D-143 September Term 2019 084534

In the Matter of

:

:

Susan Penny Halpern,

FILE D ORDER

An Attorney At Law

SEP 11 2020

(Attorney No. 031901985)

Cheather & Bate

The Disciplinary Review Board having filed with the Court its decision in DRB 19-356 concluding that as a matter of final discipline pursuant to Rule 1:20-13(c), Susan Penny Halpern of Philadelphia, Pennsylvania, who was admitted to the bar of this State in 1986, should be censured based on respondent's guilty pleas in the United States District Court for the Eastern District of Pennsylvania to two misdemeanor violations of 26 U.S.C. §7203 (willful failure to pay tax), conduct that violates RPC 8.4(b)(criminal act that reflects adversely on the lawyer's honesty, trustworthiness or fitness as a lawyer in other respects) and RPC 8.4(c)(conduct involving dishonesty, fraud, deceit or misrepresentation);

And good cause appearing;

It is ORDERED that Susan Penny Halpern is hereby censured; and it is further

ORDERED that the entire record of this matter be made a permanent part of respondent's file as an attorney at law of this State; and it is further

ORDERED that respondent reimburse the Disciplinary Oversight

Committee for appropriate administrative costs and actual expenses incurred in the prosecution of this matter, as provided in <u>Rule</u> 1:20-17.

WITNESS, the Honorable Stuart Rabner, Chief Justice, at Trenton, this 9<sup>th</sup> day of September, 2020.

Heather Saken

CLERK OF THE SUPREME COURT