UNITED STATES DISTRICT COURT FOR THE DISTRICT OF IDAHO

UNITED STATES OF AMERICA for the use and benefit of YMC, INC., an Idaho corporation,

Plaintiff,

v.

INSURANCE COMPANY OF THE WEST, a California corporation; and EAGLE ROCK TIMBER, INC., an Idaho corporation,

Defendants.

Case No. 1:09-CV-543-BLW

JUDGMENT

Defendants Eagle Rock Timber, Inc. and Insurance Company of the West consented to entry of judgment against them, and each of them, in the amount of \$711,419.00, pursuant to an Offer of Judgment served on or about February 4, 2011.

Plaintiff YMC, Inc. ("YMC") accepted the Offer of Judgment pursuant to a Notice of Acceptance of Offer of Judgment filed and served on February 14, 2011. Accordingly,

R. Civ. P. 68(a), judgment is hereby entered against Eagle Rock Timber, Inc, and Insurance Company of the West, and each of them, in the total amount of \$711,419.00,

IT IS ORDERED, ADJUDGED AND DECREED that, in accordance with Fed.

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and for which sum execution may forthwith issue.

DATED: February 18, 2011

B. LYNN WINMILL

Chief U.S. District Court Judge