Garden State CLE presents

Legal Fees, Expenses, Tips and In re Wilson

Lesson Plan

Introduction

The New Jersey attorney disciplinary system has one purpose – protecting the public. Its goals are to preserve the confidence of the public in the integrity and trustworthiness of lawyers in general while preventing a re-occurrence of unethical behavior in the offending attorney.

In re Makowski, 73 N.J. 265, 271, 374 A.2d 458 (1977).
In re Baron, 25 N.J. 445, 449, 136 A.2d 873 (1957).

"We have rarely established bright line rules that will govern disciplinary infractions, including serious matters involving criminal offenses." In re Witherspoon, 203 NJ 343, 356 (2008). As a result, all disciplinary decisions are deemed to be fact-sensitive.

Our system of discipline, as a result, includes few bright line rules, because few indeed are the acts for which one sanction will be invariably appropriate. Considering how best to protect the public from a particular attorney ordinarily involves considering the ethical lapses both in comparison to our relevant disciplinary precedents and in the context of that attorney's history rather than merely identifying the attorney's specific unethical act. Our evaluation of the appropriate quantum of discipline, therefore, is necessarily fact sensitive. In re Witherspoon, 203 NJ 343, 358-59 (2008).

Misconduct orindarily resulting in disbarment without regard to aggravating & mitigating factors

Knowing misappropriation of funds – In re Wilson, 81 NJ 451 (1979);

Knowing misappropriation of escrow funds – In re Hollendonnner, 102 NJ 21 (1985);

Knowing misappropriation of law firm fees/expenses - In re Siegel, 133 NJ 162 (1993);

Bribery of a public official - In re Cammarano, 219 NJ 415 (2014) ("An attorney who engages in this form of public corruption, forsaking his oath of office and the oath taken when admitted to the bar, should expect that he will be disbarred.")

Poisoning the well of Justice – In re Verdiramo, 96 NJ 133, 186 (1984) ("We believe that ethical misconduct of this kind-involving the commission of crimes that directly poison the well of justice-is deserving of severe sanctions and would ordinarily require disbarment.")

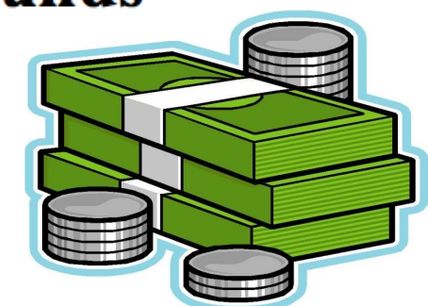
Domestic Violence – Mandatory - Three-month suspension

In re Principato, 139 NJ 456 (1995)
In re Magid,139 NJ 449 (1995)
In re Margrabia, 150 NJ 198, 200-01 (1997)

Part I – In re Wilson, 81 NJ 451 (1979)

Like many rules governing the behavior of lawyers, this one has its roots in the confidence and trust which clients place in their attorneys. Having sought his advice and relying on his expertise, the client entrusts the lawyer with the transaction including the handling of the client's funds. Whether it be a real estate closing, the establishment of a trust, the purchase of a business, the investment of funds, the receipt of proceeds of litigation, or any one of a multitude of other situations, it is commonplace that the work of lawyers involves possession of their clients' funds. That possession is sometimes expedient, occasionally simply customary, but usually essential. Whatever the need may be for the lawyer's handling of clients' money, the client permits it because he trusts the lawyer.

It is a trust built on centuries of honesty and faithfulness. Sometimes it is reinforced by personal knowledge of a particular lawyer's integrity or a firm's reputation. The underlying faith, however, is in the legal profession, the bar as an institution. No other explanation can account for clients' customary willingness to entrust their funds to relative strangers simply because they are lawyers.



Abuse of this trust has always been recognized as particularly reprehensible:

There is nothing clearer to the public, however, than stealing a client's money and nothing worse. Nor is there anything that affects public confidence more-much more than the offense itself-than this Court's treatment of such offenses. Arguments for lenient discipline overlook this effect as well as the overriding importance of maintaining that confidence.

What are the merits in these cases? The attorney has stolen his clients' money. No clearer wrong suffered by a client at the hands of one he had every reason to trust can be imagined. The public is entitled, not as a matter of satisfying unjustifiable expectations, but as a simple matter of maintaining confidence, to know that never again will that person be a lawyer. That the moral quality of other forms of misbehavior by lawyers may be no less reprehensible than misappropriation is beside the point. Those often occur in a complex factual setting where the applicability or meaning of ethical standards is uncertain to the bench and bar, and especially to the public, which may not even recognize the wrong.

There is nothing clearer to the public, however, than stealing a client's money and nothing worse. Nor is there anything that affects public confidence more much more than the offense itself than this Court's treatment of such offenses. Arguments for lenient discipline overlook this effect as well as the overriding importance of maintaining that confidence.

In summary: maintenance of public confidence in this Court and in the bar as a whole requires the strictest discipline in misappropriation cases. That confidence is so important that mitigating factors will rarely override the requirement of disbarment. If public confidence is destroyed, the bench and bar will be crippled institutions. Functioning properly, however, in the best traditions of each and with full public confidence, they are the very institutions most likely to develop required reform in the public interest.

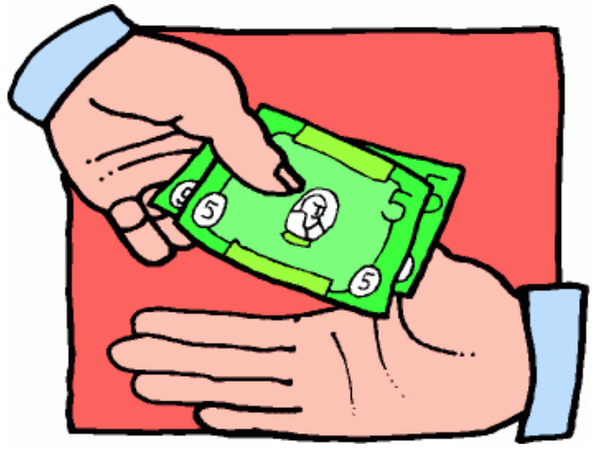
Part II In re Siegel, 132 NJ 162 (1993)

[Allegations included a $50,000 tip]

Beginning in 1986 and through the end of 1989, respondent converted in excess of $25,000 in funds belonging to M & E by submitting false requests for disbursements drawn against "unapplied retainers," [which are] monies collected and owned by M & E as legal fees, but not yet transferred from the clients' files to M & E's accounts.

It was through the use of those unapplied retainers that respondent's carefully contrived scheme to divert M & E funds for his personal benefit succeeded, went undetected for three and one-half years and might have remained unexposed if not for M & E's discovery, soon after respondent's departure from the firm, of a questionable American Express charge to a client's file.

We unhesitatingly vote to disbar.



No one will deny that [respondent] committed an act of moral turpitude. He embarked on a prolonged deceitful scheme to plunder his partners' money, a scheme that ultimately put $25,000 in his pocket. And he did so surreptitiously, unlike the examples he cited of perceived abuses by other partners. While, arguably, some of his partners' conduct might have been irregular, it was not unethical, illegal or shrouded in secrecy, like his. To submit to the bookkeeper a receipt for a personal lunch and to say "pay it" is a far cry from fabricating disbursement requests that, on their face, give clear notice to the firm that the expenses had been incurred for the benefit of clients. The first example could be called an internal firm dispute; the second is called thievery.

These opinions make clear that knowingly misappropriating funds, whether from a client or from one's partners-will generally result in disbarment. Although the relationship between lawyers and clients differs from that between partners, misappropriation from the latter is as wrong as from the former. A plainly-wrong act is not immunized because the victims are one's partners

In the absence of compelling mitigating factors justifying a lesser sanction, which will occur quite rarely, see *In re Wilson*, 81 *N.J.* 451, 461, 409 *A.*2d 1153 (1979) (stating that mitigating factors will rarely override requirement of disbarment when attorney misappropriates client's funds), misappropriation of firm funds will warrant disbarment.

In re Greenberg, 155 NJ 138 (1998)

[First major disciplinary decision for new Chief Justice Poritz following the passing of Chief Justice Wilentz in 1996.]

Respondent carried out a carefully constructed scheme constituting a 'pattern of activity,' over the course of more than one year. He engaged in multiple acts of misappropriation, taking $34,525 from Horn, Goldberg that he used for his own purposes without the authorization or knowledge of members of the firm. Respondent kept a fee due his firm by instructing his clients to issue him a check in the fee amount. Respondent authored numerous fraudulent check requests and transmittal letters designed to obtain firm funds without detection. Respondent forged signatures, "borrowed" a business stamp and, in the case of checks issued to SSMS, signed his own name in order to cash the checks. Respondent made calculated withdrawals and never created overdrafts. He used the monies he obtained for his own personal purposes, including mortgage payments on his residence and country club dues. This pattern of activity does not suggest an attorney suffering such a loss of competency, comprehension or will that he was unable to comply with the rules of ethics; it evidences an attorney who, through a complex plan, sought to defraud his law firm.

Respondent's mental illness, however severe, did not deprive him of the knowledge that he was taking firm funds, that the funds belonged to his firm, or that his firm had not authorized the taking.

Today, we again reaffirm the rule announced in *Wilson* and hold that disbarment is the appropriate sanction in cases where it has been shown, by clear and convincing evidence, that an attorney has knowingly misappropriated client funds. We accept as an inevitable consequence of the application of this rule that rarely will an attorney evade disbarment in such cases. Public confidence in the "integrity and trustworthiness of lawyers" requires no less.

We find that Joel A. Greenberg knowingly caused his firm to disburse monies to him that belonged to the firm without the consent of his law partners and that he knowingly misappropriated fees due the firm to his own use. We reaffirm the rule set forth in *In re Wilson*, 81 *N.J.* 451, 409 *A.*2d 1153 (1979), and extended in *In re Siegel*, 133 *N.J.* 162, 627 *A.*2d 156 (1993), that misappropriation of client or law firm funds will almost invariably result in disbarment. We hold that disbarment is warranted in this case.

Most important, the Court has recognized "no ethical distinction between a lawyer who for personal gain willfully defrauds a client and one who for the same untoward purpose defrauds his or her partners." Our perception that such acts of theft are morally equivalent does not derive from the relationships between attorneys and their clients or attorneys and their partners but, rather, from our belief that "misappropriation from the latter is as wrong as from the former." Moreover, it is not clear that a distinction between client funds and firm funds is readily made by the average person. The general public is unlikely to know that attorneys are required to maintain separate accounts for client and firm funds, *RPC* 1.15, and may fear that the misappropriation of firm funds is synonymous with the misappropriation of client funds. It is this threat to public confidence in the integrity and trustworthiness of the bar that motivated the Court in *Wilson*.

The *Wilson* rule, as described in *Siegel,* applies in this case: In the absence of compelling mitigating factors justifying a lesser sanction, which will occur quite rarely, misappropriation of firm funds will warrant disbarment.

Dissent by Justice Stein, joined by Justice O'Hern

I disagree with the Court's disposition on three grounds. First, the rigid *Wilson* rule of automatic disbarment was intended to be and should be applied only to misappropriation of clients' funds. The discipline for other misconduct not involving client funds or implicating dishonesty that directly subverts the administration of justice, see *In re Verdiramo*, 96 *N.J.* 183, 186, 475 *A.*2d 45 (1984), should be individualized, consistent with Justice Pashman's observation in *In re Sears*, 71 *N.J.* 175, 201-02, 364 *A.*2d 777 (1976):

Second, even if the Court insists on expanding the *Wilson* rule beyond its intended scope to include misappropriations from a law firm, that broadened application of *Wilson* should not determine respondent's discipline. This Court for the first time suggested in *In re Siegel*, 133 *N.J.* 162, 168, 627 *A.*2d 156 (1993), that the *Wilson* rule of virtually automatic disbarment would apply to misappropriation of law firm funds. *Siegel* was decided July 23, 1993, the day on which respondent had received the last of the firm's checks pursuant to his improper requests for disbursements.

Finally, my view of this record is that respondent's conduct was so obviously the product of a major depressive disorder the susceptibility to which respondent shared with several other family members, and so diametrically antagonistic to respondent's exemplary ethical standards exhibited during eighteen years of law practice, that disbarment after almost five years of suspension is an unnecessarily harsh discipline. Based on the outpouring of letters from respondent's colleagues, that view is shared by the leadership of the Atlantic County Bar who know respondent's character and attributes far better than do the members of this Court.

The Court should exercise caution and restraint in considering the extent to which it should apply rigid, bright-line rules in attorney disciplinary proceedings. Disbarment is the most unforgiving discipline, and it condemns every lawyer on whom it is imposed to a life sentence of professional disgrace. In New Jersey, unlike most other states, disbarment is permanent and its stigma is ineradicable. As Justice Schreiber observed in *In re Hughes*, "we must not forget that disbarment is a punishment and its effect can be devastating. In deciding whether to disbar, the Court should consider the whole person."

In my view, our observation in *Siegel* that "[w]e see no ethical distinction between a lawyer who for personal gain willfully defrauds a client and one who for the same untoward purpose defrauds his or her partners," was unnecessary to our disposition in *Siegel*.

If the Court were to determine this respondent's discipline on the basis of the pre-*Siegel* standard pursuant to which all aggravating and mitigating circumstances were taken into account, the undisputed evidence in this record would argue persuasively against disbarment despite respondent's admitted misappropriation of funds from his law firm on eight separate occasions.

Misappropriation indisputably is one of the most deceitful and dishonorable acts of misconduct a lawyer can commit. But what this record demonstrates clearly, convincingly and overwhelmingly is that respondent's misconduct was completely incongruous and irreconcilable with respondent's exceptional record of honesty, integrity and professionalism during his eighteen-year career as a lawyer that preceded the events at issue. Moreover, the record demonstrates that the unanimous view of the psychiatric experts-respondent's treating physician Dr. Chazin, respondent's expert Dr. Glass, and the OAE's expert Dr. Sadoff-was that respondent's misconduct was aberrational and self-destructive and *178 was the direct result of a major depressive disorder to which respondent was genetically susceptible.

This is a difficult disciplinary proceeding for the Court to resolve. Its institutional concern is with the magnitude of the misconduct, the theft of funds from respondent's law firm over an extended period. However, as one of respondent's partners observed, no outside victims are implicated; only respondent and the firm were harmed, and the firm has been made whole. That the leadership of respondent's law firm supports his readmission to the practice of law is perhaps the most profound evidence that respondent's misconduct was aberrational and the result of a major depressive disorder. His law partners understand better than anyone that his misappropriations were totally incompatible with his character, his values, and his entire professional career.

What then must be said of the Court's institutional responsibility? I would urge that this is not the case for the Court to reaffirm its continuing commitment to the *Wilson* rule or to communicate its unwillingness to depart from or modify *Wilson* 's rationale. *Wilson* is not implicated because no client funds were taken. Either on that ground, or by applying *Siegel* only prospectively, the Court need not confront the rigidity of the *Wilson* holding.

Moreover, this record is unique because of the undisputed connection between respondent's mental illness and his misconduct, because of respondent's obvious reconciliation with his law firm, and, finally, because of respondent's extraordinary reputation among his colleagues at the bar. This is not a case for formulaic discipline. This is a case for our traditional individualized discipline that fairly reflects the strength of the mitigating evidence and the truly aberrational nature of the misconduct.

The public will fully understand if we determine that on this record disbarment is not mandated. The lawyers who know Joel Greenberg best will not understand if we do otherwise.

Part IV - In re Iulo, 115 NJ 498 (1989)

Regrettably, we must conclude that this was a case that had to be won in the courtroom. The moral quality of the conduct is not strikingly distinct from that in *In re James, supra*, 112 *N.J.* 580, 548 *A.*2d 1125, or *In re Orlando*, 104 *N.J.* 344, 517 *A.*2d 139 (1986), but in each of those cases our disciplinary bodies found that there was not clear and convincing evidence of knowing misuse of clients' funds. Were we to conclude so here, we would be required to reject the jury verdict. That jury was required to find, beyond a reasonable doubt, that, in the words of the indictment, defendant "did apply and/or dispose of private property belonging to various former clients of his law practice, which were to be held in trust for them or on their behalf, and which were entrusted to him as a fiduciary as the attorney for the said clients, in a manner which he knew to be unlawful, contrary to the provisions of *N.J.S.A.* 2C:21-15." We are unable to reject the jury's verdict.

The result is, of course, deeply troubling. Respondent was respected, trusted, and admired in his community. He had given his time to work with a local cleric, helping the mentally retarded and senior citizens in his community. He argued before us and the jury that he had never withdrawn money from his trust account for any other purpose than the clients'. But we are unable to impeach the jury's verdict. If there be a flaw in the conviction, it must find correction in the criminal appeal process.

In re Iulo, 564 Pa. 205 (2001)
(Feb. 20, 2001)

Respondent acknowledges his culpability for the misuse of entrusted funds. He realizes that using the funds of one client to pay the expenses of another client during a period of cash flow shortage was an error in judgment. He asserts, and we agree, that this error does not reveal a basic flaw in character, but rather a lack of maturity and fiscal responsibility. Over the years since his suspension from the practice of law, respondent has proven that he gained the wisdom and experience to learn from his misstep and overcome the shortcomings that caused it. Respondent's rehabilitation in this regard is what prompted the PBLE to permit respondent to sit for the bar exam. Given the passage of time from the initial violation in 1981 and 1982, until the court's present consideration of respondent's status, we find no evidence that respondent would pose a threat to the public by engaging in the practice of law at this time.

These same considerations reveal an individual who has learned a serious lesson about the necessity of preserving the integrity of the judicial system through his conduct as an officer of the court. Nothing in this record leads us to believe that respondent's resumption of the practice of law at this juncture in his life will tarnish the integrity of the courts of this Commonwealth.

In conclusion, we find that no bar to reciprocal discipline was erected upon the decision of the PBLE to permit respondent to sit for the Pennsylvania Bar examination. Only after respondent was admitted to practice law in this Commonwealth could he be the subject of a rule to show cause why reciprocal discipline should not be imposed. Having now reviewed the entire record and giving due deference to the decision of the New Jersey Supreme Court, we find that the imposition of reciprocal discipline in this instance would be a grave injustice. Accordingly, the rule is discharged.

In re Greenberg, 564 Pa. 361 (2001)
(March 22, 2001)

PER CURIAM.

AND NOW, this 22nd day of March, 2001, for the reasons set forth in *In the* *Matter of Iulo*, 766 A.2d 335 (Pa.2001), No. 560 Disciplinary Docket No. 3, the Rule to Show Cause is DISCHARGED.

Part V - In re David Gross DRB 09-186

http://njlaw.rutgers.edu/collections/drb/decisions/09-186.pdf

Here, for the reasons expressed above, we reject as unreasonable respondent's claim of a belief that he was entitled to keep the Keene funds and find that he knowingly misappropriated funds from his law firm. Indeed, regardless of Keene's donative intent, respondent was obligated to follow the requirements of his profession. Although Keene wished to compensate respondent individually (in addition to the legal fees owed to his firm), respondent was duty-bound to comply with the Rules of Professional Conduct, opinions of the Advisory Committee on Professional Ethics, applicable caselaw, and other professional mandates. In the seminal New Jersey case on knowing misappropriation of law firm funds, In re Siegel, supra, 133 N.J.162, the Court extended the rule announced in In re Wilson, supra, 81 N.J.451 (disbarment for knowing misappropriation of client funds) and In re Hollendonner, 102 N.J.21 (disbarment for knowing misappropriation of escrow funds) to law firm funds, declaring:

We see no ethical distinction between a lawyer who for personal gain willfully defrauds a client and one who for the same untoward purpose defrauds his partners.

In re Gross, 202 NJ 39 (2010)

(Disciplinary Order)

The Disciplinary Review Board having filed with the Court its decision in DRB 09–186 recommending that DAVID R. GROSS, of NEWARK, who was admitted to the Bar of this State in 1960, should be disbarred for violating *RPC* 1.15(a) and (b) (failure to safeguard funds), *RPC* 1.15(a) and (b) (knowing misappropriation of law firm funds and client funds), and *RPC* 8.4(c) (conduct involving dishonesty, fraud, deceit or misrepresentation);

And respondent having been ordered to show cause why he should not be disbarred or otherwise disciplined;

And the Court having considered the additional submissions and representations of respondent and the Office of Attorney Ethics;

And the Court having determined that the allegations that respondent violated *RPC* 1.15(a) and (b) (failure to safeguard funds, and knowing misappropriation of law firm funds and client funds) have not been proven by clear and convincing evidence and, therefore, the determination of the Disciplinary Review Board in respect thereof should be vacated;

And the Court having determined further that, in all other respects, the determinations of the Disciplinary Review Board in respect of the acts of misconduct alleged against respondent concerning violations of *RPC* 8.4(c) (conduct involving dishonesty, fraud, deceit or misrepresentation) are supported by clear and convincing evidence;

And the Court having determined further that respondent's misconduct warrants the imposition of a suspension from the practice of law;

And good cause appearing;

It is ORDERED that DAVID R. GROSS, of NEWARK, is hereby suspended from the practice of law for a period of three months, effective June 2, 2010, and until the further Order of this Court;

Part VI - In re Sigman, 220 NJ 141 (2014)

Recirprocal Attorney Discipline

[Rule 1:20-14(a)(4)(E) The Board shall recommend the imposition of the identical action or discipline unless the respondent demonstrates, or the Board finds on the face of the record on which the discipline in another jurisdiction was predicated that it clearly appears that the unethical conduct established warrants substantially different discipline.]

Applying the standard of *Rule* 1:20–14(a), which governs the imposition of reciprocal discipline following disciplinary proceedings conducted by another jurisdiction, we do not find that respondent's misconduct warrants "substantially different discipline" from the sanction imposed by Pennsylvania authorities for conduct that took place during and after his employment with a Philadelphia law firm. Notwithstanding our longstanding rule that a lawyer's misappropriation from a law firm may warrant disbarment, we conclude that the circumstances of this case warrant discipline short of the ultimate sanction of disbarment. Respondent has presented a significant showing of compelling mitigating factors, including his prior record of no disciplinary proceedings, his contribution to the legal profession and his community, his candid admission of wrongdoing, his cooperation with disciplinary authorities, and the ongoing business dispute between respondent and his former law firm, during which his misconduct was reported to Pennsylvania ethics authorities. We do not find in this case compelling reasons to depart from the discipline imposed by our sister jurisdiction.

Thus, in accord with the determination of the Supreme Court of Pennsylvania, we impose a thirty-month suspension of respondent's license to practice law in New Jersey.

In the wake of *Siegel* and *Greenberg*, the Court has adopted the DRB's recommendation of disbarment in several disciplinary matters involving lawyers found to have misappropriated law firm resources.

The Court first explored the quantum of discipline imposed on attorneys who misappropriate their employers' resources in:

***In re Spina*, 121 *N.J.* 378, 580 *A.*2d 262 (1990); (Published opinion – Criminal conviction in federal court evidencing a long-term misuse of employer's funds. Ordered disbarment)**

***In re Leotti*, 218 *N.J.* 6, 92 *A.*3d 1166 (2014) (ordering disbarment of attorney who diverted to personal accounts client payments to his law firm for legal fees in several matters);**

In re Denti, 204 _N.J._ 566, 567, 9 _A._3d 1025 (2011) (ordering disbarment of attorney who maintained protracted scheme to defraud two law firms with which he was affiliated);

In re Staropoli, 185 _N.J._ 401, 886 _A._2d 1055 (2005) (on motion for reciprocal discipline, ordering disbarment of attorney who personally retained legal fee derived from settlement proceeds, two-thirds of which belonged to his firm);

In re Epstein, 181 _N.J._ 305, 856 _A._2d 753 (2004) (ordering disbarment of attorney who diverted for personal use client checks written to law firm in payment of legal bills);

In re Le Bon, 177 _N.J._ 515, 830 _A._2d 913 (2003) (ordering disbarment of attorney who instructed client to pay him personally for legal fees owed to his firm).

The rule of *Siegel* and *Greenberg*, however, is not, and has never been, absolute.

[T]he Court has recognized circumstances that warrant a lesser sanction than that imposed in *Siegel* and *Greenberg*.

[NOTE THAT ALL OF THESE ARE UNPUBLISHED DRB DECISIONS]

***In re Bromberg*, 152 *N.J.* 382, 383, 705 *A.*2d 741 (1998) (Reprimand)**

***In re Paragano*, 157 *N.J.* 628, 725 *A.*2d 1117 (1999) (Six-month suspension)**

***In re Glick*, 172 *N.J.* 319, 320, 798 *A.*2d 1247 (2002) (Reprimand)**

***In re Spector*, 178 *N.J.* 261, 839 *A.*2d 49 (2004) (Reprimand)**

***In re Nelson*, 181 *N.J.* 323, 857 *A.*2d 180 (2004), (Reprimand)**

We do not share the DRB's view that the misconduct in this case is fundamentally different from the misconduct found in *Bromberg*, *Glick*, *Spector* and *Nelson*, each involving misappropriation from the respondent's law firm—in which we imposed sanctions other than disbarment. The DRB distinguished this case from those four matters on the ground that the respondent in each of those cases reasonably believed that he was justified in converting the firm's resources for personal use because he was embroiled in a dispute with his law firm over compensation issues. The DRB stated that no such justification was attempted here.

We are not persuaded by that reasoning. We conclude that the sanction of disbarment should not turn on whether an attorney contends that his misappropriation of firm resources is justified, as a form of self-help in an ongoing dispute with his partners about compensation, or candidly admits to disciplinary authorities that his conduct was wrong. The underlying misappropriation at issue in *Bromberg, Glick, Spector,* and *Nelson* is not inherently different from that of respondent here. Moreover, as in *Bromberg, Glick, Spector,* and *Nelson*, the ethics matter in this case arose in a business dispute between the attorney and his firm. As in those cases, we conclude that disbarment is not the appropriate sanction for the misconduct at issue.

Respondent's misconduct was unquestionably serious. By his own admission, he repeatedly breached the trust that must exist between a law firm and the professionals whom it employs. He diverted referral fees and legal fees that were owed to his firm, and devoted them to his personal use. His conduct warrants the imposition of a significant sanction, namely the thirty-month suspension of his license to practice law, as reciprocal discipline under *Rule* 1:20–14. We conclude that this discipline is sufficient in this matter.

Based on our independent review of the record, and consistent with the determination of the Pennsylvania disciplinary authorities, we prospectively suspend respondent's license to practice law in New Jersey for a period of thirty months. Respondent is also ordered to reimburse the Disciplinary Oversight Committee for appropriate administrative costs.

Garden State CLE presents

Legal Fees, Expenses, Tips and In re Wilson

Lesson Plan