In re Patrick Daley Thompson
Respondent-Appellee/Cross-Appellant

Commission No. 2022PR00059

Synopsis of Review Board Report and Recommendation
(May 2024)

The Administrator brought a one-count complaint against Respondent, charging him with committing criminal acts that reflect adversely on his honesty, trustworthiness, and fitness as an attorney, and with engaging in dishonesty, fraud, deceit, and misrepresentations, in violation of Rules 8.4(b) and 8.4(c) of the Illinois Rules of Professional Conduct (2010). Respondent was convicted of two counts of making false statements to a financial institution, and five counts of tax fraud. The disciplinary complaint was filed pursuant to Supreme Court Rule 761, which governs disciplinary hearings arising from a conviction.

The Hearing Board found that Respondent had committed the charged misconduct and recommended that Respondent be suspended for three years, retroactive to the date of his interim suspension in March 2022.

The Administrator appealed, challenging the Hearing Board's sanction recommendation, and asking the Review Board to recommend a non-retroactive three-year suspension, until further order of the Court. Respondent cross-appealed, challenging the Hearing Board's recommendation, and asking the Review Board to recommend a suspension of no more than one year, with any discipline being retroactive. Respondent also argued that his position as a public official should not be considered as an aggravating factor.

The Review Board agreed with the Hearing Board's recommendation that Respondent be suspended for three years, retroactive to the date of his interim suspension in March 2022. The Review Board also found that Respondent's position as a public official was an aggravating factor.

BEFORE THE REVIEW BOARD
OF THE
ILLINOIS ATTORNEY REGISTRATION
AND
DISCIPLINARY COMMISSION

In the Matter of:

PATRICK DALEY THOMPSON,

Respondent-Appellee/Cross Appellant,

No. 6270729.

Commission No. 2022PR00059

REPORT AND RECOMMENDATION OF THE REVIEW BOARD

SUMMARY

The Administrator brought a one-count complaint against Respondent, charging him with committing a criminal act that reflects adversely on his honesty, trustworthiness, or fitness as a lawyer and engaging in dishonest conduct, in violation of Rules 8.4(b) and 8.4(c) of the Illinois Rules of Professional Conduct (2010). Respondent was convicted of two counts of making false statements to a financial institution, and five counts of tax fraud. The disciplinary complaint was filed pursuant to Supreme Court Rule 761, which governs disciplinary hearings arising from a conviction.

The disciplinary hearing, at which Respondent was represented, was held on March 8, and March 15, 2023. The Administrator presented no witnesses, but offered twenty-six exhibits that were admitted. Respondent testified on his own behalf and presented eight character witnesses. He offered twenty-five exhibits that were admitted.

The Hearing Board found that Respondent committed the charged misconduct and recommended that Respondent be suspended for three years, retroactive to March 18, 2022, when he was placed on an interim suspension.

The Administrator appealed, challenging the Hearing Board's sanction recommendation, and asking this Board to recommend a non-retroactive three-year suspension, until further order of the Court ("UFO"). Respondent cross-appealed, also challenging the Hearing Board's recommendation and asking this Board to recommend a suspension of no more than one year, and requesting that any discipline be retroactive. Respondent also argues that his position as a public official should not be considered as an aggravating factor.

For the reasons that follow, we agree with the Hearing Board's recommendation that Respondent be suspended for three years, retroactive to March 18, 2022. We also find that Respondent's position as a public official is an aggravating factor.

BACKGROUND

Respondent

Respondent was admitted to practice law in Illinois in 1999. He worked at two large law firms in Chicago between 1999 and 2011, and he was a partner at the law firm of Burke, Warren, MacKay & Serritella from 2011 to 2015. While in private practice, he focused on real estate, zoning, and land use.

In 2011, Respondent was elected as a Commissioner of the Metropolitan Water Reclamation District of Greater Chicago ("Commissioner"). In 2015, he was elected as the Alderman for Chicago's 11th Ward, and he was re-elected in 2019. After being elected Alderman, he withdrew as a partner in his law firm, and became of counsel. Respondent has no prior discipline.

In February 2022, Respondent was convicted by a jury of making false statements to a financial institution, and filing false tax returns for five years. On March 18, 2022, he was

suspended from the practice of law on an interim basis. He then resigned from his position as Alderman and left his law firm.

The Criminal Case

In April 2021, a federal grand jury in Chicago returned a seven-count indictment against Respondent. The indictment charged Respondent with two counts of making false statements to the Federal Deposit Insurance Corporation ("FDIC"), and one of its loan servicers that was acting as the FDIC's agent. The indictment also charged Respondent with five counts of tax fraud, for filing false tax returns for calendar years 2013 through 2017. (*See* Adm. Ex. 1.) Respondent went to trial in February 2022. After a six-day trial, the jury found Respondent guilty of all seven charges in the indictment. After his conviction, Respondent filed a motion requesting a judgment of acquittal or a new trial, which the trial judge denied in a written opinion. (*See* Adm. Ex. 7.)

The trial judge sentenced Respondent to four months in prison, followed by twelve months of supervised release. Respondent completed that sentence. The judge also ordered Respondent to pay restitution of $8,395 to the IRS for unpaid back taxes, which he paid. Additionally, the judge ordered Respondent to pay restitution of $50,120 to the FDIC, based on the amount of interest he owed on money he had borrowed. Respondent had previously entered into a settlement with the FDIC, in which he paid $219,000 to cover three loans that he had obtained, but the settlement did not require payment of the interest that he owed.

Respondent appealed his convictions on the two false statement charges, and the restitution order. The Seventh Circuit affirmed the convictions and the restitution order in January 2024. *See United States v. Thompson*, 89 F.4th 1010 (7th Cir. 2024). At the time of the disciplinary

hearing, Respondent had not paid the $50,120 restitution owed to the FDIC, pending the outcome of his appeal, which has now been resolved.

Respondent's Misconduct

Respondent obtained three loans, totaling $219,000, from Washington Federal Bank ("the Bank"). His misconduct related to those loans. He made false statements to the FDIC about those loans, and took false tax deductions based on those loans, as described below.

***The loans*:** Respondent obtained three loans from the Bank, totaling $219,000, which included the following loans:

- 2011 - $110,000
- 2013 - $ 20,000
- 2014 - $ 89,000

Respondent obtained those three loans from the owner and president of the Bank, John Gembara. Respondent met Gembara at a golf outing in 2011. According to Respondent, he never had a personal or social relationship with Gembara. In 2017, Respondent learned that Gembara had committed suicide.

When Respondent obtained the first loan of $110,000 in 2011, he signed a promissory note, agreeing to repay the loan on a monthly basis, with annual interest of 4.25%. (*See* Adm. Ex. 16.) He did not provide any collateral. He did not make any payments on that loan for six years, except for one interest payment of $389.

When Respondent obtained the second and third loans in 2013 and 2014, totaling $109,000, he did not sign any documents relating to those loans, and he did not provide any collateral. He did not make any payments to the Bank on those loans until 2018. He used those loans to pay a tax bill, and a delinquent mortgage that he owed.

Despite Respondent's failure to make payments on the $219,000 that he borrowed, the Bank took no steps to declare Respondent in default. Additionally, the Bank gave him the second and third loans even though he was not making payments on his first $110,000 loan.

Respondent's false statements: The Bank became insolvent in 2017 and the FDIC, acting as a receiver, took charge of the Bank's interests. To help recover money owed to the Bank, the FDIC hired a loan servicer, Planet Home Lending, as its agent (hereinafter collectively referred to as the FDIC).

In February 2018, Respondent received a letter from the FDIC (sent by its agent Planet Home Lending), showing that Respondent owed the Bank $269,120, and that a payment of $2,049 was due in March 2018. (*See* Adm. Ex. 26.) At that time, Respondent owed $219,000 for the three loans and $50,120 of interest on the first loan, which he had not previously paid.

On February 23, and March 8, 2018, after receiving that letter, Respondent had conversations with FDIC representatives about the amount of money he had borrowed. Respondent made false representations about his loans during those conversations, in that he falsely represented that he had borrowed only $110,000, and he disputed that he owed $269,000.

Specifically, on February 23, 2018, Respondent called the FDIC's agent (Planet Home Lending), and spoke with a customer service representative. That telephone conversation was recorded. Respondent began the conversation by stating that he was aware that there had been some financial impropriety at the Bank, and that the owner of the Bank, John Gembara, had committed suicide. Respondent made the following statements concerning the money he had borrowed:

> I have no idea, the numbers that you've sent me shows that I have a loan for $269,000 dollars. I -- I borrowed $100,000 dollars …. I signed a Promissory Note. I have no -- for $100,000 dollars in -- in -- in 2011, …. I have no idea where the 269 number comes from ….

> I have no idea what paperwork you have, and I'd like to see it cause this doesn't match with anything that I have …. So I'm very perplexed. This is a significantly higher, and much more than -- remotely of what we were talking about …. If I could talk to somebody and we can go through the documentation …. I've never received an invoice -- from Washington Mutual -- on anything …. Nothing coming from them. So I am uh -- I was shocked to open up the mail …. there was never a mortgage, or there was never -- this was just a personal guarantee. I think I just signed a Promissory Note …. I borrowed the money, I owe the money -- but I borrowed $100 thou -- $110 -- I think it was $110,000 dollars. …. I want to quickly resolve all this …. I'd like to quickly move forward, and I -- I have something that shows I owe $2,000 dollars by March 1st or otherwise I'm gonna incur interest. So hopefully you can hold that, so you can do your research because I don't think that's the right amount …. It says $269,000 dollars …. I don't know where they would have gotten -- you would have gotten those from a file that -- I have -- I have never seen the file …. I never signed a mortgage. I -- I never signed -- there was nothing. I think -- I signed a Promissory Note …. Two days ago [I got a letter dated February 12th] from you guys …. [stating] unpaid principal and balance, and transfer is 269,120.58 …. And I dispute that.

In late 2018, Respondent reached a settlement with the FDIC, in which he agreed that he would repay $219,000 for the loans, and he would declare the $50,000 of interest that he owed as loan forgiveness. In December 2018, Respondent refinanced his home through a different lender and repaid the $219,000 he owed on the loans. He did not repay the interest on the first loan.

At the disciplinary hearing, Respondent denied that he intentionally made any false statements during those conversations. (Tr. 212, 219.) He testified that he thought the amount of $269,120, identified by the FDIC, was incorrect because he "completely forgot about" the last two loans. (Tr. 220.)

***Respondent's tax fraud*:** The jury found that Respondent filed false tax returns over a period of five years, for calendar years 2013 through 2017. The indictment charged, and the jury found, that Respondent falsely represented on five tax returns that he had made mortgage interest payments totaling $170,835 on his loans, which he fraudulently deducted from his income. (*See*

Adm. Ex. 1, at 5-10.) In fact, Respondent had not made any payments to the Bank on his loans during those five years, and his loans were not mortgages. Respondent's tax deductions, based on those non-existent payments, resulted in tax savings for Respondent of $15,589.

Even though Respondent was not making payments on his loans, the Bank sent him 1098 tax forms, for calendar years 2013 to 2016, showing that the Bank had received mortgage interest payments from him, which was not true. Respondent sent those false 1098 tax forms to the accountants who prepared his tax returns, and they reported Respondent's mortgage interest payments based on those forms. The Bank did not send a 1098 tax form for 2017, so Respondent's accountant estimated the amount of the 2017 interest payments based on the prior forms, and the accountant sent Respondent an email explaining the interest deduction for 2017.

Respondent filed the last false tax return in October 2018. In December 2018, two IRS agents interviewed Respondent, and gave him a subpoena that directed him to produce documents, including tax records. Four days later, Respondent contacted his accountant, and they discussed amending Respondent's tax returns. Respondent amended his tax returns in 2019.

In his Answer to the disciplinary complaint, Respondent denied that he knowingly filed incorrect tax returns. (Answer at 5, Common Law Record at 27.) At the disciplinary hearing, Respondent testified that he did not know that the deductions for mortgage interest payments were improper (Tr. 206), and he believed his tax returns were accurate when he signed them. (Tr. 295-96.) The jury and the trial judge rejected that those arguments.

Respondent's motion for acquittal, and his appeal: After he was convicted, Respondent filed a motion for acquittal, challenging his convictions. (*See* Adm. Ex. 4.) Respondent argued that the government had failed to prove the charges beyond a reasonable doubt and that no rational jury could have found Respondent to be guilty based on the evidence. He also argued in

that motion, as he did at the disciplinary hearing, that he did not intentionally make false statements to the FDIC and he did not willfully engage in tax fraud. The federal judge, who presided over Respondent's criminal trial, rejected Respondent's arguments. The judge issued a written opinion denying Respondent's motion, and concluding that there was sufficient evidence for jurors to find that Respondent intentionally lied to the FDIC concerning his loans, and willfully engaged in tax fraud by filing false tax returns for five years. (*See* Adm. Ex. 7, at 13-41.)

In the trial judge's written opinion denying Respondent's motion for acquittal, the judge described the evidence relating to the tax fraud convictions, as follows:

> The Government … points to a multitude of evidence introduced at trial that supports the jury's finding that Thompson acted willfully with respect to his tax returns. For instance, the government highlights evidence that: (1) Thompson provided the Washington Federal Forms 1098 to his accountants for tax years 2013-2016 … ; (2) Thompson opened the envelopes containing his tax documents prior to providing them to his accountants … , at times writing information from those forms into his tax organizers … ; (3) Thompson filled out tax organizers which listed the Washington Federal deduction from the prior year, including instances where Thompson wrote on the page with that notation … (4) Thompson wrote specific notes to his accountants about mortgage interest and/or Forms 1098 … ; (5) Thompson sent email and text messages to his accountants with questions about his tax returns after he reviewed them … ; and (6) Thompson opened the envelope containing his 2016 Washington Federal Form 1098 and wrote the loan balance listed on the Form 1098 on the envelope ….
>
> As for the 2017 tax year, the Government observes that before the filing of the return, Thompson received an email from Hannigan [his accountant], informing Thompson that the Washington Federal mortgage interest for 2017 was estimated to be $10,000 for tax purposes … The Government furthermore introduced evidence that Thompson responded to several portions of the email, which the Government contends demonstrates that Thompson read this email and knew of its contents … Thompson does not dispute any of this evidence in reply.

(Adm. Ex. 7, at 40-41) (Citations to the trial record and the parties' briefs omitted.)

At sentencing, Respondent argued that he should not be ordered to pay the outstanding $50,120 of interest to the FDIC. The judge rejected that argument and ordered him to pay the $50,120 as restitution. (Adm. Ex. 8, at 12-16.)

Respondent appealed his convictions for making false statements, and the restitution order. He did not appeal his tax convictions. The Seventh Circuit affirmed the jury's verdict and the restitution order. The Seventh Circuit concluded that the evidence at trial was sufficient to show that Respondent made false and misleading representations to the FDIC by claiming that he owed the Bank no more than $110,000, which was untrue, and that Respondent did so in order to impede the FDIC's investigation and conceal the amount of money that he owed. *See Thompson*, 89 F.4th at 1018-20.

HEARING BOARD'S FINDINGS AND RECOMMENDATION

Misconduct Findings

The disciplinary complaint was filed pursuant to Rule 761, which provides that, in disciplinary proceedings, proof of a conviction is conclusive evidence of the attorney's guilt of the charged crime. The Hearing Board found that Respondent violated Rule 8.4(b), which states, "It is professional misconduct for a lawyer to: … commit a criminal act that reflects adversely on the lawyer's honesty, trustworthiness or fitness as a lawyer in other respects." The Hearing Board found that Respondent committed criminal acts, as established by his convictions, and that Respondent's criminal conduct reflected negatively on Respondent's honesty, trustworthiness, and fitness as a lawyer. (Hearing Bd. Report at 7-8.)

The Hearing Board also found that Respondent violated Rule 8.4(c), which states, "It is professional misconduct for a lawyer to: … "engage in conduct involving dishonesty, fraud,

deceit, or misrepresentation." The Hearing Board found that Respondent's criminal conduct involved dishonesty, fraud, deceit, and misrepresentation. (*Id*. at 8.)

Findings Regarding Aggravation and Mitigation

In aggravation, the Hearing Board found that Respondent's misconduct was extremely serious; it took place over a six-year period, and involved repeated acts. The Hearing Board also found that the misconduct was particularly egregious because Respondent was serving as a public official, and the misconduct constituted a violation of the public trust. (Hearing Bd. Report at 12.)

In terms of mitigation, the Hearing Board found that there was significant mitigating evidence. (Hearing Bd. Report at 9-13.) Respondent devoted considerable time and effort to community and charitable organizations. He was active in his parish church and school, as well as the Illinois Council Against Handgun Violence, the Aquinas Literacy Center, the Valentine Boys and Girls Club, the Guardian Corps of Illinois, the Special Olympics, and the Chicago CRED program. While incarcerated, he helped another inmate pass his GED exam. When he was in private practice, he provided *pro bono* representation, which included representing victims of Hurricane Katrina.

The Hearing Board also found it mitigating that Respondent had a distinguished career, with no prior discipline, and he cooperated in the disciplinary proceeding. He also hired a new accountant to prepare his tax returns. The amount of taxes that Respondent avoided paying by claiming false deductions was a small amount compared to the taxes that he paid. Moreover, eight character witnesses testified, and described Respondent as a person of honesty, integrity, and strong legal ability, who is committed to public service and has an excellent reputation for truthfulness.

The Hearing Board also found that Respondent acknowledged that he should have been more careful with the preparation of his tax returns and that his returns were incorrect because he was careless. The Hearing Board further found that Respondent expressed remorse for his mistakes, and he respects the justice system and the jury's verdict even though he does not agree with the jury's findings of guilt. The Hearing Board stated that it did not interpret Respondent's disagreement with the jury verdict as an effort to avoid responsibility for his conduct.

RECOMMENDATION

The Hearing Board recommended that Respondent be suspended for three years, retroactive to his interim suspension on March 18, 2022. (Hearing Bd. Report at 11.)

Sanction Recommendation

The issue on appeal is the appropriate sanction for Respondent's misconduct. We review the Hearing Board's sanction recommendation *de novo*. *See In re Storment*, 2018PR00032 (Review Bd., Jan. 23, 2020) at 15, *petition for leave to file exceptions denied*, M.R. 030336 (June 8, 2020). In making our recommendation, we consider the nature of the proved misconduct, and any aggravating and mitigating circumstances shown by the evidence*, In re Gorecki*, 208 Ill. 2d 350, 360-61, 802 N.E.2d 1194 (2003), while keeping in mind that the purpose of discipline is not to punish but rather to protect the public, maintain the integrity of the legal profession, and protect the administration of justice from reproach. *In re Timpone*, 157 Ill. 2d 178, 197, 623 N.E.2d 300 (1993). We also consider the deterrent value of attorney discipline and whether the sanction will help preserve public confidence in the legal profession. *Gorecki*, 208 Ill. 2d at 361. Although our review is *de novo*, the Hearing Board's factual findings regarding the credibility of witnesses, resolution of conflicting testimony, and other fact-finding judgments are entitled to great deference

because the Hearing Board is able to observe the witnesses' demeanor and judge their credibility. *In re Timpone*, 157 Ill. 2d at 196.

The Administrator challenges the Hearing Board's recommendation and argues that a non-retroactive three-year suspension, UFO, is warranted. Respondent, on the other hand, argues that the sanction should be a suspension of no more than one year, and that the recommended sanction is unduly harsh. Respondent also argues that any sanction should be retroactive, and that his position as a public official should not be considered as an aggravating factor.

We agree with the Hearing Board that a retroactive three-year suspension is the appropriate sanction. We also agree with the Hearing Board that Respondent's position as a public official is an aggravating factor.

The Recommended Sanction Gives Appropriate Weight to Respondent's Misconduct

The Administrator argues that a three-year retroactive suspension does not adequately address the breadth and nature of Respondent's misconduct. Respondent, on the other hand, argues that the recommended sanction is unduly harsh. We disagree with both arguments. We believe that the recommended sanction properly balances the serious nature of Respondent's misconduct with the significant mitigating factors in this case, and it is not unduly harsh.

The serious nature of Respondent's false statements: Respondent's intentional false statements to the FDIC constituted serious misconduct. As the Seventh Circuit pointed out, Respondent made false statements to the FDIC in order to obstruct the FDIC's collection efforts and conceal the total amount of money that Respondent owed to the bank. The Seventh Circuit stated that Respondent "influenced the FDIC's actions … by obstructing its collection efforts with smoke and mirrors," and that Respondent engaged in a "scheme to litter the investigation with inaccurate information and conceal the true extent of his debts." *See Thompson*, 89 F.4th at 1020.

The trial judge reached a similar conclusion, stating, "It is not an unreasonable inference that Thompson had a 'plan' to mislead … the FDIC into not collecting the full amount of his loan based on his repeated misrepresentations …. Nor is it an unreasonable to infer from the evidence that Thompson 'hoped' that those entities would not find the additional loan." (Adm. Ex. 7, at 48.) The judge also stated, "the evidence … was sufficient for the jury to infer that Thompson told the FDIC that the loan was for home improvements in order to influence the FDIC's collection of the money he owed." (*Id*. at 38.)

At the sentencing in the criminal the case, the judge stated that Respondent had "falsely represented that he owed only 110,000, rather than the full amount of approximately 269,000". (Adm. Ex. 8, at 16.) The judge also stated that "given the lack of documentation about Mr. Thompson's loans at Washington Federal, had the FDIC … believed Mr. Thompson's statements about the amount he owed and not found the checks supporting the additional payments, he would have [had] to repay only 110,000." (*Id*. at 29.)

Thus, the evidence shows that Respondent made false statements in an attempt to avoid paying $159,120 ($109,000 of loans and $50,120 of interest), which constitutes serious misconduct.

The serious nature of Respondent's tax fraud: Respondent's tax fraud also constituted serious misconduct. Respondent dishonestly and willfully filed false tax returns for calendar years 2013, 2014, 2015, 2016, and 2017, in which he falsely represented that he had made mortgage interest payments to the Bank, totaling $170,385. In fact, Respondent had not made any interest payments to the Bank during those years, and the loans were not mortgages. The tax loss totaled $15,589. At the sentencing hearing in the criminal case, the judge stated that "the amount

of the tax loss is only one way to measure defendant's tax offense, as the amount does not reflect the number of times Mr. Thompson lied under penalties of perjury." (Adm. Ex. 8, at 27.)

Respondent filed the last false return in October 2018, and amended his returns in April 2019. Respondent did not stop committing tax fraud until after he was contacted and subpoenaed by the IRS in December 2018. His tax fraud was cut short by the IRS's appearance.

Respondent has framed this case as being simply a personal tax case, involving a small tax loss, resulting from Respondent's carelessness, which warrants a minimal sanction. We view the case differently. In our view, Respondent intentionally engaged in criminal activity involving a pattern of dishonest conduct, for personal gain, over a period of six years. Specifically, Respondent intentionally made false statements to the FDIC by denying that he owed more than $110,000, and claiming that he did not owe the $269,120 that he actually owed, thereby attempting to avoid repayment of $159,120. In addition, he willfully and repeatedly made false statements on his tax returns in order to benefit from interest payments that he had not made, which resulted in a tax loss of $15,589, so that the total amount at stake in this case was $174,709. That is serious misconduct.

Respondent's position as a public official: Respondent argues that his position as a public official should not be considered as an aggravating factor because his misconduct involved his personal affairs. He asserts that his position as a public official is completely irrelevant and should be disregarded in determining the appropriate sanction. We disagree.

Respondent's misconduct and his position as a public official are inextricably related. His misconduct cannot be considered in a vacuum and his position as a public official cannot be ignored.

Respondent held public office from 2011 through 2022, first as a Commissioner and then as an Alderman. Respondent made false representations to the FDIC in 2018, while he was serving as an Alderman. He also committed tax fraud while in public office, first while he was a Commissioner, and then while he was an Alderman. He filed the first false tax return in 2014, and he filed the last false tax return in 2018. Thus, all of Respondent's dishonest conduct took place while he was a public official, which tarnished the reputation of the legal profession and his public office.

Additionally, Respondent obtained his position as an Alderman without disclosing his criminal conduct to the public. When Respondent ran for re-election in 2019, he did not disclose that he had lied to the FDIC in 2018, or that he had committed tax fraud for five years. When he initially ran for Alderman in 2015, he did not disclose that he had already started committing tax fraud.

Moreover, the circumstances surrounding the three loans that Respondent obtained were highly irregular, and all of the charged misconduct related to those loans. Respondent obtained the second and third loans while he was a Commissioner, and those loans were unsecured, undocumented, and interest-free. Additionally, over a period of six years, while Respondent was an Alderman and a Commissioner, he made no effort to repay the money that he borrowed, and the Bank made no effort to obtain repayment. At the very least, those irregular circumstances suggest that Respondent, as a public official, was being given preferential treatment, not available to ordinary loan applicants.

Indeed, the record demonstrates that Respondent's relationship with the Bank was not limited to his personal loans. Instead, he also collaborated with the Bank in regards to his public office. Respondent testified, "we had a loan for the 11th Ward Democratic Party, which

owned the building that I housed my aldermanic office at, … so there was a separate loan with that same lender [the Bank].” (Tr. 212-13.) Respondent obtained that loan from John Gembara in 2017. (Resp. Ex. 5 at 2.) There was a Note with the Bank for a $100,000 loan, to make improvements on the building. (Resp. Ex. 4 at 34.) The Note, however, was not signed. (*Id*.) The Bank funded $80,000 of that loan, based on the unsigned Note. (*Id*.)

The record shows that Respondent’s misconduct and his criminal trial resulted in news coverage. That placed the legal profession and his public office in a bad light. It is reasonable to conclude that, at least for some members of the public, Respondent’s dishonesty while he was in public office violated the trust that they placed in him to act honestly as a public official.

We find guidance in the cases discussed below, in which committing misconduct while holding a public office was found to be an aggravating factor, even though the charged misconduct involved the attorneys’ personal affairs, outside of their official position.

In *In re Robinson*, 2008PR00109 (Hearing Bd., April 30, 2010), *sanction increased*, (Review Bd., Jan. 13, 2011), *petitions for leave to file exceptions denied*, M.R. 24470 (May 18, 2011), the Hearing Board and the Review Board found that Robinson’s position as a public official was an aggravating factor, even though his misconduct was unrelated to his official position. The Hearing Board stated that Robinson “breached the trust placed in him as a public official … [even though] Respondent’s improper actions stemmed solely from his private consulting business and … there is no suggestion that he engaged in any improper activity directly related to the performance of his responsibilities as Undersheriff.” (Hearing Bd. at 24-25.) The Review Board in *Robinson* agreed, and stated, “The fact that the Respondent was Undersheriff of Cook County for part of the time that he participated in the illegal scheme is an aggravating factor.” (Review Bd. at 10.)

In *In re Riley*, 1996PR00238, *petition to impose discipline on consent allowed*, M.R. 12407 (May 28, 1996), the attorney, who eventually became a judge, failed to file three personal tax returns, and lied to an IRS agent while the attorney was still in private practice. The Consent Petition stated, in aggravation, that "Respondent held himself out to the public as a person of integrity in the primary and general elections for the judgeship, and accepted the office of judge, after having willfully failed to file his federal individual income tax returns for three years and after willfully making a false statement to a federal agent." (Consent Petition at 5.)

In *In re Bush*, 2009PR00113 (Hearing Bd., Nov. 1, 2010), the attorney's position as a part time Assistant State's Attorney was considered to be an aggravating factor, even though his misconduct involved converting funds in his private practice. The Hearing Board stated, "Respondent should have been particularly sensitive to the impropriety of his conduct, the resulting harm … and the potential for damage to the reputation of his public office." (*Id*. at 39.)

In *In re Armentrout*, 99 Ill. 2d 242, 457 N.E.2d 1262 (1983), an Assistant State's Attorney, who was acting in his private capacity unrelated to his official duties, was charged with misconduct concerning election law violations, along with five other attorneys. The Court stated, "we regard his participation while an assistant State's Attorney as an aggravating factor." 99 Ill. 2d at 254-55. The Court also stated that "the inevitable effect of the widespread publicity regarding the respondents' misconduct and the ensuing criminal proceedings was to bring the legal profession into disrepute." *Id*. at 252.

Accordingly, we agree with the Hearing Board that Respondent's position as a public official is an aggravating factor.

The Recommended Sanction Provides an Appropriate Balance

The Administrator argues that a substantial sanction is needed in this case, and that the mitigating evidence does not outweigh the serious nature of the misconduct. Respondent, on the other hand, argues that a lower sanction is appropriate given the extensive mitigation.

We agree with Respondent that there is extensive mitigation in this case, most notably Respondent's commendable community involvement. We are convinced, however, that the recommended sanction properly balances the mitigating evidence with the serious misconduct in this case.

Mitigation: In making our recommendation, we have given careful consideration to the mitigating evidence in this matter, which includes the following:

- Respondent spent a large amount of time volunteering with community groups and charitable organizations.
- He was involved with the Illinois Council Against Handgun Violence, where he was the Chairman of the Board for a number of years, and he helped with fundraising.
- He was active in his parish church and school. He served on the parish council and the school board for many years, and he was a founding member of the Knights of Columbus in the parish.
- He volunteered with the Aquinas Literacy Center, which is an organization created to help immigrants. He acted as a tutor for a year and then joined the Board.
- He served on the Board of the Valentine Boys and Girls Club, and was active in fundraising for the club.
- He volunteered with the Guardian Corps of Illinois, which helps homeless veterans.
- He was involved with the Special Olympics for approximately 20 years, and helped organize the Polar Plunge, which raises funds for the organization.
- He volunteered with Chicago CRED, which focuses on reducing violence in Chicago.
- He provided *pro bono* representation while he was in private practice, which included representing victims of Hurricane Katrina.
- While he was incarcerated, he helped another inmate study for the high school equivalency exam.

- Respondent testified that he now has a new accountant preparing his tax returns, and they discuss the returns before the returns are filed.
- Respondent had a successful career, without any prior discipline.
- He cooperated with the disciplinary proceedings.
- His misconduct did not involve his representation of any clients, and no clients were harmed as a result of his actions.
- At the sentencing hearing in the criminal case, in addressing Respondent, the judge stated, "I have no concerns that you will recidivate. I do not think the public needs protection from you, and frankly, I do not believe that I will ever see you back here again." (Adm. Ex. 8, at 80-81.)
- Respondent presented impressive testimony from eight character witnesses, who testified concerning their very high regard for Respondent. The witnesses included several lawyers, a judge, a priest, and a former U.S. Secretary of Education. The witnesses had all known Respondent for a long time, ranging from ten to forty years. Collectively, they testified that Respondent is hard working, caring, upstanding, trustworthy, and decent; he is an outstanding attorney; he is committed to helping others; he was always honest in his dealings with them; and he has an excellent reputation for honesty and integrity.

In our judgment, the mitigation in this case is a strong indicator that Respondent will not repeat his misconduct, harm his clients or the public, or engage in other misconduct in the future. We believe that the recommended sanction gives appropriate weight to the mitigation and the misconduct.

A retroactive suspension is appropriate: The Administrator argues that the suspension in this matter should not be retroactive, based on the serious nature of the misconduct. We disagree, in light of the mitigating evidence in this case, as discussed above.

In *In re Scott*, 98 Ill. 2d 9, 455 N.E.2d 81 (1983), the Illinois Supreme Court imposed a retroactive two-year suspension after Scott was convicted of filing a false tax return. The Court explained the reason for imposing a retroactive suspension in that case as follows:

> Although respondent's conviction warrants suspension, we must balance this conclusion against the mitigating evidence that has been presented. The purpose of disciplinary proceedings is to safeguard

> the public and maintain the integrity of the legal profession . . . . The mitigating evidence clearly demonstrates that the purpose of the disciplinary process in this case is fulfilled without a suspension longer than that already served. At the present time the respondent has been suspended from practice because of this conviction for nearly two years. This period of suspension falls within the range of the sanctions usually imposed for similar offenses.

98 Ill. 2d at 18-19. *See also In re Palivos*, 2005PR00109 (Hearing Bd., April 29, 2013) at 14, *approved and confirmed*, M.R. 26127 (Sept. 30, 2013) ("Where attorneys have been suspended on an interim basis due to a criminal conviction, it is not uncommon for the Court to specify that the final order of discipline be given retroactive effect to the date of the interim suspension …. This is particularly true when significant mitigating evidence is presented."). In our opinion, the recommended retroactive suspension in this case fulfills the disciplinary goals without requiring a longer suspension.

The Hearing Board in the instant case concluded that, "A three-year suspension, including the time Respondent has been on interim suspension, is a substantial sanction that reflects the severity of the misconduct." (Hearing Bd. Report at 16.) We agree.

A UFO sanction is not warranted: The Administrator also contends that a UFO sanction is warranted based on Respondent's misleading testimony at the disciplinary hearing, in that Respondent denied that he intentionally engaged in any misconduct, despite his convictions. We disagree that a UFO sanction is warranted.

The Administrator points out that Respondent's testimony included the following: He testified that he did not intentionally make any false statements to the FDIC (Tr. 212, 219), and he "completely forgot about" the last two loans. (Tr. 220.) He also testified that he did not know that the deductions for mortgage interest payments were improper (Tr. 206), and he believed his tax returns were accurate when he signed them. (Tr. 295-96.) Respondent also testified that he was "taking responsibility for what … happened." (Tr. 241.) Respondent, however, continued to assert

that he did not intentionally engage in any wrongdoing, despite the fact that the jury and two courts found otherwise.

Although we are concerned about Respondent's denial of wrongdoing, we believe that imposing a UFO sanction would serve no useful purpose in this case. We cannot say that Respondent presents a danger to the public or the legal profession such that a UFO sanction is needed. We believe the public, and the integrity of the legal profession, will be adequately safeguarded by the recommended sanction.

A UFO sanction protects the public by requiring respondents to apply for reinstatement in order to prove that they are fit to practice law, and that they are willing to abide by the ethical rules. *See In re Denison*, 2013PR00001 (Hearing Bd., Nov. 21, 2014) at 49-50, *recommendation adopted*, (Review Bd., May 28, 2015), *approved and confirmed,* M.R. 27522 (Sept. 21, 2015) ("[A UFO] sanction protects the public and the integrity of the profession in much the same manner as disbarment; specifically, Respondent will not be able to resume practicing law until she establishes that she is fit to do so .... That is particularly important to us in this case because the circumstances as a whole leave us with very serious doubt whether or not Respondent is willing or able to conform her future conduct to proper legal standards.").

In this instance, we believe that Respondent's denial of guilt does not indicate that he is unwilling or unable to fulfill his professional obligations, or that he is unfit to practice law in the future, given the mitigating evidence. The testimony of the character witnesses, for example, provides evidence that Respondent has the necessary moral character to act with integrity and practice law responsibly.

At the sentencing hearing in the criminal case, Respondent stated, "I've learned a great deal. The errors that I've made will never be repeated." (Adm. Ex. 8, at 73.) At the

disciplinary hearing, Respondent testified "this is something that has affected me to the point that I won't forget, and I will do everything I can to make sure that this never happens …. I can tell you I'll do everything in my will and power to never let that happen to me or my family again." (Tr. 241.) Even though Respondent denies intentionally engaging in any wrongdoing, it is clear that he understands the wrongfulness of the charged misconduct, and the danger of engaging in similar misconduct in the future, given his experiences in the criminal case and this proceeding.

In sum, we conclude that a UFO sanction is not warranted in this case.

Relevant Legal Authority

The Administrator asserts that Respondent should be suspended for three years, in addition to the two years of suspension that Respondent has already completed, and that the sanction should include a UFO provision. The Administrator, however, did not cite any comparable cases that imposed either a five-year suspension or a UFO sanction.

Cases cited by the Administrator: The Administrator did cite cases in which the attorneys were suspended for two or three years for engaging in dishonest conduct. We believe that several of those cases, which are discussed below, actually provide strong support for the sanction recommended here.

In *In re Scott*, 98 Ill. 2d 9, 455 N.E.2d 81 (1983), the Court imposed a two-year suspension, retroactive to the date of Scott's interim suspension, approximately two years earlier. Scott was the Illinois Attorney General and he was convicted of one count of tax fraud, for filing one false tax return, in which he failed to report $22,153 of campaign contributions that he used as personal income. The actual tax loss was the amount of tax owed on those unreported funds. Scott was sentenced to one year and a day in prison. In the disciplinary proceeding, the Court found that Scott engaged in serious misconduct that merited discipline. The Court declined to

impose a UFO sanction, noting that eleven character witnesses testified that Respondent had an excellent reputation for truth and integrity and that in their opinion he possessed the moral character that made him fit to practice law. The Court also rejected Scott's attempt to go behind the conviction.

We note that the Hearing Board in the present case relied on *Scott* for guidance, and the Hearing Board concluded that Respondent's misconduct in the present case was more extensive than the misconduct in *Scott*, so that a longer suspension was warranted here. (Hearing Bd. Report at 16.) We agree. We also agree with the judge in Respondent's criminal case, who stated, "[W]e are not just dealing in this case with a tax fraud case. It's a tax fraud case plus a lying to the government case, which … makes this case somewhat unique." (Adm. Ex. 8, at 82.)

In *In re Ryan*, 1992PR00476, *petition to impose discipline on consent allowed*, M.R. 8692 (Nov. 20, 1992), the attorney was suspended for three years. He filed four false tax returns, in which he failed to report certain income, resulting in a tax loss of approximately $80,000. He was criminally charged with tax fraud in a one count Information. He pled guilty and admitted that he engaged in tax fraud over a four year period. He fully admitted his misconduct and agreed to discipline on consent. Ryan filed amended tax returns and paid all of the back taxes, as well as interest and penalties. He was sentenced to two months in prison. There was substantial mitigation.

We believe that *Ryan* is comparable to this case. Although the tax loss was greater in *Ryan*, the instant case involved not only the tax loss of $15,589, but also the attempt to defraud the FDIC of $159,120, which Respondent owed on his loans.

In *In re Keller*, 2011PR00053, *petition to impose discipline on consent allowed*, M.R. 25287 (June 8, 2012), the attorney was suspended for three years, and until he paid all taxes

due. Keller failed to file tax returns for two years, which resulted in a tax loss of approximately $209,000. He was convicted for willfully failing to file two tax returns, and he was sentenced to two years' imprisonment. The sentencing judge determined that a two-year term of imprisonment was needed to deter others from engaging in similar conduct. Keller had not yet paid all his taxes at the time the Consent Petition was filed. Additionally, he did not report his conviction to the ARDC, but he testified that he was not aware that he was required to report the conviction because he had been working as a salesman and had not practiced law for years. Keller fully admitted his misconduct, expressed remorse, and agreed to discipline on consent. He had no prior discipline. The Consent Petition stated, "a term of suspension is appropriate when, as here, an attorney's failure to file returns and his subsequent conviction of that offense diminishes public confidence in the legal profession and tends to bring it into disrepute." (Consent Petition at 7.)

We believe that *Keller* is also comparable to this case because both cases involved serious dishonesty. In the instant case, $174,709 was at stake, including the money owed on the loans ($159,120) and the tax loss ($15,589), and in *Keller* $209,000 was at stake. In the instant case, the misconduct involved tax fraud and false statements, which took place over a six year period, and in *Keller*, the misconduct involve tax fraud, which took place over a two year period. Additionally, the attorney in *Keller* fully admitted his misconduct.

In *In re Winters*, 2009PR00090 (Hearing Bd., March 1, 2012), *approved and confirmed*, M.R. 25311 (Oct. 8, 2012), the attorney was suspended for two years. Winters engaged in tax fraud for six years by taking false deductions that resulted in a total tax loss of $2,700. Winters, who ran for Congress, loaned his campaign committee money, and falsely took deductions relating to those funds. He testified that he did not intentionally file a false income tax

return, but the Hearing Board rejected that testimony. The Hearing Board declined to recommend a UFO sanction. The misconduct in this case was more serious than the misconduct in *Winters*.

In *In re Belconis*, 2019PR00058 (Review Bd., May 2, 2023), *petition for leave to file exceptions denied,* M.R. 031823 (Sept. 21, 2023), the attorney was suspended for three years, retroactive to the date of his interim suspension, approximately four years earlier. Belconis had been convicted of engaging in fraud over a two-year period, and making false statements to financial institutions concerning real estate transactions, directly causing losses of $190,000. Despite the fact that Belconis denied his guilt, the Review Board declined to recommend a UFO sanction, given the mitigating factors, which showed that he was unlikely to engage in misconduct in the future. Belconis practiced law for ten years without incident after the misconduct ended, which was a significant mitigating factor, and his suspension lasted for approximately four years.

We believe that *Belconis* provides guidance here. The misconduct in both cases involved false statements to financial institutions, as well as fraud, and the amount of money at stake was similar in both cases. We note that the misconduct in this case lasted six years, whereas the misconduct in *Belconis* lasted two years.

A three-year retroactive suspension is consistent with the sanctions imposed in *Scott*, *Ryan*, *Keller*, *Winters*, and *Belconis.* The misconduct in those cases, as here, involved significant dishonesty. We believe that the recommended sanction properly holds Respondent accountable for his misconduct.

Cases cited by Respondent: Respondent argues that a one-year retroactive suspension, or less, is the appropriate sanction, and cites a number of cases in support of that argument. We believe, however, that those cases are distinguishable from the present case, as discussed below.

In *In re Madden*, 2004PR00126, *petition to impose discipline on consent allowed*, M.R. 20390 (Dec. 13, 2005), the attorney was suspended for one year, following his interim suspension, which had already lasted one year. (He was essentially suspended for two years.) He did not file tax returns for eleven years. He pled guilty to failing to file tax returns. He owed approximately $210,000 in taxes and he was sentenced to one year and a day in prison. He began paying his past due taxes, but did not have the funds to complete payment. At the time of the disciplinary hearing, he was still incarcerated. Madden had practiced law for almost 45 years and had no prior discipline, and he fully admitted his wrongdoing. The Hearing Board Panel approved the recommended sanction because of Madden's "advanced age" and because the total suspension, including his interim suspension, was a two year suspension. (Consent Petition, Ex. 3, at 6.)

The *Madden* case is distinguishable because Madden's misconduct was limited to tax fraud, whereas Respondent's misconduct involved tax fraud and false statements. Unlike Respondent, Madden fully admitted his wrongdoing, pled guilty, and agreed to discipline on consent. Madden's sentence in the criminal case was harsher than the sentence in Respondent's case, and therefore provided greater deterrence. Additionally, Madden had practiced law for almost 45 years without prior discipline, and he was of an advanced age. The fact that Madden's suspension, including his interim suspension, was a total of two years shows that the recommended sanction in the instant case is not unduly harsh.

In *In re Beil*, 61 Ill. 2d 378, 335 N.E.2d 485 (1975), the attorney was suspended for one year, retroactive to the date of his interim suspension one year earlier. Beil pled guilty to failing to file tax returns for three years, and he fully admitted his wrongdoing. He also made a false statement to an IRS agent, but he immediately recanted that statement. The Court noted that there was significant mitigation. The Court also pointed out that Beil's wife had suffered from mental

illness for years, and that "'the circumstances which led to the conviction of the crime were created in large part by the problems connected to his wife's mental illness.'" 61 Ill. 2d at 382 (quoting the *Beil* Hearing Board).

Respondent's misconduct in the instant case was more serious than Beil's misconduct. Additionally, Beil fully admitted his wrongdoing, and Beil's misconduct occurred in large part because of his wife's mental illness.

In *In re Riley*, 1996PR00238, *petition to impose discipline on consent allowed*, M.R. 12407 (May 30, 1996), the attorney was suspended for one year, retroactive to the date of his interim suspension six months earlier. Riley did not file tax returns for three years, resulting in a tax loss of $38,000. He also made a false statement to an IRS agent, falsely representing that he had filed his tax returns. He was convicted for that misconduct. After his misconduct took place, Riley became a county judge. He subsequently resigned from the bench because of his criminal conduct. At the disciplinary hearing, Riley fully admitted his misconduct.

The misconduct in the *Riley* case, which occurred over a three year period and involved $38,000, was less serious than Respondent's misconduct in the present case, which occurred over a six year period and involved $174,709. Additionally, Riley fully admitted his misconduct, unlike Respondent who denied any intentional wrongdoing.

In *In re Belcastro*, 1993PR00566 (Hearing Bd., Dec. 30, 1994), *approved and confirmed*, M.R. 11022 (June 2, 1995), the attorney was suspended for eighteen months, retroactive to the date of his interim suspension approximately one year earlier. He was convicted of two counts of tax evasion for filing two false tax returns, which resulted in a tax loss of $4,370. He also pretended to be someone else when IRS agents first approached him. He was sentenced to one year in prison. He was 66 years old, and he used a wheelchair because he had degenerative

arthritis. He had practiced law for almost 40 years, and had an otherwise unblemished disciplinary record. His misconduct took place while he was in Florida caring for his mother, who had massive health problems, and his sister, who also had health problems.

The *Belcastro* case is distinguishable because Respondent's misconduct in the present case involved significantly more money and lasted four years longer. Additionally, unlike Respondent, Belcastro was 66 years old; he had practiced law for almost 40 years without prior discipline; he was sentenced to one year in prison, which provided greater deterrence; and he was dealing with serious family and personal health issues at the time.

In *In re Fahrenkamp*, 2011PR00007, *petition to impose discipline on consent allowed*, M.R. 24668 (Sept. 26, 2011), the attorney was censured. Fahrenkamp failed to file employer's tax returns or remit taxes that he deducted from his secretaries' paychecks between 1995 and 2006. In 2006, Fahrenkamp's son died, and Fahrenkamp began making changes because he wanted to clean things up and make things right, which included filing tax returns and paying taxes. By the time the Consent Petition was filed in 2011, Fahrenkamp had filed the relevant tax returns and had agreed to make full restitution. He had paid $152,000 of the withholding taxes and he had entered into an agreement with the IRS to pay the $80,000 that he still owed. He had also paid the state taxes in full. He had previously been reprimanded for neglecting an appeal. Fahrenkamp fully admitted his wrongdoing and agreed to discipline on consent. After his son died, he set up a foundation in honor of his son so he could help other people, and he made changes so that his life was different than it had been at the time of the misconduct. The Consent Petition pointed out that "Respondent's misconduct did not result in his prosecution on criminal charges, with the attendant cost to the judicial system and greater potential to bring the profession into disrepute." (Consent Petition at 4.) There was extensive mitigation.

The *Fahrenkamp* case is unusual because he turned his life around as a result of his son's death. Unlike Respondent, Fahrenkamp fully admitted his wrongdoing, and agreed to discipline on consent. Fahrenkamp also agreed to make full restitution, unlike Respondent, who objected to paying the $50,120 of interest that he owed to the FDIC. At Respondent's sentencing hearing in the criminal case, the judge stated, "I do take into account your continued reluctance to pay interest as part of restitution." (Adm. Ex. 8, at 75.) Additionally, Fahrenkamp was motivated to file the relevant tax returns because he wanted to make things right after his son died, whereas Respondent was motivated to file amended tax returns because the IRS showed up on his doorstep and gave him a subpoena for records, including his tax records. Additionally, Fahrenkamp's misconduct did not involve false statements.

In *In re Rigazio*, 2015PR00024 (Hearing Bd., Aug. 30, 2016), *findings of dishonesty reversed and dismissal recommended*, (Review Bd., May 25, 2017), *petition for leave to file exceptions allowed*, *and Hearing Board's recommendation adopted,* M.R. 028843 (Sept. 22, 2017), the attorney was suspended for sixty days, stayed by one year of probation, with conditions. Rigazio filed false employer tax returns, which under-reported employees' wages and overstated business expenses for seven years; he also failed to withhold deductions from employees' wages and pay his employer's share. The Hearing Board found that the bookkeeper and the accountant were primarily responsible for filing the false returns. The *Rigazio* case is distinguishable because Rigazio's bookkeeper and accountant were primarily responsible for the misconduct.

Having considered the cases discussed above, as well as other cases cited by the parties and the Hearing Board, we believe that a retroactive three-year suspension is consistent with sanctions imposed in similar cases.

CONCLUSION

We have given careful consideration to all of the arguments made by the parties. For the foregoing reasons, we agree with the Hearing Board's recommendation that Respondent be retroactively suspended for three years. We also agree with the Hearing Board that Respondent's position as a public official is an aggravating factor.

We believe that the recommended sanction serves the goals of attorney discipline by protecting the public and the profession, helping to preserve public confidence in the legal profession, and deterring future misconduct. We find that the recommended sanction is commensurate with Respondent's wrongdoing and consistent with discipline that has been imposed for comparable misconduct, without being so harsh that it constitutes punishment.

Accordingly, we recommend that Respondent be suspended for three years, retroactive to the date of his interim suspension on March 18, 2022.

Respectfully submitted,

Esther J. Seitz
Leslie D. Davis
Michael T. Reagan

CERTIFICATION

I, Michelle M. Thome, Clerk of the Attorney Registration and Disciplinary Commission of the Supreme Court of Illinois and keeper of the records, hereby certifies that the foregoing is a true copy of the Report and Recommendation of the Review Board, approved by each Panel member, entered in the above entitled cause of record filed in my office on May 13, 2024.

/s/ Michelle M. Thome
Michelle M. Thome, Clerk of the
Attorney Registration and Disciplinary
Commission of the Supreme Court of Illinois

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BEFORE THE REVIEW BOARD
OF THE
ILLINOIS ATTORNEY REGISTRATION
AND
DISCIPLINARY COMMISSION

In the Matter of:

PATRICK DALEY THOMPSON,

Respondent-Appellee/
Cross Appellant,

No. 6270729.

Commission No. 2022PR00059

PROOF OF SERVICE
OF THE REPORT AND RECOMMENDATION
OF THE REVIEW BOARD

I, Andrea L. Watson, hereby certify that I served a copy of the Report and Recommendation of the Review Board on the parties listed at the addresses shown below by email and regular mail, by depositing it with proper postage prepaid, by causing the same to be deposited in the U.S. Mailbox at One Prudential Plaza, 130 East Randolph Drive, Chicago, Illinois 60601 on May 13, 2024, at or before 5:00 p.m. At the same time, a copy was sent to Counsel for the Administrator-Appellant/Cross-Appellee by e-mail service.

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Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, the undersigned certifies that the statements set forth in this instrument 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 she verily believes the same to be true.

Michelle M. Thome,
Clerk

/s/ Andrea L. Watson
By: Andrea L. Watson
Deputy Clerk

FILED

May 13, 2024

ARDC CLERK