SUPREME COURT OF NEW JERSEY
Disciplinary Review Board
Docket No. DRB 07-286
District Docket No. XIV-07-226E

IN THE MATTER OF

DANIEL E. ABRAMS

AN ATTORNEY AT LAW

Decision

Argued: January 17, 2008

Decided: April 1, 2008

Richard J. Engelhardt appeared on behalf of the Office of Attorney Ethics.

Respondent waived appearance.

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

This matter came before us on a motion for reciprocal discipline filed by the Office of Attorney Ethics (OAE), pursuant to R. 1:20-14, following the Supreme Court of Florida's imposition of concurrent one-year suspensions on respondent for

his misconduct in two immigration matters. The suspensions were imposed for respondent's violations of several Rules Regulating The Florida Bar. Many of the rules violated by respondent are comparable to New Jersey's RPCs.

In the first matter, respondent committed violations comparable to the following pre-2004 RPCs:

- 1.1(a) (gross neglect)
- 5.3(a), (b), and (c)(1)-(c)(2) (supervision of nonlawyer assistants)
- 5.4(a) (fee sharing with nonlawyer employees)
- 5.4(c) (permitting a person "who recommends, employs, or pays the lawyer to render legal services for another to direct or regulate the lawyer's professional judgment in rendering such legal services")
- 5.5(b) (assisting a nonlawyer in the unauthorized practice of law)
- 8.4(c) (engaging in "conduct involving dishonesty, fraud, deceit or misrepresentation).

In the second matter, respondent committed violations comparable to the following pre-2004 RPCs:

- 1.1(a) (gross neglect)
- 1.3 (lack of diligence)

- 1.4(a) (failure to keep the client reasonably informed about the status of a matter and to promptly comply with reasonable requests for information)

- 1.4(b) (failure to explain a matter to the extent reasonably necessary to permit the client to make informed decisions regarding the representation)

- 1.5(a) (failure to charge a reasonable fee)

- 5.3(a), (b), and (c)(1)-(c)(2) (supervision of nonlawyer assistants)

- 5.4(a) (fee sharing with nonlawyer employees)

- 5.4(c) (permitting a person "who recommends, employs, or pays the lawyer to render legal services for another to direct or regulate the lawyer's professional judgment in rendering such legal services")

- 5.4(d)(2) (practicing with or in the form of a professional corporation, association, or limited liability entity authorized to practice law for a profit when a nonlawyer is a corporate director or officer thereof)

- 5.5(b) (assisting a nonlawyer in the unauthorized practice of law).

In both matters, respondent violated two Florida rules that have no counterpart in New Jersey:

- 4-5.3(a) (requiring a person "who uses the title of paralegal, legal assistant, or other similar term when offering or providing services to the public [to] "work

for or under the direction or supervision of a lawyer or law firm")

- 4-5.3(c) (requiring a lawyer to review and be responsible for the work product of a paralegal or legal assistant to whom the lawyer delegates duties).

The OAE requested the imposition of a one-year suspension for respondent's misconduct. Respondent, in turn, sought the following: "a Stipulated Order for a year suspension Nunc Pro Tunc [to] January 25, 2006 to include a satisfaction of the requirements of ten hours of CLE and to practice under the supervision of a proctor for a year in Docket No. 96-154."[1] In support of his request, respondent noted that he has not practiced law in New Jersey since 1993 and that, as of December 2004, he has been retired from the practice of law in this state.

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[1] This docket number refers to a previous New Jersey disciplinary matter that led to the imposition of a reprimand. In the Matter of Daniel B. Abrams, 151 N.J. 486 (1997). (Respondent's middle initial was misidentified in the Court's order.) In addition to imposing a reprimand, the Supreme Court ordered that, if respondent resumes the practice of law in New Jersey, he must complete ten hours of continuing legal education in ethics and to practice under the supervision of a proctor during the first year of his return to practice. Ibid.

For the reasons expressed below, we determine to impose a one-year prospective suspension in each of the two disciplinary matters, to be served concurrently. We further determine to incorporate the unsatisfied conditions imposed as part of the 1997 reprimand in In re Abrams, 151 N.J. 486 (1997). Thus, in the event that respondent returns to the practice of law in New Jersey, he must complete ten hours of continuing legal education classes in ethics and, in addition, practice under the supervision of a proctor. Both requirements are to be satisfied during the first year of respondent's resumption of the practice of law.

Respondent was admitted to the New Jersey bar in 1988 and to the Florida bar in 1997. At the relevant times, he practiced law in Boca Raton, Florida.

As mentioned above, in 1997, respondent received a reprimand in New Jersey for gross neglect, lack of diligence, and failure to communicate with the client in a personal injury matter. Respondent abandoned his client and permitted the statute of limitation to expire without having taken any steps to protect her interests. In our decision, we noted that respondent was not, and had no intention of, practicing in New Jersey. Nevertheless, because respondent wanted to "have the

option to practice law" in New Jersey, we determined that, if he returned to practice here, he was to "complete ten hours of continuing legal education classes in ethics and to practice under the supervision of a proctor, both requirements to be filled or observed during the first year of his resumption of the practice of law." In re Abrams, DRB 96-154 (June 20, 1997) (slip op. at 8). The Supreme Court agreed. In the Matter of Daniel B. Abrams, supra, 151 N.J. 486.

From September 25, 1995 to June 19, 1996, respondent was on the Supreme Court's ineligible list for failure to pay the annual attorney assessment to the New Jersey Lawyers' Fund for Client Protection (CPF). The CPF records reflect that respondent was "retired" from 1994 to 1997 and from 2005 to present. Indeed, according to respondent, he has not practiced law in this state since 1993. See letter from respondent to Richard J. Engelhardt, OAE counsel to the Director, dated August 17, 2007.

Respondent's transgressions involved two matters, which we detail separately.

**The Ulershperger/Ziya Matter**

In this matter, the Supreme Court of Florida issued a decision in which it adopted the findings of fact and recommendations as to guilt and discipline of the referee who conducted the disciplinary hearing. According to the referee, on an unidentified date, Suzanne Akbas, a paralegal, formed a corporation called U.S. Entry, Inc. (US Entry), which provided "legal services" to foreigners seeking entry to, and the establishment of lawful status in, the United States. Akbas employed respondent as "managing attorney" and paid him for "piecemeal legal work" at a rate of $100 "per unit of work". US Entry's letterhead appeared as follows:

U.S. ENTRY, INC
Immigration Document Preparation Service
4400 N. Federal Highway
Boca Raton, Fl. 33431
Telephone: (561) 338-8887 Fax: (561) 338-8483
e-mail: suzanne@usentry.net

Suzanne J. Akbas, Paralegal

Daniel E. Abrams, Esq.
Managing Attorney

In November 1999, Olga Ulershperger and her husband, Abdullah Ziya, entered the United States on tourist visas. Ulershperger was an accomplished gymnast. Ziya was a Turkish Kurd, who had suffered political persecution in his country, including torture.

In the spring of 2000, Ulershperger and Ziya sought assistance from US Entry in obtaining further lawful status in the United States. According to the referee, they met with Akbas, whom respondent "allowed . . . to hold herself out as knowledgeable in the area of immigration law." Akbas counseled the couple to seek employment visas based on Ulershperger's skills as a gymnast, rather than to seek political asylum based on Ziya's persecution.

The couple's applications for employment visas were denied, and their tourist visas expired in May 2001. Ulershperger and Ziya did not discover this information and their consequent unlawful status until the spring of 2002, when they consulted a California immigration lawyer and obtained their file from Akbas. The California lawyer told the couple that they should have sought political asylum. Unfortunately, the one-year period for doing so had expired in November 2000. Nevertheless, the couple were granted asylum under the ineffective-representation exception to the statute of limitation period.

The referee found that Ulershperger and Ziya were respondent's clients; that, although he filed a request for extension of the couple's status, he did not follow up on the request; and that he never notified Ulershperger and Ziya about

either the status of their claim or the lapse of their tourist visas.

The referee also found that, instead of respondent's employing Akbas and supervising her, Akbas employed him and used his license to practice law, "or obtained his signature in order to practice law." US Entry issued checks to respondent for "consultation and management fees," which were not broken down by either case or client names. In short, the referee found, respondent's role at US Entry was inconsistent with the title "managing attorney," rendering the title "a clear misrepresentation of his status."

The referee further found that respondent had no client file, never met with Ulershperger and Ziya, and had "no contact whatsoever" with the clients. Instead, he "relied exclusively on Akbas's analysis of the couple's situation." When respondent learned of his clients' "difficulties," he did nothing to help them, and "was only concerned with how the situation affected him."

The referee and the *Supreme Court of Florida* found that respondent had failed to provide Ulershperger and Ziya with competent representation; failed to direct or supervise a paralegal who used her title to offer and provide services to

the public; failed to exercise supervisory responsibility over a nonlawyer whom he employed; failed to exercise ultimate supervisory responsibility over a nonlawyer who assisted him; shared legal fees with a nonlawyer; permitted his employer to direct or regulate his legal judgment; assisted a nonlawyer in the unlicensed practice of law; and engaged in conduct involving dishonesty, fraud, deceit, or misrepresentation.

In assessing the appropriate measure of discipline, the referee concluded that the single mitigating factor, that is, respondent's unblemished disciplinary history, was outweighed by four aggravating factors: his selfish motive, his pattern of misconduct, the clients' vulnerability, and his "substantial experience in the practice of law."

The referee found that respondent had engaged in unethical conduct and recommended that he receive a one-year suspension. The Supreme Court of Florida adopted the referee's findings of fact and recommendations as to guilt and discipline. The Court suspended respondent for one year "and thereafter until he proves rehabilitation." He also was ordered to pay $2400 in restitution to Ulershperger and Ziya.

**The Lieuwfat Matter**

In this matter, the Supreme Court of Florida approved the uncontested report of the referee, who conducted the disciplinary hearing, and respondent's conditional guilty plea for consent judgment. In this matter, the referee found that, at some unidentified time, respondent had entered into a contractual relationship with Akbas, pursuant to which he provided legal services to US Entry and its clients. Akbas, a paralegal, was "the person in control of the corporation's day-to-day operations" and provided respondent with client referrals and "other legal work." Further, respondent permitted Akbas to "undertake and provide legal representation in his name," including the representation of Chequita Lieuwfat, a US Entry client.

Pursuant to the relationship, respondent, who was designated US Entry's managing attorney, "reviewed documents for legal sufficiency and entered notices of appearances in immigration cases." He was paid a monthly fee based on the number of cases that were "reviewed and accepted." Periodically, respondent went to the US Entry office to sign and review immigration documents. At the same time, he maintained his individual practice in Palm Beach Gardens.

In March 2002, Lieuwfat was employed as an occupational therapist in Palm Beach Gardens, Florida. She was offered employment in New York City, but her employment authorization could not be transferred in the absence of permission from the INS. On March 5, 2002, Lieuwfat met with Akbas, who advised her that she would need to transfer her H-1B authorization to the New York employer, a process that would take about two weeks. Akbas also told Lieuwfat that, as soon as the filing receipt was obtained for the transfer request, she could begin working in New York. Finally, Akbas stated that respondent would sign the H-1B form and represent Lieuwfat in connection with the request for transfer of the employment authorization.

After meeting with Akbas, Lieuwfat repeatedly attempted to ascertain the status of her case. Respondent never contacted her and never discussed her case with her. In fact, respondent never met Lieuwfat. Lieuwfat was able to speak only to Akbas, "who continually and inaccurately assured her that the case was progressing as it should and that she could move to New York to begin her new job."

Between March 5 and April 2, 2002, Lieuwfat heard nothing from Akbas, who also did not return Lieuwfat's calls. Finally, on April 2, 2002, Lieuwfat met with Akbas, who told her that she

could give notice to her current employer, sign an apartment lease in New York, and begin employment in New York on May 1, 2002.

On April 8, 2002, Lieuwfat emailed Akbas and requested confirmation that the H-1B petition had been filed. Akbas assured her that the petition "would be filed in time." At the end of April 2002, Lieuwfat quit her Florida job and moved to New York City to start her job there.

On May 24, 2002, a few weeks into her new job, Lieuwfat wrote to Akbas and requested a receipt number for the petition, so that she could monitor the status of the request. The referee's report does not state whether Akbas responded to Lieuwfat's inquiry or whether she provided Lieuwfat with the requested receipt number. Instead, the referee found, Lieuwfat "was not given any reason to suspect that anything was amiss with the petition."

On November 12, 2002, Lieuwfat contacted Akbas and told her that the INS Vermont Service Center had requested her last pay stub from the Florida employer and a copy of her 2001 W-2. On January 10, 2003, Akbas informed Lieuwfat that her H-1B petition had been approved.

In January, March, and April of 2003, Lieuwfat requested Akbas to provide her with proof that the petition had been approved. Akbas replied that she was awaiting confirmation of the approval.

In February 2004, the New York University School of Medicine extended an offer of employment to Lieuwfat as an occupational therapist. The next month, she contacted another attorney, who informed her that she had been without lawful status since August 2002. In addition, Lieuwfat learned that the H-1B petition had not been submitted until August 12, 2002, and that her lawful status had expired sixteen days later. Moreover, a motion to reopen the case had been filed without Lieuwfat's knowledge. Lieuwfat's new attorney contacted Akbas who admitted that she had not informed Lieuwfat that her status had not been extended.

Respondent was listed as the attorney of record for Lieuwfat. His name was printed on her Petition for Nonimmigrant Worker, as well as on the Vermont Service Center's Form I-797.

Lieuwfat paid US Entry $3130 for its services, but, according to the referee, "[n]o useful services were provided to Ms. Lieuwfat by U.S. Entry, Inc., or Respondent."

At some point during respondent's representation of Lieuwfat, he severed his business relationship with US Entry. He failed to disclose this information to Lieuwfat.

The referee found that respondent failed to "properly supervise" Akbas and "never diligently pursued Lieuwfat's case;" failed to make "reasonable efforts to ensure that Ms. Akbas' conduct was compatible with respondent's professional obligations;" and failed to review her work. The referee concluded that respondent's failure to supervise Akbas properly and to pursue Lieuwfat's case diligently resulted in the H-1B petition's filing just two weeks before Lieuwfat's lawful status was to expire. As a result, Lieuwfat's status expired.

On June 8, 2006, respondent signed a "conditional guilty plea for consent judgment" with respect to an immigration matter involving Chequita N. Lieuwfat. Based on this document, the referee found that respondent had charged an excessive fee; shared legal fees with a nonlawyer; permitted a person who paid the lawyer to render legal services for another to direct or regulate the lawyer's professional judgment in rendering such legal services; practiced with a business entity authorized to practice law for a profit, even though a nonlawyer had the right to direct or control the professional judgment of the lawyer;

assisted a nonlawyer in the unlicensed practice of law; failed to provide Lieuwfat with competent representation; lacked diligence and promptness in representing her; failed to direct or supervise a paralegal who used her title to offer and provide services to the public; failed to make reasonable efforts to ensure that the firm had in effect measures giving reasonable assurance that the conduct of the nonlawyer employed or retained by or associated with a lawyer was compatible with the professional obligations of the lawyer; as a lawyer with direct supervisory authority over the nonlawyer, failed to make reasonable efforts to ensure that the person's conduct was compatible with the professional obligations of the lawyer; was responsible for the conduct of a person whose conduct constituted a violation of the Rules of Professional Conduct if engaged in by lawyer because the lawyer either ratified the conduct involved or the lawyer, having direct supervisory authority over the person and knowing of the conduct at the time when its consequences can be avoided or mitigated but fails to take reasonable remedial action; failed to review and be responsible for the work product of a paralegal or legal assistant; failed to keep the client reasonably informed about the status of a matter and promptly comply with the client's

reasonable requests for information; and failed to explain a matter to the extent reasonably necessary to permit the client to make informed decisions regarding the representation.

The referee recommended that respondent receive a one-year suspension for his conduct in this matter, retroactive to January 25, 2006, and to run concurrently with the suspension in the Ulershperger/Ziya matter. The referee also recommended that respondent make restitution to Lieuwfat in the amount of $3130, and pay costs to The Florida Bar.

The Supreme Court of Florida agreed with the referee's findings and conclusions and entered an order to that effect on June 29, 2006, effective January 25, 2006, the date of the order in the Ulershperger/Ziya matter. The Court also ordered respondent to pay $3130 in restitution to Lieuwfat.

Respondent did not notify the OAE of the disciplinary orders filed against him in either matter, as required by R. 1:20-14(a)(1).

Following a review of the record, we determine to grant the OAE's motion for reciprocal discipline.

Pursuant to R. 1:20-14(a)(5), another jurisdiction's finding of misconduct shall establish conclusively the facts on which it rests for purposes of a disciplinary proceeding in this

state. We, therefore, adopt the findings of the Supreme Court of Florida in the Ulershperger/Ziya and Lieuwfat matters.

Reciprocal discipline proceedings in New Jersey are governed by R. 1:20-14(a)(4), which provides in pertinent part:

> The Board shall recommend the imposition of the identical action or discipline unless the respondent demonstrates, or the Board finds on the face of the record on which the discipline in another jurisdiction was predicated that it clearly appears that:
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> (A) the disciplinary or disability order of the foreign jurisdiction was not entered;
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> (B) the disciplinary or disability order of the foreign jurisdiction does not apply to the respondent;
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> (C) the disciplinary or disability order of the foreign jurisdiction does not remain in full force and effect as the result of appellate proceedings;
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> (D) the procedure followed in the foreign disciplinary matter was so lacking in notice or opportunity to be heard as to constitute a deprivation of due process; or
>
> (E) the unethical conduct established warrants substantially different discipline.

A review of the record does not reveal any conditions that fall within the scope of subparagraphs (A) through (E). As did the Florida Court, we determine to impose two concurrent one-year suspensions for the totality of respondent's conduct. Nevertheless, in our view, the suspensions should be prospective, rather than retroactive. We also incorporate the

conditions imposed on respondent when he was reprimanded in 1997.

As the Florida Court found, respondent's arrangement with Akbas violated several RPCs dealing with the practice of law itself. First, he improperly practiced law with a professional corporation authorized to practice law for a profit (US Entry) even though a nonlawyer (Akbas) was its corporate director or officer.

Second, respondent permitted Akbas, who paid him to render legal services to US Entry clients, to direct or regulate his professional judgment in rendering those services. Respondent exercised no professional judgment. Instead, Akbas determined the relief that US Entry's clients should seek, and she completed what she believed to be the necessary forms with information that she believed to be appropriate. Thus, respondent permitted Akbas, either explicitly or implicitly, to reduce his role as a lawyer to one who merely signed applications and petitions that she determined should be filed.

Third, respondent assisted Akbas in the unauthorized practice of law. In exchange for the payment of a "management fee," respondent permitted Akbas (a notary public) to use him as a "front man" for what was, in reality, her unlawful immigration

law practice.[2] Akbas met with clients. Akbas determined which applications should be filed and the grounds upon which the clients should seek the requested relief. Respondent simply signed the required applications, which were prepared by Akbas. In short, Akbas ran the show.

By virtue of respondent's arrangement with Akbas, respondent violated several rules that govern a lawyer's responsibilities with respect to nonlawyer assistants. RPC 5.3 sates, in relevant part:

> With respect to a nonlawyer employed or retained by or associated with a lawyer:
>
> (a) every lawyer or organization authorized by the court Rules to practice law in this jurisdiction shall adopt and maintain reasonable efforts to ensure that the conduct of nonlawyers retained or employed by the lawyer, law firm or organization is compatible with the professional obligations of the lawyer.

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[2] Seemingly, the State of Florida struggles with the problem of unscrupulous notary publics who take advantage of immigrants through the operation of unlawful immigration law practices, which they advertise as "document preparation services." The problem is so severe that The Florida Bar has published a consumer pamphlet, which expressly states that "notaries are prohibited from practicing law in this state."

> (b) a lawyer having direct supervisory authority over the nonlawyer shall make reasonable efforts to ensure that the person's conduct is compatible with the professional obligations of the lawyer; and
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> (c) a lawyer shall be responsible for conduct of such a person that would be a violation of the Rules of Professional Conduct if engaged in by a lawyer if:
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> (1) the lawyer orders or ratifies the conduct involved;
>
> (2) the lawyer has direct supervisory authority over the person and knows of the conduct at a time when its consequences can be avoided or mitigated but fails to take reasonable remedial action. . . .

Respondent violated RPC 5.3(a) because he failed to make any effort to ensure that the conduct of Akbas, who was "associated with" him, was compatible with his professional obligations. For example, he failed to ensure that she did not interfere with his professional independence (RPC 5.4(c) and RPC 5.4(d)(2)).

At first blush, it would appear that respondent did not violate RPC 5.3(b), which pertains to attorneys with supervisory authority over a nonlawyer. Here, respondent had no supervisory authority over Akbas. Instead, she supervised him. Nevertheless, this matter is before us on a motion for reciprocal discipline. The Supreme Court of Florida found that

respondent had violated the rule. This finding is appropriate because, whatever the fiction, respondent was identified as the managing attorney for US Entry, and Akbas was identified as the paralegal. To the extent that Akbas completed government forms that were submitted under respondent's signature, he had direct supervisory authority over her. That he either chose not to assume that responsibility or abandoned it does not absolve him of his duty. Accordingly, respondent violated that rule.

Finally, respondent violated RPC 5.3(c)(1) and RPC 5.3(c)(2). As will be discussed below, Akbas failed to communicate with US Entry's clients, failed to explain matters to them, and neglected and lacked diligence in the handling of the cases. These are deficiencies that would violate the RPCs, if they had been committed by an attorney. Respondent understood that US Entry was a sham. In exchange for the sale of his signature, he assisted Akbas in running an unlawful immigration practice. Thus, when he joined her operation, he ratified that misconduct. He also failed to take reasonable remedial action by permitting the unlawful conduct to continue and by participating in it.

Related to these violations was respondent's violation of RPC 8.4(c). As the Florida Court recognized, his role at US

Entry was inconsistent with the title "managing attorney," rendering the title "a clear misrepresentation of his status." This misrepresentation was not only made to prospective and actual clients, it was also made to the Federal Government, to whom the forms were submitted. Finally, respondent engaged in conduct involving dishonesty, fraud, deceit, and misrepresentation by affiliating with an individual who was engaged in the unauthorized practice of law and by permitting her to use him as a "front man" to give the appearance of propriety and legitimacy to a business likely designed to prey upon unsuspecting immigrants.

Undoubtedly, respondent grossly neglected and lacked diligence in handling his client matters. He did not work on the matters, leaving everything to Akbas, who also neglected the work to the point where all three clients lost their legal status in this country. As a result of respondent's neglect, Ulershperger's and Ziya's applications for employment visas were denied, and their tourist visas lapsed. They were no longer in this country legally, and had no idea that such was the case.

Respondent also failed to communicate with the clients, again leaving the responsibility in the hands of Akbas, who likewise ignored them. This was particularly disturbing in the

case of Ulershperger and Ziya because, by the time they learned that their application had been denied, the statute of limitation for seeking political asylum had expired. They were rescued from deportation and the very real possibility of physical harm only through the efforts of another attorney. That they were granted asylum under the ineffective-assistance-of-counsel exemption from the statute of limitation proves respondent's gross neglect.

Finally, the management fee that Akbas paid respondent was nothing more than payment for his signature on legal documents that she filed with the INS. To the extent that the money used to pay respondent was generated from "legal fees" that Akbas collected from the clients of her unlawful immigration practice, respondent shared legal fees with Akbas, a nonlawyer, in violation of RPC 5.4(a).

We are unable to agree with one finding made by the Florida disciplinary authorities: the violation of RPC 1.5(a) (unreasonable fee). Although we are aware that, in motions for reciprocal discipline, a final adjudication of guilt in another jurisdiction "shall establish conclusively the facts on which it rests for purposes of a disciplinary proceeding in this state," R. 1:20-14(a)(5), the record is devoid of any evidence of the

fee amount charged in these cases. We are, therefore, precluded from assessing the reasonableness or unreasonableness of the fee.

Altogether, thus, respondent violated RPCs 1.1(a), 1.3, 1.4(a) (now 1.4(b)), 1.4(b) (now 1.4(c)), 5.3(a), 5.3(b), 5.3(c)(1), 5.3(c)(2), 5.4(a), 5.4(c), 5.4(d)(2), 5.5(b), and 8.4(c).

There remains the determination of the quantum of discipline to be imposed for respondent's misconduct. In In re Rosner, 120 N.J. 370, 374 (1990), an attorney who sold his signature to a real estate developer was suspended for three years. The developer hired Rosner to conduct legal research at the rate of $10 per hour and, later, as an attorney to represent him in the purchase of a $1.6 million property. Id. at 370. The agreement required Rosner to hold all deposit monies in trust, even though he maintained neither a business nor a trust account. Ibid.

Rosner soon realized that he could not handle the transaction and told the developer so. Ibid. However, this did not end his participation in the matter. The developer purchased letterhead for Rosner and drafted a letter in which Rosner acknowledged the receipt of the deposit and listed costs

for site improvements. Id. at 372. In exchange, Rosner was to receive $20,000 and a management position in one of the developer's apartment complexes. Ibid.

Rosner signed blank letterheads "on a couple of occasions," which he gave to the developer so that he could draft other letters as well. Ibid. Ultimately, the real estate transaction fell through. The sellers then obtained summary judgment against the developer, based on his fraudulent conduct. Id. at 373.

The Court agreed with us that Rosner's conduct had been "outrageous;" a complete abrogation of his responsibilities as an attorney, which caused a "tremendous potential for harm, not only to [him], but to other attorneys, members of the public, and the justice system itself;" the sale of his license, in order to permit a nonlawyer to engage in the unauthorized practice of law, all in the interest of "financial gain;" and a "complete lack of integrity." Ibid. Even though Rosner's misconduct did not involve a fraud on the court or criminal conduct, and his actions were limited to a single transaction that took place within a short period of time, he was suspended for three years. Id. at 374.

Respondent's actions were similar to, but less egregious than Rosner's. Unlike Rosner, respondent did not sign blank forms, which a non-attorney then completed. Here, Akbas completed the forms first, which respondent then signed. Therefore, a three-year suspension here would be too severe. Like the Supreme Court of Florida, we find that respondent's conduct, in the aggregate, is deserving of two concurrent one-year suspensions. As indicated previously, however, we determine that the suspensions should be prospective, instead of retroactive, because respondent did not notify the OAE of his discipline in Florida, as required by the rules.

We also determine to incorporate the conditions imposed on respondent in the 1997 reprimand, namely that, if he resumes the practice of law in New Jersey, he must complete ten hours of continuing legal education in ethics and practice under the supervision of a proctor during the first year of his return. We acknowledge respondent's representation to us that he has "retired" from the practice of law in this state. His retirement, however, does not serve to waive conditions imposed on him by the Court, as part of the 1997 reprimand.

Chair O'Shaughnessy and members Baugh, Lolla, and Neuwirth 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
Vice-Chair

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

**SUPREME COURT OF NEW JERSEY**
***DISCIPLINARY REVIEW BOARD***
***VOTING RECORD***

In the Matter of Daniel E. Abrams
Docket No. DRB 07-286

Argued: January 17, 2008

Decided: April 1, 2008

Disposition: Two one-year suspensions

| Members | Disbar | Two one-year Suspensions | Reprimand | Disqualified | Did not participate |
|---|---|---|---|---|---|
| O'Shaughnessy | | | | | X |
| Pashman | | X | | | |
| Baugh | | | | | X |
| Boylan | | X | | | |
| Frost | | X | | | |
| Lolla | | | | | X |
| Neuwirth | | | | | X |
| Stanton | | X | | | |
| Wissinger | | X | | | |
| **Total:** | | 5 | | | 4 |

Julianne K. DeCore
Julianne K. DeCore
Chief Counsel