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FEDERAL EXPRESS CORPORATION,

**DECISION/ORDER**

Plaintiff,

Present:

- against -

Hon. Dolores L. Waltrous, J.C.C.

L. COHEN GROUP, INC.,

Defendants.

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*Recitation, as required by CPLR § 2219(a), of the papers considered in the review of this Order to Show Cause to vacate the default judgment:*

<u>Papers</u>	<u>Numbered</u>
<i>Order to Show Cause &amp; Affidavits Annexed</i>	<i>1</i>
<i>Affirmation in Opposition &amp; Affidavits Annexed</i>	<i>2</i>

*Upon the foregoing papers, the Decision/Order on the motion is as follows:*

The court finds that defendant has set forth an excusable default and a meritorious defense. For this reason, defendant's motion to vacate and set aside the default judgment is granted, provided defendant serve and file an answer together with a copy of this Order on plaintiff and file proof of service of the answer and this Order with the Court (Room 303) and the Judgment Clerk (Room 301) within twenty (25) days of this Order.

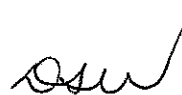
Upon compliance with the above conditions, the aforesaid judgment and all post judgment enforcement, including any income executions and restraints, shall be vacated without further order of the Court. Any monies or other assets that may have been collected in the enforcement of the judgment shall be returned to the defendant forthwith without further order of the Court.

The clerk shall place this action on the appropriate calendar upon receipt of the answer, proof of service thereof, and payment of the proper fee, if any.

Should the defendant fail to comply fully with the terms of this order, the judgment shall stand in full force and effect and plaintiff shall be entitled to enforce execution as provided by statute.

The foregoing shall constitute the Decision and Order of the Court.

Dated: October 16, 2006

  
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Hon. Dolores L. Waltrous  
Judge of the Civil Court