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LEGAL ARGUMENT

FRCP 54(b) allows for the entry of a final judgment with respect to less than all the claims and parties in an action "only if the court expressly determines that there is no just reason for delay." The Ninth Circuit states that the appropriate focus for a court's Rule 54(b) decision is, "severability and efficient judicial administration." *Continental Airlines, Inc. v. Goodyear Tire & Rubber Co.*, 819 F.2d 1519, 1525 (9th Cir. 1987). The Ninth Circuit finds a Rule 54(b) final judgment proper where it serves the interests of fairness and justice. *See, e.g., Cadillac Fairview/California, Inc. v. United States*, 41 F.3d 562, 564 n. 1 (9th Cir. 1994).

Both MEECO and True Value stipulate that MEECO's claims against True Value should be dismissed with prejudice. However, True Value has asserted third-party claims against Imperial, which are still at issue in this suit. Therefore, in the interest of fairness, justice, and efficient judicial economy, this Court should direct the entry of final judgment as to all of MEECO's claims against True Value without dismissing True Value's claims against Imperial.

DATED this 28th day of November, 2007.

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AGREED MOTION AND ORDER OF DISMISSAL OF PLAINTIFF'S CLAIMS - 2

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ORDER

IT IS HEREBY ORDERED that based upon the motion of the parties set forth above, the Court hereby dismisses MEECO's claims against True Value, with prejudice pursuant to FRCP 54(b) and without an award of attorneys' fees or costs to any party. The Court directs the entry of final judgment as to all of MEECO's claims against True Value without dismissing True Value's claims against Imperial.

DATED: December 4, 2007

MMS (asuik Robert S. Lasnik

United States District Judge

AGREED MOTION AND ORDER OF DISMISSAL OF PLAINTIFF'S CLAIMS - 3

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