SUPREME COURT OF NEW JERSEY
Disciplinary Review Board
Docket No. DRB 05-076
District Docket Nos. XIV-99-301E

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| IN THE MATTER OF | : |
| HERBERT F. LAWRENCE | : |
| AN ATTORNEY AT LAW | : |

Decision

Argued: April 21, 2005

Decided: July 7, 2005

John McGill, III appeared on behalf of the Office of Attorney Ethics.

John T. Mullaney appeared on behalf of respondent.

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

This matter was before us on a recommendation for discipline (six-month suspension) filed by Special Master Michael DuPont.

Respondent was admitted to the New Jersey bar in 1970. On August 19, 1985, respondent received a private reprimand for failing to act impartially as the escrow agent for two separate clients in a business venture, by withholding information to

their detriment, and to the benefit of other participants in the venture. In the Matter of Herbert F. Lawrence, DRB 85-5 (August 19, 1985).

This matter arises out of respondent's own bankruptcy before the Honorable Stephen A. Stripp, U.S.B.J. Judge Stripp alerted ethics authorities to numerous violations of the bankruptcy code, as contained in an extraordinarily detailed, published opinion from the bench. In re Lawrence, 237 B.R. 61 (Bankr. D.N.J. 1999).

The one-count complaint alleged violations of RPC 8.4(c) (conduct involving dishonesty, fraud, deceit or misrepresentation) and RPC 8.4(d) (conduct prejudicial to the administration of justice).

On June 30, 2004, respondent and the Office of Attorney Ethics ("OAE") entered into a stipulation of facts.

In April 1993, respondent's wife, Michelle Lawrence, filed a complaint for divorce in Monmouth County Superior Court. In November 1993, the court entered a pendente lite order

> [p]rohibit[ing] the transfer or dissipation of any marital assets pending final hearing, except the right to use the remaining funds from the joint savings account for specifically defined purposes. [Respondent] admitted to violating the no-transfer provision of the order in a multitude of transactions involving the purchase and sale of real property and vehicles and liquidation of individual retirement

> accounts ("IRAs"). Ms. Lawrence also violated the order by withdrawing funds from the joint checking account, but in her case those actions were taken to pay necessary living expenses due to [respondent's] failure to pay court-ordered support.
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> [Ex.C-2 at 8.][1]

Three years later, on March 25, 1996, respondent filed a petition for bankruptcy under Chapter 11 of the bankruptcy code, seeking to become a debtor-in-possession to reorganize his financial affairs, and pay his creditors through a plan of reorganization.

In August 1996, respondent filed an adversary proceeding within his bankruptcy matter, seeking to compel the sale of the marital home, including his wife's interest in it, free and clear of liens and judgments on the property.

Respondent's wife filed a counterclaim seeking (1) a determination of the nature and character of respondent's income; (2) a determination that some of respondent's support obligations were non-dischargeable debts in bankruptcy; (3) equitable distribution of the marital assets; (4) a finding that her share of the marital estate was a non-dischargeable obligation; and (5) compensatory and punitive damages.

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[1] Exhibit C-2 is Judge Stripp's August 4, 1999 opinion, which led to the within ethics charges against respondent. The bankruptcy court undertook the task of the equitable distribution of the marital estate, usually conducted in the matrimonial proceeding.

In February 1998, the marital home was sold and the proceeds distributed according to a February 13, 1998 escrow agreement. Shortly thereafter, a stipulation of settlement was entered in the bankruptcy matter dismissing respondent's wife's claim that respondent's future law firm earnings were property of the bankruptcy estate, and agreeing that the matrimonial judge would determine respondent's income for purposes of alimony.

Respondent and the OAE also agreed that, if called to testify, both respondent and his bankruptcy attorney, Timothy A. Neumann, would testify that Neumann advised respondent that his law firm income was not property of the bankruptcy estate, and that monthly operating reports ("MORs")[2] were "not of particular importance."

A five-day adversary proceeding in December 1998 resolved five remaining issues: 1) the contents of the marital estate and its value; 2) the wife's claim for equitable distribution; 3) the dischargeability of the wife's claim for equitable distribution; 4) the wife's entitlement to a constructive trust for respondent's alleged unjust enrichment; and 5) her claim for attorney and accountant fees.

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[2] The bankruptcy code requires Chapter 11 debtors to file MORs in order to actively monitor all financial aspects of the debtor's operations. 28 U.S.C. §586(a)(3).

At the DEC hearing, respondent admitted that he failed to disclose in a sworn document, his matrimonial action case information statement ("CIS"), and in schedules to his bankruptcy petition, his ownership of a personal money market account at Anchor Savings Bank ("ASB"). That account contained about $59,000 when respondent filed the CIS.

Respondent contended that he did not disclose the ASB account because his wife had emptied the parties' joint bank accounts at the inception of the divorce action. He only revealed his ownership of the ASB account after his wife's attorney discovered it. He acknowledged that "he was less than candid about this." Respondent claimed in the stipulation that

> [t]he financial toll taken on him by the divorce and bankruptcy proceedings coupled with the fact that he had little or no chance of prevailing in either of those forums led him to resort to the only means possible to maintain an adequate lifestyle for his family. This lifestyle was by no means luxurious and the family ultimately lived after Asbury Park in Atlantic Highlands, Whiting and Bricktown.
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> [S5¶12.][3]

Respondent also stipulated that he was less than candid in his March 25, 1996 bankruptcy case, as described below.

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[3] "S" refers to the stipulation between the parties.

By way of background to respondent's bankruptcy filing, upon the filing of a petition, a debtor is required to disclose all assets of the debtor in a series of detailed schedules.[4] The bankruptcy code defines the bankruptcy estate in a Chapter 11 proceeding as "[a]ll legal or equitable interests of the debtor in property as of the commencement of the case." 11 U.S.C. §541. Respondent failed to disclose the following assets, which were his own, wholly-owned assets at the time of the bankruptcy filing: 1) real estate located at 111 Vermont Terrace, Atlantic City; 2) real estate located at 216 Grafton Terrace, Atlantic City; 3) his ownership of a mortgage, taken back upon his 1994 sale to Geneva, Inc. of Unit 104, One Scenic Drive, Highlands ("Unit 104"); and 4) a mortgage taken back upon his 1995 sale to John and Lorraine Schoellner of Unit 103, in the same condominium complex.

Respondent stipulated that he had deliberately omitted listing the Atlantic City properties, which were both unimproved lots, because he thought that the properties had no value and,

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[4] In addition, shortly after the commencement of the bankruptcy case, the United States Trustee's Office conducts a "first meeting of creditors." The debtor, under oath, is asked a number of direct questions by a representative of the U.S. Trustee about his/her assets, with the specific purpose of ensuring a debtor's full disclosure of assets. 11 U.S.C. § 341 (a).

as such, were not part of the bankruptcy estate. He claimed that the properties were dilapidated and encumbered by unpaid taxes.

With regard to his non-disclosure of the Schoellner mortgage, respondent conceded that, in his November 11, 1996 bankruptcy court deposition by his wife's attorneys, he had testified that he did not recognize the name "Schoellner." Yet, in July 1995, he had sold one of the condominium units to the Schoellners, taken back a mortgage, and received from them twenty consecutive monthly payments of $511.20, including a payment dated November 1, 1996, negotiated on November 5, 1996, just days before the deposition.

In the stipulation, respondent referred to the mortgage payments as "a monthly incidental payment to the respondent's law office", and explained that his failure to disclose the Schoellner mortgage to his wife, her attorneys, and the court related to "an extremely minimal financial item."

On November 26, 1997, during the pendency of respondent's bankruptcy proceedings, respondent's stepson, Noel Cruz, executed a mortgage and promissory note with GreenPoint Mortgage Corp. ("GreenPoint"). Cruz was the named purchaser/borrower in connection with a house at 200 Cartagena Drive, Bricktown.

At a December 17, 1998 bankruptcy hearing before Judge Stripp, respondent admitted that: 1) Cruz contributed nothing to

the purchase and made no decisions about it; 2) respondent handled all aspects of the transaction with the lender, and its agent, Joseph Crudup, including submission of an application in Cruz' name; 3) respondent used Cruz' name in order to acquire the property for himself, albeit with GreenPoint's knowledge; and 4) GreenPoint issued a mortgage loan based on the Cruz application. Respondent further stipulated that he had made a $30,000 cash down payment and another $43,060.66 cash payment at the November 26, 1997 closing, with his own funds.

Respondent explained that he needed the Bricktown property so that he could move his ailing parents back to New Jersey from their home in Florida. To that end, the parents' Florida property was sold, and respondent contracted for the purchase of the Bricktown property. Respondent claimed that he was turned down for a mortgage because of the bankruptcy, and that Crudup advised him that his stepson, Cruz, could purchase the property in his name for respondent.

Respondent contended at the ethics hearing that GreenPoint knew about Cruz, and denied that he used Cruz as a "straw man" for any nefarious purpose. He also asserted that GreenPoint knew that Cruz lived in respondent's house as part of respondent's family. Respondent admitted that he had represented Cruz in the Bricktown purchase.

GreenPoint's operations manager, Abbie Engler, testified before the special master that GreenPoint was unaware that respondent had contributed all the funds toward the purchase and was the true buyer of the Bricktown property. Respondent appeared in their records only as the closing attorney for the transaction. According to Engler, in hindsight, respondent's use of Cruz' name was a "straw man" transaction, used to mislead GreenPoint about a material fact – namely, that respondent was the real purchaser. GreenPoint would not have approved the transaction, had it known all of the details of respondent's involvement.

Engler was shown a copy of an unrecorded deed from Cruz to respondent, dated November 27, 1997, the Bricktown closing date. According to Engler, that unrecorded deed only confirmed that respondent sought to hide the true nature of the transaction from GreenPoint.

When Judge Stripp learned that respondent had surreptitiously purchased the Bricktown property, he ordered Cruz to issue a quitclaim deed to respondent so as to bring that asset into the bankruptcy estate.

As a result, on January 27, 1998, Cruz sold the property to respondent for the outstanding mortgage obligation ($193,125).

Since that time, respondent has paid the Cruz mortgage "on time, without failure."

Respondent also acknowledged in the stipulation that, while the matrimonial matter was pending, he took a $60,000 fee from a personal injury case and, instead of depositing the fee to his attorney business account or recording it as a fee on his law firm records, he disbursed it directly from his trust account to the seller of Unit 103. By disbursing the funds in this manner, the $60,000 did not appear as income on respondent's or the law firm's records. Respondent claimed that he had disbursed those funds out of "expediency," to provide decent living conditions for himself and his family.[5]

Respondent also stipulated that his then-secretary, Lisa Carroll, was responsible for the law firm's operating and trust accounts, as well as disbursements in connection with real estate closings. For the eight years that Carroll worked for respondent, respondent had used the law firm's operating account to pay personal expenses. In one instance, respondent had Carroll deposit into the trust account a buyer's $9,000 check to respondent for the purchase of respondent's own car, so that it wasn't "picked up as income." Once the check cleared, Carroll wrote a trust account check to respondent for $9,000.

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[5] Respondent claimed that he had custody of his children.

Respondent also used his attorney business account to pay the Internal Revenue Service ("IRS") $37,846 in pre-petition (1995) personal tax liabilities, instead of paying those taxes from funds in his debtor-in-possession account. Moreover, respondent did not disclose that payment in his MORs to the bankruptcy court. Respondent asserted in the stipulation that he did so on Neumann's advice, adding that the payment represented only a small fraction of his overall tax liability at the time.

Judge Stripp, however, found that respondent

> omitted substantial items and expenses from the [MORs] which he is obligated to file with the court and the U.S. Trustee as the debtor-in-possession. He admitted that the MORs do not reflect any cash receipts from his law practice; mortgage payments received of $511.20 per month; proceeds of settlement of certain personal injury cases which he received; purchases and sales of jewelry as inventory in a sideline business he has; and $35,000 paid to the IRS from his firm's operating account rather than his debtor-in-possession account. Although [respondent] also testified that he deposited all receipts in his DIP account, the discrepancies in his MORs make it difficult to verify that allegation. Moreover, the amount of [respondent's] income is relevant to equitable distribution, to alimony, and to the terms of any plan of reorganization [respondent] may propose. The understatements in his MORs make it appear that [respondent's] income is less than it actually is for these purposes.
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> [Ex.C-2 at 22.]

In support of respondent's position, Neumann drafted a letter for the special master stating, contrary to Judge Stripp's findings, that respondent was not required to provide the above information in his MORs. Neumann also disputed a number of other findings in Judge Stripp's opinion. However, there is no indication in the record before us that Neumann challenged any of Judge Stripp's many findings in the bankruptcy system, the appropriate forum for such challenges.

Moreover, in a letter to the special master, the U.S. Trustee's office replied to Neumann's belated charges:

> That the income may be excluded from the estate is not a license to make a false oath about the income on the monthly operating reports which are filed under the penalty of perjury. Disclosure of the income allows the question of whether the income is or is not property of the estate to be brought before the court. But more importantly, in this case, [respondent] did not disclose income which was plainly not derived from his personal services to his law practice and was clearly property of the estate.
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> [Ex.C-5.]

As a result of respondent's pattern of non-disclosure of assets to the Family Part and the bankruptcy court, Judge Stripp found that the evidence "reek[ed] of fraud upon the court and the creditors," and

> [t]he debtor's conduct throughout this case, and in the divorce case, has shown a total contempt for the rights of Ms. Lawrence in

> the marital estate. Ms. Lawrence produced prima facie evidence of his diversion and concealment of marital assets, and the debtor's rebuttal evidence on the issues of diversion and concealment consisted almost exclusively of his testimony, uncorroborated by documentary evidence, as to what became of the missing assets.
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> [Ex.C-2 at 31.]

Judge Stripp then awarded fees and costs of $250,000 to respondent's wife, stating that

> [t]he debtor's bad faith, addressed at length above, has both unnecessarily delayed these proceedings and caused Ms. Lawrence to incur far greater fees than she otherwise would have.
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> [Ex. C-2 at 39.]

Again, this somewhat extraordinary award was not challenged.

Thereafter, in December 1999, due to his failure to comply with the bankruptcy rules, respondent was stripped of his debtor-in-possession status, and a Chapter 11 trustee was appointed to oversee his estate. In May 2000, it was determined that reorganization was futile, the case was converted to Chapter 7, and the estate was liquidated.

Thereafter, respondent entered into a consent judgment dated December 21, 2000. Specifically, respondent consented to the denial of a discharge of any of his debts, as a direct result of his violations of those bankruptcy rules denying a

general discharge to debtors who have engaged in fraud and concealment of assets, have failed to maintain proper records in the bankruptcy, and have knowingly made a false oath.

In mitigation of his conduct, respondent presented letters from three attorneys attesting to his good character. He also produced a letter from his ethics counsel for the special master's consideration. Rather than present substantive evidence to exonerate respondent of the ethics charges, counsel's letter sought to portray then-bankruptcy Judge Stripp as a wrongdoer:

> Judge Stripp was an individual who was appointed to the bankruptcy court, and there was no person more ill suited for the bench than him. He wrecked [sic] havoc on lawyers and litigants alike and destroyed lives and reputations because of his judicial conduct and demeanor. It became widespread throughout the bankruptcy practice as to Judge Stripp's instability, and eventually it became known to the Third Circuit who was responsible for the appointments and reappointments. In an unprecedented move, the Third Circuit Court of Appeals refused to allow Judge Stripp to be re-appointed, and removed him from the bench when his first term of office was concluded.
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> [RS at 2.][6]

Respondent's counsel went so far as to assert that respondent was just an unfairly targeted recipient of the wrath of "a vindictive spouse and a dysfunctional judge." Counsel did

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[6] "RS" refers to Respondent's Summation, under November 3, 2004 cover letter from respondent's counsel to the special master.

not explain why such charges were not lodged against Judge Stripp prior to the ethics proceedings.

The special master disbelieved respondent's claim that his defalcations in his matrimonial and bankruptcy matters were the result of "mistake, forgetfulness or unintentional omission." In fact, the special master found a pattern of misconduct by respondent, undertaken for respondent's own "economic welfare."

The special master found that respondent had violated RPC 8.4(c) and (d), and recommended a six-month suspension.

The OAE recommended the imposition of a one-year suspension.

Upon a de novo review of the record, we are satisfied that the special master's conclusion that respondent was guilty of unethical conduct is supported by clear and convincing evidence.

There is no question that respondent's conduct violated RPC 8.4 (c) and (d). Respondent's acrimony toward his wife permeated every aspect of both the matrimonial and bankruptcy matters.

Respondent concealed assets in both matters, including the $59,000 ASB account, two Atlantic City properties, two Highland Park condominium units and, later, mortgage income from two properties, a $60,000 earned legal fee, and a $9,000 automobile sale. Respondent only disclosed the existence of these assets when he was found out. He then claimed that he was entitled to

them because his wife had dissipated other assets from the marital estate.

In addition, respondent failed to disclose to the bankruptcy court his payment, from post-petition earnings, of a pre-petition, $37,000 personal tax obligation. He made this payment at a time when, according to the U.S. Trustee's Office, the use of his law firm earnings was subject to the scrutiny of the bankruptcy court.

So, too, respondent failed to file required MORs with the bankruptcy court. Those reports track the operations of a debtor-in-possession. By not filing them, respondent was able to conceal from the court and his creditors his use of the funds to pay his personal tax obligations, instead of all creditors.

With regard to the Bricktown property, respondent used the creditworthiness of his stepson, Cruz, to fraudulently obtain a mortgage. Contrary to respondent's bare assertions, GreenPoint maintained that it was unaware that respondent was the intended purchaser of the property. In fact, GreenPoint's operations manager, Engler, testified that, had GreenPoint known of respondent's involvement in the Bricktown transaction, it would not have funded the purchase. Like the special master, we find Engler's testimony more credible than respondent's.

In mitigation, respondent presented several letters from attorneys attesting to his good character, and the previously-discussed letter from his attorney seeking to shift blame to Judge Stripp and Ms. Lawrence. There is no support in the record before us for the unfair assertions lodged by respondent's attorney about the judge. It appears from the record that Judge Stripp was very perceptive of respondent's motives and antics, diligent in his pursuit of the truth about respondent's assets, and protective of the integrity of the bankruptcy and marital estates, as well as the integrity of the participants in the matters before him. The judge cannot, thereafter, be faulted for having held respondent personally accountable for his misconduct. Judge Stripp's written opinion, which was left unchallenged by respondent on all accounts, lays bare respondent's numerous misdeeds.

We give great weight also to respondent's consent to the denial of his discharge at the end of his bankruptcy fiasco. Respondent knew that to consent to such extraordinary treatment was to reinstate his obligations with respect to all of his debts of every kind – to everyone. Such a result is the worst possible scenario for a debtor. Surely respondent did not agree to this result lightly.

In short, respondent's actions amounted to numerous instances of dishonesty, fraud, deceit and misrepresentation, as well as conduct prejudicial to the administration of justice, in violation of RPC 8.4(c) and RPC 8.4(d).

Generally, in matters involving misrepresentations to a tribunal, the discipline imposed in New Jersey ranges from an admonition to a term of suspension. See In the Matter of Robin Kay Lord, DRB 01-250 (September 24, 2001) (admonition where attorney failed to reveal her client's real name to a municipal court judge when her client appeared in court using an alias, thus resulting in a lower sentence because the court was not aware of the client's significant history of motor vehicle infractions; in mitigation, the attorney disclosed her client's real name to the municipal court the day after the court appearance, whereupon the sentence was vacated); In re Lewis, 138 N.J. 33 (1994) (admonition for attempting to deceive a court by introducing into evidence a document falsely showing that a heating problem in an apartment of which the attorney was the owner/landlord had been corrected prior to the issuance of a summons); In re Mazeau, 122 N.J. 244 (1991) (attorney reprimanded for failing to disclose to a court his representation of a client in a prior lawsuit, where that representation would have been a factor in the court's ruling on the attorney's motion to file a

late notice of tort claim); In re Whitmore, 117 N.J. 472 (1990) (reprimand where a municipal prosecutor failed to disclose to the court that a police officer whose testimony was critical to the prosecution of a drunk-driving case intentionally left the courtroom before the case was called, resulting in the dismissal of the charge); In re Paul, 167 N.J. 6 (2001) (three-month suspension for attorney who made misrepresentations to his adversary, a deposition, and in several certifications to a court, in violation of RPC 3.3(a), RPC 8.4(c) and RPC 8.4(d)); In re D'Arienzo, 157 N.J. 32 (1999) (three-month suspension where the attorney made a series of misrepresentations to a municipal court judge to explain his repeated tardiness and failure to appear at hearings; DRB noted that, if not for mitigating factors, the discipline would have been much harsher); In re Rinaldi, 149 N.J. 22 (1997) (three-month suspension where the attorney did not diligently pursue a matter, made misrepresentations to the client about the status of the matter and submitted three fictitious letters to the ethics committee in an attempt to show that he had worked on the matter); In re Mark, 132 N.J. 268 (1993) (attorney suspended for three months for misrepresenting to the court that his adversary had been supplied with an expert's report and then creating another report when the attorney could not find the original; in

mitigation, the Court considered that the attorney was not aware that his statement was untrue and that he was under considerable stress from assuming the caseloads of three attorneys who had recently left the firm); In re Kernan, 118 N.J. 361 (1990) (attorney received a three-month suspension for failure to inform the court, in his own matrimonial matter, that he had transferred property to his mother for no consideration, and for failure to amend his certification listing his assets; the attorney had a prior private reprimand); In re Forrest, 158 N.J. 429 (1999) (six-month suspension for attorney who, in order to obtain a personal injury settlement, did not disclose to his adversary, an arbitrator, and the court that his client had died); In re Telson, 138 N.J. 47 (1994) (attorney suspended for six months after he concealed a judge's docket entry dismissing his client's divorce complaint, obtained a divorce judgment from another judge without disclosing that the first judge had denied the request, and denied his conduct to a third judge, only to admit to this judge one week later that he had lied because he was scared); and In re Cillo, 155 N.J. 599 (1998) (one-year suspension where attorney made a false statement of material fact and failed to disclose a material fact to a court, and had an ex parte communication with a judge; the attorney had two prior private reprimands).

Here, respondent's misconduct was more pervasive than the single-instance cases resulting in a three or six-month suspension. His deceitful conduct was aimed at two courts, his wife, and a mortgage company; was committed over an extended period of time (at least eight years); and encompassed numerous transactions, all designed to cover up substantial assets of the marital and bankruptcy estates. In addition, respondent used his stepson in a ruse to acquire credit to which he was not entitled on his own account.

The conduct most analogous to respondent's was that displayed by attorney Cillo.

Cillo represented a commercial client in a substantial international insurance claim, and appeared early in court for a status conference to be attended by several attorneys for the parties involved. In re Cillo, Docket No. 97-223 (DRB July 21, 1998) (slip op. at 2). He then assured the judge that no other parties planned to appear for the conference, because they had reached a settlement. Ibid.

Cillo presented the judge with an order favoring his client, which the judge signed after adding a handwritten notation to the effect that the court relied on Cillo's statements that the matter had been settled. Id. at 4. Shortly after Cillo left the courthouse with the signed order, attorneys

for two of the other parties appeared for the scheduled conference. Ibid.

Once the judge learned the truth – that no settlement had been reached and that he had been misled – he rescinded the order. By that time, Cillo had served the order on a party required to turn over about $1.5 million to respondent's client. Fortunately, the turnover had not taken place before the truth was uncovered. Ibid.

Although respondent's conduct was more repetitive than Cillo's and was for personal gain, we recognize that respondent was emotionally consumed by his divorce, and we believe his statement that he was motivated by a desire to protect his family. Rightly or wrongly, his artifice in the bankruptcy matter was designed to preserve assets for that faction of the family remaining with him after the divorce. Also, Cillo was disciplined one time more than respondent. For these reasons, we find that, on balance, a one-year suspension, the same discipline imposed upon attorney Cillo, is warranted here. Member Matthew Boylan, Esq. did not participate.

We also require respondent to reimburse the Disciplinary Oversight Committee for administrative expenses.

Disciplinary Review Board
Mary J. Maudsley, Chair

By: Julianne K. DeCore
Julianne K. DeCore
Chief Counsel

SUPREME COURT OF NEW JERSEY
DISCIPLINARY REVIEW BOARD
VOTING RECORD

In the Matter of Herbert F. Lawrence
Docket No. DRB 05-076

Argued: April 21, 2005

Decided: July 7, 2005

Disposition: One-year suspension

| Members | One-year Suspension | Reprimand | Dismiss | Disqualified | Did not participate |
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| Maudsley | X | | | | |
| O'Shaughnessy | X | | | | |
| Boylan | X | | | | |
| Holmes | X | | | | |
| Lolla | X | | | | |
| Neuwirth | X | | | | |
| Pashman | X | | | | |
| Stanton | X | | | | |
| Wissinger | X | | | | |
| Total: | 9 | | | | |

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