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8  
 9 IN THE UNITED STATES DISTRICT COURT  
 CENTRAL DISTRICT OF CALIFORNIA

10	NIKKO MATERIALS USA, INC., dba )	Case No.: CV05-4158-JFW (VBKx)
11	GOULD ELECTRONICS, )	
12	Plaintiff, )	<b>JUDGMENT</b>
13	vs. )	<b>Judge: Hon. John F. Walter</b>
14	NAVCOM DEFENSE ELECTRONICS INC., )	<b>Judgment Entered: April 26, 2007</b>
15	et. al., )	<b>Judgment Affirmed</b>
16	Defendants. )	<b>by Ninth Circuit: August 19, 2008</b>
17	)	<b>9th Circuit Mandate: June 3, 2009</b>
18	)	

19 On March 13, 2009, and again on November 5 and 6, 2009, Plaintiff Gould Electronics  
 20 Inc. (“Gould”) filed its Notice of Motion and Motion to Reopen Case and Enforce Declaratory  
 21 Judgment as set forth in paragraph 3 of the Court’s prior Judgment entered herein on April 26,  
 22 2007.

23 By its January 5, 2010 Order and January 14, 2010 Amended Order Appointing a Special  
 24 Master, this Court appointed retired United States Magistrate John Leo Wagner as Special  
 25 Master to oversee enforcement of Plaintiff’s declaratory judgment.

26 Pursuant to that Amended Order, the Special Master has heard and determined all claims  
 27 and contentions of the parties relating to the Plaintiff’s Motion to Enforce Judgment. The Master  
 28 has allowed discovery and conducted evidentiary hearings where appropriate, and issued three

1 reports:

- 2 1. Report and Recommendation of Special Master Re: The Issues of Judgment for  
3 Future Response Costs and Deduction from WQA Credit of Attorneys' Fees  
4 Expended to Procure WQA Reimbursement, filed herein on May 5, 2010 ("Report  
5 and Recommendation No. 1"). On May 12, 2010, the Court issued its Order  
6 accepting and adopting Report and Recommendation No. 1 in its entirety.
- 7 2. Report and Recommendation of Special Master No. 2 Re: Gould's Motion to Offset  
8 Attorney Fees Against WQA Awards and Gould's Motion for Money Judgment  
9 Against NavCom Defense Electronics, Inc. ("NDE") for Response Costs, filed herein  
10 on January 18, 2011. On February 28, 2011, the Court issued its Order accepting and  
11 adopting Report and Recommendation No. 2 in its entirety.
- 12 3. Report and Recommendation of Special Master No. 3 Re: NavCom's Motion for the  
13 Court to Consider Gould's Insurance Settlements in its Calculation of a Money  
14 Judgment, filed herein on August 29, 2011.

15 On October 20, 2011, this Court issued its Order accepting and adopting Report and  
16 Recommendation No. 3 of the Special Master in its entirety, and, consistent with that Order,

17 NOW, THEREFORE, IT IS ORDERED, ADJUDGED AND DECREED that:

18 Plaintiff Gould Electronics Inc., formerly known as Nikko Material USA, Inc. dba Gould  
19 Electronics, is hereby awarded judgment against Defendant NavCom Defense Electronics, Inc. in  
20 the amount of \$2,706,889.46 for response costs paid through October 13, 2010, plus interest  
21 thereon at the rate of \$154.17 per diem from October 31, 2010 until paid, plus costs, if any, in the  
22 amount of \$\_\_\_\_\_ if the Court determines that costs should be awarded to the prevailing party.

23  
24 DATED: November 3, 2011.

  
United States District Judge