UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

CARDINAL GLASS INDUSTRIES, INC. and CARDINAL IG COMPANY, Plaintiffs, -against- NEVILLE PETERSON LLP and JOHN M. PETERSON, Defendants.	:	**COMPLAINT** Case No. 1:25-cv-6227 **Jury Trial Demanded**

Plaintiffs Cardinal Glass Industries, Inc. and Cardinal IG Company (collectively, "Cardinal"), by and through their undersigned counsel, allege the following against defendants Neville Peterson LLP and John M. Peterson (collectively, the "Neville Peterson Parties").

INTRODUCTION

1. This is an action for legal malpractice and breach of contract against a New York law firm and one of its named partners. The Neville Peterson Parties hold themselves out as customs law experts, specializing in international and domestic trade law. But when Cardinal—a Minnesota-based manufacturer of residential glass for windows and doors—hired the Neville Peterson Parties to advise on and file applications with the U.S. Department of Commerce for tariff exclusions on certain imported steel products, the Neville Peterson Parties negligently gave wrong advice, failed to timely file the applications, and committed other negligent acts that cost Cardinal over $5.3 million in missed tariff refunds and exclusions. Cardinal brings this action to hold the Neville Peterson Parties accountable for their serious professional and contractual breaches.

THE PARTIES

2. Plaintiff Cardinal Glass Industries, Inc. is a Minnesota corporation with its headquarters and principal place of business in Eden Prairie, Minnesota.

3. Plaintiff Cardinal IG Company, a wholly owned subsidiary of Cardinal Glass Industries, Inc., is also a Minnesota corporation with its headquarters and principal place of business in Eden Prairie, Minnesota.

4. Cardinal and their affiliates are leading U.S. manufacturers of residential glass for windows and doors. They sell their glass products—including insulating glass, coated, laminated, tempered or regular float glass—to many of the best-known residential window manufacturers in the country, including Andersen, Pella, and Marvin. Founded in the 1960s, Cardinal grew from a small, single facility in Minnesota to a worldwide provider of advanced glass solutions.

5. Defendant Neville Peterson LLP is a New York limited liability partnership with offices in New York, New York. The citizenship of Neville Peterson LLP is based on the citizenship of its partners, who are citizens of New York, Washington state, and the District of Columbia. No partner of Neville Peterson LLP is a citizen of Minnesota.

6. Defendant John M. Peterson is an attorney authorized to practice law in New York and a citizen of the state of New York. He is a partner of the law firm Defendant Neville Peterson LLP. Peterson's principal place of business is in New York, New York.

JURISDICTION AND VENUE

7. Jurisdiction is proper pursuant to 28 U.S.C. § 1332(a)(1) because the matter in controversy exceeds the sum or value of $75,000, exclusive of interest and costs, and is between citizens of different states. As described above, the Cardinal Plaintiffs are each citizens of Minnesota, where they are incorporated and have their headquarters and principal places of

business. The Neville Peterson Parties are citizens of New York, Washington state, and the District of Columbia; no Neville Peterson Party is a citizen of Minnesota. The amount in controversy is over approximately $5.3 million.

8. Venue is proper under 28 U.S.C. § 1391(b)(2) because a substantial part of the events or omissions giving rise to the claim occurred in this district, as the Neville Peterson Parties' offices are in this district and they committed the allegedly negligent acts in this district.

FACTUAL ALLEGATIONS

Overview of The Tariff Exclusion Process

9. Tariffs are effectively taxes that a party pays when it imports goods into the U.S.

10. By statute, Congress has authorized the President to impose tariffs in certain circumstances. As relevant here, under Section 232 of the Trade Expansion Act of 1962, Congress authorized the President to restrict the import of goods (including through tariffs) to safeguard national security.

11. Pursuant to Section 232, the President, in 2018, imposed tariffs on various steel products.

12. The President also authorized the Department of Commerce—an executive department of the U.S. government—to exclude from the tariffs steel products "determined not to be produced in the United States in a sufficient and reasonably available amount or of a satisfactory quality," upon an application for an exclusion made by an affected party in the U.S. *See* Proclamation 9705 of Mar. 8, 2018, cl. 3, 83 Fed. Reg. 11625 (Mar. 15, 2018).

13. The Department of Commerce administers the process of reviewing and approving (or rejecting) applications for Section 232 exclusions.

14. The Department of Commerce adopted regulations governing the Section 232 exclusion process, *see* 15 C.F.R. § Pt. 705, Supp. 1 (as amended at various times), and has

published a guide of frequently asked questions about the process, *see 232 Exclusion Process, Frequently Asked Questions (FAQs), Version 1.01, as of June 19, 2019*, Bureau of Indus. & Sec., U.S. Dep't of Com., https://www.bis.doc.gov/index.php/documents/section-232-investigations/2409-section-232-faq/file (the "Section 232 Exclusion FAQs").

15. Familiarity with both the regulations and with the Section 232 Exclusion FAQs is considered a requirement for any competent trade lawyer, and competent trade lawyers are expected to refer to and understand the content of both the regulations and the Section 232 Exclusion FAQs in advising clients on the process.

16. An application for an exclusion must, among other things, refer to the given product by its "Harmonized Tariff Schedule" ("HTS") number or code. An HTS number or code is a ten-digit code used to classify traded goods for import purposes. An application also must provide a description of the product being imported, which must fit within the relevant HTS number.

17. While the Department of Commerce administers the Section 232 exclusion process, a different government agency—U.S. Customs and Border Protection ("CBP"), which is part of the U.S. Department of Homeland Security—administers the process of collecting tariffs at the border.

18. Instances of foreign products entering the U.S. are referred to as "entries" or "customs entries." The paperwork for customs entries includes identifying the product to CBP by its ten-digit HTS number or code.

19. If the importer presents CBP with proof that the Department of Commerce granted the importer an exclusion for the product (based in part on the HTS number or code), the importer will not have to pay the Section 232 tariff.

20. If—as discussed below—the importer applied for an exclusion but the application was still pending with the Department of Commerce at the time the products arrive at the border, the importer would pay the tariff but would be able to claim a refund from CBP if the Department of Commerce later grants the exclusion application, as long as the relevant customs entries have not been finally "liquidated" by the CBP.

21. "Liquidated" in this context means CBP's final assessment of the duties owed by an importer on a given entry. CBP will automatically "liquidate" an entry 314 days after the date of entry. The importer may request that CBP extend the deadline, or CBP may extend the liquidation deadline on its own. CBP's liquidation decision is final and binding on all parties, but an importer may challenge CBP's liquidation if the importer files a protest within 180 days after liquidation.

"Retroactivity" in the Tariff Exclusion Process

22. As noted above, importers who obtain an approved exclusion from the Department of Commerce can apply for and receive refunds from CBP retroactive to the date the application was submitted to the Department of Commerce.

23. The regulations, the Section 232 Exclusion FAQs, and other communications from both the Department of Commerce and CBP make clear that exclusions can only be retroactive to the date of a properly filed exclusion application. There is no mechanism to obtain refunds on customs entries made prior to the submission of an application for exclusion to the Department of Commerce. Competent trade attorneys know this. And the Neville Peterson Parties' negligence stems in significant part from their negligent failure to correctly advise Cardinal with respect to the retroactivity rules and to identify and apply the correct HTS codes for the products Cardinal was importing.

24. The relevant regulation, in effect during the period of the events at issue here, provided: "Companies are able to receive retroactive relief on granted requests dating back to the date of the request's submission on unliquidated entries." 15 C.F.R. § Pt. 705, Supp. 1, (h)(2)(iii)(A) (effective as of Dec. 14, 2020).

25. The Section 232 Exclusion FAQs similarly state that "Companies who were granted exclusion requests are eligible for a refund retroactive to the date the request was submitted on the regulations.gov website or the 232 Exclusions Portal." Section 232 Exclusion FAQs at 13.

26. Bulletins from the CBP send a similar message:

a. For example, in a May 2018 Cargo Systems Messaging Service bulletin, the CBP wrote that "Exclusions granted by DOC [Department of Commerce] are retroactive on imports to the date the request for exclusion was posted for public comment at Regulations.gov." *CSMS# 18-000352, Submitting Imports of Products Excluded from Duties on Imports of Steel or Aluminum*, U.S. Customs & Border Prot. (May 21, 2018).[1]

b. In a May 2020 Cargo Systems Messaging Service bulletin, the CBP referred to "the potential retroactive application of Section 232 and Section 301 product exclusions, *in situations where the importer has requested a product exclusion and the request is pending with the DOC [Department of Commerce]* or USTR." *CSMS #42566154 - Section 232 and Section 301 – Extensions Requests, PSCs, and Protests*, U.S. Customs & Border Prot. (May 1, 2020) (emphasis added).[2]

[1] *Available at* https://content.govdelivery.com/accounts/USDHSCBP/bulletins/1f1986e.
[2] *Available at* https://content.govdelivery.com/accounts/USDHSCBP/bulletins/289820a.

27. The Department of Commerce also provides guidance for how importers can address exclusion applications containing mistakes.

28. In general, exclusion applications cannot be changed substantively after they are submitted.

29. But for certain kinds of non-substantive mistakes, including for certain errors relating to the HTS number or code, the Department of Commerce provides a process by which the application can be "re-submitted" with retroactive effect to the date of the original, erroneous application.

30. The Section 232 Exclusion FAQs explain how that process works.

31. The Department of Commerce also makes clear, however, that if an exclusion application is withdrawn, it is not entitled to retroactive effect and any new application will not tie back to the date of the withdrawn application. As the Section 232 Exclusion FAQs state:

> Q. My company withdrew our exclusion request due to an incorrect HTSUS code. Can we tie it back to the original exclusion request date?
>
> A. If your company withdrew an exclusion request, your exclusion request will be processed as a new request. Withdrawals do not meet the eligibility requirements for a re-submission.

Section 232 Exclusion FAQs at 27.

32. Competent trade attorneys understand that withdrawing an exclusion application means that there will be no possibility of a retroactive refund based on the date of the withdrawn application.

33. Competent trade attorneys thus avoid withdrawing applications and instead attempt to promptly file new applications and attempt to use the "re-submission" process to have them tie back to the original application's filing date.

34. If an application does need to be withdrawn, competent trade attorneys advise their clients of that fact, seek their consent to withdraw the application, and advise them of the need to act with urgency to get a new application on file.

35. The upshot of these rules and procedures is that, when a mistake is identified in a tariff exclusion application (including, for example, an error in the HTS number or code), time is of the essence to address it, especially when the importer has upcoming shipments coming into the U.S.

36. If the error can be addressed through the re-submission process such that the application can relate back to the original erroneous application, that must be determined and confirmed promptly, to ensure the benefits of the re-submission process.

37. If the error is not eligible for a re-submission, and the application is withdrawn, immediate action is required, because each customs entry made before a new, corrected application is filed will be ineligible for a refund, since there can be no retroactivity back to the date of a withdrawn application.

38. In addition, if an importer's customs entries need to be corrected to fix an issue with an HTS code, the importer need not wait until the customs entries are corrected before filing an appropriate exclusion application with the Department of Commerce. To the contrary, competent trade attorneys know that the exclusion application must be filed with the Department of Commerce as soon as possible, to ensure the best chance of obtaining tariff refunds on as many entries as possible. Indeed, if an importer has applied for a Section 232 exclusion with the Department of Commerce before an entry is made, then it may file what is called a "post-summary correction" (or PSC) with CBP to correct errors in the customs paperwork and then seek tariff refunds after the Section 232 exclusion is granted.

39. Competent trade attorneys know all this and they advise their clients of the urgency to take corrective action when any errors are identified.

40. As explained below, the Neville Peterson Parties undertook to represent Cardinal in this process, but they did so negligently, costing Cardinal over $5.3 million in missed tariff refunds or exclusions.

Cardinal Hires the Neville Peterson Parties to Advise on and File Tariff Exclusion Applications and to Pursue Related Tariff Refunds.

41. In the spring of 2021, one of Cardinal's U.S. steel suppliers went on strike.

42. That left Cardinal without a sufficient domestic source of steel to manufacture steel spacers that are used to separate panes of glass in Cardinal's insulated-glass units (called "IG units").

43. To fill the shortfall, Cardinal was forced to purchase steel from foreign suppliers, which would ordinarily be subject to the Section 232 tariffs.

44. To pursue exclusions from those tariffs given the lack of sufficient domestic supply, Cardinal, in early May 2021, hired the Neville Peterson Parties as attorneys to provide legal advice on the tariff exclusion process and to file appropriate exclusion applications with the Department of Commerce and pursue available tariff refunds from the CBP.

45. Peterson holds himself out as an experienced trade lawyer, with his firm touting over 35 years of experience specializing in the fields of international and domestic trade law. The Neville Peterson Parties hold themselves out as customs law experts.

46. Early in the engagement, Cardinal provided the Neville Peterson Parties (on multiple occasions) with any requested and required information needed for the Neville Peterson Parties to prepare and file tariff exclusion applications, including detailed specification information about the products Cardinal was planning to import.

47. Cardinal also informed the Neville Peterson Parties about the imminent timing of its expected import shipments.

The Neville Peterson Parties Negligently Provide Erroneous Advice and Fail to File Appropriate Tariff Exclusion Applications.

48. The Neville Peterson Parties acted (at a minimum) negligently in multiple ways in representing Cardinal relating to the tariff exclusion process.

49. From the outset, starting in early May 2021, Peterson negligently and erroneously advised Cardinal that refunds could be obtained retroactively on any customs entries that had not yet been finally liquidated. For example, in a letter to Cardinal (and in other communications), the Neville Peterson Parties advised that "as we discussed, an exclusion may be applied retroactively, to obtain refunds of duty on past entries of the product in question (so long as the subject Customs entries have not been liquidated and made final)." A copy of the letter is attached as **Exhibit A**, at 1.

50. That advice was wrong, imprecise, incomplete, and negligent because, as noted above, retroactive refunds are available only from the date on which an appropriate application is filed with the Department of Commerce.

51. The Neville Peterson Parties did not advise Cardinal that refunds could only be obtained on unliquidated customs entries made after an appropriate application is filed with the Department of Commerce.

52. Because Cardinal had shipments that would soon arrive in the U.S., getting correct legal advice regarding the availability of retroactive refunds and the necessary timing of tariff exclusion applications was critical.

53. The Neville Peterson Parties' negligent advice regarding retroactivity made it seem as though there was little to no urgency to file an application for an exclusion with the

Department of Commerce before customs entries were made, since—according to Peterson—refunds could be obtained on any customs entries as long as they had not yet been finally liquidated, provided an application for exclusion is filed within one year after the customs entries were made.

54. In actuality, however, time was of the essence because, until an appropriate application was filed with the Department of Commerce, any customs entries made in the intervening period would not be eligible for tariff refunds.

55. The Neville Peterson Parties failed to competently advise Cardinal on the applicability of retroactivity and failed to convey the importance of filing an application before customs entries were being made.

56. The Neville Peterson Parties' negligence only got worse from there.

57. Peterson indicated to Cardinal in early June 2021 that he had filed the exclusion applications.

58. But based on Cardinal's subsequent investigation, Cardinal has concluded that the Neville Peterson Parties *did not file any exclusion applications in 2021*, a blatant violation of the Neville Peterson Parties' duty to act competently as attorneys.

59. Indeed, in 2023-2024, as the extent of the Neville Peterson Parties' negligence began to reveal itself, Cardinal asked the Neville Peterson Parties for proof that any filings were made in 2021. The Neville Peterson Parties admitted that they were unable to find any proof.

60. Cardinal also, in late 2024, submitted requests to the Department of Commerce under the federal Freedom of Information Act for records of any exclusion applications filed by the Neville Peterson Parties or on behalf of Cardinal between April 2021 and August 2021.

61. The records produced by the Department of Commerce revealed that representatives of Neville Peterson LLP filed numerous exclusion applications in the relevant 2021 period (including some that were withdrawn)—but *none were filed for Cardinal*.

62. While Peterson offered the excuse that there was some unspecified change to the Department of Commerce's online portal system that could explain the lack of proof of the 2021 filings, the existence of other Neville-Peterson filed applications, including subsequently withdrawn applications, in the relevant period disproves that attempt to excuse the Neville Peterson Parties' negligence.

63. As this investigation indicates, the Neville Peterson Parties never filed any tariff exclusion applications for Cardinal in 2021. That failure constitutes, at a minimum, negligence and amounts to legal malpractice.

64. Even if the Neville Peterson Parties did file the applications in or around May 2021, they handled them negligently.

65. According to Peterson, the Neville Peterson Parties submitted three separate tariff exclusion applications in 2021—one for each of three separate HTS-code products.

66. According to Peterson, at some point it came to his attention that, for two of the three applications, there was some apparent mismatch between the HTS codes on the (never-filed) exclusion applications and the HTS codes shown on paperwork for Cardinal's customs entries for the products.

67. But as part of the representation of Cardinal, the Neville Peterson Parties expressly undertook, in a letter to Cardinal, to "independently confirm[] all tariff classifications for the product before submitting an application (because nothing's worse than getting a tariff-specific exclusion from Commerce and having Customs tell you that you can't use it)." (Exhibit A at 2.)

It was thus within the scope of the Neville Peterson Parties' duty to identify the correct HTS classifications before filing applications. And as noted above, Cardinal provided the Neville Peterson Parties with accurate product-specification information to allow the Neville Peterson Parties to "independently confirm" the classification. To the extent that the Neville Peterson Parties filed exclusion applications that did not correctly identify the HTS classifications of the products, the Neville Peterson Parties were negligent in doing so.

68. Under the letter, the Neville Peterson Parties also undertook a contractual obligation to confirm all tariff classifications. To the extent that the Neville Peterson Parties filed exclusion applications that did not correctly identify the HTS classifications of the products, the Neville Peterson Parties breached that obligation.

69. Based on the supposed error, the Neville Peterson Parties then purportedly withdrew all three applications.

70. The Neville Peterson Parties, however, did not advise Cardinal that the Neville Peterson Parties intended to withdraw the applications, did not seek their consent to the withdrawals, and did not advise them that, in the event of a withdrawal, there could be no retroactive application back to the date of the withdrawn application.

71. The Neville Peterson Parties were negligent in withdrawing the applications because, for example, they ignored the fact that withdrawing an application eliminates any possibility of retroactive effect based on the original filing date of that application—thus forfeiting the opportunity for refunds for customs entries made beginning on the date of the withdrawn application's original filing.

72. The Neville Peterson Parties were also negligent in withdrawing the applications without notifying Cardinal, seeking their authorization, or explaining the consequences of a

withdrawal. Indeed, as reflected in records Cardinal obtained through its FOIA application, Neville Peterson LLP, in other matters involving a withdrawal of an exclusion application, copied the importer/client on the relevant communications with the Department of Commerce and had the importer/client approve the withdrawal to the Department of Commerce. The Neville Peterson Parties failed to follow that procedure here, and in doing so fell below the standards they applied in other matters and below what a reasonable trade attorney would have done in similar circumstances.

73. The Neville Peterson Parties also were negligent in withdrawing the applications because they failed to adequately and reasonably assess (i) whether the supposed HTS-code errors related only to Cardinal's paperwork submitted to CBP and not to the codes provided on any exclusion applications submitted to the Department of Commerce; and (ii) if there were errors in the exclusion applications, whether any HTS-code issues could have been corrected through the Department of Commerce's re-submission process, which could have allowed for the updated applications (if any were in fact needed) to relate back to the original filing dates. By withdrawing the applications instead, the Neville Peterson Parties negligently foreclosed the potential for a re-submission that would have related back to the original filing date.

74. Even following the withdrawal of the purported applications (assuming they were filed in the first place), the Neville Peterson Parties negligently delayed filing new applications for tariff exclusions.

75. Instead of acting quickly and advising Cardinal that fast action was needed, the Neville Peterson Parties failed to advise Cardinal that time was of the essence for Cardinal to provide Neville Peterson Parties any information desired by Neville Peterson Parties for filing

new tariff exclusion applications and only filed new applications with the Department of Commerce on or about May 31, 2022.

76. The failure of the Neville Peterson Parties to promptly communicate with Cardinal regarding any efforts of Cardinal needed for new applications to be re-filed and the severity of the consequences based on re-filing delays, as well as the delays by the Neville Peterson Parties in re-filing applications, all represent negligent actions contrary to how a reasonable trade attorney would have acted under similar circumstances.

The Neville Peterson Parties Continuously Represent Cardinal With Respect to the Tariff Exclusion Applications and Efforts to Obtain Tariff Refunds.

77. After filing new tariff exclusion applications with the Department of Commerce on or around May 31, 2022, the Neville Peterson Parties continuously represented Cardinal with respect to the relevant tariff exclusions and customs entries through around February 2025.

78. For example, in early October 2022, the Neville Peterson Parties filed protests with the CBP to prevent the 2021 customs entries from becoming finally liquidated while the Neville Peterson Parties waited for a decision on the May 2022 tariff exclusion applications.

79. Yet in an additional act of negligence, the Neville Peterson Parties missed the deadlines to file protests for over a dozen customs entries, further precluding Cardinal from obtaining refunds of over $400,000 on those specific entries.

80. The Neville Peterson Parties also further represented Cardinal in providing the Department of Commerce, in November 2022, with certifications relating to the amounts and uses of the products subject to the then-still-pending tariff exclusion applications.

81. In June 2023, the Department of Commerce rejected the May 2022 tariff exclusion applications, on the ground that the applications improperly listed Peterson's firm, rather than Cardinal, as the party requesting the exclusions. Peterson's negligence caused that error.

82. The Neville Peterson Parties continued representing Cardinal in connection with efforts to correct that administrative error. But even the Neville Peterson Parties' efforts to correct that administrative error injected additional errors into the applications—including a mistake in the company name listed and an error in the product volume identified—part of a pattern and practice of sloppy and negligent work on their part.

83. Eventually, the Department of Commerce accepted the efforts to correct the administrative errors in the May 2022 applications, and Cardinal was able to obtain refunds on certain customs entries (thus proving that Cardinal's situation entitled it to tariff exclusions and refunds). But the refunds applied *only* back to the date of the May 2022 applications, not to any of the entries pre-dating those applications, due to the Neville Peterson Parties' negligence as explained above.

84. During 2024, the Neville Peterson Parties continued to represent Cardinal on the tariff matters, with Peterson corresponding with the Department of Commerce and CBP on Cardinal's behalf relating to the customs entries pre-dating the May 2022 application filings, but his efforts to obtain retroactivity back to 2021 were unsuccessful, given the clear regulations and guidance stating that retroactivity applies only back to the date of a properly filed application and that withdrawing an application prevents it from benefitting from retroactivity.

85. The Department of Commerce and CBP refused to permit Cardinal to obtain refunds on customs entries that pre-dated the May 2022 applications.

86. The Neville Peterson Parties did not send Cardinal any notice or other communications stating that their representation of Cardinal had ended.

87. As a result of the Neville Peterson Parties' negligence, Cardinal lost the ability to obtain tariff refunds or exclusions on the relevant customs entries made before the May 2022 applications were filed. The missed refunds or exclusions total over approximately $5.3 million.

88. In February 2025, Cardinal sent the Neville Peterson Parties a letter demanding that they make Cardinal whole for the missed refunds.

89. The Neville Peterson Parties have not made any payments to Cardinal.

FIRST CLAIM FOR RELIEF
Legal Malpractice
(Against All Defendants)

90. Plaintiffs repeat and reallege each and every allegation above as if fully set forth herein.

91. Defendant Peterson is an attorney licensed to practice law in New York and is a partner at the law firm Defendant Neville Peterson LLP.

92. Cardinal formed an attorney-client relationship with the Neville Peterson Parties in which the Neville Peterson Parties undertook to provide legal advice concerning the filing of tariff exclusion applications and applications for tariff refunds and to file appropriate and timely applications for tariff exclusions and for tariff refunds.

93. The Neville Peterson Parties were negligent and careless, and failed to exercise the degree of care, skill, and diligence commonly possessed by a member of the legal profession, including by incorrectly advising Cardinal on the application of retroactivity in the context of tariff exclusion applications; failing to file tariff exclusion applications in 2021 as instructed; improperly withdrawing tariff exclusion applications (assuming they were filed in the first place); failing to appropriately advise Cardinal on the need to promptly file tariff exclusion applications; and missing the deadlines to file protests of tariffs on certain customs entries.

94. As a direct and proximate result of the Neville Peterson Parties' malpractice, Cardinal has incurred substantial damages in an amount to be determined at trial that would have been avoided had the Neville Peterson Parties acted with the degree of care, skill, and diligence commonly possessed by a member of the legal profession.

SECOND CLAIM FOR RELIEF
Breach of Contract
(Against All Defendants)

95. Plaintiffs repeat and reallege each and every allegation above as if fully set forth herein.

96. Plaintiffs and the Neville Peterson Parties entered into a contract pursuant to which the Neville Peterson Parties agreed, in exchange for payment for their services, to prepare and file appropriate applications for tariff exclusions with the Department of Commerce.

97. The scope of the contractual arrangement, as memorialized in the letter attached as Exhibit A, included the obligation for the Neville Peterson Parties to independently confirm the appropriate tariff classifications before submitting exclusion applications.

98. The Neville Peterson Parties breached their contractual obligations, including by failing to correctly and appropriately confirm the tariff classifications.

99. Plaintiffs have performed all of their obligations under the contract.

100. As a direct and proximate result of the Neville Peterson Parties' breaches, Plaintiffs have suffered damages, including missed tariff refunds and exclusions, in an amount to be determined at trial.

JURY DEMAND

Cardinal demands a jury trial on all issues triable by jury.

DEMAND FOR RELIEF

Cardinal demands a judgment in their favor against all the Neville Peterson Parties, jointly and severally, granting the following relief:

1. Damages in an amount to be determined at trial.
2. Pre-judgment and post-judgment interest.
3. Attorneys' fees and costs.
4. Such other relief as the Court determines just and proper.

Dated: July 29, 2025

s/ Brian T. Burns

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