IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ILLINOIS, EASTERN DIVISION

DAVID GROCHOCINSKI, not individually but solely in his capacity as the Chapter 7 Trustee for the bankruptcy estate of CMGT, INC.,	)	
Plaintiff,	)	No. 06 C 5486
v.	)	Judge Virginia M. Kendall
MAYER BROWN ROWE & MAW LLP and RONALD B. GIVEN,	)	
Defendants.	)	

DEFENDANTS' MEMORANDUM IN SUPPORT OF THEIR MOTION FOR SANCTIONS

Stephen Novack
Mitchell L. Marinello
Steven J. Ciszewski
NOVACK AND MACEY LLP
100 N. Riverside Plaza
Chicago, IL 60606
(312) 419-6900
349051

Defendants, by their attorneys, Novack and Macey LLP, submit this Memorandum in support of their Motion for Sanctions against Plaintiff, David Grochocinski ("Grochocinski"), and his attorneys, Edward T. Joyce and Associates ("Joyce"), pursuant to: (a) the Court's inherent authority to enter sanctions; and/or (b) as to Joyce, 28 U.S.C. § 1927.

I. SUMMARY OF MOTION

From the beginning, there was something very wrong with this lawsuit. The Complaint alleged that Defendants committed legal malpractice by failing to defend CMGT in an underlying lawsuit (the "California Action") filed by Spehar Capital ("SC") that resulted in a $17 million default judgment against CMGT (the "Default Judgment"). To recover on this malpractice claim, Grochocinski would have to prove that the California Action was meritless and that, but for Defendants' alleged malpractice, SC would have recovered nothing in the California Action. But, if Grochocinski proved this, he would be obligated to turn around and hand over almost all the money to SC -- the very party whom he would have just proved was not entitled to anything. Because of the perverse nature of this case and many questions about Grochocinski's actions in pursuing it, Defendants raised their unclean hands, absurd result and fraud on the court defenses (the "Defenses") in their motion to dismiss.

The Court acknowledged that the Defenses were "very persuasive" and that there was "a question lurking" about why Grochocinski handled this case the way he did. However, because all the relevant facts were not then known, the Court denied Defendants' motion to dismiss and motion to reconsider. The Court allowed discovery to proceed on the Defenses, noting that Defendants had leave to later seek summary judgment, if appropriate. Because Grochocinski did not then withdraw his claims, Defendants had to engage in this discovery. Once that discovery was completed, Defendants re-asserted the Defenses in their summary judgment motion. Even

then, Grochocinski still did not withdraw his claim. Ultimately, in its March 31, 2010 Memorandum Opinion and Order (the "Opinion" or "Op. at ___"), the Court granted Defendants' summary judgment motion and entered judgment in favor of Defendants on the basis of the Defenses.

In so doing, the Court found this lawsuit to be part of "a deliberate manipulation of the judicial system designed to benefit only one individual" -- i.e., SC's owner, Gerard Spehar ("Spehar"). (Op. at 31.) Specifically, the Court concluded that SC was attempting to "pervert the legal process" by using the bankruptcy process and this Court to collect on its Default Judgment -- which the Court found to be based upon obvious misrepresentations made by Spehar to the judge in the California Action. (Id. at 31-32, 20-21.) The Court also concluded that Grochocinski had abandoned his responsibilities to the Court and the CMGT bankruptcy estate as a whole to instead pursue the debt and personal grudge of SC and Spehar. As the Court found, "Spehar was the puppetmaster and Grochocinski his puppet." (Id. at 24.)

In the end, the Court held that Grochocinski had no factual or legal basis for this lawsuit and never should have filed it. Although SC stood to gain the most financially, the fact remains that SC's scheme never could have gotten out of the starting block without Grochocinski. Indeed, Grochocinski could have stopped this whole scam in its tracks had he simply moved to vacate the Default Judgment -- something that the California judge as much as invited and that Grochocinski himself admitted would have been in the best interest of the bankruptcy estate. Instead, Grochocinski blindly followed Spehar's command and, in so doing, ignored his own obligations as a bankruptcy trustee and officer of the Court. He accepted as true everything Spehar told him -- no matter how implausible -- and ignored common sense and the numerous CMGT shareholders telling him a much different story. He conducted no fact investigation of

his own and did not even bother to determine if there was any basis for the allegations in his own Complaint. As the Court concluded, Grochocinski conspired in this deliberate manipulation of the judicial system "through his lack of diligence and myopic devotion to Spehar's plan." (Id. at 31.)

As a result of Grochocinski's unwavering devotion to Spehar, this Court was forced to spend significant resources deciding three substantive motions relating to the Defenses, as well as a very time-consuming motion relating to privilege that was heard first by Magistrate Judge Denlow and then on appeal by this Court. Defendants were forced to incur significant fees and expenses to bring those motions and pursue the discovery that ultimately resulted in the Court's Opinion. None of this should have happened. Grochocinski was the one and only person who always had it in his power to stop it from happening. But he never did. Accordingly, for the reasons discussed more fully below, the Court should grant this Motion and sanction Grochocinski and his attorneys by ordering them to reimburse Defendants for the attorneys' fees and expenses they were forced to incur herein. Should the Court grant this Motion, Defendants will submit proof of the attorneys' fees and expenses incurred (and paid) by them.

II. THE OPINION[1]

The Opinion makes three things abundantly clear: (A) Spehar launched an effort to pervert the judicial process first by securing the Default Judgment through misrepresentations to the court in the California Action, and then by treating the bankruptcy process as his own personal debt collection service; (B) Grochocinski joined Spehar in this effort by not seeking to vacate the Default Judgment and, instead, enabling this lawsuit, blindly following Spehar's

[1] The Court is intimately familiar with the full procedural history in this case, which was summarized on pages 13-15 of the Opinion. Accordingly, a full discussion of the procedural history leading up to the Opinion is not included herein.

instructions, and abandoning his responsibilities as a trustee and officer of the Court; and (C) under the circumstances, judicial estoppel should be applied to protect the integrity of the judicial system.

The details of each of these findings are summarized in the following quotations from the Opinion:

A. Spehar Launched An Effort To Pervert The Judicial Process

- "To represent to the California judge that Spehar would obtain stock and compensation of over $16 million three years down the road from this entity that was unable to keep its head above water, and which he single-handedly prevented from obtain[ing] the much-needed capital that might give it a gasp of air, was a direct misrepresentation to the California court of the stability of the company and his likelihood of recovery from it in the future. 'No fraud is more odious than an attempt to subvert the administration of justice.'" (Op. at 21 (citation omitted).)

- "Nevertheless, based on the misrepresentations Spehar made at the hearing, the judge entered the $17 million default judgment against CMGT." (Id. at 7.)

- "On August 25, 2004, Spehar filed a single creditor involuntary bankruptcy petition against CMGT in the United States Bankruptcy Court for the Northern District of Illinois []. Spehar admits that the bankruptcy action was filed for the express purpose of collecting the $17 million default judgment from Mayer Brown through a legal malpractice action." (Id. (citation omitted).)

- "Spehar told Grochocinski that he wanted him to collect on the legal malpractice claim so SC, in turn, could collect the default judgment." (Id. at 8.)

B. Grochocinski Joined In Spehar's Effort To Pervert The Judicial Process

- "Although Grochocinski recognized that it was in the interest of the estate to vacate the default judgment so the other creditors could share whatever assets CMGT may have held, he accepted the funds [from Spehar], the lawyer[] [that Spehar 'hand-picked'], and Spehar's theory without question, without investigation, and without regard

to his obligations to any other creditors or the estate. Indeed, it was his fiduciary duty to maximize the value of CMGT's estate for the benefit of all the creditors. Before filing this lawsuit, however, Grochocinski made no attempt to vacate the $17 million default judgment entered against CMGT. More importantly, he put forth no effort to investigate whether it was possible to vacate the default judgment. Grochocinski spent a mere one-half hour on the matter, and his 'research' was limited to a brief review of the California statute addressing default judgments. He did not consult caselaw or treatises, speak to a California attorney, nor did he review a transcript of the hearing at which the default judgment was entered. Had he done so, he would have seen the factually unsupportable foundation on which the $17 million judgment was based." (Id. at 20 (citation omitted).)

- "Before filing this malpractice action, Grochocinski did not consult any of the relevant parties except Spehar in spite of the efforts of many individuals who attempted to contact him to provide him with information in conflict with the information Spehar had provided him. Neither Grochocinski nor his legal counsel discussed this malpractice case with Franco [CMGT's former President, Chairman and CEO] or any other CMGT officers, employees, or shareholders. They also did not consult Trautner or anyone at Mayer Brown." (Id. at 9 (citation omitted).)

- "Spehar encouraged Grochocinski to file the lawsuit without investigation. Specifically, in a July 28, 2006 email, he told Grochocinski that 'it is simply too late now to get all of this properly done by the filing deadline . . . let alone investigate, depose and file before the filing deadline.' Spehar stated that Joyce [Grochocinski's attorney] 'should become more comfortable' after he conducted a 'proper investigation.'" (Id. at 11 (citation omitted; alteration in original).)

- "Grochocinski received specific direction from Spehar regarding the prosecution of [the] malpractice suit at issue here. In a July 28, 2006 email from Spehar to Grochocinski, Spehar stated that they needed 'real fear on [their] side in dealing with [Franco, Wong and Baliga]' and recommended that they make clear to these witnesses that they were serious about 'going after them' in the suit. Following this direction, Grochocinski's attorneys wrote to

Wong and Franco and told them that they would be named as defendants in this case if they did not agree to sign a tolling agreement. Grochocinski did not investigate either Wong's or Franco's actions, nor is he aware of anything either of them did wrong in connection with CMGT." (Id. at 13 (citation omitted; second alteration in original).)

- "Grochocinski agreed to proceed with the action to not only collect the unsupported judgment but also to accuse attorneys who were in no way involved in the action to be held responsible for the artificially inflated judgment. Aside from showing no interest in vacating the default judgment as his fiduciary duty required him to do, Grochocinski failed to investigate any potential malpractice before filing this lawsuit.

* * *

Instead of taking control of the case as an independent reviewer of the matter, Grochocinski merely took Spehar's orders and followed them." (Id. at 22-23 (citation omitted).)

- "After reviewing the evidence that is now in the record, however, it is clear that Grochocinski is representing the interests of SC, not CMGT's estate." (Id. at 18 n.7.)

- "Grochocinski acted at all times as a proxy for the real party in this case, SC." (Id. at 19.)

- "Although Grochocinski's attorney served more as a bully during the deposition than a professional, his attempts to thwart the answers from being given cannot hide the truth that his client had conducted no independent review of the case and was incapable of explaining his actions in bringing this matter. The deposition testimony makes clear that Spehar was the puppetmaster and Grochocinski his puppet." (Id. at 24.)

- "Grochocinski's alignment with SC's interests in this case is particularly jarring because Grochocinski was required to represent the interests of the estate in this litigation, not one creditor.

* * *

Grochocinski did not bring this lawsuit on [all of the creditors'] behalf; he instead served as Spehar's puppet and brought the suit to benefit solely Spehar." (Id. at 24-25.)

- "Here, while Grochocinski's suit against Defendants is couched as a professional malpractice claim brought on behalf of CMGT's estate for the ultimate benefit of all the creditors, Grochocinski is really bringing SC's personal claim against Defendants." (Id. at 25.)

- "The email communications presented to the Court further support that Grochocinski served solely to bring a case to fuel Spehar's personal feud with [Defendants] and CMGT and to collect on a judgment that was obtained by misrepresentation. The Court cannot allow Grochocinski to act as SC's personal debt-collector or to bring personal actions on Spehar's behalf in order to fulfill his personal business grudge." (Id. (citation omitted).)

- "Grochocinski filed this malpractice suit against Defendants at the behest of Spehar, without doing any research into the claims, speaking with any of the relevant parties except Spehar, or determining whether it was the best course of action for the estate. Most damning to Grochocinski is his admission that he does not know the factual basis for most of the material claims in the Complaint. As trustee, Grochocinski is an officer of the Court and he must be held to a higher standard than a mere creditor." (Id. at 26.)

C. <u>The Integrity Of The Court System Must Be Protected</u>

- "The Court finds that to protect the integrity of the judicial system, judicial estoppel must be applied here." (Id. at 1.)

- "Although not commonly invoked, judicial estoppel is reserved for those cases where considerations of equity persuade the court that the integrity of the judicial system must be protected, and in those instances, a court should not shy from its duty to preserve that integrity. The circumstances presented in this case reveal a deliberate manipulation of the judicial system designed to benefit only one individual. Sadly, that individual had the complicit agreement of a bankruptcy trustee whose obligation to the court and to others was paramount to his dealings with this individual 'creditor' and that trustee continued the manipulation through his lack of diligence and myopic

devotion to Spehar's plan. Judicial estoppel is appropriate in this case." (Id. at 31.)

- "This Court will not allow SC to pervert the legal process in this way." (Id. at 31-32.)
- "It is persuasive that SC was both the cause of CMGT's bankruptcy and would be its principal beneficiary." (Id. at 29.)

III. ARGUMENT

The foregoing findings in the Opinion, in and of themselves, are enough to: (A) assess sanctions against Grochocinski and Joyce pursuant to the Court's inherent authority; and/or (B) assess sanctions against Joyce pursuant to 28 U.S.C. § 1927. Each of these bases for the assessment of sanctions is discussed below.

A. This Court Should Use Its Inherent Authority To Assess Sanctions

The United States Supreme Court left no doubt that all federal courts have the inherent authority to assess sanctions -- including the assessment of attorneys' fees and costs. In Chambers v. Nasco, Inc., 501 U.S. 32 (1991), the Court affirmed the assessment of a sanction in the amount of defendant's attorneys' fees and costs against the plaintiff, whose "entire course of conduct throughout the lawsuit evidenced bad faith and an attempt to perpetrate a fraud on the court." Id. at 51. In so doing, the Court reasoned as follows:

> It has long been understood that certain implied powers must necessarily result to our Courts of justice from the nature of their institution, powers which cannot be dispensed with in a Court, because they are necessary to the exercise of all others. For this reason, Courts of justice are universally acknowledged to be vested, by their very creation, with power to impose silence, respect, and decorum, in their presence, and submission to their lawful mandates. These powers are governed not by rule or statute but by the control necessarily vested in courts to manage their own affairs so as to achieve the orderly and expeditious disposition of cases. Id. at 43 (internal quotations, alterations and citation omitted).

* * *

> [A] court may assess attorney's fees when a party has acted in bad faith, vexatiously, wantonly, or for oppressive reasons. In this regard, if a court finds that fraud has been practiced upon it, or that the very temple of justice has been defiled, it may assess attorney's fees against the responsible party, as it may when a party shows bad faith by delaying or disrupting the litigation or by hampering enforcement of a court order. The imposition of sanctions in this instance transcends a court's equitable power concerning relations between the parties and reaches a court's inherent power to police itself, thus serving the dual purpose of vindicating judicial authority without resort to the more drastic sanctions available for contempt of court and making the prevailing party whole for expenses caused by his opponent's obstinancy.

Id. at 45-46 (internal quotations and citation omitted; emphasis added). See also, U.S. ex rel. Treat Bros. Co. v. Fidelity & Deposit Co. of Md., 986 F.2d 1110, 1120 (7th Cir. 1993) (citing Chambers, and affirming the assessment of attorneys' fees and costs for litigation brought in bad faith); REP MCR Realty, L.L.C. v. Lynch, 363 F. Supp. 2d 984, 998 (N.D. Ill. 2005) ("it is settled that federal courts have inherent powers to sanction litigants for bad-faith and fraudulent conduct related to federal cases"), aff'd 200 Fed. Appx. 592 (7th Cir. 2006) (affirming sanction requiring payment of attorneys' fees).

Here, the Opinion makes all the findings required to assess sanctions pursuant to the Court's inherent authority to do so. Most importantly, the Opinion reaches the clear and unambiguous conclusion that this entire lawsuit was an attack on the integrity of the judicial system -- "to protect the integrity of the judicial process, judicial estoppel must be applied here" -- and an attempt to "pervert the legal process." (Op. at 1, 32.) That finding alone would justify the assessment of sanctions. But there is more.

The Opinion also found that this case was not filed in good faith by a bankruptcy trustee, who is required to fulfill his legitimate role as trustee by pursuing the interests of the entire estate. Indeed, Grochocinski failed to take the one action -- i.e., moving to vacate the Default

Judgment -- that even he acknowledged would have been in the best interest of the entire estate. (Id. at 20.) Instead, Grochocinski blindly devoted himself to Spehar's scheme, followed Spehar's orders without question and filed this case as if he were Spehar's personal debt collector so that Spehar could pursue his personal grudge against Defendants.

Further, Grochocinski conducted no pre-filing investigation and does not even know the bases for the allegations in his Complaint. For example, the Opinion highlighted an email from Spehar to Grochocinski encouraging him to file this lawsuit despite it being "too late now to get all of this properly done by the filing deadline . . . let alone investigate, depose and file before the filing deadline." (Id. at 11 (alteration in original).) And, further showing that Grochocinski was merely Spehar's mouthpiece, the Court concluded that "[m]ost damning to Grochocinski is his admission that he does not know the factual basis for most of the material claims in the Complaint." (Id. at 26.) For any one or more of these reasons, under the standard set forth in Chambers, this is exactly the type of case in which the Court should exercise its inherent authority and assess sanctions against Grochocinski and his lawyers.

Finally, Grochocinski is not shielded from sanctions personally just because he is a trustee. In Maxwell v. KPMG LLP, 520 F.3d 713, 718-19 (7th Cir. 2008), the Seventh Circuit held that sanctions would be appropriate when a bankruptcy trustee files a frivolous lawsuit. The court noted that, if such sanctions were assessed, they would "of course [] be paid by the trustee personally, not by the bankrupt estate." Indeed, as the Opinion notes (at 26 n.12), a bankruptcy trustee exposes himself to personal liability if he breaches his fiduciary duty. Here, the Opinion found that Grochocinski had a fiduciary duty to try to vacate the Default Judgment because, among other things -- and as even he admits -- it would have been in the best interest of the estate to have done so. (Id. at 20.) Yet, Grochocinski did not even try to vacate the Default

Judgment and made only a token effort to determine if it were even possible. (Id.) And, as alluded to in the Opinion, (id. at 26 n.12), Grochocinski also breached his fiduciary duty by pursuing this meritless malpractice claim and thereby acting as a necessary part of an attack on the integrity of the judicial system.

In short, if there were ever a case when a bankruptcy trustee and counsel had the duty to step in to stop a fraud, this was that case. Not only did they fail to do so, they willingly allowed Grochocinski's office to become the vehicle for the fraud. Accordingly, pursuant to its inherent authority, the Court should enter sanctions against Grochocinski and Joyce.

B. The Court Should Assess Sanctions Against Joyce Pursuant To 28 U.S.C. § 1927

There is still another basis -- 28 U.S.C. § 1927 -- to require Joyce to pay Defendants' attorneys' fees and costs. Section 1927 provides as follows:

> **Counsel's liability for excessive costs**
>
> Any attorney or other person admitted to conduct cases in any court of the United States or any Territory thereof who so multiplies the proceedings in any case unreasonably and vexatiously may be required by the court to satisfy personally the excess costs, expenses, and attorneys' fees reasonably incurred because of such conduct.

In Walter v. Fiorenzo, 840 F.2d 427, 433-34 (7th Cir. 1988) (citations, alterations and quotation marks omitted), the Seventh Circuit explained the standard for the imposition of fees and costs under Section 1927 as follows:

> A court may impose sanctions under 28 U.S.C. § 1927, against an attorney where that attorney has acted in an objectively unreasonable manner by engaging in a serious and studied disregard for the orderly process of justice, or where a claim is without a plausible legal or factual basis and lacking in justification. In determining whether an attorney's actions were objectively unreasonable a court may infer intent from a total lack of factual or legal basis for a suit.

> If a lawyer pursues a path that a reasonably careful attorney would have known, after appropriate inquiry, to be unsound, the conduct is objectively unreasonable and vexatious.

In Kotsilieris v. Chalmers, 966 F.2d 1181, 1184-85 (7th Cir. 1992), the Seventh Circuit also provided the following examples of when this standard is met:

> [C]ases in which this court has upheld section 1927 sanctions have involved situations in which counsel acted recklessly, counsel raised baseless claims despite notice of the frivolous nature of these claims, or counsel otherwise showed indifference to statutes, rules, or court orders.

All these standards fit this case perfectly. First, there was never a factual basis for this lawsuit. As the Opinion makes clear, almost no pre-filing investigation was done and the factual bases for even the most fundamental allegations in the Complaint could not be identified. (Op. at 26.) As a result, this Court found that the Complaint "accuse[s] attorneys who were in no way involved in the action to be held responsible for the artificially inflated judgment." (Id. at 22.)

Second, there was never any legal basis for this lawsuit because it was directly contrary to everything that happened in the California Action. Indeed, as the Opinion confirms, to succeed, Grochocinski would have had to show that SC had no right to any recovery in the California Action. (Id. at 27-28.) But, if he did so, almost all of the money would go right to SC -- who never had a right to anything in the first place. Accordingly, from the get-go, this case was contrary to the law and common sense, and no reasonably careful attorney would have ever pursued it.

Third, the fact that Joyce would pursue such a claim demonstrates a remarkable lack of respect for this Court and recklessness or gross indifference to the integrity of the judicial system as a whole. As the Opinion found, this case was an attack on the integrity of the judicial system and the last step in a blatant attempt to pervert the judicial process. (Id. at 1, 31-32.) The fact that Joyce -- as an officer of the Court -- was willing to go along with the scheme in the hopes of

scoring a quick settlement from a "deep pocket" and earning a contingency fee is more than enough to show recklessness or, at the very least, an utter indifference toward this Court and the judicial system as a whole.

Fourth -- even assuming Joyce did not understand the full extent of the scam when the Complaint was filed -- the fact remains that Joyce persisted in this lawsuit even after: (1) Defendants initially brought the scam to light in their motion to dismiss; (2) the Court stated that the Defenses were "very persuasive;" and (3) Defendants filed their summary judgment motion with the evidence supporting the Defenses. At any one of these points, any objectively reasonable and careful attorney would have backed down -- realizing that he or she never should have filed the case in the first place. Here, however, Joyce did just the opposite by contesting the Defenses at every step of the way. Ultimately, this resulted in this Court having to deal with three substantive motions directed at the Defenses. This Court and Magistrate Judge Denlow also had to decide a lengthy discovery dispute. And Defendants were forced to litigate each of those motions and conduct extensive discovery to answer the factual questions that were outstanding at the pleadings stage.

Even worse, the Opinion highlights how Grochocinski's lead attorney -- Edward Joyce -- attempted (but failed) to conceal the truth through unprofessional and clearly improper tactics during Grochocinski's deposition. (Id. at 23-24.) Among other things, Mr. Joyce interjected improper objections, resorted to name-calling and petty personal attacks, and issued inappropriate challenges to Defendants' attorneys. (Id.) And, Mr. Joyce again showed his utter lack of respect for this Court by accusing Defendants of "taking advantage of the fact that the Court is not a bankruptcy court." (Id. at 24.) Mr. Joyce's belligerent and combative conduct during that deposition was a microcosm of his whole approach to this case -- attack, attack,

attack with no regard for the lack of merit in the baseless and cynical malpractice claim that he was advancing.

Mr. Joyce's inappropriate tactics in the deposition failed, as did his tactics in this entire case. At the end of the day, Mr. Joyce succeeded in doing only two things. He succeeded in wasting this Court's time with a ridiculous lawsuit that should never have been filed in the first place. And he succeeded in wasting Defendants' time and money in defeating his ridiculous lawsuit. Section 1927 applies to these circumstances.

C. The Sanction

For all the reasons set forth in the Opinion and herein, this lawsuit should never have been filed in the first place. As a result, Defendants should not have been forced to defend themselves in this Court. Grochocinski could have stopped it all from happening, but he failed to do so. Joyce also could have refused to sponsor this case. Instead, Joyce encouraged and prolonged it in hopes of scoring a quick settlement from a "deep pocket" and "earning" a contingency fee. Accordingly, Grochocinski and Joyce should be sanctioned for the attorneys' fees and costs that their actions caused Defendants to incur in defending themselves in this case.

IV. CONCLUSION

For the foregoing reasons, the Court should grant this Motion in its entirety and grant Defendants such other and further relief as is appropriate.

Respectfully submitted,

MAYER BROWN LLP and RONALD B. GIVEN

By: /s/ Stephen Novack
One Of Their Attorneys

CERTIFICATE OF SERVICE

Stephen Novack, an attorney, hereby certifies that he caused a true and correct copy of the foregoing Memorandum in Support of Defendants' Motion for Sanctions to be served through the ECF system upon the following:

Edward T. Joyce
Arthur W. Aufmann
Robert D. Carroll
Edward T. Joyce & Assoc., P.C.
11 South LaSalle Street
Chicago, IL 60603

on this 29th day of April, 2010.

/s/ Stephen Novack