

**IN THE CIRCUIT COURT OF THE 17TH JUDICIAL CIRCUIT
IN AND FOR BROWARD COUNTY, FLORIDA**

CASE NO. CACE10049061 DIVISION 07 JUDGE Jack Tuter

Daniel Newman, et al

Plaintiff(s) / Petitioner(s)

v.

Ernest & Young LLP, et al

Defendant(s) / Respondent(s)

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FINAL JUDGMENT CONCERNING CLAIMS AGAINST MAYER BROWN LLP

THIS CAUSE, having come for hearing upon the Receiver's Motion for Approval of Settlement and Entry of Partial Final Judgment Concerning Claims Against Mayer Brown LLP (the "Motion"), counsel for the Receiver and for Mayer Brown having appeared, the Court having considered the Motion and reviewed the Settlement Agreement between the Receiver and Mayer Brown, and the Court having been advised that Ernst & Young does not object to such settlement or the entry of this order, the Court hereby **GRANTS** the Motion. It is hereby **ORDERED, ADJUDGED, AND DECREED** as follows:

1. All capitalized terms not defined herein shall have the same meaning as set forth in the Settlement Agreement, which is attached as Exhibit 1 to the Motion.

2. The Court has reviewed the materials submitted with the Motion concerning the approval of the Settlement Agreement by the U.S. District Court for the Middle District of Florida (the "Federal Court"). To the extent any of the claims in this action asserted against Mayer Brown are derivative in nature and may require approval of this Court with respect to the settlement of such claims, this Court adopts the findings of the Federal Court with respect to (a) the adequacy and appropriateness of the Notice process, set forth at pages 4-5 of the

Federal Court's February 5, 2021 Final Settlement Approval & Bar Order (the "Approval & Bar Order"); and (b) the fairness, reasonableness, and adequacy of the Settlement and the Settlement Amount, set forth at pages 17-19 of the Approval & Bar Order.

3. In addition, the Court finds that the Settlement, including, without limitation, the Settlement Amount, was reached following an extensive investigation of the facts and active litigation of claims and defenses, and that it resulted from vigorous, good-faith, arm's-length negotiations involving experienced and competent counsel, including two formal mediations conducted over a period of years. There is no indication of collusion, bad faith, or wrongful conduct between the parties in connection with reaching agreement on the Settlement and the Settlement Amount, and the Court affirmatively finds that there has been none. As such, the Court expressly finds that the Settlement Agreement was entered into in good faith within the meaning of Fla. Stat. § 768.31(5), such that Mayer Brown is entitled to all protections provided to settling alleged tortfeasors under such statute.

4. Accordingly, the Settlement, the terms of which are set forth in the Settlement Agreement, is hereby fully and finally approved. The Parties are directed to implement and consummate the Settlement in accordance with the terms and provisions of the Settlement Agreement.

5. Nothing in this Judgment Order, or the release agreement between Mayer Brown and Ernst & Young LLP that is attached to the Agreement as Exhibit H, shall impair or affect or be construed to impair or affect, in any way whatsoever, any right of any Bar Order Party or any other Person to: (a) claim, based upon the Settlement or payment of the Settlement Amount, a credit or offset against any judgment amount, if and to the extent provided by any applicable statute, code, or rule of law; or (b) designate a "responsible party" under Fla. Stat. § 768.81(3) and/or *Fabre v. Marin*, 623 So. 2d 1182 (Fla. 1993), and similar statutes or rules in other

jurisdictions; provided, for the avoidance of doubt, that neither shall anything in this paragraph be interpreted to permit or authorize any action or claim seeking to impose any liability of any kind (including but not limited to liability for contribution, indemnification, or otherwise) upon Mayer Brown or any other Mayer Brown Released Party. However, nothing in this Judgment Order shall alter the various agreements on discovery matters that are reflected in Paragraph 61 of the Agreement; the release between Gunlicks, Delaney, and Mayer Brown that is attached as Exhibit B to the Agreement; or the release agreement between Mayer Brown and Ernst & Young LLP that is attached as Exhibit H to the Agreement.

6. Nothing in this Judgment Order or the Settlement Agreement (including its exhibits), and no aspect of the Settlement or negotiation or mediation thereof, is or shall be construed to be a finding, admission, or concession of (a) any violation of any statute or law, (b) any fault, liability, or wrongdoing, or (c) any infirmity in the claims or defenses of the Parties with regard to any of the complaints, claims, allegations, or defenses in this action, or any other proceeding.

7. This Judgment Order shall supersede in all respects this Court's October 26, 2020 Order with Preliminary Findings Concerning Proposed Settlement Between the Receiver and Mayer Brown LLP.

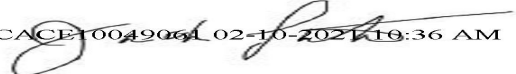
8. The Court expressly finds and determines that this Judgment Order shall be final and appealable with respect to all claims against Mayer Brown consistent with Florida Rule of Appellate Procedure 9.110(k).

9. All claims for relief between the Receiver and Mayer Brown are dismissed with prejudice. All pending motions filed by the Receiver or Mayer Brown, other than the Motion granted by this Judgment Order, are deemed withdrawn. Consistent with the terms of the

Settlement Agreement, no costs, expenses, or attorneys' fees are being awarded by this Court.

10. This is a final judgment as to all claims against Mayer Brown in this proceeding. The Clerk of the Court is directed to enter immediate judgment as to Mayer Brown in conformity herewith.

DONE and **ORDERED** in Chambers, at Broward County, Florida on 02-10-2021.


CACE10049061 02-10-2021 10:36 AM

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Hon. Jack Tuter

CIRCUIT JUDGE

Electronically Signed by Jack Tuter

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