

IN THE SUPREME COURT OF THE STATE OF NEVADA

TAMIR ELIYAHOO,
Appellant,
vs.
ERAN M. LOTEM; AND ZOHAR S.
LOTEM,
Respondents.

No. 87893

FILED

JAN 15 2026

ELIZABETH A. BROWN
CLERK OF SUPREME COURT
BY 
DEPUTY CLERK

ORDER OF AFFIRMANCE

This is an appeal from a district court post-judgment order granting a motion to enforce a settlement agreement and denying a countermotion to enforce the settlement agreement. Eighth Judicial District Court, Clark County; Timothy C. Williams, Judge.

In 2020, appellant Tamir Elياهو and respondents Eran and Zohar Lotem entered into a global settlement agreement, resolving two separate lawsuits between the parties. Under the settlement agreement, the Lotems agreed to transfer their interest in several companies to Elياهو in exchange for a series of payments. The settlement agreement provided that if, after closing, the companies' liabilities exceeded the represented amount by more than \$70,000, the excess amount would be divided between Elياهو and the Lotems, and Elياهو would be entitled to deduct the Lotems' portion from his payments. For the most part, Elياهو made the required payments without issue until June 2023. At that point, Elياهو claimed the companies' liabilities exceeded the represented amount such that the Lotems owed Elياهو money. The

district court ultimately granted the Lotems' motion to enforce the settlement agreement and denied Eliyahoo's countermotion. Eliyahoo appeals.

A settlement agreement is a contract, and "its construction and enforcement are governed by principles of contract law." *May v. Anderson*, 121 Nev. 668, 672, 119 P.3d 1254, 1257 (2005). This court reviews contract interpretation de novo. *Id.* The district court's factual findings are entitled to deference and will not be set aside "unless they are clearly erroneous or not supported by substantial evidence." *Fed. Nat'l Mortg. Ass'n v. Westland Liberty Vill., LLC*, 138 Nev. 614, 619, 515 P.3d 329, 334 (2022).

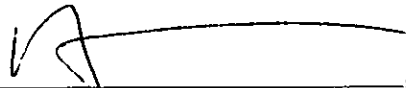
Eliyahoo argues he eventually determined the companies' liabilities greatly exceed the represented amount in the settlement agreement, specifically pointing to unforgiven loans and business expenses, such as window cleaning costs and energy bills. Eliyahoo asserts these are liabilities under the settlement agreement and thus entitle him to offset his payments. Eliyahoo therefore argues the district court erred in denying his countermotion to enforce the settlement agreement. We disagree.

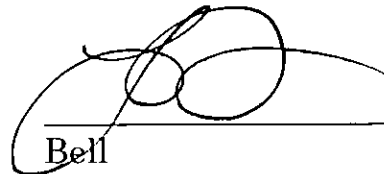
A contract will be enforced as written where the language is clear and unambiguous. *State, Dep't of Transp. v. Eighth Jud. Dist. Ct.*, 133 Nev. 549, 554, 402 P.3d 677, 682 (2017). Here, the settlement agreement provides "[t]he Companies will assume *all liabilities as represented on Exhibit A*, attached hereto . . . (the "Represented Amount")." (Emphasis added.) It further provides that, "[i]f after the Closing the liabilities of the Companies exceed the Represented Amount by more than \$70,000," any excess amount will be divided equally among the parties, and Eliyahoo is entitled to deduct the Lotems' portion from his settlement payments. The plain language of the settlement agreement states this provision applies to


the liabilities described in Exhibit A. Exhibit A specifically lists: (1) “Long term debts, Low Interest,” (2) “Eidl 3.75%” (referring to a COVID-19 Economic Injury Disaster Loan), (3) “PPP loan” (referring to a federal COVID-19 Paycheck Protection Program loan), and (4) “Pre Covid Mall debt.” Thus, the business expenses Eliyahoo claims are not contemplated as liabilities under the settlement agreement. *See Galloway v. Truesdell*, 83 Nev. 13, 26, 422 P.2d 237, 246 (1967) (explaining the principle that “the expression of one thing is the exclusion of another”); *see also Starr Surplus Lines Ins. Co. v. Eighth Jud. Dist. Ct. in & for Cnty. of Clark*, 139 Nev. 283, 290, 535 P.3d 254, 261 (2023) (“Where the text reveals clear meaning viewed in its plain, ordinary, and popular sense, the court cannot look beyond the four corners of the [contract].”); *Expense*, *Black’s Law Dictionary* (11th ed. 2019) (defining a business expense as “an expense incurred to operate and promote a business; esp., an expenditure made to further the business in the taxable year in which the expense is incurred”).

As to Eliyahoo’s claims concerning the loans, which are included in Exhibit A, Eliyahoo does not demonstrate the loans exceed the represented amount. Eliyahoo argues the loans will not be forgiven, thus increasing the companies’ liabilities. But Eliyahoo does not demonstrate the loans have not been forgiven, instead relying on speculation and conclusory statements. Similarly, Eliyahoo’s claims about other liabilities listed on Exhibit A, such as pre-COVID rent, exceeding the represented amounts are not sufficiently supported by the record. Accordingly, Eliyahoo does not demonstrate he was entitled to offset the settlement payments, and the district court did not err in granting the Lotems’ motion to enforce the

settlement agreement and denying Eliyahoo's countermotion. Thus, we
ORDER the judgment of the district court AFFIRMED.¹


_____, C.J.
Herndon


_____, J.
Bell


_____, J.
Stiglich

cc: Hon. Timothy C. Williams, District Judge
Stephen E. Haberfeld, Settlement Judge
Gordon Rees Scully Mansukhani LLP/Las Vegas
McDonald Carano LLP/Las Vegas
Eighth District Court Clerk

¹In light of this order, we need not reach the parties' additional arguments.