

**IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, LAW DIVISION**

JAMES CARROLL,)	
)	
Plaintiff,)	
)	
v.)	Case No.
)	
DANIEL COMAN and ICE MILLER, LLP,)	
)	
Defendants.)	JURY TRIAL DEMANDED

VERIFIED COMPLAINT

Plaintiff, JAMES CARROLL, by and through his undersigned attorneys, for his Complaint against Defendants, DANIEL COMAN and ICE MILLER, LLP, states as follows:

I. PARTIES

1. Plaintiff, JAMES CARROLL, (“Carroll”) is an individual domiciled in and a citizen of DuPage County, Illinois.

2. Defendant, DANIEL COMAN, (“Coman”) is a citizen of the State of Illinois, with his office located at 200 W. Madison Street, Suite 3500, Chicago IL 60606. Coman is a Partner at Ice Miller, LLP.

3. Defendant, Ice Miller, LLP, is a limited liability partnership doing business in Cook County, Illinois with offices located at 200 W. Madison Street, Suite 3500, Chicago IL 60606.

II. JURISDICTION AND VENUE

4. Jurisdiction is proper as to Defendants by virtue of 735 ILCS 5/2-209 as they are all citizens of the state of Illinois.

5. Venue is proper in this Court pursuant to 735 ILCS 5/2-101 because Defendants reside and do business in this County.

III. ALLEGATIONS COMMON TO ALL COUNTS

6. In or around December 2011, IPMF, LLC a Delaware Limited Liability Company, engaged Carroll as a financial consultant to assist in the management of IPMF.

7. In or around September 2012, Carroll engaged Coman's firm as counsel to advise in a business matter related to his current dispute with IPMF.

8. Carroll guided the business finances and assisted in the growth and profitability of IPMF. Due to his contributions to the company and IPMF's success, on or around March 13, 2013, Carroll entered into a phantom stock equity agreement with IPMF that granted him phantom stock equity rights in IPMF in the event of his resignation, a termination with or without cause by IPMF, or if a Change in Control event occurred at IPMF, as defined in the agreement ("2013 Phantom Stock Agreement"). The 2013 Phantom Stock Agreement is attached hereto as Exhibit "A".

9. The 2013 Phantom Stock Agreement was executed by Carroll and by Pavel Marciniak in his capacity as President and Managing Member of IPMF.

10. IPMF continued to grow and succeed, and Carroll remained an integral part of the success of the business. Carroll was so important to the financial side of IPMF's success that in February 2016, IPMF's President, Pavel Marciniak, convinced Carroll to join IPMF as a full-time employee.

11. Carroll was accordingly hired by IPMF in February 2016 as its Director of Finance and Strategic Financial Planning.

12. Until October 2020, Carroll, was the CFO of IPMF.

13. Carroll remained invaluable to the financial side of the business. So much so, that on or about June 1, 2017, Carroll and IPMF entered into the 2017 Phantom Stock Agreement, which replaced and superseded the 2013 Phantom Stock Agreement. See Exhibit "B".

14. IPMF's principal, Marciniak executed the 2017 Phantom Stock Agreement on behalf of IPMF in his capacity as the President and Managing Member. (Exhibit "B") The 2017 Phantom Stock Agreement set forth new terms of the relationship between IPMF and Carroll with respect to Carroll's phantom stock equity position in IPMF.

15. The 2017 Phantom Stock Agreement provides Carroll with a 7.0% phantom stock equity interest in IPMF in the event Carroll resigned, was terminated with or without cause, or if a Change in Control event occurred at IPMF, as defined in the agreement.

16. The 2017 Phantom Stock Agreement ("PSA") further provides a floor for Carroll's equity interest in the event that he resigned from the company or if IPMF terminated him with or without cause. This floor sets the phantom stock interest at \$700,000.

17. The validity of the signatures on each PSA are demonstrated with the attached expert report. (Expert Opinion of Warren Spencer Certified Document Examiner attached hereto as Exhibit "C").

18. In late 2019, IPMF commenced negotiating a sale with Westlake Securities and Trivest Partners. Carroll was an integral part of securing the deal and anticipated a handsome payment when it was completed.

19. In 2019, IPMF was represented by other counsel. On December 6, 2019, IPMF's counsel (prior to Ice Miller) wisely advised that the PSA must be disclosed as part of the transaction.

20. IPMF retained Ice Miller in 2020 once the deal proceeded to formal due diligence and had been reduced to writing. Ice Miller apparently did not agree with prior counsel that it was necessary to disclose the PSA.

21. Rather than ask Carroll for a copy of the agreements or otherwise inquire with him Coman told the buyers no agreement existed.

22. Ice Miller handled every aspect of the transaction with Westlake Securities and Trivest Partners.

23. Ice Miller now represents Westlake Securities and Trivest Partners in litigation against its former client Carroll.

24. Ice Miller's work included working directly with Carroll as CFO, to gather documents relevant to the transaction and related tax issues of IPMF.

25. Ice Miller gathered the documents necessary for Westlake Securities and Trivest Partners to evaluate the acquisition.

26. Coman, reached out to Carroll during the course of the due diligence phase of the transaction and inquired of him as to how much he was owed pursuant to the 2017 Phantom Stock Agreement ("PSA") at issue in this case.

27. In the fall of 2020, Carroll conveyed confidential information to Coman based on his virtual representation he would be owed approximately \$2.1 million dollars or more.

28. Coman never questioned the validity of the agreement in his discussions with his longtime client Carroll, but rather, sought the appropriate valuation.

29. Coman did not question the amount Carroll said he was owed and did not ask for a copy of the executed PSA. Coman only stated that Marciniak likely couldn't afford \$2.1 million paid from the current deal.

30. At no time prior to October 12, 2020, was there any question that the PSA existed and was enforceable.

31. Coman never said anything to Carroll prior to October 12, 2020, indicating anything other than that the PSA was still in full force and effect.

32. No one at Ice Miller ever asked for a copy of the executed PSAs.

33. On or around October 12, 2020, IPMF (via a letter from Daniel Coman) purported to terminate Carroll for “cause” even though there is no definition of “cause” in any employment documents related to Carroll’s relationship with IPMF.

34. In fact, no such cause existed to terminate Carroll’s independent contractor relationship with the company. By all accounts, Carroll continued to provide excellent value to the company as he had since 2011.

35. The termination was only necessary to prevent disclosure of facts to Carroll he was owed the same payment regardless of his employment status.

36. Westlake and Trivest proceeded to complete the transaction and not pay anything to Carroll based on Ice Miller’s representations and “due diligence”.

37. Carroll had an attorney-client relationship with Coman at all times relevant for several reasons:

- a. Carroll was IPMF’s Chief Financial Officer and in its control group when he and Coman were talking about the PSA and when Coman should have been doing his due diligence regarding the PSA for the transaction.
- b. Carroll was at all relevant times *at least* a constituent of IPMF with a significant contingent ownership interest in the corporation and significant interest in the deal Ice Miller was negotiating for his benefit.

- c. Carroll engaged Coman's firm, Coman & Anderson, P.C. on a related matter on September 18, 2012. Coman & Anderson, P.C. was acquired by Ice Miller, LLP in approximately 2017. (Engagement Agreement attached hereto as Exhibit "D")
38. Coman owed a duty of care to IPMF and its CFO James Carroll to locate and produce the signed agreement as part of the due diligence and failed to do so.
39. Carroll reasonably relied on his long time attorney Coman to complete the due diligence on the transaction and deliver the documents that would enable a significant payment to Carroll.
40. On October 30, 2020, counsel for Carroll sent a demand letter to IPMF's counsel, Ice Miller, demanding payment of Carroll's phantom stock equity position in IPMF.
41. In response to Carroll's demand letter, IPMF claimed, for the first time, that Marciniak's signature on the 2017 Phantom Stock Agreement was a forgery and, accordingly, IPMF did not owe Carroll any monies pursuant to the 2017 Phantom Stock Agreement.
42. On February 3, 2016, Carroll pleaded guilty to bank fraud in an unrelated transaction, and as a part of the conviction and later sentencing, he was ordered to pay restitution that will consume the proceeds of this claim for the benefit of the banks involved in the fraud claim.
43. Despite this conviction, on June 5, 2019, the principals of IPMF submitted a glowing letter on Carroll's behalf extolling what a tremendous employee he was. (Letter attached hereto as Exhibit "E").
44. IPMF and its erstwhile counsel likely believed that it could get away with a bogus forgery claim because of Carroll's conviction despite the multiple representations about an agreement and Carroll even disclosing the agreement in his divorce proceedings.

45. Carroll alleges the scheme to allege a forgery was hatched following due diligence surrounding the potential Trivest transaction, when IPMF/Marciniak disclosed, or Trivest and Westlake Securities otherwise discovered, the 2017 Phantom Stock Agreement and noted the agreement as a liability of IPMF for purposes of the potential transaction.

46. Ice Miller directly participated in the handling of the PSA as part of the Trivest/Westlake Transaction.

47. On January 15, 2021, Carroll was notified that he had no shares and no bonus.

IV. CLAIMS

COUNT I

***Carroll v. Daniel Coman and Ice Miller, LLP* (Professional Malpractice)**

48. Carroll repeats and realleges the allegations contained in Paragraphs 1 through 47 of this Verified Complaint as Paragraph 48 of Count I of this Complaint as though fully set forth herein.

49. Carroll retained Daniel Coman and Ice Miller's predecessor firm Coman & Anderson in September 2012 and at all times relevant hereto had an attorney-client relationship with Coman.

50. As counsel for Carroll, Coman and Ice Miller were required to act within the standard of care, including a duty to act as reasonably competent attorneys would have acted under the same or similar circumstances.

51. Coman negotiated the sale of IPMF and worked directly with Carroll in the course of the transaction.

52. Coman and Ice Miller owed Carroll a duty of care personally at all times relevant hereto.

53. Coman and Ice Miller breached the standard of care in their representation by one or more of the following respects:

- a. Preferring the interests of one client over another (former) client;
- b. Advising their clients to complete the sale of IPMF without requesting copies of the executed agreements with Carroll;
- c. Failing to request copies of the Phantom Stock Agreements from Carroll;
- d. Failing to do the necessary due diligence to complete the sale of IPMF including reviewing the Phantom Stock Agreement;
- e. Negotiating a significant transaction while leaving a significant unaccounted for loose end; and
- f. Failing to competently advise their clients regarding Carroll's shareholder status at the time of the sale.

54. In breaching the professional standard of care as described above, Ice Miller and Coman also violated, at a minimum, the following Rules of Professional conduct:

- a. Rule 1.1, by failing to provide competent representation, which requires the legal knowledge, skill, thoroughness and preparation reasonably necessary for the representation;
- b. Rule 1.4, by failing to provide information to IPMF and Carroll relating to the Defendants' negligence and incompetent legal advice and by otherwise failing/refusing to comply with reasonable requests for information to the extent necessary to permit its clients to make informed decisions;
- c. Rule 1.7, by representing directly adverse clients and former client, when there was at least a significant risk that representation of IPMF would be materially limited by Ice Miller and Coman's responsibilities to Carroll, and without giving informed consent and or obtaining consent in writing; and
- d. Engaging in conduct that is prejudicial to the administration of justice in violation of Rule 8.4 of the Rules of Professional Conduct.

55. But for the negligent advice, recommendations and omissions, and other breaches of the standard of care detailed above Carroll would have received in excess of \$2,000,000 as a result of IPMF's sale.

WHEREFORE, Plaintiff, JAMES CARROLL respectfully requests that this Court enter judgment in his favor and against Defendants, DANIEL COMAN and ICE MILLER, LLP for compensatory damages in an amount not currently ascertainable but believed to be in excess of \$2,000,000 and for any and all other relief that this Court deems necessary and appropriate under the circumstances.

Dated: December 7, 2022

Respectfully Submitted,
JAMES CARROLL
Plaintiff,

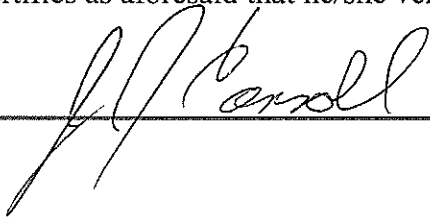


By:
One of Plaintiff's Attorneys

Alexander Loftus, Esq.
David Eisenberg, Esq.
LOFTUS & EISENBERG, LTD.
161 N. Clark Suite 1600
Chicago, Illinois 60601
p: 312.899.6625
alex@loftusandeisenberg.com
david@loftusandesienberg.com

VERIFICATION

Under penalties as provided by law pursuant to Section 5/1-109 of the Illinois Code of Civil Procedure, the undersigned hereby certifies that the statements set forth in the VERIFIED COMPLAINT are true and correct, except as to matters therein stated to be on information and belief, and as to such matters the undersigned certifies as aforesaid that he/she verily believes the same to be true.

/s/  _____
James Carroll

**IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, LAW DIVISION**

JAMES CARROLL,)
)
Plaintiff,)
)
v.)
)
DANIEL COMAN and ICE MILLER, LLP,)
)
Defendants.)

EXHIBIT “A”

The purpose of this Agreement dated as of February 10, 2013, is to set forth the terms of the relationship between IPMF, LLC ("IPMF") and James J. Carroll ("Carroll") with respect to a Phantom Stock Equity ("PSE") in IPMF.

In consideration of Carroll foregoing his \$37,500 share of the fee related to the \$5,000,000 mezzanine financing project being co-ordinated by Davis Capital, LLC, IPMF and its members will grant Carroll a PSE position in IPMF. As a PSE position, the PSE will only have value in the event of Carroll's voluntary termination from IPMF, IPMF's termination of Carroll, with or without cause, or a Change in Control event, as defined. Carroll will have no rights to any annual earnings of or distributions by IPMF.

A Change in Control will be defined as:

- The sale of all or substantially all of assets of IPMF
- The sale or transfer by the Marciniak Family members of a 50% or more membership interest in IPMF.

The PSE interest will be earned and will vest based on the following schedule:

<u>Date</u>	<u>PSE % Earned</u>	<u>Cumulative % of PSE vested if Carroll voluntarily terminates (1)</u>	<u>Cumulative % of PSE vested if IPMF terminates Carroll</u>
12/31/12	1.00%	0.00%	1.00%
12/31/13	0.50%	1.00%	1.50%
12/31/14	0.50%	1.50%	2.00%
12/31/15	0.50%	2.00%	2.50%
12/31/16	0.00%	2.50%	2.50%

(1) As illustrated above, the percentage PSE earned by Carroll each year will be subject to forfeiture by Carroll, if Carroll voluntarily terminates from IPMF within one (1) year from the date the PSE interest is earned. After one (1) year, the percent earned will be fully vested.

In the event of a Change in Control, as defined above, Carroll will have fully earned and be fully vested in a 2.50% interest.

If Carroll voluntarily terminates the value of the membership interest vested at the date of termination will be determined by multiplying the EBITDA (Earnings before Interest, Taxes, Depreciation and Amortization) from the last completed calendar year-end times six (6) and then applying the vested percentage. If Carroll is terminated by IPMF the value of the

Handwritten signatures and date: 02-12-13


membership interest vested at the date of termination will be determined by multiplying the EBITDA from the last completed calendar year-end times eight (8) and then applying the vested percentage. EBITDA from the last completed calendar year-end will be as determined by the year-end audited or reviewed financial statements prepared by IPMF's independent accountants. There will be no discounts in value for minority interest, closely held membership, no voting rights, etc. The value of the shares will be paid to Carroll within 30 days, or a mutually agreed time, after the value is determined.

In the event of a Change in Control, as defined, the value of membership interest vested at the date of the Change in Control event will be determined as follows:

- In the event of a sale of all or substantially all the assets of IPMF, 2.50% of the consideration received, plus the book value of any assets retained, less the book value of any liabilities retained or paid.
- In the event of a sale or transfer of 100% of the Marciniak Family's interest, 2.50% of the consideration received. If the sale or transfer is for an amount less than 100% of the Marciniak Family membership interest, the value will be determined by multiplying the consideration received by a fraction, with the numerator being 100 and the denominator being the percentage interest sold or transferred. By way of example, if a 75% membership interest is sold for \$5,000,000, the total value for purposes of valuing the Carroll interest will be:

$\$5,000,000$ multiplied by $100/75 = \$6,666,666$.

AGREED and ACCEPTED:

 03/13/13

Pawel Marciniak, as President and Managing Member of IPMF, LLC

 3/13/13

James J. Carroll, individually and as President of Kevney Consulting Group, Inc.

 03/13/13

Sent: Friday, February 22, 2013 10:57 AM

To: Pawel Marciniak <pawel.marciniak@ipmfoods.com>

Subject: Agreement

Pawel,

I have made some changes to the Phantom Stock Agreement based on our discussion on Wednesday evening. Hopefully, I have captured the spirit of what we discussed. Please review and we can complete this the next time I'm in Beloit.

Thanks,
Jim

James J. Carroll

Kevney Consulting Group, Ltd.

674 E. Gartner Road

Naperville, IL 60540

630-605-0210-cell

630-420-2094-fax

CarrollJim@hotmail.com

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, LAW DIVISION

JAMES CARROLL,)
)
Plaintiff,)
)
v.)
)
DANIEL COMAN and ICE MILLER, LLP,)
)
Defendants.)

EXHIBIT “B”

The purpose of this Agreement dated June 1, 2017, is to set forth the terms of the relationship between IPMF, LLC ("IPMF") and James Carroll ("Carroll") with respect to a Phantom Stock Equity ("PSE") interest in IPMF. This Agreement supersedes and replaces the Agreement dated February 10, 2013, between the parties.

For continuing services rendered and other valuable considerations, IPMF and its members grant Carroll a 7.0% PSE in IPMF. As a PSE position, the PSE will only have value in the event of Carroll's voluntary termination from IPMF, IPMF's termination of Carroll, with or without cause, or a Change in Control event, as defined. Carroll will have no rights to any annual earnings or distributions by IPMF.

A Change in Control will be defined as:

- The sale of all or substantially all the assets of IPMF
- The sale or transfer by the Marciniak Family members of a 50% or more membership interest in IPMF.

The PSE will be fully earned and vested as of the date of this Agreement.

If Carroll voluntarily terminates or if Carroll is terminated by IPMF, with or without cause, the value of the PSE will be \$700,000. This amount will be payable over a period as agreed to by the parties, but in no event longer than 7 years.

In the event of a Change in Control, as defined, the value of the PSE will be determined, as follows:

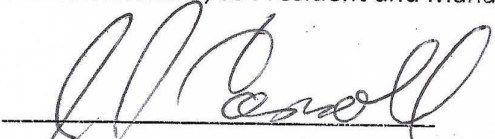
- In the event of a sale of all or substantially all the assets of IPMF, 7.0% of the consideration received, plus the book value of any assets retained, less the book value of any liabilities retained or paid.
- In the event of a sale or transfer of 100% of the Marciniak Family's interest, 7.0% of the consideration received. If the sale or transfer is for an amount less than 100% of the Marciniak Family interest, the value will be determined by multiplying the consideration received by a fraction, with the numerator being 100 and the denominator being the percentage inters sold or transferred. By way of example, if a 75% membership interest is sold for \$15,000,000, the total value for purposes of valuing Carroll's PSE will be:
 $\$15,000,000 \text{ multiplied by } 100/75 = \$20,000,000.$

This is a CONFIDENTIAL Agreement and neither party will disclose its contents without the express written permission of the other party.

AGREED and ACCEPTED:



Pawel Marciniak, as President and Managing Member of IPMF, LLC



James Carroll

IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
COUNTY DEPARTMENT, LAW DIVISION

JAMES CARROLL,)
)
 Plaintiff,)
)
 v.)
)
 DANIEL COMAN and ICE MILLER, LLP,)
)
 Defendants.)

EXHIBIT “C”

LS SPENCER and ASSOCIATES INC
Specialists in Handwriting Examination and Identification
Saint Charles, Illinois 60174
Phone (630) 631-1987

warren_spencer@yahoo.com

Masuda, Funai, Eifert & Mitchell, Ltd.
Attn.: David J. Stein
203 N. LaSalle Street, Suite 2500
Chicago, Illinois 60601-1262

August 8, 2022

Re: James Carroll in IPMF v. James Carroll
Case No. 2021MR211

Dear Mr. Stein:

I was asked to examine two stock agreements with the name Pawel Marciniak above Pawel Marciniak, as President and Managing Member of IPMF, dated 3/13/2013 and 6/1/2017 and numerous known and authentic signatures and initials of Pawel Marciniak. I was asked to compare the questioned signatures and initials to the known and authentic signatures and initials of Pawel Marciniak. Question, is it possible to determine whether the questioned signatures and initials are genuine based on the known signatures and initials provided.

It is my opinion to a reasonable degree of professional certainty that the questioned signatures and initials affixed to the stock agreements dated 3/13/2013 and 6/1/2017 are that of Pawel Marciniak based on the known signatures and initials provided for my examination. I reserve the right to examine and compare additional known, authentic signatures and initials to substantiate and support my findings.

The handwriting characteristics that have been evaluated include one or more of the following; line quality, pressure patterns, rhythm, slant, size and proportions, utilization of space and spatial alignment, initial and terminal strokes, legibility, skill level, letter forms, method of construction and pattern formations. During my examination I used a stereo microscope to assist in evaluating the handwriting characteristics found in the known writing of Pawel Marciniak and in the questioned writing. I also used a B-55 C-Thru Ruler and a Westcott W-5 180° Protractor Ruler to measure the height, width, spacing of letters and combination of letters in conducting my examination.

During my review and study of the known and authentic signatures and initials of Pawel Marciniak compared to the questioned signatures and initials found on the stock agreements, I determined that the questioned signatures and initials had a similar writing pattern compared to that of the known, authentic signatures and initials of Pawel Marciniak. It is my opinion to a reasonable degree of professional certainty that the disputed signatures and initials are genuine. I reserve the right to examine and compare additional signatures and initials to substantiate and support my findings.

Sincerely,



Warren Spencer

CFDE Forensic Document Examiner

**IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
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JAMES CARROLL,)
)
 Plaintiff,)
)
 v.)
)
 DANIEL COMAN and ICE MILLER, LLP,)
)
 Defendants.)

EXHIBIT “D”

ENGAGEMENT AGREEMENT

In consideration of the mutual agreements hereinafter set forth and the payment of professional fees and disbursements as herein provided, Coman & Anderson, P.C. (hereinafter called the "Firm"), having its principal office and place of business at 650 Warrenville Road, Lisle, Illinois 60532, and James Carroll, residing at 674 E. Gartner Road, Naperville, IL 60540 (hereinafter the "Client") agree as follows:

1. **Scope of Engagement.** Client agrees to retain the Firm, and the Firm agrees to represent the Client in connection with the resolution and possible litigation of claims pending in an action brought by Guaranteed Rate, Inc. pending in the United States District Court for the Northern District of Illinois.

2. **Professional Fees.** In consideration of time worked on Client matters, the Client agrees to pay the Firm an hourly rate for all attorney time of Thomas G. Oddo at the rate of \$315/hour. Other attorneys in the Firm may provide legal services to the Client in this particular matter under the guidance and supervision of Thomas G. Oddo. The hourly rates for those attorneys will range from \$195 to \$340.

3. **Retainer Fee and Billing.** Client shall pay to the Firm an initial retainer fee of \$1,000. The retainer fee shall be deposited in the Firm's client trust account and kept separate from all other accounts. Each month, the Firm shall bill against the retainer for all fees and costs associated with the Client's matter. The Firm shall prepare and deliver for payment one invoice per month to the client for all professional fees and disbursements. Said invoice will be dated on or about the first day of the following month and will itemize all professional fees. If the amount billed for the month exhausts the retainer fee, and a balance is due that could not be covered by the

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retainer, Client shall issue a payment equal to the balance invoiced. Any amount remaining in trust after all fees and costs are paid shall be refunded to Client.

4. **Disbursements.** The Client agrees to reimburse the Firm for all cash and non-cash expenses directly relating to Client matters that, in the discretion of the Firm, are appropriate. Expenses include, but are not limited to, mediation fees, arbitration fees, litigation filing fees, subpoena fees, deposition fees and charges, court reporting fees, travel expenses (e.g. mileage, tolls, parking), excess photocopying, messenger or delivery fees, overnight delivery charges, and long distance telephone or facsimile charges.

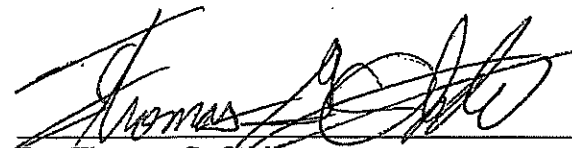
5. **Payment.** All invoices are due upon receipt. Accordingly, if payment is not received by the thirtieth day of the month in which Client received the statement, the Firm and Client agree that the Firm can withdraw immediately, consistent with the Firm's professional obligations.

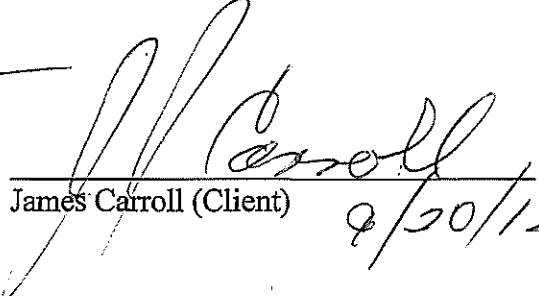
6. **Results.** In conformity with the standards of the legal profession, the Firm is undertaking to represent the Client with due care. The Firm has not and will not guarantee that any certain result will be obtained. It is agreed that the Client is not relying on any statements, including statements concerning potential results, as a basis for retaining the Firm or for entering into this agreement.

7. **Authorized Representative.** The undersigned individuals signing this Agreement sign on behalf of the entity named and with full authority to do so.

In Witness Whereof, the parties hereto have executed this Engagement Agreement on or as
of the 18th day of September 2012.

Coman & Anderson, P.C.


By: Thomas G. Oddo

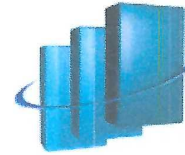

James Carroll (Client) 9/20/12

**IN THE CIRCUIT COURT OF COOK COUNTY, ILLINOIS
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JAMES CARROLL,)
)
Plaintiff,)
)
v.)
)
DANIEL COMAN and ICE MILLER, LLP,)
)
Defendants.)

EXHIBIT “E”

IPMF LLC
4260 Capital Circle
Janesville, WI 53546
+1 608 466-1844
www.ipmfoods.com



June 5, 2019

Honorable Judge Charles Norgle
United States District Court
Northern District of Illinois
Chicago, Illinois Jim

Dear Honorable Judge Norgle,

Our names are Pawel and Iwona Marciniak. Together with our daughter, Olivia, we are the owners of IPM Foods and NaturPak Pet (IPM) located in Janesville, Wisconsin. A little on our background. We escaped from communist Poland in the mid-1980's. We were refugees in Yugoslavia before we were moved to Australia, where we lived for 15 years. My employer, TetraPak, moved us to the United States in 2002 to help develop the market for a new product. Since then we have become U.S. citizens.

We first met Jim Carroll in 2010 when he was introduced to us by our attorney to provide financial consulting related to our buying IPM back from Kerry Ingredients. We had originally started IPM from scratch in 2007 and sold it for a brief time to Kerry in 2010. Jim assisted us in the purchase. From 2011 through early 2016, Jim was a financial consultant to both IPM and to our family personally. Jim's time spent on IPM and our personal matters grew steady through the years as IPM continued to grow. As IPM reached a significant size in early 2016, Jim joined IPM as a full-time employee, giving up his other consulting clients. Jim has helped guide IPM from a \$4,000,000 in revenue, with 20 employees' company, to a \$55,000,000 in revenue, with 150 employees' company.

Jim has been an integral part of IPM's success. We would not be where we're at without his steady hand and guidance. Jim has served a mentor to many of our younger supervisors and managers. They trust Jim and reach out to him for guidance.

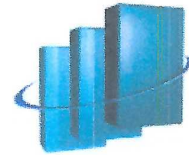
The relationship between Jim, IPM and our family is based on complete trust. He has watched over IPM's and our family's finances, ensuring that we have the resources and direction to grow and prosper. Jim has never given us any reason to question our trust in him. Jim is a man with great integrity. When Jim informed us in 2016 about his legal challenges related to this case, we made a judgement based on the years of our relationship and our trust in Jim to move forward and not abandon him. Jim has demonstrated to us that he is very trusting of others. Sometimes to his own fault. We believe, in this case, that he was a victim of putting his trust in others and things not in his control.

6/5/2019

1

IPMF001651

IPMF LLC
4260 Capital Circle
Janesville, WI 53546
+1 608 466-1844
www.ipmfoods.com



Jim is not only respected by us and our employees, but also by our business partners, customers and vendors. In addition to his finance functions, Jim is also in charge of sales and customer relations. He wears many hats. Everyone turns to Jim when there is an issue to be handled.

We have asked Jim when he plans to retire. Because of his loyalty to IPM and our family, he has said he will stay with us as long as we own IPM and his health holds up.

Losing Jim for any period of time would be a serious burden for the IPM. You don't find people with his abilities, knowledge and integrity very often.

We trust Jim completely and he has never let us down.

Please feel free to call me if you have any questions or need additional background.

Sincerely,

Pawel Marciniak
847-502-3844

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2

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