SUPREME COURT OF NEW JERSEY
Disciplinary Review Board
Docket No. DRB 08-231
District Docket No. XIV-03-780E

IN THE MATTER OF

MARC M. ORLOW

AN ATTORNEY AT LAW

Decision

Argued: October 17, 2008

Decided: December 17, 2008

Walton W. Kingsbery, III appeared on behalf of the Office of Attorney Ethics.

Robert N. Agre appeared on behalf of respondent.

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

This matter came before us on a recommendation for discipline (a "severe reprimand" and a suspension of not more than three months) filed by Special Master David G. Eynon, J.S.C., retired. The four-count complaint charged respondent with violating RPC 1.2(d) (counseling or assisting a client in conduct the lawyer knows is illegal, criminal or fraudulent, or in the preparation of a written instrument containing terms the lawyer knows are expressly prohibited by law); RPC 1.2(e)

(failing to advise the client of the relevant limitations on the lawyer's conduct, when the client expects assistance not permitted by the Rules of Professional Conduct) (on November 17, 2003 this paragraph was deleted from RPC 1.2 and re-designated as RPC 1.4(d), effective January 1, 2004); and RPC 8.4(c) (conduct involving dishonesty, fraud, deceit or misrepresentation). We determine that a three-month suspension is warranted.

Respondent was admitted to the New Jersey bar in 1993. He is a shareholder and co-owner of the law firm of Begelman & Orlow in Cherry Hill, New Jersey. He has no history of discipline.

In addition to testimony and exhibits, a stipulation of facts signed by the parties provides some background into the court rulings that respondent's client engaged in fraudulent conveyances.

On June 5, 2002, Norman Berman filed a grievance with the District IV Ethics Committee, alleging that respondent had assisted his client, Stephen Gordon, to fraudulently convey and hide assets before and after Berman obtained a judgment against Gordon. Because of the complex nature of the issues involved, the matter was re-docketed with the Office of Attorney Ethics ("OAE"), who conducted the investigation in this matter.

Providing background information, Ethan Halberstadt testified about his law firm's representation of the plaintiffs in some of the following matters.

In 1991, a lawsuit was filed in the Court of Common Pleas, Montgomery County, Pennsylvania, captioned S&S Crown Services, LTD, Crown DN&T Partnership, Norman Berman and Alan Simons v. Eldridge Downes, IV, Keith M. Truskin, Stephen E. Gordon and DN&T Vending Co., Inc. The suit was filed after S&S Crown and its principals sold its interest and assets in its vending machine business to Gordon. Prior to the closing, S&S Crown discovered that all tangible objects from its warehouse had been taken and that the defendants had "usurped" all of the plaintiffs' customers and employees. On May 19, 1997, the plaintiffs obtained a jury verdict against Gordon in the amount of $1.1 million.

Prior to the verdict, settlement negotiations were ongoing, during which the plaintiffs made a demand of approximately $350,000. On September 30, 1997, a $966,545 judgment was entered in Pennsylvania and, on October 9, 1997, in New Jersey.[1]

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[1] The record does explain the discrepancy between the amount of the verdict and the amount of the judgment.

Thereafter, the plaintiffs retained Halberstadt's firm to enforce the judgment. On July 14, 1999, Berman filed a fraudulent conveyance action in the United States District Court, District of New Jersey (S&S Crown Services, LTD, Crown-DN&T Partnership, Norman Berman and Alan Simons v. Stephen E. Gordan and Dale Gordon h/w and New Jersey Financial Services, Inc. and Letoh, Inc.), cited as either the St. or Saint Vincent Court matter.

In 2000, Berman filed a second fraudulent conveyance action (S&S Crown Services, LTD, Crown-DN&T Partnership, Norman Berman and Alan Simons V. Stephen E. Gordan and Par Master, Inc.), cited as the Par Master matter. The St. Vincent Court and the Par Master matters were consolidated for adjudication.

Later in 2000, Berman filed a third lawsuit (S&S Crown Services, LTD, Crown-DN&T Partnership, Norman Berman and Alan Simons V. Stephen E. Gordon and Dale Gordon) in the United States District Court, District of New Jersey. This suit concerned the transfer of funds from Michael Gordon (Stephen's son) to Stephen's wife, Dale Gordon.

The three civil actions sought to set aside allegedly fraudulent conveyances by or for the benefit of Stephen Gordon. After an August 31, 2000 hearing before the Honorable Joseph Irenas, summary judgment was granted in favor of the plaintiffs

in the first two actions. The resulting order provided, in relevant part:

> 1) With regard to plaintiffs' claim that defendant Stephen E. Gordon violated the New Jersey Fraudulent Transfer Act when he transferred the property known as 116 St. Vincent Court, Cherry Hill, New Jersey, to NJFS and subsequently caused a sham foreclosure to result in title being conveyed to Letoh, Inc., Plaintiffs' motion for summary judgment is hereby GRANTED . . . ;
> 2) With regard to plaintiffs' claim that defendants Stephen E. Gordon and Par Master, Inc. violated the New Jersey Fraudulent Transfer Act when Par Master, Inc. transferred the property known as Unit No. 935, The Mews at Chanticleer, Cherry Hill, New Jersey, plaintiffs' motion for summary judgment is hereby GRANTED . . . ;
> 3) Any and all claims against defendant Brian Gordon are DISMISSED for failure of service of process [sic];
> 4) With regard to the property known as 116 St. Vincent Court, Cherry Hill, New Jersey:
>   (a) Defendant Letoh, Inc. is enjoined from transferring or conveying an ownership or lien interest of any kind in the property;
>   (b) Defendants Stephen and Dale Gordon are enjoined from transferring or conveying an ownership or lien interest of any kind in shares of Letoh, Inc.; and
>   (c) Within seven (7) days from the date of this Order, Stephen and Dale Gordon must cause Letoh, Inc. to re-convey the property to Stephen E. Gordon;

> 5) With regard to the property known as Unit No. 935, The Mews at Chanticleer, Cherry Hill, New Jersey:
>
> (a) Defendant Par Master, Inc. is enjoined from transferring or conveying an ownership or lien interest of any kind in the property;
>
> (b) Defendant Stephen E. Gordon is enjoined from transferring or conveying an ownership or lien interest of any kind in the shares of Par Master, Inc.;
>
> (c) Par Master, Inc. is enjoined from paying any alleged indebtedness to its creditors or conveying or transferring any assets to such creditor; and
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> (d) Within seven (7) days from the date of this Order, Stephen E. Gordon must deposit shares of Par Master, Inc. with the Clerk of the Court. In addition, all rents received hereafter on this property must be deposited with the Clerk of the Court . . . .

[Ex.OAE24.]

Much of the factual background concerning these transactions came from Halberstadt's testimony about information that he had elicited during depositions for the civil litigation.

The St. Vincent Court Matter

During an effort to collect on the judgment against Gordon, an investigation revealed that Gordon owned property at 116 St. Vincent Court, Cherry Hill, New Jersey.

In late 1994 or early 1995, years before the judgment against Gordon, Gordon met with respondent about estate planning. Respondent recalled that Gordon had stated that his net worth was approximately $2.5 million. According to Gordon, despite the extent of his assets, he was only interested in protecting the St. Vincent Court property. Gordon informed respondent that he wanted to transfer his St. Vincent Court home to his sons, Brian and Michael Gordon, but wished to maintain control of the property and to continue living there with his wife.

Gordon claimed that his reasons for transferring the property were two-fold: (1) he and his wife Dale were experiencing marital difficulties and, pursuant to a pre-nuptial agreement,[2] after five years of marriage (the end of 1995), he was required to transfer half of his interest in the St. Vincent Court property to Dale and, (2) he was having serious health

[2] At his deposition, respondent claimed that he never saw the pre-nuptial agreement. The document in the record is actually titled "ante-nuptial agreement."

problems. Gordon wanted to ensure that the children from his prior marriage would get the property because he did not expect his marriage to last.

Halberstadt did not see any proof of Gordon's marital problems. To the contrary, Gordon had transferred "large sums of money" to Dale's name. These actions, Halberstadt concluded, seemed contradictory to Gordon's desire to preclude Dale from getting an interest in the St. Vincent Court property.

Respondent and Gordon discussed several options for the transfer of the St. Vincent Court property, including a direct conveyance to his sons, the creation of a trust for his sons' benefit, or the transfer to a corporation owned by his sons. Respondent recommended, and Gordon agreed, to convey the property to a corporation wholly owned by the two sons. Gordon also wanted his wife to be a part of the transaction.

In 1995, respondent's firm helped Gordon form New Jersey Financial Services ("NJFS"). The certificate of incorporation listed Begelman, respondent's partner, as NJFS's registered agent. Michael and Brian were listed as the sole owners of the company's stock. Dale was listed as the president.

Respondent prepared the March 29, 1995 deed, which Gordon executed, conveying the St. Vincent Court property to NJFS. The

deed was recorded on July 18, 1995. Gordon continued to use the property as his residence.

In June 1997, respondent learned about the jury verdict against Gordon in the S&S Crown suit. In September 1997, Gordon consulted with respondent about selling the St. Vincent Court property to prospective purchasers, Anthony and Lisa D'Amato. Respondent understood that the proceeds of the sale would go to Michael and Brian, presumably through NJFS. According to respondent's deposition testimony, Gordon understood that his sons, as the shareholders of the corporation, had "a legal right to the money." Pursuant to Gordon's request, respondent drafted a deed and agreement of sale and prepared for the closing on the property.

In mid-November 1997, respondent received a letter from Surety Title ("Surety"), enclosing a copy of the S&S Crown judgment. The letter stated that "[u]nder the Fraudulent Transfer Act our company will require the . . . judgment to be satisfied of record before an owners['] title policy can be issued to your client." Respondent informed Surety that the conveyance to NJFS had occurred two years before the S&S Crown judgment was docketed. Therefore, the lien could not and did not attach to the property. According to respondent's deposition testimony, Surety was concerned that it would get dragged into

an action that S&S might bring for a fraudulent conveyance. Respondent also suggested to Surety that the judgment was against Gordon, not NJFS, the entity transferring the property. Notwithstanding respondent's arguments, Surety did not want to get involved in litigation.

During depositions, respondent testified that, after Surety refused to insure the title, he had conversations with Surety and others in the industry about obtaining insurable title through a sheriff's sale. Respondent admitted that he raised the issue with the title company and then "ran with that idea." The sale between NJFS and the D'Amatos did not occur, however.

Respondent explained to Gordon that he would have to set up "what he termed a friendly foreclosure on the real estate." Halberstadt explained that "someone would have to take a mortgage on the property, there would have to be a default on the property, that mortgagee would have to foreclose on the property, and then . . . whoever the mortgagee was could then purchase the property at sheriff's sale." In other words, they would have to create a debtor for the purpose of a foreclosure.

Respondent admitted that he suggested to Gordon that by NJFS

> granting a mortgage on the property to a third party and then having that third party foreclose after there was a default, that title would then vest in that third party

> after the foreclosure was complete and that third party would then be free to sell it free-and-clear to D'Amato and really, in effect, resume the transaction which had been voided.
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> [Ex.OAE13-144.]

Respondent did not discuss the suggestion with Gordon's sons or wife. Respondent told Gordon that, because he was representing NJFS, someone else needed to prepare the mortgage.

According to Halberstadt, respondent testified that a traditional lender was not a viable option because it would require title insurance. The mortgage would have to be a friendly person whom Gordon could control. The intent was that no money would change hands. Money was actually sent to Gordon's nephew, Paul Fishbein, but immediately returned to Gordon.

At his deposition, Fishbein testified that he did not want to be a part of the transaction. According to Halberstadt, "he got cold feet." As a result, the mortgage was assigned to Letoh Inc. Halberstadt recalled that the company was owned by Dale Gordon and had been incorporated for her to open a dress shop, but she never conducted any business through it.

Letoh purchased the St. Vincent Court property at the foreclosure sale. Halberstadt became suspicious about the sale because of the timing of the transfers and because, typically, corporations do not own residential properties.

Ultimately, the plaintiffs succeeded in their fraudulent transfer action before Judge Irenas and executed on the property. During the prolonged process, Gordon had stopped paying taxes on the property, thereby decreasing its value.

The Par Master Matter

Gordon was the sole owner of Par Master Corporation, which he formed in 1989. Par Master was created specifically to hold title to a condominium (rental property) at 935 The Mews at Chanticleer, Cherry Hill, New Jersey.

As indicated earlier, in June 1997, respondent became aware of the verdict against Stephen Gordon in the S&S Crown litigation. The judgment was docketed in New Jersey on October 9, 1997. Respondent prepared a deed, dated October 1, 1997, conveying the Chanticleer condominium to Brian Gordon. Dale Gordon signed the deed, even though she had no connection with Par Master. Although the deed reflected that "$140,000 was paid in consideration for the conveyance," Halberstadt determined that no consideration had been paid.

According to Halberstadt, Brian testified, at depositions, that he had no recollection or knowledge about the transaction. The court deemed the transfer to be a fraudulent conveyance.

Respondent prepared a deed, dated March 18, 2000, that transferred the property back to Par Master, enabling Halberstadt's firm to begin execution proceeds against that property.

Halberstadt also testified about a $20,000 payment made to Begelman & Orlow, which was deposited into the firm's escrow account. Halberstadt knew of no purpose for that payment. The $20,000 was not for legal services provided by Begelman & Orlow to Brian. He added that there were "tremendous amounts of checks going back and forth between a bank account that was in the name of Dale Gordon and checks that were being written to Michael and Brian Gordon." According to Halberstadt, Michael and Brian "would then send checks back." "[I]n the next few weeks, that $20,000 was released to Dale Gordon in I think like increments of 3,000, 4,000 [sic], there may have been four or five payments."

Halberstadt could think of no reason why the conveyance of the Chanticleer property to Brian and back to Par Master would result in payments to Dale. Halberstadt recalled Gordon's testimony before Judge Irenas that the checks were written so that "we couldn't get our hands on the money."

The TAA Matter

TAA, Inc. was a corporation wholly owned by Gordon. Gordon and Robert Levey jointly owned Stephen's Chevrolet. Stephen's Chevrolet was placed into involuntary bankruptcy some time around 1989.

Transamerica obtained a $2,330,563.70 judgment against Stephen's Chevrolet. According to Halberstadt, Gordon formed TAA to purchase the Transamerica receivable. Gordon paid Transamerica to obtain the assignment of a judgment against the bankrupt Stephen's Chevrolet. The judgment was assigned to TAA.

According to the stipulation, on November 2, 1994, "respondent provided legal services in connection with filing a Proof of Claim with the United States Bankruptcy Court in Matter of Stephen's Chevrolet, Inc. . . . regarding TAA's judgment." Gordon filed the original proof of claim in the amount of $550,000. On respondent's advice, the proof of claim was amended to reflect the amount of the judgment, $2,300,000. As stated before, in June 1997, respondent learned of the jury verdict against Gordon and other defendants as a result of the S&S Crown suit.

On September 1, 1997, in payment of the TAA claim, the bankruptcy trustee made a $101,754.96 distribution to Gordon, through respondent's law firm. Respondent deposited the check

into his firm's attorney trust account. On September 15, 1997, respondent deducted $421.60 for costs and wire-transferred the balance ($101,333.36) to Dale Gordon's account at Mellon Bank (respondent thought that it went into Dale's Paine Webber account).[3] According to the stipulation, "At that time, respondent knew that Dale Gordon was not a party to the TAA litigation, he knew that Dale Gordon had no ownership interest in TAA, and he also knew of the S&S Crown judgment entered against Stephen Gordon."

Nothing during the course of the litigation suggested that Dale was entitled to the funds. Moreover, during depositions, Gordon "testified that Dale did not know about the wire transfer because the Mellon Bank account was really his account." Gordon further testified that his wife signed all of the Mellon Bank account checks "in blank," which checks he used at his discretion. Gordon testified that he "asked respondent to wire the funds . . . into the Mellon Bank account so the funds would not be attached to pay the S&S Crown judgment." According to Halberstadt, Gordon opened the account in his wife's name the

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[3] At the ethics hearing, respondent testified that TAA did not have a bank account because its only asset was the claim. He, therefore, obtained a corporate resolution directing that the funds be deposited into Dale's account.

day after the May 1997 Pennsylvania verdict; Gordon testified that he controlled the account.

Respondent admitted that he had concerns about the transfer, but claimed that he could not remember Gordon's answer when respondent had asked him why he wanted the assets transferred in that fashion. Respondent recalled, however, that, after the judgment had been entered, Gordon worried about being able to care for his family.

In response to the ethics grievance, respondent contended that "pursuant to RPC 1.15(b) they were obligated to promptly deliver the funds to the Dale Gordon account because their client directed them to do so."

Halberstadt characterized the fraudulent conveyance litigation as "very strange," but he said that to refer to it as such would be to minimize what was going on at the time:

> There were . . . three fraudulent transfer lawsuits going on. . . . [B]ut there were also state court proceedings involving Dale Gordon . . . . There . . . was other litigation regarding . . . the plaintiff's attempts to essentially attach certain funds that came out of a legal malpractice lawsuit . . . . That ended up in bankruptcy and this became just a very long, drawn out affair. There were Superior Court appeals on the exception issues in which we were able to attach money, there were contempt

> proceedings against Begelman and Orlow. This thing just took on a life of its own . . . .
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> [1T63-7 to 1T64-1.][4]

The Assignment of the Certificate of Deposit

As mentioned previously, in June 1997, respondent learned about Berman's verdict against Gordon and others in the S&S Crown suit. On February 26, 1998, he filed a civil suit in the Philadelphia County Court of Common Pleas, titled Michael Gordon v. First Union National Bank. The complaint alleged that, on November 3, 1997, Gordon assigned a certificate of deposit ("CD") to Michael Gordon, but that, when Michael attempted to redeem it, the bank refused payment, claiming that the CD was not transferable. According to Halberstadt, no evidence was produced that the assignment of the CD was for any consideration. The matter was eventually resolved for approximately $200,000.

In connection with other federal litigation, Michael Gordon submitted a May 8, 2003 affidavit that indicated the following, in part:

> 4. In 1997, I was unaware that my father assigned a First Union CD to me.

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[4] 1T refers to the transcript of the July 24, 2007 hearing before the special master.

> 5. In 1997, I was unaware that a lawsuit was filed on my behalf and without my permission by Mark Orlow, Esquire . . .
> 6. The Complaint . . . does not bear my signature. Although there is a signature that purports to be mine, I did not sign or review any Complaint.
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> [J8¶IV5;Ex.OAE50.][5]

In his affidavit, Michael confirmed that he did not receive any of the proceeds in the Pennsylvania Court "CD" litigation settlement (presumably, the arbitration award). Yet, during deposition testimony, he admitted signing a $300,000 check sent to him by Dale Gordon, but could not recall what he had done with it. He claimed that he did not recall anything from 1997 because he "smoked pot a lot in 1997." Later, in a September 2002 deposition, he claimed that, during the first deposition, he had been on suicide watch. Presumably, these statements were made to suggest that his affidavit was unreliable.

The matter went to arbitration, which was decided in Michael's favor. However, Halberstadt stated, "counsel . . . asked that the arbitration award be put into the name of Stephen Gordon, spelled S-P-H-E-N . . . I don't know whether that's a typo or something done intentionally." Michael Gordon did not get any of the money.

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[5] J refers to the parties' stipulation of facts executed in May and June 2007.

Before the special master, respondent testified that, immediately after law school, he worked for "one of the big eight accounting firms, Coopers and Lybrand," worked for a small law firm in Philadelphia, where he became a junior partner, and for another law firm, before he opened a practice in 1986, while simultaneously engaging in real estate development. In 1992, respondent merged his practice with Ross Begelman to create the firm of Begelman & Orlow. The firm maintains offices in New Jersey and Pennsylvania. Respondent's practice is primarily transaction-oriented.

Respondent believed that Gordon had been Begelman's client since the early 1990s. Over the years, respondent has represented Gordon in more than sixty matters. Gordon is an entrepreneur and a certified public accountant.

Much of respondent's testimony at the ethics hearing and depositions closely tracked Halberstadt's version of the events.

According to respondent's deposition testimony, he learned generally about the S&S Crown litigation in the latter part of 1996 and learned of its details in 1997. By June 1997, he knew about the $1.1 million jury verdict. He also knew that, prior to the verdict, in 1995, there had been settlement discussions: the plaintiffs had demanded $350,000 and Gordon had made a counter-offer of $100,000. Respondent implied that his partner had been

involved in the discussions. Later, respondent stated that he did not learn about the settlement discussions until 1997.

Respondent recalled that, in early 1995, Gordon wanted to conduct some estate planning, primarily focused on the St. Vincent Court property. Gordon had a pre-nuptial agreement with Dale that required Gordon, after five years of marriage, to execute a new deed on the property in his and Dale's joint names. Respondent believed that, around the expiration of the five-year period, Gordon and Dale were experiencing marital problems. Gordon wanted to put the property into his children's names, but wished to continue to live there. Gordon wanted to maintain control over the property and make Dale "a part of the transaction." The property was Stephen and Dale Gordon's primary residence, where they continued to live after the conveyance.

According to respondent, Dale was aware of Gordon's plans. She did not object to them because she knew Gordon was unhappy in the marriage. Respondent, aware of the Gordons' pre-nuptial agreement, recommended that Gordon transfer the St. Vincent Court property through either a trust, a corporation, or a limited partnership. Gordon opted to form a corporation. Although the transfer of the deed was purportedly part of Gordon's estate planning process, respondent did not obtain a list of Gordon's assets because Gordon was not interested in

giving him that information; he was only interested in estate planning for the St. Vincent Court property. Respondent asserted that, at that time, he was unaware that S&S Crown had filed a lawsuit against Gordon. Notwithstanding his earlier testimony that he knew about it in late 1996, he claimed that he did not learn about the suit until "mid-'97." Respondent had told Gordon that, because the 1995 transfer from Gordon to NJFS had occurred well before the 1997 judgment was entered, a judgment against Gordon would not attach "legally" to the property owned by NJFS.

Respondent denied that he was trying to help Gordon avoid a debt, defraud creditors, or "[stretch] the ethical boundaries of the attorney/client relationship." He admitted helping Gordon to form NJFS in 1995 and preparing a deed from Gordon to the corporation. At that time, S&S Crown had not yet obtained a judgment.

In 1997, Gordon told respondent that he was going to sell the St. Vincent property to the D'Amatos for $300,000. Gordon asked respondent to prepare an agreement of sale. Respondent did so. At that time, respondent already knew that S&S Crown had obtained a verdict against Gordon and expected that a judgment would be entered against Gordon in New Jersey.

Respondent had no qualms about preparing the closing documents because S&S Crown's judgment was against Gordon, not

NJFS. In addition, NJFS would receive fair consideration for the sale. Respondent did not believe that he had any obligation to protect S&S Crown's interests or that the sale of the St. Vincent Court property would diminish Gordon's assets.

According to respondent, the title company would not insure title unless the S&S Crown judgment was satisfied. Respondent disagreed with the title company's position, claiming that the judgment did not attach to the property because Gordon had divested himself of it in 1995. The title company, however, did not want to get involved in litigation over the title.

Because Gordon wanted to proceed with the sale, respondent informed him that "title companies viewed a sheriff's deed as almost essentially providing a clean title." Respondent added that in the context of removing that cloud from the title, a cloud that should not have been there at all, he had suggested that "we do what we call a friendly foreclosure," that is, that "NJFS find someone to lend itself money, and then foreclose on it[;] a clean deed would be issued and then we could go ahead with the sale to the D'Amatos."

To sell the property, thus, respondent advised Gordon to create a mortgage with the intention of a default and a foreclosure. NJFS would give Paul Fishbein a $340,000 mortgage. Respondent told Gordon that his firm could not prepare the

documents and that Fishbein had to get separate counsel for the foreclosure. Respondent did not want the money going through his trust account because it would be a conflict of interest and because he knew that NJFS was not going to contest the foreclosure. Respondent "just felt uncomfortable" being involved. Respondent represented NJFS, who instructed him, through Gordon and his law partner, not to object to the foreclosure. However, Gordon neither owned any shares, nor was he an officer of NJFS.

Gordon led respondent to believe that he, his wife, and his sons were aware of and had consented to the transaction. At some point, respondent learned that Fishbein had backed out of the transaction. Afterwards, another attorney filed the foreclosure on behalf of Letoh Corporation. Respondent was not involved in preparing the documents for the assignment of the mortgage from Fishbein to Letoh or in the foreclosure action brought by Letoh. Respondent believed that his partner had incorporated Letoh. Respondent was not sure who the shareholders of Letoh were, but believed them to be Gordon and his wife. Although respondent did not think that Letoh had any funds, he never wondered where it would get the money to fund the mortgage. He learned "at some point" that the mortgage was not funded. The presumption, after good title was obtained, was that the D'Amatos would go ahead

with the purchase. When that fell through, the intent was that Letoh would sell the property for fair market value.

According to respondent, Gordon had intended to either give the proceeds of the sale to his two sons or NJFS would have taken the proceeds and purchased another property.

Respondent claimed that his advice to Gordon was neither given to assist Gordon to avoid the payment of his debt, nor to suggest that Gordon engage in a fraudulent transaction. Respondent also denied providing Gordon with advice that he "knew stretched the borders of the attorney/client relationship by ultimately putting [himself] and [Gordon] in a position where the firm" and he were engaging in unethical conduct.

Respondent admitted his participation in the transaction involving Gordon's Par Master Corporation, which owned the Chanticleer property. He prepared the note and the mortgage for the sale of the condominium from Gordon (Par Master) to his son Brian for $140,000. Even though Brian's signature appeared on the documents, respondent did not know who had signed them. Respondent had the deed recorded.

Respondent admitted that Dale Gordon had signed the deed, even though she was not an officer, director or owner of Par Master. Respondent conceded that Par Master never issued a corporate resolution authorizing Dale to execute the deed. He

speculated that her execution of the deed was probably an oversight.

There was no formal closing in the conveyance of the property to Brian. The purported conveyance occurred within the week after the S&S Crown judgment in Pennsylvania. Respondent learned later that Brian had no knowledge of any transfer to him.

Respondent admitted that he was aware of the judgment and that, when Gordon asked him to transfer the property to his son, it did raise some concerns. Nevertheless, he "concluded that Par Master was an independent corporation" owned free and clear by Gordon, had been in existence since the late eighties, had owned the property for a long time, and Par Master had no liens or judgments against it; therefore, when it transferred the property, it would receive fair consideration for it. Respondent went on to say that

> [w]hile it did cause concern when we looked at it, we said okay, this transaction, assuming that it was legitimate, wouldn't be considered a fraudulent transfer because if Gordon's asset was the stock in Par Master, then that wasn't being transferred. Par Master's assets were being transferred, but in exchange, it was getting a note of $140,000 that was secured by a piece of property. So that transaction in and of itself, well it did cause concern and we looked at it and thought about it, but it didn't.
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> [2T245-13 to 2T245-23.][6]

Respondent explained that Gordon's creditors would have obtained Brian's personal obligation on the note and property, an obligation that, respondent conceded, was unknown to Brian.

Respondent asserted that, once he learned about the allegations in the fraudulent conveyance action, he told Gordon that the transaction was "obviously a sham" and that he needed to "undo the transaction." Respondent, therefore, prepared the deed from Brian back to Par Master, had it signed, and then recorded it.

With respect to TAA, respondent believed, but could not recall specifically, that he had some concerns about transferring assets in the TAA matter. He conceded that, even

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[6] 2T refers to the transcript of the July 25, 2007 transcript of the hearing before the special master.

though Gordon did not state that he wanted the funds transferred to his wife's name so that S&S Crown could not get to it, respondent realized that it could have been one of the reasons for the transfer. At the time, respondent was aware of the verdict in the S&S Crown case, although there was not yet a judgment.

Respondent struggled with Gordon's request and, therefore, obtained a TAA corporate resolution in an attempt to protect himself. Respondent argued that TAA owned the funds and that there was no verdict or judgment against it.

Respondent denied that he had engaged in a course of conduct involving fraud, deceit or misrepresentation or that his legal services violated any of the Rules of Professional Conduct. According to respondent, both NJFS and Par Master were formed "well in advance" of the S&S Crown judgment and both transactions occurred before a lien had been perfected against either corporation. He admitted, however, that he was aware of the lawsuit and the judgment in Pennsylvania and that he was expecting the judgment to be recorded in New Jersey at the time of the transactions.[7]

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[7] The Par Master to Brian Gordon deed was dated October 1, 1997. The S&S Crown judgment was entered two days later. The St. Vincent mortgage was dated December 3, 1997.

As to $20,000 that was disbursed to Dale from his trust account, respondent claimed that he was not aware that the money had come into the firm or had been disbursed to Dale.

Respondent recalled that his firm had become involved in the Stephen's Chevrolet bankruptcy in 1994, even though the proceeding had begun in 1989. In 1989, the S&S Crown litigation had not yet resulted in a judgment (nor had the complaint been filed).

Respondent explained that, at the time of his involvement, TAA had already filed a proof of claim in the amount of $550,000 in the Stephen's Chevrolet bankruptcy, the amount Gordon had paid Transamerica. TAA had been formed by Gordon to purchase the judgment. In other words, Gordon bought his own debt. Respondent filed an amended claim, in 1994, to try to collect the entire $2.3 million. According to respondent, over the next two or three years they were embroiled in litigation over what portion of the $2.3 million TAA would receive.

Respondent noted that a number of other creditors had objected to the TAA proof of claim, based on the fact that Gordon's claim "was in part a claim against himself." In September 1997, after the verdict in the S&S Crown litigation, but before the judgments had been entered, TAA received only $101,000. At Gordon's direction, respondent wired the funds into

Dale's account. Respondent did not view his conduct as violating the Rules of Professional Conduct.

Respondent admitted to the special master that, if Gordon had told him that he wanted the money in his wife's account so that S&S Crown could not get to it, it would have raised concerns in his mind. However, he stated, Gordon did not say that. Respondent conceded that it occurred to him that Gordon's plan was to avoid S&S Crown's judgment, but claimed that "we also were faced with what we thought was a dilemma because we had a client, TAA, who was telling us what to do with their money that was in our trust account." Respondent explained that they obtained the TAA corporate resolution so they had a record that the client was directing them to make the transfer.

Respondent acknowledged that "warning bells" had gone off when he was considering actions involving TAA, Par Master, and the friendly foreclosure, but added that he had gone ahead with the transactions because he and his partner believed that the NJFS sale to the D'Amatos would have been for fair consideration and because there were no judgments against NJFS or Par Master. Therefore, he claimed, "as long as fair value consideration was going to change hands . . . they were defendable transactions." Moreover, he stated, the plaintiffs had never told him to keep

Gordon's assets intact, nor had any liens or "garnishment" actions been filed against Gordon's companies.

Respondent contended that, if he had known that Gordon's transactions were all "shams," he would not have allowed them to go through. He further asserted that he did not think that the transactions would "enable Gordon to beat his creditors."

As to the transfer of the CD, respondent explained that Gordon had found the CD from the early "80s and it had belonged to Gordon and his prior wife, Rochelle. At the time of their divorce they had forgotten the CD and later decided to assign it to Michael." The successor bank to First Fidelity, First Union, had no record of the CD, asserted that it must have been redeemed, and denied any responsibility for it. Respondent filed suit on behalf of Michael, but respondent was not involved in the trial. Respondent believed that, late in the proceedings, Gordon had been named a plaintiff. Sometime around 2000, the bank paid over the funds to respondent's firm, as counsel to the plaintiffs. Respondent believed that his partner had turned the funds over to Gordon. It was respondent's understanding that Gordon had given the money to Michael, but he did not know whether Michael had kept the money.

Respondent admitted that he did not verify whether Michael was aware of the lawsuit and never talked to him about it,

although he believed that his partner had. He relied on his partner's representation that Michael had signed the verification to the complaint.

Judge Irenas found that the initial transfer from Gordon to NJFS, the friendly foreclosure, and the Par Master matter were all fraudulent. As to the friendly foreclosure concept, the judge stated:

> Needless to say, this was a transaction tinged with fraud. And I'm making no finding as to whether Mr. Gordon is telling the truth when he says his lawyers told him to do it. But any lawyer who would tell a client to engage in any some phony foreclosure in which you allege there's a mortgage that really doesn't exist, has to rethink his ethical or her ethical standards.
>
> It just boggles my mind that a lawyer would suggest engaging in a phoney foreclosure, and allege an amount due, when there really was no amount due, there really was no money changing hands.
>
> . . . .
>
> It's very clear that the foreclosure was a completely sham transaction. A fraudulent transaction. It's also clear that the original transfer -- clear to me, that the original transfer violated the Fraudulent Transfer Act . . . . It was made to defeat, hinder and defraud its creditors, which is the amount of the thing [sic]. And it was made at the time when he reasonably believed he would not have the ability to pay his creditors.
>
> Indeed, although they try to put a twist on it and state that I wanted to save this money for my son - - save this property

for my son, to me further proves what is obvious, is that the only threats to his son were his creditors.

[Ex.OAE15 at 65-2 to 66-7.]

The special master found that respondent exhibited a lack of diligence in handling Gordon's matters, adopting a "do whatever the client asks without careful consideration." The special master also found that there was a lack of communication between respondent and his partner concerning this client's dealings.

According to the special master, respondent knew about the Pennsylvania lawsuit and the problems that it would cause Gordon. Yet, respondent never questioned Gordon's request to transfer certain property. Moreover, respondent "never connected the various transfers and actions of the client with an attempt to evade what ultimately became a million dollar judgment." The special master found that respondent treated each transfer in a vacuum, as unconnected and proper.

As to the St. Vincent Court property, the special master noted that, even though respondent did not prepare the documentation for the "friendly foreclosure," it was undertaken at his recommendation. The mortgage was unfunded and the property foreclosed, in an attempt to remove any liens. As to the funds received in the TAA transfer and the CD transfers, the

special master noted that the funds were funneled through respondent's trust account to others, at Gordon's direction.

The special master found that respondent "at the very least should have known that the actions were improper, should have so advised his Client Gordon of that fact and [should have] ceased to act as his attorney."

The special master found that respondent violated RPC 1.2(d) and (e). He did not find, however, that respondent purposely engaged in conduct that would have violated RPC 8.4(c). Rather, respondent followed the "don't ask, don't tell" philosophy.

The special master concluded that respondent's actions "exhibited a lack of due diligence, sloppy, and bad, to coin a phrase, lawyering." The special master remarked that, given all of the information known to respondent about his client's situation, he should have "reviewed it in its entirety, seen the obvious course his client was following. Had he done so, he would have and should have advised his client of the improprieties and if the client persisted, step out as the client's attorney."

Considering respondent's lack of an ethics history, the special master recommended that respondent be "severely

reprimanded and suspended from the practice for a period not to exceed three months."

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

Each of the first three counts of the complaint charged respondent with violating RPC 1.2(d) (counseling or assisting a client in conduct the lawyer knows is criminal, or fraudulent, or in preparing a written instrument containing terms the lawyer knows is expressly prohibited by law); RPC 1.2(e) (failing to advise the client of the relevant limitations on the lawyer's conduct when the lawyer knows that the client expects assistance not permitted by the Rules of Professional Conduct); and RPC 8.4(c) (conduct involving dishonesty, fraud, deceit or misrepresentation).

Respondent's testimony varied as to when he became aware of the S&S Crown litigation. What is clear is that Gordon had an ongoing relationship with Begelman, when respondent merged his practice with Begelman's in the early 1990s. The S&S Crown complaint was filed on May 14, 1991. The verdict was entered in May 1997. In the interim, the parties attempted to settle the

matter, to no avail. The judgments were docketed in Pennsylvania on September 30, 1997, and in New Jersey on October 9, 1997.

Respondent admitted that, over the years, he had represented Gordon in more than sixty matters. He claimed, however, that he did not learn about the S&S Crown litigation in "a general way" until the latter part of 1996, even though the suit had been filed in 1991 and Gordon had been his firm's client since the early 1990s. Respondent also admitted that he was aware of settlement negotiations in the matter prior to the 1997 judgment, but was evasive about when his firm became involved in those negotiations.

Respondent further claimed that Gordon was interested in estate planning. However, the estate plan involved only one asset, the St. Vincent Court property. In 1995, Gordon sought to transfer his ownership in St. Vincent Court to his sons, but he wanted to maintain control of the property and to continue living there. The claimed reason was to prevent Gordon's wife from obtaining an interest in the property. However, given Dale's involvement in NJFS, as its president, and her involvement in other transactions, we find that the explanation for the transfer is simply not credible.

The transactions that followed the transfer of the property to NJFS and the assignment of the mortgage to Letoh were deemed

fraudulent by Judge Irenas, that is, transactions created to avoid Gordon's creditors. It is undisputed that respondent helped Gordon to transfer his property to his sons in 1995, while the litigation in the S&S Crown matter was pending.

Despite this purported transfer, Gordon never relinquished control over the property. After the judgment in the S&S Crown matter, Gordon, not his sons, determined to sell the St. Vincent Court property. It is undisputed that, when Surety refused to insure the title because of the S&S Crown judgment, respondent advised Gordon to engage in a "friendly foreclosure" proceeding. The resulting action caused Judge Irenas to question the ethical standards of any attorney who would advise his client to engage in a "phony foreclosure," in which no money would change hands.

Respondent did not prepare the documentation for the sham foreclosure, however. When Gordon's nephew backed out of the transaction, the mortgage was assigned to Letoh, Inc., which purportedly was owned by Dale Gordon. Letoh later purchased the property at a foreclosure sale. Although respondent denied his involvement in transferring the property to or from Letoh or preparing the documents for those transfers, he masterminded the scheme. Moreover, respondent knew that Gordon, not Dale, planned to control what followed after the foreclosure. Respondent knew that Gordon intended to sell the property through Letoh and to

control the sale proceeds – by either distributing the funds to his sons, or purchasing another property.

Respondent refused to prepare the documents for the "friendly foreclosure," allegedly because he represented NJFS and, as such, would be engaging in a conflict of interest. More likely, respondent realized the impropriety of the transaction and did not want his or his firm's name on documents relating to the transaction.

We find that respondent's representation of Gordon in more than sixty matters, his knowledge about the S&S Crown litigation and verdict and his expectation of a judgment in New Jersey, his role in the "estate planning" involving only one asset, and his advice to Gordon to engage in a "friendly foreclosure" all point to the inescapable conclusion that respondent assisted Gordon in his attempts to conceal his assets from creditors. In so doing, respondent violated RPC 1.2(d) and (e), as well as RPC 8.4(c).

As to the Par Master transaction, in June 1997, respondent knew about the S&S Crown verdict but, nevertheless, in October 1997, prepared a deed conveying the Chanticleer condominium from Par Master to Brian Gordon, for no consideration. There was no formal closing for the transaction. Brian was unaware of the transfer. Respondent viewed this transaction as proper because Par Master was an independent company (notwithstanding that it

was owned by Gordon), with no liens or judgments against it. Respondent rationalized that Gordon's creditors would have obtained Brian's personal obligation on the note as an asset. We find respondent's position without merit, particularly because Brian had no knowledge of the transaction. Judge Irenas also found that this transaction was fraudulent.

The payments made in and out of respondent's escrow account to and from Gordon's account, specifically, the $20,000 payment made to respondent's firm and then paid to Dale in installments, establish that the payments were part of the overall pattern of fraud in which respondent participated to permit Gordon to avoid his creditors. Here, too, we find that the evidence establishes that respondent's actions constituted conduct that violated RPC 1.2(d) and (e) and RPC 8.4(c).

As to TAA, it was wholly owned by Gordon. It was created for the sole purpose of obtaining the assignment from Transamerica of its judgment against the bankrupt Stephen's Chevrolet owned by Gordon. In November 1994, respondent assisted Gordon with the filing of a proof of claim in the Stephen's Chevrolet bankruptcy. In early September 1997, respondent received a $101,754 check from the bankruptcy trustee, in payment of TAA's claim. Respondent knew about the S&S Crown verdict in June 1997. However, after deducting costs, he wire-

transferred $101,333 to Dale's Mellon Bank account, even though she had no interest in the litigation. Dale was unaware of the transfer because the account was really Gordon's. Gordon testified that he had asked respondent to wire-transfer the funds to the account so that the funds would not be attached to satisfy the S&S Crown judgment.

Respondent claimed that, pursuant to RPC 1.15(b), he was required to promptly deliver the funds to Dale because his client had directed him to do so. Respondent's rationale flies in the face of RPC 1.2(d) and (e). Obviously, an attorney has no duty to comply with a client's instruction when the instruction is improper. Moreover, it is clear that respondent realized the impropriety of the TAA transaction because he obtained a corporate resolution directing the transfer. His purpose was to shield himself against any claims of wrongdoing.

Respondent knew about the S&S Crown judgment when he made the disbursement to Dale's account. According to Gordon's testimony, at his deposition, respondent knew that the purpose of the transfer was to shield the funds from Gordon's creditors. We find, therefore, that respondent's conduct violated RPC 1.2 (d), in that he assisted his client in conduct he knew was illegal; RPC 1.2(e), in that he failed to advise his client of

the ethics limitations on his conduct, and RPC 8.4(c), in that his conduct was dishonest and deceitful.

In February 1998, after respondent learned about the S&S Crown verdict, he filed suit on behalf of Michael Gordon against the First Union National Bank, alleging that, in November 1997, he had assigned a CD to Michael, but that the bank claimed that the CD was non-transferable.

In connection with the federal fraudulent transfer litigation, Michael had submitted an affidavit stating that, in 1997, he was unaware that his father had assigned the CD to him and that respondent had filed a lawsuit on his behalf. He claimed that it was filed without his permission and that he did not sign or review the complaint.

Judge Irenas did not find that this transfer was fraudulent. We disagree. As in the other transactions, Gordon was attempting to hide the funds from his creditors. We find that the totality of the circumstances compel the conclusion that respondent knew from the outset that all of Gordon's actions, including the CD transfer, were undertaken to avoid his creditors.

Respondent's counsel argued that we must conclude that respondent "knew" that his client's conduct was unlawful, in order to find that he violated RPC 1.2(d) and (e) and RPC

8.4(c), and that there is no evidence that respondent knew that the assistance that Gordon sought from him was unlawful. Counsel argued that respondent held a "good faith belief in the legality of his client's various positions, based in large part upon what he was told by his client."

Despite respondent's denials that he knew that his client's conduct was illegal, there is sufficient circumstantial evidence in the record, as well as the direct evidence cited to above, to establish respondent's knowledge that his client's goal was to avoid his creditors. In another context, circumstantial evidence was found to support a conclusion that a lawyer knew or had to know that clients' funds were being invaded. In the Matter of John Blunt, DRB 01-198 (May 17, 2002) (slip op. at 10-11), citing In re Davis, 127 N.J. 118, 128 (1992). Here, we find that the totality of respondent's conduct compels the conclusion that he violated all of the rules cited in the complaint.

Respondent's counsel offered, as mitigating circumstances, respondent's unblemished record of nearly thirty years, his professional service to his clients and the community for many years, and character references.

A school superintendent described respondent as demonstrating "an exemplary level of honesty and integrity" and asserted that "forthrightness and veracity characterize his

interactions," whether acting on behalf of the community as a school board president or simply as a concerned parent.

One attorney wrote that respondent always acts in "a very professional manner" and that he provides knowledgeable insight and advice. He added that respondent had never given him any reason to question his professional and ethical standards.

Another attorney submitted an affidavit stating that respondent is of good character, that he is an honorable person and competent attorney, and that he performs his legal obligations with complete integrity and competence. In addition, a fourth attorney found respondent to be "highly professional," and a lawyer of the "utmost integrity and honesty."

Respondent's résumé lists his professional associations from 2005 to 2007: National Employment Lawyers Association and Taxpayers Against Fraud. He has also been the president of the Colonial School Board and the municipal chairman for the Whitemarsh Republican Committee since 2005. Respondent has also been involved in youth basketball and baseball leagues, in addition to being a member of other associations.

The only issue left for determination is the quantum of discipline for respondent's violations of RPC 1.2(d) and (e) and RPC 8.4(c). We find the following cases helpful in fashioning the appropriate form of discipline for respondent's misconduct.

In In re Lowell, 178 N.J. 111 (2003), the attorney received a three-year suspension for counseling her matrimonial client to lie on a certification and to disobey a court order. She further created fraudulent documents in her client's matrimonial matter - she submitted false certifications to the court in support of a pendente lite motion and elicited false testimony from a witness during a divorce trial. In the Matter of Melinda Lowell, DRB 01-041 (October 26, 2001) (slip op. at 34).[8] Lowell also had her client cash a bearer bond to pay her legal fee, in violation of a court order; had an employee work on a client's case after the client had terminated her services; made misrepresentations to clients, the court and third parties; and failed to notify her adversary of the submission of an order, so that the adversary could not object to its terms, and of an insertion she made to a stipulation extending the time to answer a complaint. In all, the Court found that respondent's conduct violated RPC 1.2(d) (counseling or assisting a client in conduct the lawyer knows is illegal, criminal or fraudulent), RPC 1.3 (lack of diligence), RPC 1.16(d) (failure to return an unearned retainer on termination of the representation), RPC 3.3(a)(1) (false

[8] Initially, we recommended this attorney's disbarment. On remand by the Court for the consideration of mitigating circumstances, we determined to impose a three-year suspension.

statement of material fact to a tribunal), RPC 3.3(a)(4) (offering evidence the lawyer knows to be false), RPC 3.4(c) (knowingly disobeying an obligation under the rules of a tribunal), RPC 4.2 (false statement of material fact or law to a third person), RPC 7.1(a)(1) (false or misleading communication about the lawyer's services), RPC 8.4(a) (knowingly assisting or inducing another to violate the Rules of Professional Conduct), RPC 8.4(c) (conduct involving dishonesty, fraud, deceit or misrepresentation), and RPC 8.4(d) (conduct prejudicial to the administration of justice).

In In re Kress, 177 N.J. 226 (2003), the attorney received a one-year suspension for displaying a pattern of deceitful conduct. In the Matter of Richard H. Kress, DRB 02-365 (June 3, 2003) (slip op. at 25). Kress attempted to create a sham transaction to deceive a trustee's attorney that a mortgage had been assigned for bona fide consideration. He sought to create a third-party mortgage assignment so that it would appear to the bankruptcy trustee that neither of his clients would benefit from the sale of property. He prepared deeds by which his clients conveyed their interests in their respective properties to their spouses. Although Kress claimed that one of the transfers was in conjunction with an estate plan, he did not even attempt to conceal the fact that he had prepared the deed

conveying his client's home to her husband in order to defraud creditors. That deed was the subject of a fraudulent conveyance lawsuit.

Kress also made misrepresentations to the parties to the transaction and engaged in a conflict of interest by representing an accounting firm as well as the individual partners, after an actual conflict developed between the parties' interests.

The Court found that Kress violated RPC 1.7(a) (conflict of interest), RPC 4.1 (knowingly making a false statement of material fact to a third person), RPC 8.4(c) (conduct involving dishonesty, fraud, deceit or misrepresentation) and RPC 8.4(d) (conduct prejudicial to the administration of justice). Kress had a prior three-month suspension and a reprimand.

The Court imposed a three-month suspension in In re Kernan, 118 N.J. 361 (1990), where the attorney, in his own matrimonial matter, failed to inform the court that he had transferred real property for no consideration, which property he had previously certified to the court as an asset. According to the attorney, he wanted to exclude the asset from the marital property that would otherwise be subject to distribution in favor of his wife. The attorney did not disclose the transfer to the court, opposing counsel, or his ex-wife. He also failed to disclose the

conveyance at a settlement conference and to amend the certification of assets that he had previously submitted to the court as part of his case information statement. It was not until he was directly questioned by the court that he revealed his conveyance of the property. He also knowingly made a false certification. The attorney had received a private reprimand.

In In re Blunt, 174 N.J. 294 (2002), the attorney received a reprimand for his violation of RPC 1.2(d). He counseled his client to enter into a sham contract of sale that was ultimately used as an exhibit to an affidavit that he contemplated submitting to a court, in an attempt to have encroachments removed from his client's property. Although we considered that the attorney was beset by a serious medical condition that might have affected his judgment, we found that his conduct was serious and deserving of a reprimand.

Here, we find that respondent's conduct was not as serious at that of Lowell's, which consisted of numerous ethics violations undertaken for her own personal gain (three-year suspension). His conduct was more serious than Kernan's, however (three-month suspension), who hid the transfer of an asset in his own matrimonial matter, albeit for personal purposes. Respondent's conduct approached that of Kress' in seriousness (one-year suspension), but Kress' disciplinary record (a three-

month suspension and a reprimand) was an important factor in the assessment of the penalty for his conduct.

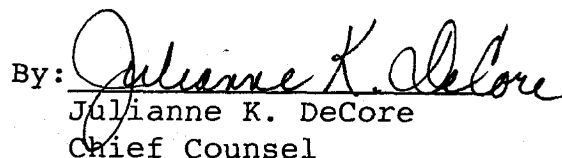
Against respondent's substantial misconduct, we weigh his otherwise unblemished ethics history, his good character, his strong and long-term involvement in the community, and the fact that his conduct was not aimed at self-benefit, but undertaken at the request of a longtime client, who was also an astute businessman. We therefore, determine that a three-month suspension is adequate discipline in this case.

Vice-Chair Frost and Member Lolla voted to impose a six-month suspension.

Member Doremus did not participate.

We further determine to require respondent to reimburse the Disciplinary Oversight Committee for administrative costs and actual expenses incurred in the prosecution of this matter, as provided in R. 1:20-17.

Disciplinary Review Board
Louis Pashman, Chair

By: 
Julianne K. DeCore
Chief Counsel

SUPREME COURT OF NEW JERSEY
DISCIPLINARY REVIEW BOARD
VOTING RECORD

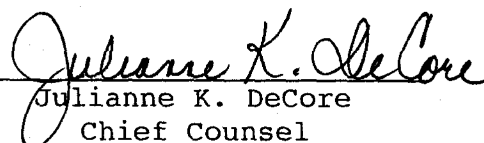
In the Matter of Marc M. Orlow
Docket No. DRB 08-231

Argued: October 17, 2008

Decided: December 17, 2008

Disposition: Three-month suspension

Members	Disbar	Three-month Suspension	Six-month suspension	Dismiss	Disqualified	Did not participate
Pashman		X				
Frost			X			
Baugh		X				
Boylan		X				
Clark		X				
Doremus						X
Lolla			X			
Stanton		X				
Wissinger		X				
Total:		6	2			1



Julianne K. DeCore
Chief Counsel