

JUDGMENT

given on 31 January 2020 by the Supreme Court composed of

Justice Erik Møse Justice Wilhelm Matheson Justice Aage Thor Falkanger Justice Arne Ringnes Justice Ingvald Falch

HR-2020-228-A, case no. 19-132407SIV-HRET

Appeal against Gulating Court of Appeal's judgment 7 June 2019

Skanska Norge AS (Counsel Asbjørn Lyséll Dølvik)

The Norwegian Contractors' Association) (Counsel Nils-Henrik Pettersson)

(third-party intervener)

v.

HGT AS (Counsel Johan Henrik Peter Rand Garmann)

The Norwegian Association of Heavy (Counsel Arve Martin Bjørnvik)

Equipment Contractors (third-party intervener)

(1) Justice **Ringnes:** The case concerns a dispute over a final settlement in a subcontracting relationship. The question is which requirements apply to objections to the sub-contractor's final account.

(2) **Background**

- (3) In January 2014, Skanska Norge AS (Skanska) entered into an agreement with Hordaland County Authority represented by Bybanen Utvikling AS (Bybanen) regarding the construction of an administration building and workshop for Bybanen. The agreement was based on the standard NS 8405 Norwegian building and civil engineering contract. Skanska engaged Halvorsen Grave- and Transportservice A/S, which later changed names to HGT AS (HGT), to carry out site work in accordance with the contract. The agreement between Skanska and HGT is regulated by the Norwegian standard contract for subcontracting relationships, NS 8415.
- (4) The subcontract is a price-per-unit contract, where the contract price is adjusted according to actual quantities. HGT was responsible for measuring quantities for execution of the work and for submitting measurements/weekly reports to be approved by Skanska and Bybanen.
- (5) The price offered by HGT was NOK 26 292 480 exclusive of VAT. During the working period, HGT invoiced Skanska on a continuous basis. Discussions arose regarding documentation of quantities and measurements, and Skanska repeatedly requested documentation for completed works. When Skanska had paid a total of NOK 36 897 336, all further payment for the contract works stopped.
- (6) The takeover took place on 7 January 2016 as Skanska handed the contract work over to Bybanen.
- (7) On 29 March 2016, HGT sent a final account along with a final invoice, claiming a total of NOK 58 645 331 exclusive of VAT. Out of this amount, NOK 44 222 959 was for contract works calculated according to quantities, NOK 12 821 902 was for change works and NOK 1 600 470 was for increased salaries and prices.
- (8) On 27 May 2016, Skanska responded to the final account. The letter is headed "Objection to the final account" and has 12 appendices. Appendix 2 contains a table of figures and is headed "Objection to calculation of quantities". It appears from this that quantity statements had been sent amounting to a total of NOK 43 599 467. In the final account, the total amount is divided into three categories: "Part approved", "Part rejected" and "Part not processed". The row "Part not processed" lists an amount of NOK 28 616 794. This appendix is essential in the case and will be further discussed later.
- (9) HGT and Skanska disagreed on several items relating to the final settlement.

(10) The proceedings

(11) On 2 January 2017, HGT brought an action to Bergen District Court. Principally, it was held that Skanska's response to the claim for a final settlement did not meet the requirements for objections disrupting the time limit under NS 8415 clause 33.2, and that the objections against HGT's claim for payment had thus been lost (precluded). In the alternative, HGT submitted a claim for payment and compensation related to the contractual settlement and change works.

- (12) Bergen District Court pronounced a judgment on 18 June 2018. The District Court, sitting with two expert lay judges, found that Skanska's objections against the final settlement had not been lost. The District Court stated that it "was clear that an objection had been made to all items under 'not finished". Skanska was ordered to pay parts of HGT's alternative claims, and HGT was ordered to cover Skanska's litigation costs, as well as the costs for expert lay judges.
- (13) HGT appealed the judgment to the Court of Appeal. Skanska submitted a derivative appeal. The appeals challenged the District Court's findings of fact and application of the law. During the hearing, the parties entered into a private settlement, which limited the dispute to the issue of preclusion/loss of the right to object and an alternative claim from HGT of NOK 2 303 049.
- (14) On 7 June 2019, Gulating Court of Appeal pronounced a judgment with this conclusion:
 - "1. Skanska AS will pay NOK 11 409 357 elevenmillionfourhundredandninethousandthreehundredandfiftyseven with the addition of VAT to HGT AS within 2 two weeks of the service of this judgment. Applicable default interest accrued from 28 May 2016 until payment is made, is extra.
 - 2. Costs are not awarded either in the District Court or in the Court of Appeal.
 - 3. Each of the parties is to cover half of the expenses for expenses for expert lay judges in the District Court and in the Court of Appeal."
- (15) The majority of the Court of Appeal, the expert lay judges and one professional judge, found that Skanska's objections to the final account were lost/precluded. The majority therefore did not consider HGT's alternative claim. The other expert lay judge, constituting the minority, found that Skanska's objections "clearly met the requirements".
- (16) Skanska has appealed to the Supreme Court. The appeal challenges the application of the law, both the general interpretation and the application of the law to the facts. The Norwegian Contractors' Association declared third-party intervention for the appellant. In its response, HGT asked the Supreme Court to consider its alternative claim if leave to appeal was granted.
- The Supreme Court's Appeals Selection Committee granted leave to appeal on 2 October 2019. At the same time, it was decided that the Supreme Court should not hear HGT's alternative basis for claim for the time being, see section 30-14 of the Dispute Act. Furthermore, The Norwegian Contractors' Association was permitted to act as third-part intervener for the appellant.
- (18) During the preparatory phase in the Supreme Court, The Norwegian Contractors' Association has declared third-party intervention for the respondent, and the Appeals Selection Committee has permitted it.
- (19) The parties' contentions
- (20) The appellants Skanska Norge AS contends:
- (21) The Court of Appeal has interpreted and applied the expression "objections" incorrectly.

- The requirement for "objections" under NS 8415 clause 33.2 is met when the contractor expresses disagreement or opposition towards the final account in such a way that an ordinary, sensible contractor will understand that the claim cannot be considered accepted in its entirety. Based on Skanska's response, there could be no doubt that Skanska did not accept HGT's claims relating to quantity adjustment. A level of precision down to each individual claim an "item-by-item" objection cannot reasonably be required.
- Furthermore, neither the wording nor the contract, read in context, gives a basis for requiring that objections be specified, as the Court of Appeal incorrectly has concluded, but Skanska is willing to accept a minimum requirement to that effect. The Court of Appeal is also wrong in assuming that the objections must be final and without reservations.
- There are also other errors in the Court of Appeal's reasoning; among other things, the majority carries out a substantive review of Skanska's reasons.
- (25) Skanska invites the Supreme Court to pronounce the following judgment:
 - "1. The Court of Appeal's judgment is set aside.
 - 2. Skanska Norge AS is awarded costs in the Supreme Court."
- (26) The third party intervener *The Norwegian Contractors' Association* endorses Skanska's contentions and emphasises in particular:
- One should be careful about interpreting more into the requirements relating to objections than what is clear from the wording. The preclusion rule in clause 33.2 deviates considerably from background law, and an obligation to specify does not match any similar obligation relating to the subcontractor's final account under clause 33.1.
- (28) The precision requirement is met by referring to an item in the final account and a figure. In addition, it must be possible to submit a conditional objection like here, where Skanska stated that the objections would be withdrawn to the extent the employer accepted the claims.
- (29) The Norwegian Contractors' Association invites the Supreme Court to pronounce the following judgment:
 - "1. Gulating Court of Appeal's judgment is set aside.
 - 2. The Norwegian Contractors' Association is awarded costs in the Supreme Court."
- (30) The respondent HGTAS contends:
- (31) The Court of Appeal's judgment is correct. To meet the requirements relating to objections, the rejection of the final account must be specified. A normally diligent subcontractor must be able to perceive which parts of the claim are clearly rejected and which parts are not. The obligation to specify entails that the main reason for the objection must be stated in a manner that enables the subcontractor to protect its interests.
- (32) These requirements are primarily an effect of clause 33.2 being a preclusion rule. A conditional rejection where the contractor in fact does not take an independent and final stand on the claim implies that the contractor gets an extended payment period and undermines the preclusion rule. This also follows from the correlation with clause 28.1 third paragraph, under which the contractor is obliged to specify its objections to the subcontractor's instalment

basis. According to clause 33.2 second paragraph, these objections must be repeated if they are maintained.

- (33) These requirements are a natural interpretation of the wording and reflect the purpose of the final settlement proceedings, as well as system and consequence considerations and policy considerations. One of the purposes of clause 33.2 is to limit litigation costs and reduce the conflict level.
- The Supreme Court is bound by the Court of Appeal's findings of fact, since the appeal challenges the application of the law only. The Court of Appeal found that Skanska itself did not consider the items in the final account, but left this to the employer Bybanen. The Supreme Court must base its ruling on this finding. In any case, the Court of Appeal's application of the law is correct: The Court has relied on a correct understanding of clause 33.2 and interpreted Skanska's response correctly.
- (35) HGT AS invites the Supreme Court to pronounce the following judgment:
 - "1. The appeal is dismissed.
 - 2. HGT AS is awarded costs in the District Court, the Court of Appeal and in the Supreme Court."
- (36) Third-party intervener *The Norwegian Association of Heavy Equipment Contractors* endorses HGT's contentions and stresses the following:
- (37) In fact, Skanska's arguments relating to the Court of Appeal's application of the law implies a review of the findings of fact, which have not been appealed.
- (38) To meet the requirements relating to objections, the contractor must consider every claim, every change order and every quantity order. Furthermore, it must be specified how large part of the individual quantity order is not accepted, and the main argument the reason why parts of the claim are not accepted must be stated.
- (39) The Norwegian Association of Heavy Equipment Contractors invites the Supreme Court to pronounce the following judgment:
 - "1. The appeal is dismissed.
 - 2. The Norwegian Association of Heavy Equipment Contractors is awarded costs in the Supreme Court."
- (40) **My opinion**
- (41) I find that the Court of Appeal's judgment must be set aside, and will first consider the general interpretation issue in the case.
- (42) The interpretation issue: Which requirements apply to "objections" in NS 8415 clause 33.2?
- Clause 33 in Norwegian Standard (NS) 8415 regulates the final settlement between the main contractor and the subcontractor. This standard contract was approved in October 2008, and superseded NS 3433 from 1994. NS 8405 regulating the relationship between the contractor and the employer has analogous provisions. A much similar provision is also included in NS 8416 simplified Norwegian contract for subcontracts concerning the execution of building

and civil engineering works, and in NS 8407 – general conditions of contract for design and build contracts.

- As the execution of the work proceeds, the subcontractor may demand payment of instalments on the basis of completed work. The provisions regulating this are included in NS 8415 clause 28. The invoices must include measurements and other documentation necessary for the main contractor's control, see clause 28.3 second paragraph. However, the instalments are paid on account, and the main contractor's payment does not imply that the invoice documentation is approved.
- When the work is completed, a *final settlement* is to take place. Within two months of the taking over proceedings or, if such proceedings are not held, of the taking over, the subcontractor must send a *final account* enclosing a final invoice, see clause 33.1. The main rule is that claims that are not included in the final account cannot be submitted after the expiry of the time limit, see fourth paragraph. This does not apply to claims that have been submitted to the courts or for agreed arbitration.
- (46) The main contractor must make payment within two months of receipt of the final account and enclosed final invoice, see clause 33.2 first paragraph. Within the same period, the contractor must submit any *objections* it may have to the final account, see second paragraph:

"Unless otherwise agreed, objections the main contractor has to the final account, or claims it has against the subcontractor in connection with the contract, shall be submitted within the payment time limit. Objections and claims previously made by the main contractor must be repeated towards the subcontractor within the time limit if they are maintained."

- (47) The consequence of not making objections is set out in third paragraph:
 - "The subsequent submission of objections and claims that are not submitted within the time limit shall not be permitted. However, this shall not apply to objections and claims that have been submitted to the courts or for agreed arbitration."
- (48) The legal effect is thus that the objections are mainly lost they are precluded, and that the main contractor must pay what the subcontractor has demanded in the final account.
- (49) I mention that notifications of defects are governed by other provisions, see fourth paragraph, setting out that objections and claims the subcontractor has as a result of defects in the contract work, "shall be regulated solely by the provisions in clause 36".
- Our case concerns the term "objections". I will base my discussion on the interpretation principles applicable to standard contracts, particularly contracts that are prepared by representatives from trade associations involved, as is the case for NS 8415. For such contracts, there must be compelling reasons for deviating from the interpretation option that follows from a natural understanding of the wording, see the Supreme Court judgment Rt-2010-1345 *Oslo Vei* paragraph 59. The interpretation principle is further explained in the Supreme Court judgment Rt-2014-520 *Repstad Anlegg*, where it is stated in paragraph 26:

"Against this background, in will now turn to the interpretation of NS 8406 clause 28. Provisions of this kind must be interpreted objectively based on a natural linguistic understanding. In the Supreme Court judgment Rt-2010-961 paragraph 44, the following is stated regarding the interpretation of NS 3431:

'There are no factors suggesting that the parties have had any common understanding of

these provisions. The question of how the contractual relationship between the parties is to be understood should then be decided based on an objective reading of the provisions. However, the fact that the provisions must be read objectively, does not imply that they must be interpreted exclusively based on a natural linguistic understanding of the provision. Among other things, the provision's wording must be read in light of the interests it is meant to safeguard, and other policy considerations."

- (51) Linguistically, the word "objections" may be understood to mean "protests". A natural reading in the context in which it is used in clause 33.2, is that the main contractor must *dispute* the subcontractor's final account within the two-month period. In other words, the main contractor must clearly express its stand on the final account. A mere complaint or utterance of discontent will not suffice.
- Then, the question is *how detailed* the objections must be. Here, the wording gives some guidance, primarily through the plural form "objections", and next through the phrase "objections the contractor has to the final invoice". Item 33.2 must thus be read in light of the requirements laid down in item 33.1 regarding the content of the final account. It reads:

"The final account shall contain a full overview of the parties' outstanding claims. It shall contain a specification of all the subcontractors' claims relating to the contract. It shall therefore include:

- a) all invoiced and paid claims;
- b) all invoiced claims that have not been paid, irrespective of whether or not they have fallen due:
- c) claims that have been invoiced and have fallen due, but which the main contractor has rejected, and which the subcontractor is maintaining;
- d) all claims that the subcontractor believes it has which have not yet been invoiced, including retention money, see clause 28.1."
- When reading items 33.2 and 33.1 in context, it appears to me that the main contractor's objections must identify the disputed items in the final account. It has been stated before the Court that this can be done by presentations of figures. The required level of specification may not be formulated in general terms, but the aim of the subcontractor's final account and the main contractor's objections "is to obtain clarification of the total outstanding accounts between the parties", see the Supreme Court judgment Rt-2010-961 paragraph 45. Here, I refer to the rules relating to the final settlement whose function is to ensure that disputed claims come to light. Through the objections, the subcontractor must be notified of which amounts the main contractor is unwilling to pay.
- (54) The parties disagree as to whether objections typically demonstrated by presentation of figures must be *specified* by giving reasons. Such reasons may for instance be that one or two claims have not been documented, or that the calculation is not in line with what the parties agreed.
- The wording objections to the final account does not solve this interpretation issue, but the picture becomes clearer when reading item 33.2 in light of other provisions in the contract. I note that several contract clauses state that specification is required in addition to the rejection of or objection to the other party's claim. An example is clause 23.3 under which the main contractor must give reasons for its refusal of the subcontractor's request for a change order. Furthermore, clause 24.6 sets out that a demand for extension of a time limit must be specified and explained. I also refer to clause 25.4, setting out that the subcontractor must give reasons for demanding an adjustment of the amount payable. Of particular interest is

clause 28.1 third paragraph regarding payment of instalments:

"Payment of an instalment shall not constitute approval of the basis for the invoice in question. Any objections to instalment basis shall be in writing and specify the factual circumstances on which the objections are based."

- (56) According to this provision, it is not sufficient to object to the subcontractor's instalment invoice; the main contractor must also give reasons for its position. As it is not clear from the standard contract's wording here that the term "objections" in itself indicates that specification is not required, it is evident that the term, also in clause 33.2, is only meant to express a position.
- (57) In this regard, HGT submits, however, that the obligation to specify is captured by clause 33.2 second paragraph second sentence, stating that objections and claims that the main contractor has submitted earlier including in accordance with clause 28.1 third paragraph shall be repeated. I do not follow this argument. As I read clause 33.2 second paragraph second sentence, it says that the main contractor must consider whether previous objections are to be maintained. No requirement of supplementary specification may be derived from this.
- Another interpretation factor deriving from the contract is the correlation with the requirements relating to the subcontractor's final account in clause 33.1. As previously pointed out, it is sufficient with an overview listing the claims. For the purpose of balance between the parties' obligations in the final settlement, the main contractor should not be subjected to stricter requirements than the subcontractor.
- (59) I also refer to the regulation of final settlements in the fabrication contracts for offshore contracts. Particularly relevant is Norwegian fabrication contract 1992 (NF 92) which was published before NS 8415 was drafted. This contract expressly stipulated in clause 20.4 third paragraph that the company (the employer) had to specify its objections to the supplier's final settlement. Hence, the word "objection" in itself, as used in this contract, did not establish an obligation to specify.
- (60) In my view, this discussion demonstrates that the absence of a requirement for further explanation specification of the objections in clause 33.3 is a conscious choice.
- An argument in favour of an obligation to specify is that it will contribute to explaining the main contractor's view and clarifying the parties' positions. In other words, specification may simplify the communication between the parties and render subsequent dispute resolution more efficient. Nonetheless, I find that these policy considerations have less weight than the arguments against an obligation to specify. The preclusion effect is particularly significant here. When the legal effect of objections being submitted in non-conformance with the contract is that the main contractor loses its right to object, great care should be taken in reading an obligation to specify into this, unless it is firmly rooted in the wording or in the system of the standard contract. Moreover, an obligation to specify will generate disputes regarding the content and scope of the reasons given. It is also important that the provisions regarding the final settlement may be practiced without the need of legal assistance.
- (62) My *conclusion*, based on the wording and the system of the contract and in light of policy considerations, is that the requirements relating to objections under clause 33.2 may be limited to expressing disagreement without an obligation to specify further. However, the objections must identify the disputed items in the final account, and in such a manner that a

normally sensible subcontractor may understand which claims for payment are not accepted.

- (63) *The application of the law*
- (64) I will now turn to the Court of Appeal's application of the law.
- (65) Based on the respondent's and the third-party intervener's contentions regarding the Supreme Court's jurisdiction in the case, I first note that the interpretation of Skanska's objection is part of the application of the law. Moreover, it is clear from Skanska's appeal that it also concerns the Court of Appeal's interpretation of the objection.
- (66) The objection made by Skanska on 27 May 2016, reads:

"Objection to final settlement from Halvorsen Grave & Transportservice AS

Further to the presentation of final settlement from Halvorsen Grave & Transportservice A/S regarding final settlement for ground works on project no. 670264, C31 Depot/workshop and the Bybanen administration building.

Skanska hereby objects to the claim for final settlement sent from Halvorsen Grave & Transportservice AS. Ref. also the letter's attachments.

12 Attachments.

- Objection to invoice and counterclaim HGT C31 Bybanen
- Objection to quantity statements HGT C31 Bybanen
- Final invoice 13521
- Complaint letter invoice 13521

[...]

LPS [salary and price increase] of changes and contract to be adjusted in accordance with the objection."

(67) Attachment 2 is headed "Objection to quantity statements in quantity bills from Halvorsen Grave & Transportservice AS – C31 Bybanen". Two rows are added next, named "Part rejected" and "Part not finished". The amount in the row "Part rejected" is summarised to NOK 412 758 and in "Part not finished", the amount is NOK 28 616 794. The two rows contain the following identical text:

"The quantity bills to HGT are not documented in accordance with the contract under which all quantity bills must be documented with measured amounts and photo. Skanska has forwarded the claims and quantity settlements to the employer, and will credit HGT with the same claim/quantity that the employer might approve towards Skanska. Reference is made to item 1.12 in the clarification meeting stating that quantity bills must be approved by SN and BH. Under the contract between Skanska and HGT, HGT is to measure its works as they are completed. HGT has chosen to measure its works closely up to the final settlement instead of doing so as the work progresses according to contract and upon Skanska's requests. Now that all quantity bills have been submitted so late in the process, the processing have exceeded the time limit for objections, which is 29 May 2016. Skanska wanted a dialogue regarding the time limit for objections communicated in an e-mail to Ruben Nordnes dated 30 March 2016. Ruben Nordnes at HGT rejected in an e-mail of 4 April 2016 all forms of dialogue regarding the time limit to make objections. Skanska now

objects to claims/quantities that are not yet approved by the employer until such approval is given."

- Next, an account of a large number of claim items is presented under the headline "Quantities presented in quantity bills". The amounts for each item are stated and grouped under "Approved by BU [Bybanen]/SK [Skanska]", "Part rejected" and "Not finished". The account has a separate column for "Comment", where some, but not all, items are commented on.
- (69) The Court of Appeal assessed the content of the objection as follows:

"Relating to facts in the current case and which qualitative requirements apply to the objection, the majority assumes that there must, at least, be a requirement that the contractor takes a stand as to whether or not the claim is accepted. The recipient of the objection must be able to understand which parts of the claim are not accepted. When it comes to the reasons given for the objection, the recipient must, based on the objection or preceding communication, be able to understand the main cause of it. For instance, there is a difference between disputing the calculation itself and disputing the premises for the calculation. The majority does not require clarification of the premises, but it must be clear whether the objection concerns the premises or the calculation.

After an overall assessment of the objection, the preceding history and the parties' communication regarding the final settlement, the majority has concluded that the content of the objection when it comes to the quantity settlement of the contract works is qualitatively not sufficient to be approved as an objection. The majority finds that the objection is not sufficiently specific when it comes to either the amount or the justification. In the majority's view, GHT will based on the objection be unable to assess on what grounds and to which extent legal action, if any, is to be taken to recover the amount to which they found themselves entitled.

•••

Crucial to the majority is that it appears from the presentation in the objection, when read in context, as if Skanska itself has not taken a stand on the quantity estimates...."

- (70) I disagree with the Court of Appeal's majority. Based on my interpretation of the contract's clause 33.2, the Court of Appeal's requirements for the contents of the objection are too strict. The wording "Part not finished" may, considered in isolation, suggest that Skanska did not sufficiently consider the final account. However, read in context with the objection submitted and the explanatory text in Appendix 2, which is identical in "Part rejected" and "Part not finished", it is clear that Skanska considered the claims and disputed all claims that had not been explicitly accepted. These claims and the amounts are identified and listed. In my opinion, it is clear that a normally sensible sub-contractor had to perceive this as an expression of disagreement. Therefore, I agree with the District Court that the information provided had to be sufficient for HGT to understand that the claims were not accepted.
- (71) In addition, the fact that it was stated that the claims could be settled if the employer approved them does not change this assessment. In my opinion, is must be acceptable to state, along with an objection, that the claims may nonetheless be accepted if other conditions, as further specified, are met.

- (72) Conclusion and costs
- (73) My conclusion is that the Court of Appeal's judgment should be set aside. The Court of Appeal must, when rehearing the case, consider HGT's alternative request for relief.
- (74) Skanska has won the case, and is entitled to costs in the Supreme Court in accordance with the main provision in section 20-2 subsection 1 of the Dispute Act. HGT and The Norwegian Association of Heavy Equipment Contractors are also to compensate the costs of the third-party intervener The Norwegian Contractors' Association. Skanska has claimed compensation of NOK 498 850. Appeal fee to the Supreme Court is extra. The Norwegian Contractors' Association has claimed NOK 181 750. Both statements of costs concern legal fees. The claims are accepted.
- (75) I vote for this

JUDGMENT:

- 1. The Court of Appeal's judgment is set aside.
- 2. HGT AS and The Norwegian Association of Heavy Equipment Contractors will jointly and severally pay to Skanska Norge AS costs in the Supreme Court of NOK 529 900 fivehundredandtwentyninethousandninehundred within 2 two weeks of the service of this judgment.
- 3. HGT AS and The Norwegian Association of Heavy Equipment Contractors will jointly and severally pay to The Norwegian Contractors' Association costs in the Supreme Court of NOK 181 750 onehundredandeightyonethousandsevenhundredandfifty within 2 two weeks of the service of this judgment.

(76) Justice **Matheson:** I agree with Justice Ringnes in all material respects and

with his conclusion.

(77) Justice Falkanger: Likewise.

(78) Justice **Falch:** Likewise.

(79) Justice Møse: Likewise.

(80) Following the voting the Supreme Court gave this

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3. HGT AS and The Norwegian Association of Heavy Equipment Contractors will jointly and severally pay to The Norwegian Contractors' Association costs in the Supreme Court of NOK 181 750 — onehundredandeightyonethousandsevenhundredandfifty — within 2 — two weeks of the service of this judgment.