Slip Op. 02 - 146

## J U D G M E N T

## UNITED STATES COURT OF INTERNATIONAL TRADE

Thomas J. Aquilino, Jr., Judge

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UNITED STATES OF AMERICA, :

Plaintiff,

Consolidated

v. : Court No. 96-02-00608

:

YUCHIUS MORALITY COMPANY, LTD. and INTERCARGO INSURANCE COMPANY,

Defendants. :

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The plaintiff having commenced this case pursuant to 19 U.S.C. §1592 and 28 U.S.C. §1582 for recovery of unpaid duties and collection of penalties in connection therewith; and the court having conducted a trial of the issues; and defendant Intercargo Insurance Company having thereafter entered into an agreement with the plaintiff, settling in full the government's claims against it; and the court having thereafter decided all of the remaining claims per slip opinion 02-124, 26 CIT \_\_\_ (Oct. 18, 2002); and that slip opinion 02-124 having awarded the plaintiff the unpaid duties and penalties in connection therewith and having also granted defendant Intercargo Insurance Company judgment on its cross-claim against defendant Yuchius Morality Company, Ltd., including recovery of reasonable attorneys' fees and expenses and costs; and that slip opinion 02-124 having directed the parties to settle and submit a

proposed final judgment in conformity therewith; and defendant Intercargo Insurance Company having duly served and filed a Detailed Accounting of Attorneys' Fees and Expenses incurred in this matter; and the parties having filed a proposed judgment in connection with slip opinion 02-124; and the court having questioned the content(s) thereof; and the plaintiff United States' Notice of Revisions to the Proposed Order of Judgment having been filed upon a representation of consent thereto by defendant Yuchius Morality Company, Ltd.; Now therefore, in conformity with the court's slip opinion 02-124 (and with its previous slip opinion 99-79, 23 CIT 544 (1999) filed herein), it is hereby

ORDERED, ADJUDGED and DECREED that the plaintiff recover from defendant Yuchius Morality Company, Ltd. \$271,306.00 in unpaid duties and \$642,612.00 in penalties, together with \$276,162.51 in prejudgment interest on those unpaid duties; and it is further hereby

ORDERED, ADJUDGED and DECREED that defendant Intercargo Insurance Company recover from defendant Yuchius Morality Company, Ltd. the face amount of its bond, \$50,000.00, plus \$32,567.45 in reasonable attorneys' fees, expenses and costs incurred by defendant Intercargo Insurance Company in this matter.

Dated: New York, New York
December 11, 2002

Judge