

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI  
SOUTHERN DIVISION

<b>FURNACE AND TUBE SERVICE, INC.</b>	§	<b>PLAINTIFF/THIRD PARTY</b>
	§	<b>DEFENDANT/COUNTER DEFENDANT</b>
	§	
v.	§	<b>CAUSE NO. 1:09CV374 LG-RHW</b>
	§	
<b>WESTCHESTER SURPLUS LINES INSURANCE COMPANY</b>	§	<b>DEFENDANT/THIRD PARTY</b>
	§	<b>PLAINTIFF/COUNTER CLAIMANT</b>
	§	
v.	§	
	§	
<b>THE GRAY INSURANCE COMPANY, and MISSISSIPPI PHOSPHATES CORP.</b>	§	<b>THIRD PARTY DEFENDANTS</b>
	§	

**FINAL JUDGMENT IN FAVOR OF THE GRAY  
INSURANCE COMPANY PURSUANT TO F.R.C.P. 54(b)**

BEFORE THE COURT is the Motion [59] for Entry of Judgment under FED. R. CIV. P. 54(b) filed by The Gray Insurance Company following entry of the Court’s Memorandum Opinion and Order [58] granting Gray’s Motion [33] for Summary Judgment. The Court is advised there is no objection to the Rule 54(b) Motion. After due consideration of the matter, it is the Court’s opinion that although the Court’s decision adjudicated the rights and liabilities of fewer than all the parties, there is no just reason for delay in the entry of judgment in favor of The Gray Insurance Company.

**IT IS THEREFORE ORDERED AND ADJUDGED** that the Motion [59] for Entry of Judgment under FED. R. CIV. P. 54(b) filed by The Gray Insurance Company is **GRANTED**.

**IT IS FURTHER ORDERED AND ADJUDGED** that, pursuant to FED. R. CIV. P. 54(b), the clerk is directed to enter final judgment in favor of The Gray Insurance Company as to the claims made against it by Westchester Surplus Lines Insurance Company in the Third-Party Complaint for

Declaratory Judgment.

**SO ORDERED AND ADJUDGED** this the 7<sup>th</sup> day of May, 2010.

*s/ Louis Guirola, Jr.*  
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LOUIS GUIROLA, JR.  
UNITED STATES DISTRICT JUDGE