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

GOVERNMENT OF THE VIRGIN ISLANDS and THE VIRGIN ISLANDS ATTORNEY GENERAL,)	**CIVIL NO. SX-16-CV-025**
Plaintiffs,)	**ACTION FOR TEMPORARY RESTRAINING ORDER, PRELIMINARY INJUNCTION AND DECLARATORY JUDGMENT**
v.)	
VIRGIN ISLANDS CASINO CONTROL COMMISSION,)	
Defendant.)	

MEMORANDUM OPINION

MOLLOY, *Judge.*

THIS MATTER comes before the Court on Plaintiffs' request for declaratory and injunctive relief. This case arises over a dispute between the Virgin Islands Attorney General, the Government of the Virgin Islands, and the Virgin Islands Casino Control Commission over whether the Attorney General should be designated as a person with authority to disburse monies from any and all checking accounts that receive funds pursuant to section 514 of title 32 of the Virgin Islands Code. The Court held a preliminary injunction hearing on February 2, 2016. At the conclusion of the hearing, the Court consolidated Plaintiffs' request for a preliminary injunction with a trial on the merits.[1] For the reasons stated below, the Court concludes that while the Attorney General has the authority to disburse funds from the section 514 special checking account, that authority is limited to 20% of funds deposited into that account for expenses associated with the Division of Gaming Enforcement.

Pursuant to Rule 52 of the Virgin Islands Rules of Civil Procedure, the Court issues the following Findings of Facts and Conclusions of Law.

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[1] Federal Rules of Civil Procedure 65(a)(2), the rule that governed on the date of the proceedings, provides that "[b]efore or after beginning a hearing on a motion for a preliminary injunction, the court may advance the trial on the merits and consolidate it with the hearing." This rule is virtually identical to rule 65(a)(2) of the Virgin Islands Rules of Civil Procedure, which became effective on March 31, 2017. *See In re: Adoption of the V.I. Rules of Civil Procedure*, Prom. No. 2017-001, 2017 V.I. Supreme LEXIS 22, *1-2 (V.I. Apr. 3, 2017).

I. FINDINGS OF FACTS

A. The Parties

1. The Government of the Virgin Islands (hereinafter "Government") is the entity that governs the unincorporated territory of the Virgin Islands of the United States. Revised Organic Act of 1954, as amended, codified at 48 U.S.C. § 1541, *et seq.*

2. The Virgin Islands Department of Justice is an executive branch agency of the Government and is headed by an Attorney General. 3 V.I.C. §§ 111, 112. The Attorney General is appointed by the Governor of the Virgin Islands, with the advice and consent of the Legislature. *Id.* § 112(a).

3. The Virgin Islands Casino Control Commission (hereinafter "VICCC") is an independent agency of the executive branch of the Government of the Virgin Islands. 32 V.I.C. § 404.

B. Virgin Islands Casino Resort Control Act

4. In 1995, the Legislature of the Virgin Islands enacted the Virgin Islands Casino and Resort Control Act of 1995 (hereinafter "CRCA") to remedy the bleak economic conditions present on St. Croix, U.S. Virgin Islands, and to provide casino gaming as a source of economic development and tax revenue to the Virgin Islands. Act No. 6069, § 6, Sess. L. 1995, 19-23 (1995), codified at 32 V.I.C. § 401, *et seq.*

5. The CRCA initially established that the VICCC would consist of seven (7) members, *see* Act No. 6069, p. 31 (Nov. 3,1995), however, that law was later amended on March 30, 2016, to reduce the number of members to three (3). Act No. 7872, §1(a), 73 (2016).

6. The appointments of members of the Commission and the designation of a chairman[2] are made by the Governor to serve five-year terms. 32 V.I.C. § 406(b).

7. The Legislature vested the VICCC with the duty and responsibility to, among others: (1) hear and decide promptly and in reasonable order all license, registration, certificate and permit applications and cause affecting the granting, suspension, revocation, or renewal thereof; (2) conduct all hearing pertaining to civil violations of the CRCA or regulations promulgated thereunder; (3) promulgate such regulations as in its judgment may be necessary to fulfill the policies of the CRCA; (4) collect all license and registration fees and taxes imposed by the CRCA and the regulations issued pursuant thereto; and (5) levy and collect penalties for the violations of provisions of the CRCA. *Id.* § 415(a)-(e).

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[2] Title 32, Chapter 21, Section 403(b) of the Virgin Islands Code instructs that when "construing the provisions of [Chapter 21], save when otherwise plainly declared or clearly apparent from the context . . . words in the masculine shall include the feminine and neuter genders." Throughout this Memorandum Opinion, the Court will use the words "chairman" and "chairperson" interchangeably.

8. CRCA also established the Division of Gaming Enforcement (hereinafter "DGE") within the Virgin Islands Department of Justice. *Id.* § 409. The DGE serves as the investigatory arm of the Government as it relates to matters concerning and related to the CRCA and is tasked with the general and broad duties and powers to "investigate all applications, enforce the provisions of [the CRCA], and any regulations promulgated hereunder, and prosecute before the [VICCC] all proceedings for violations of this chapter or any regulations promulgated hereunder." *Id.* § 428(a).

9. The CRCA further provides that the DGE is "under the immediate supervision of a Director who shall also be sworn as an Assistant Attorney General and who shall administer the work of the division under the direction and supervision of the Attorney General." *Id.* § 409.

C. Establishment of the Special Revolving Fund within the VICCC

10. On August 14, 2014, the Legislature passed Act No. 7643, which amended certain provisions of the CRCA. Act No. 7643 established a separate "special revolving fund" within the VICCC, which was funded by certain deposits relative to the operations of the VICCC. Act No. 7643, § 3, Sess. L. 2014, 221- 222; 32 V.I.C. § 514(a).

11. Act No. 7643 also provided that the disbursements from the "special checking account" would be made by the Chairperson of the VICCC and the Attorney General exclusively for expenditures by the VICCC and the DGE, respectively. 32 V.I.C. § 514(c).

12. The amendments called for the funds to be allocated with "[e]ighty percent of funds deposited in the special checking account . . . to be allocated to the [VICCC], and twenty percent to the [DGE]." *Id.*

13. Finally, the CRCA provides that the Chairperson of the VICCC would be the person responsible for maintaining and administering the special checking account, *Id.* § 514(b), as well as the person responsible for submitting expenditure and audit reports relating to expenditures from the special checking account to the Commissioner of Finance and to the Legislature. *Id.* § 514(e) and (f).

D. Correspondence from the Attorney General

14. On January 12, 2016, Claude Walker, the Attorney General of the Virgin Islands Department of Justice, wrote a letter to members of the VICCC informing them that, based on information received from Banco Popular, a local banking institution, bank and credit card accounts established by VICCC were opened without authorization of the Attorney General. The Attorney General further stated in this letter that he has ordered Banco Popular to suspend all of the credit card and bank accounts that are in the name of the VICCC. The Attorney General issued this letter based on his reading

of section 514 of title 32 of the Virgin Islands Code. Am. Compl. ¶ 16; Answer ¶ 16; Pl. Ex. 1 attached to Am. Compl. – Letter from Claude Walker, Atty Gen. (Jan. 12, 2016).

15. The Attorney General further informed the members that "no funds may be disbursed until the VICCC chairperson and [the Attorney General] are both signatories on the account" and that "all of the VICCC's credit cards are cancelled and new ones will not be authorized." Am. Compl. ¶ 16; Answer ¶ 16; Pl. Ex. 1 attached to Am. Compl. – Letter from Claude Walker, Atty Gen. (Jan. 12, 2016).

16. The Attorney General also directed that he (or his representative) be added to the special checking account in order to disburse funds from that account. Trial Tr. (hereinafter "Tr.") 39:11-13.

17. Also on January 12, 2016, the Attorney General wrote to banking officials at Banco Popular and requested that Banco Popular immediately suspend all accounts, including credit card accounts, in the name of the VICCC until such time as the Attorney General and the VICCC Chairperson are both signatories on the accounts. *See* Am. Compl. ¶ 20; Answer to Am. Compl. ¶ 20; Pl. Exs. 2 and 3 attached to Am. Compl. – Letter from Claude Walker, Atty Gen. to Oran Bowry (Jan. 12, 2016).

18. Initially, Banco Popular indicated its willingness to comply with the Attorney General's instructions to suspend the VICCC accounts until the appropriate documentation to effectuate change of signatories and until such time that representatives from Banco Popular were able to meet with the Attorney General and the Chairperson of the VICCC. *See* Am. Compl. ¶ 25; Answer ¶ 25.

19. However, Banco Popular later informed the Attorney General that he and the VICCC should meet and advise Banco Popular of their decision and complete the appropriate banking forms to effectuate the change in the authorized signatories for the accounts. *See* Am. Compl. ¶ 25; Answer ¶ 25.

20. Violet Ann Golden (hereinafter "Golden") became a member of the VICCC in 2009 and has been serving as the Chairperson of the VICCC from May 2014 to present. Tr. 19:14-21. As Chairperson of the VICCC, Golden's duties include, among others, presiding over hearings, administering the rules, supervising the executive director, and providing for administrative control over the agency. Tr. 20:5-10.

21. In response to the directives from the Attorney General and disagreeing with his interpretation of Section 514, on January 28, 2016, Golden established an account at First Bank, another local banking institution, in order to comply with the language of the statute. Tr. 23: 17.

22. Golden testified that she established two accounts at First Bank: a master account or "holding account" and a sub-account. The VICCC would deposit all funds received into the master account and then 80% of those funds would automatically "pass through" to the sub-account. Golden further testified that she instructed the bank that the

remaining 20% of the deposits would automatically transfer to a third account to be established by the Attorney General for expenses of the DGE. Tr. 23 - 27.

23. Golden was the only person authorized to expend monies from the master account. Tr. 28:14-19.
24. The second account that received 80% of the funds deposited into the master account had three signatories: Golden, VICCC Commissioner and Treasurer Henry Richardson, and Executive Director Malcolm McGregor. Disbursements from this account must be authorized by two out of these three individuals. Tr. 28:20-25.
25. Golden testified that prior to January 28, 2016, the VICCC did not set aside 20% of funds collected under section 514 to the DGE. Tr. 33:15-22. The VICCC assumed all of the obligations of the DGE and paid all of the DGE's expenses without regard to whether it was 20% of funds collected pursuant to section 514. *Id.*
26. As of the date of this Memorandum Opinion, there is nothing in the record to indicate that the Attorney General provided the bank with the necessary documentation to be authorized as a signatory on the third account that receives 20% of the deposits from the master account.

II. LEGAL STANDARD

A. Declaratory Judgment

Pursuant to the Virgin Islands Declaratory Judgment Act, 5 V.I.C. § 1261, *et seq.*, the Court has the "power to declare [the] rights, status, and other legal relations whether or not further relief is or could be claimed." 5 V.I.C. § 1261. "Although the 'decision to entertain a declaratory action is within the discretion of the Court,' the matter must involve an actual and justiciable controversy." *Pate v. Gov't of the V.I.*, 62 V.I. 271, 285 (Super. Ct. 2015). "The declaration may be either affirmative or negative in form and effect' with the force and effect of a final judgment or decree." *Id.* (quotation marks and footnote omitted).

B. Preliminary and Permanent Injunction

The Government is also requesting that the Court issue a preliminary and permanent injunction. The factors that the Court must consider when issuing a preliminary injunction are: (1) whether the movant has shown a reasonable probability of success on the merits; (2) whether the movant will be irreparably injured by denial of the relief; (3) whether granting preliminary relief will result in even greater harm to the nonmoving party; and (4) whether granting the preliminary relief will be in the public interest. *Marco St. Croix, Inc. v. V.I. Hous. Auth.*, 62 V.I. 586, 590 (V.I. 2015). The party requesting a preliminary injunction has the burden of making a showing on all four injunction factors. *3RC & Co. v. Boynes Trucking Sys.*, 63 V.I. 544, 557 (V.I. 2015). Moreover, the Court must evaluate these factors under a sliding-scale standard wherein no single factor is dispositive. *Yusuf v. Hamed*, 59 V.I. 841, 847 (V.I. 2013). However, when the Court has consolidated the hearing on a preliminary injunction with a trial on the merits, the party requesting a permanent injunction is not entitled to injunctive relief if that party cannot succeed on the merits of their claim. *Moses v. Fawkes*, 66 V.I. 454, 461-62 (V.I. 2017) ("[A] permanent injunction . . . can never be entered without actual success on the merits.").

"The factors that govern a permanent injunction are essentially the same as those that govern a preliminary injunction, except that the movant must demonstrate actual success on the merits rather than a mere likelihood of success." *Sarauw v. Fawkes*, 66 V.I. 253, 273 n. 14 (V.I. 2017). "[W]hen a court has consolidated the hearing and decision on a preliminary injunction request with a trial on the merits . . . and the parties have not requested any relief other than an injunction, the court has decided the merits and not just the likelihood of success on the merits." *Moses*, 66 V.I. at 461 (quoting *Fitzpatrick v. Town of Falmouth*, 2005 ME 97, 879 A.2d 21, 27 (Me. 2005).

III. DISCUSSION

In the Amended Complaint, and based on arguments made at trial, Plaintiffs request declaratory and injunctive relief prohibiting the VICCC from disbursing funds from certain checking accounts that contain deposits pursuant to 32 V.I.C. § 514, unless authorized by the Attorney General.[3] There is no dispute that the statute authorizes the Attorney General to

[3] The parties recognize that the VICCC receives funds from multiple sources including deposits made pursuant to 32 V.I.C. § 514 and appropriation made pursuant to 32 V.I.C. § 517. In the Amended Complaint, the Plaintiffs request that the Court issue orders prohibiting the VICCC from engaging in certain financial transactions with certain banking institutions unless authorized by the Attorney General. However, based on the evidence presented, a review of all applicable law, and statements made by Plaintiffs' counsel, the Attorney General's interest in this case relating to any financial transactions is limited to funds deposited into any special checking accounts that receive deposits from sources listed in 32 V.I.C. § 514. The following colloquy between the Court and Plaintiffs' counsel confirms this point:

> MS. JACOBS: Your Honor, I believe I made –if I didn't I just want to make it absolutely clear that the only relief we're seeking is with respect to [the section] 5-1-4A account—
>
> THE COURT: That was my understanding, okay.

disburse money and be a signatory on the section 514 checking account. The plain language of section 514(c) clearly provides that the Chairperson and the Attorney General shall disburse monies from the special checking account. Obviously, one cannot properly disburse funds from an account unless given the authority to do so. *See* Webster's New College Dictionary 239 (3d ed. 2005) (defining "disburse" to mean "to pay out, as from a fund."); *see also* Black's Law Dictionary 561 (10th ed. 2014) (defining "disburse" as "the act of paying out money, commonly from a fund or in settlement of a debt or account payable."). The VICCC readily concedes this point. *See* Tr. at 121:15-24. The issue presented, rather, is whether section 514 mandates that the Attorney General be made a signatory on all accounts that receive funds pursuant to that statutory provision, and if so, whether the Chairperson must obtain the Attorney General's authority to disburse from the 80% allocated to the VICCC.

Section 514 creates and establishes a special revolving fund[4] in the VICCC. 32 V.I.C. § 514(a). The source of money that is to be deposited in this fund comes from "all license, registration, permit, fines, penalties, and other fees [paid to the VICCC], all sum appropriated by the Legislature of the Virgin Islands, and all donations, gifts and bequests." *Id.* Section 514(c) reads:

> All monies in the special checking account shall be disbursed by the Chairman of the Casino Control Commission and the Attorney General of the Virgin Islands, exclusively for expenditures by the Casino Control Commission and the Department of Justice, Division of Gaming Enforcement respectively, as established under this chapter, for all operating costs, expenses associated with the investigation of applicants, organization of the Division of Gaming

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MS. JACOBS: --funds. That's what our motion speaks to.

THE COURT: Is there anything in the statute that allows the AG authority on anything other than the 5-1-4A accounts?

MS. JACOBS: Nothing, your Honor, nothing.

Trial Tr. 54:1-13. Thus, the Court will construe the relief requested by the Plaintiffs in the Amended Complaint as it relates to the Attorney General's interest in deposits made pursuant to section 514.

[4] The Court recognizes that the term "special revolving fund" is used in subsection (a) and the term "special checking account" is used in subsection (b) of section 513. However, the Court sees no distinction between the use of these words and will consider these terms to be synonymous as used in this statute. *See* Webster's New College Dictionary 462 (3d ed. 2008) (defining "fund" as a "source of supply" or a "sum of money set aside for a specific purpose").

> Enforcement, and for any other operating cost and expenses related thereto. Eighty percent of funds deposited in the special checking account must be allocated to the Casino Control Commission, and twenty percent to the Division of Gaming Enforcement.

Id. § 514(c). The chairperson of the VICCC is tasked with the responsibility to "maintain and provide for the administration of the special checking account." *Id.* at § 514(b).

The Government argues that the language in section 514 is unambiguous and must be interpreted so the Attorney General must be a signatory on *any and all* accounts that receive section 514 deposits. The Government further contends that any checks disbursed from a section 514 checking account must bear the signatures of both the Chairperson of the VICCC and the Attorney General and that funds can only be disbursed jointly. *See* Tr. 82:11-14. The VICCC does not dispute that the Attorney General should have the authority to disburse funds from the section 514 account. The VICCC argues, however, that a full and complete reading of the statute requires that the Attorney General is authorized to disburse monies only from 20% of section 514 deposits. Thus, disbursements from the 20% dedicated to expenses for the DGE need only bear the signature of the Attorney General and disbursements from the VICCC's 80% share need only bear the signature of the Chairperson of the VICCC. The statute, the VICC argues, does not grant the Attorney General with the authority to disburse from the 80% allocated to the VICCC.

This matter involves a classic case of statutory interpretation. "The first step when interpreting a statute is to determine whether the language at issue has a plain and unambiguous meaning. If the statutory language is unambiguous and the statutory scheme is coherent and consistent, no further inquiry is needed." *In re L.O.F.*, 62 V.I. 655, 661 (V.I. 2015) (quoting *In re Reynolds*, 60 V.I. 330, 334 (V.I. 2013)). Although not a model of clarity, the Court agrees with the Government that the language in section 514 is unambiguous. The Court, however, does not agree with the Government's interpretation.

The Government argues that section 514 makes clear that both the Attorney General and the Chairperson of the Casino Control Commission must both be signatories on any checks disbursed from an account that receives section 514 funds, regardless of whether the disbursement is for expenses pertaining to the operations of the VICCC or the DGE. The VICCC argues that the use of the word "respectively" in section 514(c) indicates how the funds are to be used and for what purpose and thus, the VICCC contends, limits the Attorney General's authority to disburse funds only for expenditures related to the DGE. This Court agrees. Essentially, Plaintiffs are arguing that the language in section 514 provides that the Attorney General must have the authority to approve or disapprove of any disbursements from the checking account regardless of whether the disbursements are for expenses of the DGE or for the VICCCC. The Court finds no support for that position in the language of section 514.

The Government stresses and emphasizes that the drafters' use of the word "and" in the first section of section 514(c) mandates this result. The Government's argument, however, fails because it ignores the drafters' use of the word "respectively" which has tremendous legal significance. The meaning and use of the word "respectively" was illustrated by one court as follows:

> Compare for example, the following two sentences: (1) The cat and the dog belong to John and Jane, respectively. (2) The cat, the dog, and the fish belong to John and Jane, respectively. Sentence (1) represents a typical use of the word "respectively." The meaning of the sentence is clear and understandable—the cat belongs to John and the dog belongs to Jane. Sentence (2) by contract is incoherent. Unlike in sentence (1), it is impossible to be certain which animals belongs to which person. The only difference between animals and people in sentence (1), but not in sentence (2). The addition of a third animal in sentence (2) eliminates the one-to-one relationship, and renders the sentence effectively meaningless.

Mars, Inc. v. Coin Acceptors, Inc., 514 F. Supp. 2d 624, 630-31 (D.N.J. 2007).

The example above illustrates that "the word 'respectively' generally requires a one-to-one relationship between the words it modifies in order to remain meaningful." *Mars*, 514 F. Supp.2d at 631; *See also*, Webster's New College Dictionary 867 (3d ed. 2005) (defining "Respectively" as "[s]ingly in the order indicated or mentioned"). Just as in the example used in *Mars*, the word "respectively" used in this case also signals a one-to-one relationship between the subjects of the first phrase of the first sentence in section 514(c) with the direct objects in the second phrase. Here, the first sentence of section 514(c) states that "[a]ll monies in the special checking account shall be disbursed by the Chairman of the Casino Control Commission and the Attorney General of the Virgin Islands, exclusively for expenditures by the Casino Control Commission and the Department of Justice, Division of

Gaming Enforcement *respectively* . . . ." (emphasis added). Thus, it follows that the subjects in the first phrase—the Chairperson of the VICCC and the Attorney General—signals a one-to-one relationship with the direct objects in the second phrase—the Casino Control Commission and the DGE. The meaning becomes clear that monies in the checking account shall be disbursed by the Chairperson for expenditures of the VICCC and monies in the checking account shall be disbursed by the Attorney General for expenditures of the DGE. The language in this statute does not require that disbursements be authorized by both the Attorney General and the Chairperson. It only requires that disbursements for the expenditures for the VICCC be authorized by the Chairperson and disbursements for the expenditures of the DGE be authorized by the Attorney General. Nothing more.

This interpretation is further supported by the language in the second sentence of section 514(c) which mandates that "80% of the funds deposited in the special checking account must be allocated to the [VICCC], and 20% to the [DGE]." Thus, reading section 514(c) in its entirety, the Court is left with but one conclusion: the Chairperson is authorized to disburse 80% of the funds in the special checking account for the expenses of the VICCC and the Attorney General is authorized to disburse 20% of the funds in the special checking account for expenses of the DGE.

There is nothing in section 514(c) that would suggest that the Chairperson of the VICCC must obtain the authority of the Attorney General (by virtue of obtaining his signature) to disburse from the 80% allocated to the VICCC for its expenses. Any other interpretation would effectively write the word "respectively" out of the statute and would violate a well-established canon of statutory interpretation that courts "must give effect to all the words and provisions of a statute by considering the plain language . . . ." *Cornelius v. Bank of Nova Scotia*, 67 V.I. 806, 822 (V.I. 2017); *see In re L.O.F.*, 62 V.I. 655 (V.I. 2015) (opining that courts must give effect to every word of a statute and "to avoid interpreting any provision in a manner that would render it – or another provision – "wholly superfluous and without an independent meaning or function of its own.'") (quoting *Defoe v. Phillip*, 56 V.I. 109, 129 (V.I. 2012)); *Birdman v. Office of the Governor*, 677 F.3d 167, 176 (3d Cir. 2012) ("[W]hen interpreting a statute, courts should endeavor to give meaning to every word which Congress used and therefore should avoid an interpretation which renders an element of the language superfluous."). If the drafters of the statute intended for the Attorney General to have this type of authorization, they clearly could have said so.[5]

During the trial, Golden testified that after receiving correspondence from the Attorney General informing her and the other members of the VICCC that the checking accounts were not established in accordance with section 514, she proceeded to correct this deficiency. Golden testified that she established a checking account in which funds collected pursuant to section 514 would be deposited into a "master account" and then 80% of those funds would automatically "pass through" to a second account wherein the funds could be disbursed by two of three employees of the VICCC who have signatory authority. The remaining 20% would automatically "pass through" to a third account. Golden informed the bank to designate the Attorney General as the signatory on that account in order to allow the Attorney General to disburse the 20% statutory allocation for DGE expenses. The Attorney General would have the authority to issue checks from the 20% sub-account once he submits the appropriate forms to the bank. To date, the Attorney General has not done so.

The Government argues that the structure established by Golden violates the statute because section 514(b) only authorizes the Chairperson to maintain and provide for the administration of a single "special checking account" and not multiple accounts. The Government fails to recognize that 32 V.I.C. § 403 instructs that when "construing the provisions of [Chapter 21], save when otherwise plainly declared or clearly apparent from the context... [w]ords in the singular shall include the plural and the plural shall include the singular." There is nothing in Chapter 21 of Title 32 that would indicate that the Legislature

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[5] The Government also argues that if the Attorney General is not listed as a signatory on all section 514 accounts, there would be no way for him to ensure that he is receiving 20% of the monies deposited in those accounts. The Court finds this argument unpersuasive. The Government has several ways to obtain that information such as demanding an accounting or copies of the annual audit reports and/or quarterly expenditure reports submitted by the Chairperson to the Commissioner of Finance and the Legislature which are mandated by law. *See e.g.* 32 VI.C. § 514(f) ("The Chairman of the [VICCC] shall engage a certified public accountant to perform an independent annual audit of the activities of the special checking account and present a copy of the audit report to the Commissioner of Finance and the Legislature no later than six months after completion of the annual audit"); *see also Id.* § 514(e) (requiring the Chairperson of the VICCC to submit quarterly expenditure reports to the Department of Finance "detailing the amount, nature, and the justification for each item of expenditure in the previous quarter").

"plainly declared" or made it "clearly apparent" that section 514(b) limited the Chairperson to administer or maintain only one special checking account. To the extent this was an issue before the Court, the Court finds that the Attorney General has failed to provide sufficient evidence for this Court to conclude that the accounts established by the Chairperson was an inappropriate exercise of her authority to maintain and administer a special checking account in accordance with 32 V.I.C. § 514.

IV. CONCLUSIONS OF LAW

1. This Court has subject matter jurisdiction over this matter pursuant to 4 V.I.C. § 76; 5 V.I.C. § 1261.
2. The Plaintiffs are entitled to a declaratory judgment that the VICCC designate the Attorney General as a person with signatory authority to disburse up to 20% of the monies deposited in a special checking account, established pursuant to 32 V.I.C. § 514(c), for expenditures associated with the operating costs and expenses of the DGE.
3. The Plaintiffs have not demonstrated actual success on the merits that 32 V.I.C. § 514(c) mandates that the VICCC obtain the authority of the Attorney General to disburse the 80% of the monies deposited in the special checking account specifically allocated to the VICCC.
4. The Plaintiffs are not entitled to a declaratory judgment or an injunction enjoining the VICCC from disbursing 80% of the funds deposited into a section 514 special checking account that are specifically allocated for expenditures of the VICCC.
5. The Attorney General is not entitled to declaratory judgment or an injunction enjoining the VICCC from using any credit card or debit accounts issued or paid from any accounts held by Banco Popular or any other financial institution.[6]

An appropriate judgment follows.

Dated: October 1, 2018

ROBERT A. MOLLOY
Judge of the Superior Court

ATTEST:
ESTRELLA H. GEORGE
CLERK OF COURT

COURT CLERK SUPERVISOR
DATED: 10/1/18

CERTIFIED TO BE A TRUE COPY
This 1st day of Oct 18
ESTRELLA H. GEORGE
CLERK OF THE COURT
By ________ Court Clerk Sup

[6] There was no evidence presented at the trial with regards to any credit or debit card accounts in the possession of the VICCC that were issued by any financial institution.