

The History of the relationship between Rose Electronics - a Texas Partnership of Darrioush Rahvar (David Rahvar) and Peter Macourek and Rose Electronics Ltd.

First, the numbers!

Rose Houston/UK all transactions on a monthly basis

Month	Invo Exchange R#	Invoices UK-US Sterling by month	Invoices UK-US US\$ Equivalent	Invoices US-UK totals by month US\$	Payments made US to UK	Total - invoices and payments US - UK	
Dec-98	1		\$20,895.16			0	
Jan-99	2		\$16,346.19		\$20,895.16	20895.16	
Feb-99	3		\$18,307.54			0	
Mar-99	4		\$17,409.76		\$34,641.59	34641.59	
Apr-99	5		\$20,103.18		\$17,397.66	17397.66	
May-99	6		\$20,623.39			0	
Jun-99	7		\$32,290.00			0	
Jul-99	8		\$24,196.00		\$52,901.46	52901.46	
Aug-99	9		\$31,991.00		\$24,183.93	24183.93	
Sep-99	10		\$19,963.00		\$51,941.80	51941.8	
Oct-99	11		\$23,655.00			0	
Nov-99	12		\$30,139.00		\$23,642.73	23642.73	
Nov-99	13		\$26,558.00		\$56,672.94	56672.94	
Dec-99	14		\$21,957.00		\$21,944.00	21944	
Jan-00	15		\$36,066.00			0	
Feb-00	16		\$39,427.00		\$36,054.00	36054	
Mar-00	17		\$41,587.70		\$39,415.26	39415.26	
Apr-00	18		\$39,494.00		\$41,576.12	41576.12	
May-00	19	1.5092	£41,185.52	\$62,157.19	\$38,800.13	38800.13	
Jun-00	20	1.5092	£42,071.66	\$63,494.55	\$62,590.70	62590.7	
Jul-00	21	1.5076	£57,609.71	\$86,852.40	\$61,723.64	61723.64	
Aug-00	22	1.4889	£59,293.47	\$88,282.05	\$87,555.51	87555.51	
Sep-00	23	1.4336	£55,981.39	\$80,254.92	\$100,769.38	100769.38	
Oct-00	24	1.4506	£73,479.00	\$106,588.64	\$78,286.46	78286.46	
Nov-00	25	1.4258	£67,649.79	\$96,455.07	\$24,779.00	\$111,771.53	136550.53
Dec-00	26	1.4629	£90,786.91	\$132,812.17	\$23,596.65	\$100,110.63	123707.28
Jan-01	27	1.4775	£132,522.18	\$195,801.52	\$13,406.50	\$140,719.71	154126.21
Feb-01	28	1.4525	£117,613.95	\$170,834.26	\$65,103.50	\$255,409.37	320512.87
Mar-01	29	1.4445	£116,977.70	\$168,974.29	\$141,269.00	\$169,364.08	310633.08
Apr-01	30	1.4348	£98,423.39	\$141,217.88	\$145,430.00	\$176,636.32	322066.32
May-01	31	1.4265	£144,337.71	\$205,897.74	\$89,878.50	\$150,587.78	240466.28
Jun-01	32	1.402	£86,601.22	\$121,414.91	\$81,308.00		81308
Jul-01	33	1.4148	£197,687.95	\$279,688.91	\$113,963.00	\$193,412.53	307375.53
Aug-01	34	1.4638	£128,929.84	\$188,727.50	\$87,250.00	\$298,508.80	385758.8
Sep-01	35	1.4638	£154,628.71	\$226,345.51	\$91,171.88		91171.88
Oct-01	36	1.4501	£118,141.29	\$171,316.68	\$208,125.50	\$432,293.93	640419.43
Nov-01	37	1.4356	£152,956.60	\$219,584.49	\$123,472.00		123472
Dec-01	38	1.4413	£127,308.75	\$183,490.10	\$61,355.25	\$404,906.08	466261.33
Jan-02	39	1.4322	£175,859.01	\$251,865.27	\$87,170.00	\$182,688.05	269858.05
Feb-02	40	1.4227	£344,026.02	\$489,445.82	\$8,350.00		8350
Mar-02	41	1.423	£152,050.37	\$217,050.72	\$196,340.20	\$254,995.56	451335.76
Apr-02	42	1.4429	£161,736.42	\$233,369.48	\$10,133.23		10133.23
May-02	43	1.4598	£135,021.16	\$197,103.89	\$74,050.00	\$230,244.49	304294.49
Jun-02	44	1.4837	£103,955.78	\$154,239.19	\$7,345.50	\$234,517.80	241863.3
Jul-02	45	1.5565	£141,916.91	\$220,893.67	\$116,184.50	\$195,780.68	311965.18
Aug-02	46	1.5368	£100,025.75	\$153,719.57	\$38,123.50		38123.5
Sep-02	47	1.5563	£195,324.37	\$303,983.32	\$50,700.00	\$150,735.00	201435
Oct-02	48	1.5575	£125,294.05	\$195,145.48	\$453.26		453.26
Nov-02	49	1.5711	£149,148.62	\$234,327.40	\$25,163.23	\$205,779.51	230942.74
Dec-02	50	1.5864	£105,427.12	\$167,249.58	\$-1,127.84		-1127.84
Jan-03	51	1.6175	£105,164.35	\$170,103.34	\$19,501.00	\$216,265.50	235766.5
Feb-03	52	1.6079	£163,452.73	\$262,815.64	\$8,507.50	\$152,869.32	161376.82
Mar-03	53	1.5825	£219,567.39	\$347,465.39	\$-32,735.00		-32735
Apr-03	54	1.5739	£104,868.45	\$165,052.45	\$18,480.00	\$389,494.77	407974.77
May-03	55	1.6224	£134,698.18	\$218,534.33	\$123,799.00		123799
Jun-03	56	1.6609	£124,219.59	\$206,316.32	\$68,136.00	\$167,684.66	235820.66
Jul-03	57	1.6221	£151,227.52	\$245,306.16	\$9,286.00	\$425,382.42	434668.42
Aug-03	58	1.5939	£131,886.85	\$210,214.45	\$29,919.50		29919.5
Sep-03	59	1.6155	£180,018.93	\$290,820.58	\$31,451.50	\$250,432.77	281884.27
Oct-03	60	1.6792	£189,219.07	\$317,736.66	\$80,312.23		80312.23
Nov-03	61	1.6897	£149,188.58	\$252,083.94	\$60,383.50	\$212,482.90	272866.4
Dec-03	62	1.7501	£130,200.64	\$227,864.14	\$55,075.50	\$599,110.42	654185.92
Jan-04	63	1.8255	£114,813.41	\$209,591.88	\$44,258.00		44258
Feb-04	64	1.8673	£100,256.07	\$187,208.16	\$10,987.50		10987.5
Mar-04	65	1.8261	£162,592.55	\$296,910.26	\$38,218.00		38218
Apr-04	66	1.8031	£137,813.00	\$248,490.62	\$38,963.00		38963
May-04	67	1.786	£108,218.03	\$193,277.40	\$24,791.00		24791
Jun-04	68	1.8279	£100,015.00	\$182,817.42	\$19,806.00		19806
Jul-04	69	1.8438	£71,206.95	\$131,291.37	\$5,033.50	\$208,879.29	213912.7909
Aug-04	70	1.8203	£124,793.69	\$227,161.95	\$25,960.20	\$184,029.91	209990.1136
Sep-04	71	1.7936	£110,451.64	\$198,106.06	\$5,363.75		5363.75
Oct-04	72	1.8077	£68,346.87	\$123,550.64	\$24,508.50	\$291,446.16	315954.66
Nov-04	73	1.8607	£118,578.69	\$220,639.37	\$10,603.50		10603.5
Dec-04	74	1.9286	£100,804.22	\$194,411.02	\$6,421.00	\$255,808.49	262229.4906
Jan-05	75	1.8797	£54,236.38	\$101,948.12	\$10,890.50		10890.5
Feb-05	76	1.8871	£76,466.00	\$144,298.99	\$7,489.50		7489.5
Mar-05	77	1.9043	£139,242.12	\$265,158.77	\$11,656.00	\$203,319.98	214975.9784
Apr-05	78	1.8961	£100,620.23	\$190,786.02	\$6,265.00	\$320,835.78	327100.7836

May-05	79	1.8559	£79,498.47	\$147,541.21	\$11,907.50	\$239,204.54	251112.045
Jun-05	80	1.8177	£77,541.20	\$140,946.64	\$19,119.25		19119.25
Jul-05	81	1.7507	£80,075.00	\$140,187.30	\$10,635.00	\$325,860.27	336495.2663
Aug-05	82	1.7944	£71,637.00	\$128,545.43	\$9,599.00		9599
Sep-05	83	1.8064	£94,612.00	\$170,907.12	\$8,676.09	\$214,620.02	223296.1095
Oct-05	84	1.7651	£82,870.00	\$146,273.84	\$4,553.50		4553.5
Nov-05	85	1.7349	£109,944.00	\$190,741.85	-\$62,457.00	\$273,088.51	210631.5128
Dec-05	86	1.7458	£41,805.00	\$72,983.17	\$3,249.50		3249.5
Jan-06	87	1.7686	£53,447.00	\$94,526.36	\$20,105.50	\$131,137.48	151242.975
Feb-06	88	1.748	£68,018.00	\$118,895.46	\$15,059.50		15059.5
Mar-06	89	1.7442	£84,381.00	\$147,177.34	\$56,165.00	\$242,155.76	298320.7622
Apr-06	90	1.768	£55,637.09	\$98,366.38	\$9,480.34		9480.34
May-06	91	1.8687	£41,760.94	\$78,038.67	\$18,357.00		18357
Jun-06	92	1.8435	£45,763.67	\$84,365.33	\$8,408.00	\$177,372.94	185780.936
Jul-06	93	1.8443	£42,640.63	\$78,642.11	\$27,945.00	\$138,628.61	166573.6124
Aug-06	94	1.8941	£52,906.00	\$100,209.25	\$39,949.50		39949.5
Sep-06	95	1.8839	£56,321.00	\$106,103.13	\$33,966.50		33966.5
Oct-06	96	1.8765	£51,454.00	\$96,553.43	\$73,900.00	\$87,345.00	161245
Nov-06	97	1.9125	£52,034.00	\$99,515.03	\$49,432.50		49432.5
Dec-06	98	1.9629	£64,008.00	\$125,641.30	\$36,255.90	\$89,450.00	125705.9
Jan-07	99	1.9587	£48,673.00	\$95,335.81	\$0.00		0
Feb-07	##	1.9589	£52,251.00	\$102,354.48	\$26,290.70		26290.7
Mar-07	##	1.9474	£45,688.00	\$88,972.81	\$0.00		0
Apr-07	##	1.9879	£87,363.00	\$173,668.91	\$0.00		0
			£8,966,948.45	\$15,146,046.92	\$3,066,924.32	\$10,536,359.83	\$13,603,284.15

Balance owing by Houston to UK April 2007 (total column E less totals column F & G) is:---

\$1,542,762.77

Notes to the above: Columns A & B are the dates and invoice numbers of invoices raised by Rose Electronics Ltd. (a UK Company) to Rose Electronics (a Texas partnership), and column D shows the amount of those invoices. Column E is the US\$ equivalent of those invoices, at published Bank of England rates for the month in question (shown in column C). It doesn't matter which way you convert the figures, shown either in Esterling or US\$, they amount to the same thing.

Column G shows the amounts paid against invoices by Rose Electronics to Rose Electronics Ltd. and column F shows the value of invoices raised by Rose Electronics to Rose Electronics Ltd. for goods supplied (these are listed in the month that each invoice was raised). Column H is the total value of cash and goods paid

SO:- at the point Rose Electronics Ltd. stopped supplying services to Rose Electronics (April 2007) a total of \$14,418,681.32 had been invoiced to Rose Electronics (column E) and a total of \$13,603,284.15 had been paid either in cash or goods in lieu against those invoices.

Rose Electronics (Houston) owes Rose Electronics Ltd. (UK) the difference between those figures i.e. \$1,542,762.77 plus interest from April 2007 at 4% per month above NatWest base rate so the total owed to Rose Electronics Ltd. is now well over \$3 million.

The figures above are from the published and filed accounts of Rose Electronics Ltd. and the statements of Rose Electronics Houston. If Rose Houston have any documentation which may vary any of the above figures (a request was made to their Lawyers Howrey

who failed to provide anything contrary to the above) then I will amend these figures appropriately.

Some background:- It is unusual to publish material such as this. Manners and professionalism dictate that disputes are kept quiet, but this situation has had such a major effect on some people and Companies that I think that the truth ought to be published.

Rose Electronics Ltd. was owned and funded entirely by Paul Naish. Rose Electronics Ltd. has continually had difficulty in collecting monies owed to it by Rose Electronics Houston which has caused Paul Naish financial difficulties in his personal life. Below is a typical email exchange (in italics) from as long ago as 1999 illustrating this:-

Hi David,

The Bank contacted me last night. Apparently the WT had been sent to my name, but with the Account Number of Rose Electronics Ltd. so the Bank hadn't allocated it. It is OK now thanks, but please in the future they need to be addressed to Rose Electronics Ltd.

Best Regards,

Paul

-----Original Message-----

From: David Rahvar [SMTP:david@rosel.com]

Sent: 08 December 1999 06:12

To: Paul Naish

Subject: Re: Payments / Hetec order

Hi Paul,

Sorry for all the troubles that you've gone through for the latest W/T. The Bank was contacted about W/T. They confirmed that the amount was wired on December 2nd. We requested them to put a trace on the transfer and notify us ASAP. As soon as we hear from them we'll call you.

Also we received an order from Hetec this week, Please verify the following:

- 1. Tan rack mount chassis to be used with chrome handles?*
- 2. Chassis is to be painted tan or bare?*

2. Chassis is to be painted tan or bare?
3. Silk screen on front panel for UM4 and CRV. No logo?
4. Unit serial numbers are no logo or Rose?

I will be out of the office on Wednesday but I'll be back on Thursday. Any question please reach me on my cell phone.

Regards,

David.

-----Original Message-----

From: Paul Naish <paul@rosel.com>
To: 'David Rahvar' <david@rosel.com>
Date: Monday, December 06, 1999 1:22 PM
Subject: RE: Payments to Rose Electronics Ltd.

Hi David, I checked with the Bank today and nothing has arrived. The last invoice was for October, by the time I give you an invoice I have already paid out the money, which is exactly the problem and is why I had asked you to pay it when I was in Houston.

Please will you get me some kind of tracing number so that my Bank can try to locate the money.

Please will you also confirm that in the future money will be paid without delay and without me having to chase it.

Thanks.

Regards, Paul.

-----Original Message-----

From: David Rahvar [SMTP:david@rosel.com]
Sent: 06 December 1999 17:40
To: Paul Naish
Subject: Re: Payments to Rose Electronics Ltd.

Hi paul,

Your last invoice was paid on December 1st. Please check with your bank and confirm it. Any questions or problems please let me know asap.

Regards,

David

-----Original Message-----

From: Paul Naish <paul@rosel.com>
To: 'David@Rosel.com' <David@Rosel.com>; 'Peter@Rosel.com' <Peter@Rosel.com>
Date: Monday, December 06, 1999 7:09 AM
Subject: Payments to Rose Electronics Ltd.

Hi David,

It is December and I have still not been paid for October.

I have now sent another invoice, dated 30th November and covering expenditure and salary during November, which should arrive in Houston by tomorrow.

There are two issues with late payment:-

1. Leaving any salary out of the picture, I am over \$30k out of pocket at the moment
2. Since I have not received any salary since September my Bank have refused to pay my personal bills this month, which involves me in embarrassment, hassle, bad credit rating and hundreds of pounds in financial penalties.

I do not have a problem with paying out money on Rose's behalf month by month so long as it is reimbursed in a timely manner, which currently it is not being.

I think that it is reasonable that Rose should pay me within a couple of days of receiving an invoice and I am not happy to have to chase my money each month.

Please confirm that Rose has paid me for October, will pay me for November

during this week and in the future will pay invoices within the same week they arrive without my having to chase for my money.

I'd appreciate a response.

Best Regards,

Paul.

Once the relationship between Rose UK and Rose US ended, Rose Electronics Houston did not settle their bills despite the written promises of Peter Macourek that I should "keep the faith" and that Rose Houston would "settle up".

Rose UK threatened legal action and after much procrastination by Rose Houston a meeting in London was held between David Rahvar and Paul Naish and respective Lawyers.

Rahvar offered £15,000.00 to settle - not quite amounting to 2% of what was owed. Naish on behalf of Rose UK, and of course himself, since he funded Rose UK refused this stupid and insulting offer.

Rose US then (the very same day in fact) issued a warped and dishonest legal action in Texas based on David Rahvar's lies, for instance he stated (the evidence to the contrary is in the numbers above) that Rose UK had never paid any of its bills to Rose Houston. David Rahvar is not I think an American citizen, and for him to commit perjury with lies of this nature and with the clear intention of not paying debts owed by him and his partner Peter Macourek is I think a criminal offence, and one which I would like to see investigated by the US Federal authorities. I think that Rahvar's crime is of the magnitude that a spell in prison and then deportation from the USA would be a suitable outcome. Rose Electronics is a Partnership, not a corporation - Peter Macourek explained to me that the reason for this was that as a Partnership they pay less tax to the State of Texas than if they incorporated the business. Whatever the reason, I have pointed out to Peter Macourek that David Rahvar (that is an assumed name by the way, his real name is Darrioush Rahvar) is a liar and Peter Macourek has had and still has the opportunity to put matters right. Whilst David Rahvar is in my experience a habitual liar, Peter Macourek has throughout the relationship between these Companies and people been able to keep David Rahvar reasonably honest at least when we three sat around a table. Peter Macourek's refusal to do anything about this situation however makes him as culpable morally at least as David Rahvar - Macourek knows right from wrong, but at this stage Macourek would rather put his head in the sand than face up to reality and confront his partner, (and I imagine that he would rather count the money he and Rahvar have stolen from me than pay his bills)

The results of all of this are that Rose Electronics Ltd. has failed as a Company directly as a result of the non-payment of the money owed to it by Rose Electronics in Houston. David Rahvar and Peter Macourek have stolen the time and service of Rose Electronics Ltd. They both knew that Rose Electronics Ltd. was funded by Paul Naish and that their actions would have a profound effect on Paul Naish and on other Companies who supplied goods and services to Rose Electronics Ltd.

Effectively, in acting as they have, David Rahvar (Darrioush Rahvar) and Peter Macourek have stolen Paul Naish's money, possessions and family home.

David Rahvar and Peter Macourek have caused considerable losses (in the tens of thousands of pounds) to other businesses including EDP, Broadrack Inc. and Soaring Technologies. Macourek at one point even wrote "we may pay some of these direct", as though paying his bills were a special favour. What an arrogant person.

If anybody has any interest or questions on the above, please let me know, but in short the picture is clear. **Peter Macourek is a thief and a liar. David Rahvar (Darrioush Rahvar) is a thief and a liar.**

Clifford Broekhuisen, Frank Moehle, Sven Goedecker, guys, please see from the above that your salaries, expenses etc. for the last year or so of your employment with Rose Electronics Ltd. were funded by me, personally and so if I see you out and about with Rahvar or Macourek do not expect me to be happy - the money they are spending on travel and dinners etc. was stolen from me.