

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

NEVADA PARTNERS FUND, LLC, by
and through SAPPHIRE II, INC., the
tax matters partner

PLAINTIFF

VS.

CIVIL ACTION NO. 3:06cv379-HTW-MTP
And Member Cases:
3:06-cv-384 HTW-MTP
3:06-cv-385 HTW-MTP
3:06-cv-386 HTW-MTP
3:06-cv-387 HTW-MTP
3:06-cv-380 HTW-MTP
3:06-cv-381 HTW-MTP
3:06-cv-382 HTW-MTP
3:06-cv-388 HTW-MTP
3:06-cv-389 HTW-MTP
3:06-cv-390 HTW-MTP

UNITED STATES OF AMERICA

DEFENDANT

FINAL JUDGMENT

On an earlier day, this lawsuit was tried to the court sitting without a jury. The court hereby enters its bench ruling, finding in favor of the defendant and against the plaintiffs. The opinion of this court dated April 30, 2010, and the findings of fact and law included therein are incorporated by reference. For the reasons assigned in that opinion, the court concludes that judgment should be entered in favor of the defendant and against the plaintiffs and that the defendant should be awarded its costs of litigation.

IT IS, THEREFORE, ORDERED AND ADJUDGED that the complaints be, and they are hereby DISMISSED WITH PREJUDICE in accordance with this court's

opinion.

IT IS FURTHER ORDERED AND ADJUDGED that the defendant is entitled to recover its taxable costs in this action upon filing a Bill of Costs in the time and manner prescribed in accordance with the local rules.

SO ORDERED AND ADJUDGED, THIS THE 30TH DAY OF APRIL, 2010.

**s/ HENRY T. WINGATE
CHIEF JUDGE
UNITED STATES DISTRICT COURT**

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