2015 IL App (1st) 13-1670

FOURTH DIVISION
March 19, 2015

No. 1-13-1670

IN THE

APPELLATE COURT OF ILLINOIS

FIRST DISTRICT

STATE OF ILLINOIS EX REL. SCHAD, DIAMOND AND SHEDDEN, P.C.,	)	
	)	Appeal from the Circuit Court
	)	of Cook County, Illinois,
Plaintiff-Appellant,	)	County Department, Law Division.
	)	
v.	)	No. 11 L 8773
	)	
NEW CINGULAR WIRELESS PCS LLC d/b/a AT&T MOBILITY,	)	The Honorable
	)	Thomas Mulroy,
	)	Judge Presiding.
Defendant-Appellee.		

PREISDING JUSTICE FITZGERALD SMITH delivered the judgment of the court.

Justices Howse and Cobbs concurred in the judgment.

ORDER

¶ 1 *Held*: The circuit court's order denying the *qui tam* plaintiff's motion to enforce an alleged oral settlement agreement was not against the manifest weight of the evidence where the record revealed that the parties explicitly contemplated the execution of a written settlement agreement and never agreed to the material terms the plaintiff sought to enforce.

¶ 2 The plaintiff-appellant, Schad, Diamond & Shedden, P.C. (hereinafter the relator), filed a *qui tam* action, on behalf of the State of Illinois (hereinafter the State) against the defendant-appellee, New Cingular Wireless PCS, LLC d/b/a AT&T Mobility (hereinafter AT&T) for violation of the Illinois False Claims Act (IFCA) (740 ILCS 175/1 *et seq.* (West 2012)), asserting

that AT&T had failed to collect and remit a retailers' occupation tax (hereinafter sales tax) on shipping and handling charges on its website purchases for goods shipped to Illinois. The relator filed over 200 similar actions against other internet retailers. After the State emailed a settlement demand to all of the applicable internet relators including AT&T, AT&T together with multiple other defendants filed a joint motion for approval of the settlement and for dismissal of the cause. That motion was never ruled upon by the circuit court. When AT&T refused to pay the sales tax and attorney fees to the relator, the relator moved to enforce the settlement agreement allegedly entered into by AT&T. The court denied the relator's motion. Subsequently, the State discovered that AT&T did not actually owe a sales tax on its shipping and handling charges, and it moved to intervene in the cause, seeking a dismissal of the action against AT&T. The circuit court granted the State's motion to intervene and eventually dismissed the case against AT&T. The relator now appeals, contending only that the circuit court erred in denying its motion to enforce the settlement agreement. For the reasons that follow, we affirm.

¶ 3 I. BACKGROUND

¶ 4 We being by setting forth the relevant statutory scheme pursuant to which this cause of action was brought. The IFCA is an anti-fraud statute that makes a person liable to the State for civil penalties and triple damages for any damage the State sustains as a result of fraud perpetrated by that person on the State, such as avoiding or decreasing an obligation to pay or transmit money or property to the State. 740 ILCS 175/4(3)(a)(7) (West 2012). The Attorney General may bring a civil action in the name of the State for violation of the IFCA. 740 ILCS 175/4(a) (West 2012). However, a private person, referred to as a "relator" may also bring a civil action in the name of the State for violation of the ICFA, for both that person and for the State. 740 ILCS 175/4 (b)(1) (West 2012). Such an action is referred to as a *qui tam* action. 740 ILCS

175/4(c) (West 2012). Once a relator files a *qui tam* action, the State may intervene, proceed with the action and take over conduct of the action; or it may decline to intervene, thus giving the relator the right to conduct the action. 740 ILCS 175/4(b)(4) (West 2012). A relator is considered " a party to the action" and, if a suit is successful, is awarded a percentage of the proceeds or settlement. 740 ILCS 175/4(c)(1), (d0 (West 2012).

¶ 5 In the present case, the record reveals that on August 23, 2011, the relator filed its *qui tam* action against AT&T[1] under seal, pursuant to the IFCA (740 ILCS 175/1 *et seq.* (West 2012)), alleging that because AT&T had sold goods over the internet that were shipped to Illinois, it should have collected and remitted to Illinois a sales tax on the shipping and handling charges for those goods pursuant to the Illinois Retailers' Occupation Tax Act (ROTA) (35 ILCS 105/1, *et seq.* (West 2012)). The State initially declined to intervene in the action and filed a motion to have the record unsealed and to regulate the conduct of the litigation, with the relator prosecuting the action on its behalf. This motion was granted by the circuit court on October 7, 2011.

¶ 6 On February 7, 2012,[2] AT&T filed an amended motion to dismiss, arguing that it was not obligated to either collect or remit a sales tax pursuant to ROTA (35 ILCS 12/1, *et seq*. (West 2012)) because unlike most internet retailers in the various actions filed by the relator on behalf of the State of Illinois it provided all customers free standard delivery on all purchases, and customers were not required to purchase a delivery service. Accordingly, AT&T asserted that

[1] The relator initially brought a claim against AT&T Inc. However, by agreement of the parties, AT&T Inc., was subsequently dismissed from the case, and New Cingular Wireless PCS, LLC d/b/a AT&T Mobility was substituted as the correct defendant.

[2] AT&T filed its first motion to dismiss on January 13, 2012, but then amended the motion twice, on January 31, 2012, and then again on February 7, 2012.

pursuant to the Illinois Supreme Court's decision in *Kean v. Walmart*, 235 Ill. 2d 351 (2009), as well as the Illinois Department of Revenue's regulation regarding the taxing of shipping and handling charges (86 Ill. Adm. Code § 130.415(b) (2009)) it was not required to collect the sales tax. Specifically, AT&T asserted that the Department's regulation states that when shipping and handling charges are agreed upon separately from the selling price of the good, such charges are not subject to ROTA. See 86 Ill. Adm. Code § 130.415(b). AT&T therefore argued that under *Kean's* interpretation of this regulation it was not required to collect the ROTA because at all times its customers were given free delivery, even though they could select to purchase a more expensive expedited shipping option.

¶ 7 On May 22, 2012, the circuit court denied AT&T's motion to dismiss, holding that whether AT&T had an obligation to collect a sales tax on web purchases shipped to Illinois customers was an issue of fact that could not be decided on a motion to dismiss.

¶ 8 Subsequently, the State entered into settlement negotiations with many of the internet retailers involved in this litigation, including AT&T. On April 16, 2012, the State sent an email with a settlement offer to all of the internet retailers, including AT&T, asking that the defendants, *inter alia*: (1) pay two times the back sales tax on shipping and handling charges dating back to the Illinois Supreme Court's decision in *Kean*; (2) provide the shipping and handling charges for the applicable time frame within 7 days, by 5 p.m. on Monday, April 23, 2012, and follow up with an affidavit confirming the accuracy of those numbers within 7 days thereafter; and (3) agree to pay the relator's reasonable attorney fees and expenses for each case. The relator was not part of these settlement negotiations.

¶ 9 Because pursuant to section 4(c)(2)(B) of the IFCA (740 ILCS 175/4(c)(2)(B) (West 2012)),

a defendant and the State may settle a case over the relator's objection, only if the court approves such a settlement, on May 1, 2012, the State together with numerous defendants, including AT&T filed a joint motion for approval of proposed settlement and for dismissal of the actions. According to that motion, without admitting any wrongdoing or liability, each participating defendant, including AT&T, had submitted information to the State and relator identifying its shipping and handling charges on website sales to Illinois for purchases during the time frame between November 19, 2009 (when the Illinois Supreme Court decided *Kean*) and April 23, 2012, "or the dates closest to that timeframe," and its alleged potential sales tax liability.[3] The motion further stated that under the proposed settlement each participating defendant had agreed to a formula to pay its alleged potential sales tax liability on shipping and handling charges during the relevant timeframe. The motion did not articulate the terms of this formula nor did it make any reference to attorney fees or costs owed to the relator.

¶ 10 The motion further expressed that the State and the defendants had apprised the relator of their proposed settlement but the relator had not yet made a determination as to whether it would accept or reject the proposed settlement. Accordingly, in their motion the State and the defendants moved the court for "an entry of an order approving the terms of the proposed settlement, and upon execution of a settlement agreement in each case, dismissing the cases with prejudice."

¶ 11 On the same day that the State and AT&T filed their joint motion for approval of settlement and dismissal, the relator sent a letter to AT&T regarding a potential settlement of the action, stating:

[3] The record reveals that the relator's counsel admitted in open court on August 13, 2012, that AT&T drafted and sent an affidavit to this effect on April 24, 2012.

"The State of Illinois has proposed a settlement of this action under the False Claims Act.

As the State stated on April 16 to all counsel: 'Defendants must comply with the State's conditions and Defendants must agree to pay the Relator's reasonable attorney fees and expenses for each case, including meeting with the Relator to negotiate the amount of reasonable attorney fees and expenses.'

The Relator will accept $30,000 as Relator's fees and expenses. This amount represents less than Relator's fees and expenses and is offered in compromise.

Pursuant to any settlement, Relator will agree to keep all terms of the settlement including fees and expenses confidential.

The settlement is subject to the review of Defendants' affidavit to confirm the accuracy of shipping and handling charges, the applicable tax rate, and any date on which Defendant asserts it began collecting tax. The settlement is subject to the execution of settlement agreement incorporating these terms."

¶ 12 Subsequent to the receipt of this letter, AT&T sent the relator a letter rejecting the aforementioned proposal.[4]

¶ 13 On May 4, 2012, the joint motion for approval of a proposed settlement was presented in

[4] The record does not contain the email from AT&T to the relator rejecting this proposal. However, during oral argument on the motion to enforce the settlement agreement, the relator admitted in open court that subsequent to receiving its May 1, 2012, settlement proposal letter, AT&T sent back and email rejecting the relator's terms. The relator does not dispute this fact on appeal.

open court. At that hearing, the State indicated that 89 of the defendants, including AT&T had come to an agreement with the State "in principal to settle these cases." The State further expressed that although at the time the joint motion for approval of the settlement was filed, the parties were unsure of the relator's position, since then they have been advised that the relator will not object to the settlement. At the hearing the relator affirmed this position but explained that its "support of this global settlement *** is conditioned on including in the settlement agreements the terms that the defendants were required to adhere to which were submitted in an email from the State on April 16th to all the defendants." It went on: "It is those provisions that the relator understands will be part of any settlement agreement, and our approval and agreements to the settlement is conditioned on those parts being included." When the court asked the relator whether it had tendered these terms to the State, the relator indicated that these were the State's own terms, stating:

> "This is the State writing all the defendants saying if you want to settle these are the terms. And based on those terms, we are supporting the settlement, because the motion itself says nothing about the terms."

At the conclusion of the hearing, the State sought and the court granted the State 30 days time to get individual settlement agreements prepared and signed with the defendants. The court therefore made no ruling on the joint motion to approve any proposed settlements, and it did not dismiss any of the actions, including the one against AT&T.

¶ 14 On August 6, 2012, the relator filed a motion to enforce the settlement agreement allegedly entered into with AT&T. On August 13, 2012, the circuit court held an evidentiary hearing at which it swore in counsel for both sides involved in the settlement negotiations. At that hearing, counsel for the relator admitted that since its joint motion for approval of a settlement agreement,

the State had taken the position that AT&T does not owe any taxes to the State and should not be collecting or remitting the ROTA sales tax (35 ILCS 120/1, *et seq*. (West 2012)). It also admitted that it had never met with representatives of AT&T to discuss potential attorney fees and costs. Nevertheless, counsel for the relator argued that a valid settlement agreement had been reached between the parties on May 4, 2012, at the hearing on the State's and the defendants' joint motion to approve settlement and dismiss the actions, and that the court should enforce it. Counsel for the relator argued that the settlement was orally reached when the relator stated in open court on that day that it approved the terms of the State's and the defendants' settlement proposal. Counsel for the relator further asserted that AT&T's affidavit to the State, setting forth the shipping and handling charges to the State, and referred to in the joint motion to approve settlement was evidence of AT&T's partial performance on that contract and therefore proof of a meeting of the minds. After hearing the testimony of both parties, on August 13, 2012, the circuit court denied the relator's motion to enforce the settlement agreement. In doing so, the court found that the relator had failed in its burden to establish that there was a settlement agreement reached between it and AT&T. Specifically, with respect to the relator's argument regarding AT&T's partial performance on the contract, the court noted that the affidavit from AT&T to the State was made on April 24, 2012, prior to May 4, 2012, when the relator alleged the settlement agreement was reached, and was therefore, more akin to "negotiations" than "partial performance."

¶ 15 On August 27, 2012, the State filed a motion to intervene in this action, asserting, *inter alia*, that AT&T had provided the State with information indicating that there is no ROTA tax (35 ILCS 120/1, *et seq*. (West 2012)) due where the internet retailer provides an option to customers for free shipping. The motion further asserted that although the relator does not deny that AT&T

provides free regular shipping to customers, it insists on aggressively pursuing the action against AT&T. The circuit court granted the State's motion to intervene on October 25, 2012.[5]

¶ 16 On December 26, 2012, the State filed a motion to dismiss the relator's complaint against AT&T, arguing that because AT&T provides free regular delivery to all customers, it has no obligation to collect and remit tax on shipping and handling charges for website sales of goods shipped to Illinois. The court granted the State's motion to dismiss on March 19, 2013. A final order and judgment dismissing the action with prejudice was entered on April 23, 2013. The relator now appeals.

¶ 17 II. ANALYSIS

¶ 18 The relator does not appeal the dismissal of the cause of action against AT&T. Rather it solely asserts that the trial court erred in denying its motion to enforce the purported settlement agreement. For the reasons that follow we disagree.

¶ 19 We begin by noting that because in the present case the trial court held an evidentiary hearing, tantamount to a trial to decide the existence of a settlement agreement, we review the trial court's finding under the manifest weight of the evidence standard. *Kulchawik v. Durabla Mfg. Co.*, 371 Ill. App. 3d 964, 969 (2007). A finding is against the manifest weight of the evidence only if the opposite conclusion is clearly evident or if the finding itself is unreasonable, arbitrary and not based on the evidence presented. *Lawlor v. N. Am. Corp. of Ill.*, 2012 IL 112530, ¶ 38. "Under the manifest weight standard, we give deference to the trial court as the

[5] The record reveals that while the State's motion to intervene was pending, on September 20, 2012, over the relator's objection, the State withdrew its May 1, 2012, motion for approval of a settlement and dismissal of actions.

finder of fact because it is in the best position to observe the conduct and demeanor of the parties and witnesses." *Best v. Best*, 223 Ill. 2d 342, 350-51 (2006). Accordingly, in reviewing the trial court's findings, we will not substitute our judgment for that of the trial court regarding the credibility of witnesses, the weight to be given to the evidence or the inferences to be drawn there from. *Best*, 223 Ill. 2d at 350-51. We will therefore reverse the trial court's determination regarding the existence of a settlement agreement only where "an opposite conclusion is clearly apparent or the fact-finder's finding is palpably erroneous and wholly unwarranted. [Citation.]" *Kulchawik*, 371 Ill. App. 3d at 969.

¶ 20 In the present case, the relator asserts that the trial court's finding that there was no settlement agreement was against the manifest weight of the evidence, where the record supports the conclusion that there was an offer, an acceptance, and a meeting of the minds. Specifically, the relator contends that the State's April 16, 2012, email to all of the defendants, including AT&T, proposing the terms of a settlement agreement constituted an offer, and that the subsequent joint motion to approve the settlement and dismiss filed by the State and AT&T on May 1, 2012, constituted an acceptance of that offer. Accordingly, once the relator appeared in open court on May 4, 2012, acknowledging its concurrence with the proposed settlement, a settlement agreement was reached, and the aforementioned documents are sufficient to enforce the terms of that settlement agreement, without any formal written agreement between the parties. For the reasons that follow, we disagree.

¶ 21 It is well-settled that a settlement agreement is in the nature of a contract and is governed by principles of contract law. *K4 Enterprises, Inc. v. Grater, Inc.*, 394 Ill. App. 3d 307, 313 (2009); see also *Leavell v. Department of Natural Resources*, 397 Ill. App. 3d 937, 948 (2010). Oral agreements are binding so long as there is an offer, an acceptance, and a meeting of the minds

regarding the terms of the agreement. *K4 Enterprises, Inc.*, 394 Ill. App. 3d at 313; see also *Leavell*, 397 Ill. App. 3d at 948. For a contract to be enforceable, the material terms of the contract must be definite and certain. *K4 Enterprises, Inc.*, 394 Ill. App. 3d at 313; see also *Leavell*, 397 Ill. App. 3d at 948. A contract is "sufficiently definite and certain" if from its terms and provisions and "under proper rules of construction and applicable principles of equity" the court can ascertain what the parties have actually agreed to do. *K4 Enterprises, Inc.*, 394 Ill. App. 3d at 313 (quoting *Midland Hotel Corp. v. Reuben H. Donnelley Corp.*, 118 Ill. 2d 306, 314 (1987)); see also *Academy Chicago Publishers v. Cheever*, 144 Ill. 2d 24, 29 (1991) ("[I]n order for a valid contract to be formed, an 'offer must be so definite as to its material terms or require such definite terms in the acceptance that the promises and performances to be rendered by each party are reasonably certain.' ") (quoting J. Williston, Contracts §§ 38 through 48 (3d ed.1957); 1 Corbin, Contracts §§ 95 through 100 (1963)). What is more, " '[a]n enforceable contract must include a meeting of the minds or mutual assent as to the terms of the contract.' " *K4 Enterprises, Inc.*, 394 Ill. App. 3d at 313 (quoting *Academy Chicago Publishers*, 144 Ill. 2d at 30). Failure to agree upon an essential term of the contract indicates that the mutual assent required to make a contract is lacking, and thus, that there is no enforceable contract. *Rose v. Mavrakis*, 343 Ill. App. 3d 1086, 1091 (2003); see also *Trittipo v. O'Brien*, 204 Ill. App. 3d 662, 672 (1990).

¶ 22 In the present case, the record reveals that there was no meeting of the minds between AT&T and the relator. First, any negotiations regarding settlement were made between the State and AT&T. The April 16, 2012, email offering a proposed settlement was made not by the relator but by the State to the individual defendants, including AT&T. Although the State and AT&T filed a joint motion for approval of that settlement agreement, that motion contained no reference to the exact terms of the proposed settlement, and certainly no mention of any costs or fees that

would have been payable to the relator by AT&T as a result of the settlement. More importantly, in seeking relief, the joint motion specifically stated that it was conditioned on "execution of written settlement agreements." The Attorney General for the State said as much during the presentation of the motion in open court on May 4, 2012, when he sought and was granted 30 days to work out written agreements with all of the defendants, including AT&T. See *e.g.*, *In re Marriage of Chatlin*, 153 Ill. App. 3d 810, 814 (1987) (the fact that the "record also shows that the parties continued the hearing of the case in order to reduce the agreement to writing and execute it" was evidence that there was no binding oral settlement agreement).

¶ 23 Moreover, the actions of the relator, itself, support the position that no settlement agreement was reached. First, the only document in the record evincing any attempt by the relator to negotiate a settlement with AT&T is the May 1, 2012, letter from the relator acknowledging the State's April 16, 2012, email to the defendants and asking, *inter alia*, that AT&T pay the relator "$30,000 as Relator's fees and expenses." This letter by the relator, however, explicitly states that the settlement "is subject to:" (1) the review of AT&T's affidavit to confirm the accuracy of the shipping and handling charges, the applicable tax rate, and any date on which AT&T asserts it began collecting tax, and the review of Defendants' affidavit to confirm the accuracy of shipping and handling charges, the applicable tax rate, and any date on which Defendant asserts it began collecting tax; and (2) the *execution* of settlement agreement incorporating these terms. The plain language of this agreement evinces that the relator itself conditioned any settlement on the execution of a written agreement including the aforementioned proposed terms.

¶ 24 The relator itself reiterated this position at the May 4, 2012, hearing on the joint motion for approval of settlement and dismissal, when it told the court that its "support of this global settlement *** is *conditioned* on including in the settlement agreements the terms that the

defendants were required to adhere to which were submitted in an email from the State on April 16th to all of the defendants." Accordingly, the relator, cannot now assert that it did not intent that any proposed settlement be set forth in a written agreement with the terms listed in the State's April 16, 2012 email.

¶ 25 What is more, at least one of the terms set forth in that email from the State to AT&T was not met, so as to further negate the existence of a contract. The State's email required, among other things that: "Defendants must agree to pay the relators' reasonable attorneys fees and expense for each case, including meeting with the Relator to negotiate the amount of reasonable attorney fees and expenses." However, at the motion to enforce the settlement agreement, counsel for the relator admitted that AT&T and the relator never met to negotiate attorney fees and expenses. Rather, the only attempt at negotiating such fees was the May 1, 2012, letter from the relator to AT&T asking it to pay $30,000, which, the relator again itself admits, was directly rejected by AT&T. Under this record, we see nothing manifestly erroneous in the trial court's determination that there was no meeting of the minds between the parties and therefore no enforceable settlement agreement. See *In re Marriage of Chatlin*, 153 Ill. App. 3d at 814 (holding that a purported oral settlement agreement between the parties was not valid where it was one that would customarily be put in writing; noting that "the parties apparently contemplated that a written agreement would be drawn and executed" and "the terms of any oral agreement were not immediately reduced to writing, nor set forth before the court.")

¶ 26 In coming to this decision, we have reviewed the decisions in *Lampe v. O'Toole*, 292 Ill. App. 3d 144 (1997) and *Stone v. McCarthy*, 206 Ill. App. 3d 893 (1990) cited to by the relator, and find them inapposite. First, both in *Lamp* and *Stone*, the trial courts granted the motions to enforce the settlement agreements, so the issue on appeal was whether the trial court's

enforcement of the settlement agreements was against the manifest weight of the evidence. Here, on the contrary, the relator faces the opposite and uphill scenario because the trial judge determined that there was no settlement agreement to enforce.

¶ 27 Moreover, unlike here, in *Lampe* the parties stipulated that the plaintiffs had agreed to accept the settlement offer, and thus that they "conceded that there [was] an offer, an acceptance, and a meeting of the minds on terms." *Lampe*, 292 Ill. App. 3d at 146. In addition, in *Lampe* the court made clear that while a written agreement "need not be a condition precedent to a valid settlement agreement *** [w]hether the parties intended to condition a settlement on the execution of a writing is a question of fact." *Lampe*, 292 Ill. App. 3d at 147. In *Lampe*, the court held that "the trial court found that the parties intended no such condition precedent" and that "[n]othing in the limited record on appeal suggest[ed] that, during their negotiations, either party specified that the agreement hinged on the execution of a written release." *Lampe*, 292 Ill. App. 3d at 147. To the contrary, as already explained above, in the present case, all of the parties (including the relator) made clear that any settlement was contingent upon the execution of a written agreement.

¶ 28 *Stone* is further distinguishable because in that case, unlike here, the evidence presented at trial established that there was a meeting of the minds between the two parties attempting to settle a real estate dispute, *i.e.*, they had agreed that once the defendant closed on a certain property he would pay $9,000 to the plaintiff. In that case, the defendant attempted to avoid payment of $9,000 after having acquired the property by alleging that non-material terms to the settlement agreement (*i.e.*, deletion of a term noting whether *lis pendens* had been filed) transformed the acceptance of the oral agreement into a counter offer. *Stone*, 206 Ill. App. 3d at 902. Both the trial and appellate courts found that did not. *Stone*, 206 Ill. App. 3d at 902.

Unlike in *Stone*, in the present case, as already noted above, the relator failed to establish that there was a meeting of the minds regarding the material terms of the settlement, since it could neither show that it had discussions with AT&T regarding a key aspect of that agreement, namely attorney fees, nor that AT&T agreed to its written proposal of $30,000 for attorney fees.

¶ 29 Finally, we also reject the relator's position that AT&T partially performed pursuant to the terms of the alleged settlement agreement by providing an affidavit setting forth the shipping and handling charges to the State as required under the State's proposed settlement terms articulated in its April 16, 2012, email. According to the record, the relator admitted in open court that AT&T provided this affidavit to the State on or about April 24, 2012, at least a week prior to May 4, 2012, the date when the relator alleges an oral settlement agreement was reached by the parties. Accordingly, under this record, we find nothing manifestly erroneous in the trial court's conclusion that the requested affidavit to the State demonstrates continued negotiation rather than performance on an already existing agreement. See *Anderson v. Kohler*, 397 Ill. App. 3d 773, 785 (2009) ("Relief based on part performance is appropriate only where the contract is 'clear, certain and unambiguous in its terms, and give[s] an absolute right without further negotiations.' [Citation.]"); see also *McDaniel v. Silvernail*, 37 Ill. App. 3d 884, 887 (1976) ("Before part performance can be effective there must be a contract and all of its essential terms must be certain and definite.").

¶ 30 III. CONCLUSION

¶ 31 For all of the aforementioned reasons, we affirm the judgment of the circuit court.

¶ 32 Affirmed.