Darwiche Raghid Hamade	\$ 18,731.50 \$ 18,731.50
Queen Tobacco, Inc	\$ 226,769.98	B-7	Angela Tsioumas Chawki Hammoud Bassam Hamood Mohamad Hammoud	\$ 56,692.50 \$ 56,692.50 \$ 56,692.50 \$ 56,692.50
COMO, Sams Club, Alia, Others	\$ 562,143.57	B-8	Ragid Hamade, Moama Hamade, Ali Hamdan	\$ 562,143.57
	<u>\$ 4,786,201.49</u>			<u>\$ 4,786,201.49</u>

Notes: (1) Charlotte Grocery is Eastway Tobacco which was reported on Chawki Hammoud's Federal income Tax Return Forms 1040, Schedule C for 1996, 1997, & 1998.

**APPENDIX C
HAMMOUD et al
SUMMARY OF FINANCIAL REPORTING OF
CIGARETTE BUSINESSES**

YEAR	REPORTING ENTITY	IRS FORM	SALES	PURCHASES	NET PROFIT
1996	Schedule C Eastway Tobacco	1040	\$ 67,398.00	\$ 60,834.00	\$ 1,266.00
1997	Schedule C Eastway Tobacco	1040	\$ 454,442.00	\$ 411,631.00	\$ 8,734.00
1998	Schedule C Eastway Tobacco	1040	\$ 424,547.00	\$ 383,812.00	\$ 9,227.00
1998	Queen Tobacco, Inc *	1120S	\$ 116,333.00	\$ 141,785.00	\$ (12,538.52)
1999	Queen Tobacco, Inc (1/1-4/30/99) *	1120S	\$ 131,497.00	\$ 78,250.00	\$ 2,151.00
TOTAL				\$ 1,076,312.00	

* Queen Tobacco, Inc reported Angela Tsioumas as the 100% owner for the 1998 and 1999 tax return forms 1120S reported above.

HAMMOUD ET AL
SUMMARY OF TAX RETURNS - ADJUSTED GROSS INCOME

SUBJECT	SSN	ADJUSTED GROSS INCOME			EXHIBIT NUMBER	
		1996	1997	1998		
MOHAMAD YOUSSEF HAMMOUD	237-75-3540	NRF	\$ 25,564.00	\$ (1,315.00)	\$ 9,492.00	104
ANGELA TSIUMAS	242-51-8852	\$ 43,288.20	joint	joint	joint	104
CHAWKI YOUSSEF HAMMOUD	242-49-8959	\$ 31,349.00	\$ 29,983.00	\$ 23,595.00		105
BASSAM YOUSSEF HAMMOUD	243-59-3189	NRF	NRF	\$ 13,408.00	\$ 5,481.00	323
ALI HUSSEIN DARWICHE	103-82-9370	NRF	\$ 5,045.00	\$ 6,301.00	\$ 3,750.00	324
MOHAMAD A. DARWICH	096-84-3867	\$ 16,814.00	\$ 8,528.00	\$ 7,979.00	\$ 8,750.00	325
SAID HARB	245-59-0351	\$ 29,554.00	NRF	\$ 9,369.00	\$ 11,817.00	326
NABIL E. ISMAIL	365-06-2038	\$ 28,576.77	NRF	\$ 6,087.00	NRF	327
TOTAL		\$ 120,027.97	\$ 64,075.00	\$ 65,424.00	\$ 39,290.00	