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UPA GROUP, L.C., a Utah limited company, AMAKO RESORT CONSTRUCTION (U.S.), INC., a Washington corporation and AMIR ETEMADI, an individual,

Counter-Claimants.

v.

LIBERTY MUTUAL INSURANCE COMPANY, a Massachusetts corporation,

Counter-Defendant.

JUDGMENT

Based on the facts and documents stipulated between Plaintiff and Counter-Defendant LIBERTY MUTUAL INSURANCE COMPANY ("Liberty") on the one hand, and Defendants and Counter-Claimants UPA GROUP, L.C. ("UPA Group"); AMAKO RESORT CONSTRUCTION (U.S.), INC. ("Amako"); and AMIR ETEMADI ("Etemadi") (collectively, "Defendants") on the other hand, as set forth in the *Stipulation for Judgment*, executed by each of the parties and filed on August 4, 2009 (Document 93), the Court determines that there is no just reason for delay of entry of final judgment, and good cause appearing therefore, the Court enters judgment as follows:

- 1. Judgment in the amount of Eight Million Seventy Eight Thousand Seven Hundred Sixty Eight Dollars and Sixty Seven Cents (\$8,078,768.67) (which amount is inclusive of any and all costs and attorney's fees) in favor of Liberty and against Etemadi on Liberty's First Cause of Action (Breach of Contract) and Sixth Cause of Action (Breach of Capital Retention Agreement) asserted in Liberty's First Amended Complaint (Document 19).
- 2. UPA Group and Amako on the one hand, are not joint and severally liable with Etemadi on the other hand, for that portion of the Judgment in the amount of \$8,078,768.67 (which amount is inclusive of any and all costs and attorney's fees) in favor of Liberty and against Etemadi on Liberty's First Cause of Action (Breach of Contract) and

1	APPROVED AS TO FORM AND O
2	Dated: August 4, 2009
3	Wolkin Curran, LLP
4	James D. Curran
5	Attorneys for Plaintiff and Counter-Defendant
6	Liberty Mutual Insurance Company
7	Dated: August 4, 2009
8	
9	Wilson & Quint, LLP
10	Gregory F. Wilson
11	Attorneys for Defendants and Counter-Claimants
12	Amako Resort Construction (U.S.), Inc.
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