



**GRANTED**

Movant shall serve copies of this ORDER on any pro se parties, pursuant to CRCP 5, and file a certificate of service with the Court within 10 days.

DISTRICT COURT, DENVER COUNTY,  
COLORADO  
1437 Bannock Street, Room 256  
Denver, Colorado 80202  
Phone: 720-865-8301

**Kenneth M. Laff**  
**District Court Judge**  
DATE OF ORDER INDICATED ON ATTACHMENT

Steven D. Sass, LCC, as Plan Administrator of the Post-Confirmation Debtors, and the Post-Confirmation Debtors The Parent Company; eToys Direct 1, LLC; BabyUniverse, Inc.; Dreamtime Baby, Inc.; eToys Direct, Inc.; PoshTots, Inc.; eToys Direct 2, LLC; eToys Direct 3, LLC; Gift Acquisition, LLC; and My Twinn, Inc.

Plaintiffs,

v.

Ernst & Young LLP, Michael Rosenbach, CPA, Heather King, CPA, and Karri Callahan, CPA

Defendants.

**▲ COURT USE ONLY ▲**

Case Number: 2010cv9936

Div: 424 Ctrm:

**FINAL JUDGMENT CONFIRMING ARBITRATION AWARD**

THIS MATTER having come before the Court on Defendants’ Motion for Confirmation of Arbitration Award, and the Court having examined the pleadings and papers on file therein, and having been fully advised in the premises,

HEREBY FINDS AND CONFIRMS the Arbitration Award after Hearing in favor of Respondents Ernst & Young, LLP, Michael Rosenbach, Heather King, and Karri Callahan delivered by Arbitrators Pratt, Wagner, and Wilk in the proceeding designated “In the Matter of the Arbitration Between: Steven D. Sass, LLC, as Plan Administrator of The Post-Confirmation Debtors, and the Post-Confirmation Debtors The Parent Company; e-Toys Direct 1, LLC; BabyUniverse, Inc.; Dreamtime Baby, Inc.; eToys Direct, Inc.; PoshTots, Inc.; eToys Direct 2, LLC; eToys Direct 3, LLC; Gift Acquisition, LLC; and My Twinn Inc., Claimants v. Ernst & Young, LLP; Michael Rosenbach, CPA; Heather King, CPA; and Karri Callahan, CPA, Respondents.”

Accordingly, **IT IS ORDERED** that **JUDGMENT** is **HEREBY ENTERED**, as follows:

1. The demand for arbitration of Claimants Steven D. Sass, LLC, as Plan Administrator of The Post-Confirmation Debtors, and the Post-Confirmation Debtors The Parent Company; e-Toys Direct 1, LLC; BabyUniverse, Inc.; Dreamtime Baby, Inc.; eToys Direct, Inc.; PoshTots, Inc.; eToys Direct 2, LLC; eToys Direct 3, LLC; Gift Acquisition, LLC; and My

Twinn Inc. against Respondents Ernst & Young, LLP; Michael Rosenbach, CPA; Heather King, CPA; and Karri Callahan, CPA **IS DISMISSED**.

2. Each party shall bear its own costs and attorney's fees.
3. The administrative fees and expenses of the arbitration shall be borne equally by the parties.
4. The Arbitration Award is in full and complete settlement and satisfaction of any and all claims properly submitted to Arbitration, and any claim not expressly granted therein is deemed denied.
5. The Arbitration Award may be executed in any number of counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument.

**IT IS FURTHER ORDERED** that this matter **IS DISMISSED**.

**IT IS FINALLY ORDERED** that the **CLERK** shall **CLOSE THIS MATTER**.

Signed this \_\_\_ day of \_\_\_\_\_, 2012.

BY THE COURT:

---

Honorable Judge Kenneth M. Laff

This document constitutes a ruling of the court and should be treated as such.

**Court:** CO Denver County District Court 2nd JD

**Judge:** Kenneth M Laff

**File & Serve**

**Transaction ID:** 42158652

**Current Date:** Feb 23, 2012

**Case Number:** 2010CV9936

**Case Name:** STEVEN D SASS LLC et al vs. ERNST & YOUNG LLP et al

**Court Authorizer:** Kenneth M Laff

**/s/ Judge Kenneth M Laff**