IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF PENNSYLVANIA

| QVC, INC. | : | CIVIL ACTION |
|----------------------------------|---|--------------|
| | : | NO. 08-3830 |
| V. | : | |
| | : | |
| MJC AMERICA, LTD. | : | |
| d/b/a SOLEUS INTERNATIONAL, INC. | : | |
| | : | |

ORDER

AND NOW, this 22nd day of October, 2012, following a bench trial and upon consideration of the parties' proposed findings of fact and conclusions of law and responses thereto (Dkt. Nos. 93, 94, 95, 97 and 98), and consistent with the accompanying findings of fact and conclusions of law, it is ORDERED that JUDGMENT IS ENTERED in favor of Plaintiff and Counterclaim-Defendant QVC, Inc. and against Defendant and Counterclaim-Plaintiff MJC America, Ltd. d/b/a Soleus International, Inc. as follows:

- (1) Soleus is liable to QVC for \$1,838,855.59 in Heater related damages;
- (2) Soleus is liable to QVC for \$158,272.59 in damages related to the Other Merchandise;
- (3) The amount owed to QVC by Soleus for QVC's damages related to the Heaters and the Other Merchandise is offset by \$315,321.34, the stipulated amount that QVC owes to Soleus, for a total of \$1,681,806.84 in damages, absent attorney's fees and prejudgment interest;
- (4) Soleus is liable to QVC for QVC's reasonable attorneys fees resulting from Soleus' breach of its obligations to QVC;
- (5) Soleus is liable to QVC for an award of prejudgment interest for QVC's

Heater related damages calculated at a rate of 6% per annum from April 8, 2008;

- (6) Soleus is liable to QVC for an award of prejudgment interest for QVC's damages related to the Other Merchandise calculated at a rate of 6% per annum as follows:
 - (i) for the Shipped Other Merchandise, from the shipping dates set forth in Defendant's Exhibit 33;
 - (ii) for any unshipped customer returned units of the SoleusAir
 Micathermic Ultra Thin Portable Heater bearing QVC item number
 V25162, from April 11, 2008; and
 - (iii) for any Other Unshipped Merchandise, from August 12, 2008.

The Clerk of Court shall enter judgment in favor of Plaintiff and Counterclaim-Defendant QVC, Inc. and against Defendant and Counterclaim-Plaintiff MJC America, Ltd. d/b/a Soleus International, Inc. in the amount of \$1,681,806.84.

It is FURTHER ORDERED that QVC may, on or before November 13, 2012, file a motion to revise the Judgment to include its reasonable attorney's fees and prejudgment interest with an application in support of its reasonable attorney's fees and a calculation of its prejudgment interest. If QVC files such a motion, Defendant shall file a response to such motion on or before December 3, 2012.

It is FURTHER ORDERED that Soleus shall accept from QVC return of the Unsold and Unshipped Heaters and Unshipped Other Merchandise remaining in QVC's inventory.

It is STILL FURTHER ORDERED that QVC's objection to certain exhibits offered into

evidence by Soleus (Dkt. No. 99) is DENIED as moot.

<u>s/Thomas N. O'Neill, Jr.</u> THOMAS N. O'NEILL, JR., J.