SUPREME COURT OF NEW JERSEY
Disciplinary Review Board
Docket No. DRB 92-247

IN THE MATTER OF	
STEVEN G. SIEGEL	
AN ATTORNEY AT LAW	

DISSENT

To the Honorable Chief Justice and Associate Justices of the Supreme Court of New Jersey.

We are constrained to register our dissent from the Board majority's recommendation for a three-year suspension. We unhesitatingly vote to disbar.

The majority has come to a determination that Siegel should be excepted from disbarment because (a) his professional accomplishments should count for something, and (b) lawyers have not been forewarned that their license to practice law might be pulled if they pick their partners' pockets. With due respect to the majority, these three public members disagree.

Siegel's achievements and impeccable reputation as a lawyer, lecturer and law professor are undeniably impressive; but they should not serve to mitigate the extensive ($25,000) and extended

(three years) swindle of his own partners' funds, just as nothing will serve to mitigate theft of clients' funds. In like manner, Siegel's acknowledgment of his piracy and restitution to his partners should not merit great commendation, particularly in light of the unavoidable suspicion that contrition ensued only because he had the bad luck of being apprehended.

No one will deny that Siegel 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 public members have great difficulty in understanding the majority's belief that Siegel deserves a break because he and his peers have not been cautioned that, in some circumstances, the theft of partners' funds — as opposed to clients' funds — is so patently offensive that disbarment must be ordered. The majority, as these dissenting members, is not proposing that, in the future, all attorneys who steal monies rightfully belonging to their law partners be disbarred without exception. Accordingly, these

members do not understand the necessity to put attorneys on notice that they may be disbarred if they steal their partners' money. We, like the majority, accept that there might be instances when the theft of partners' funds should not result in disbarment. We understand and agree with the notion of fact-sensitive situations. It is our unshaken conviction, however, that, in this case, this attorney must be disbarred. We see no other appropriate discipline for an attorney who stole considerable sums from his law partners — an association that requires reliance, confidence and trust — not once, not twice, but on thirty-four separate occasions stretched over a period of three years.[1]

As suggested by the presenter, if this matter had come before the Board as a Motion for Final Discipline based upon a criminal conviction, would the Board's recommendation be for a sanction less than disbarment? We think not. As the voice of the general public, we believe that conduct of the sort encountered here must be sanctioned with disbarment. How will a prospective client be able to trust an attorney who unflinchingly stole monies from his own law partners, most or some of whom — it is hoped — were his friends? And how will his existing clients who chose to continue to employ him ever be sure that he will not steal again, next time, maybe, from them? And how can hopeful law students and young lawyers be expected to model themselves on a dishonest tutor? And,

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[1] In a sense, the stolen funds belonged to the public for the following reasons: one, as non-declared income, no taxes were paid thereon; and two, because monies charged as expenses are converted into the firm's overhead and the overhead costs are then used to determine hourly rates, the clients ultimately sustained injury in the form of increased rates.

lastly, what sort of message will the disciplinary system be sending to the public if this respondent is not disbarred? The answer is clear: that this type of thievery is tolerated and that an attorney who fabricated thirty-four disbursement requests, for a period of three years, will be given a second opportunity to steal someone else's funds — perhaps clients'— if he convinces himself that he is so entitled.

We would disbar.

Elizabeth L. Buff
Vice-Chair

June Rosenbaum Scheckter
Public Member

February 3, 1993
Dated

Frederick P. Ryan
Public Member