SUPREME COURT OF NEW JERSEY
Disciplinary Review Board
Docket No. DRB 05-306
District Docket No. XIV-2000-118E

IN THE MATTER OF	
THOMAS ANTHONY CATTANI	
AN ATTORNEY AT LAW	

Decision

Argued: January 12, 2006

Decided: February 22, 2006

Nitza Blasini appeared on behalf of the Office of Attorney Ethics.

Respondent's counsel waived appearance for oral argument.

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

This matter was before us on a recommendation for a three-month suspension filed by the District IIB Ethics Committee (DEC). For the reasons expressed below, we are unable to agree

with the DEC's recommended discipline. Rather, we determine that a one-year suspension is the appropriate sanction for respondent's misconduct.

Respondent was admitted to the New Jersey bar in 1988. At the relevant times, he practiced law in Closter, New Jersey. Since September 2000, he has been in-house counsel to Whitewing Environmental Corporation. He has no disciplinary history.

On September 12, 2000, the Office of Attorney Ethics (OAE) conducted a select audit of respondent's records. On December 11, 2003, the OAE filed a four-count complaint against respondent. The first count alleged that respondent violated RPC 8.4(b) (commission of criminal act that reflects adversely on the lawyer's honesty, trustworthiness or fitness as a lawyer in other respects) and RPC 8.4(c) (conduct involving dishonesty), when he failed to file federal income tax returns, as required by 26 U.S.C. § 7203, as well as New Jersey and New York[1] state income tax returns, for the years 1992 through 1999. Count two charged respondent with having violated RPC 1.8,

[1] It is not clear from the record whether the New York returns were or were not at issue. No New York return for the time period in question was produced, and respondent testified that he did not move to New York until 1999 or 2000. Nevertheless, he did state that he "owe[d] money in New York."

presumably (a), when he borrowed $3000 from a client without (1) reducing the terms of the loan to writing, (2) advising the client of the desirability of seeking independent legal advice, and (3) obtaining the client's written consent to the waiver of independent counsel. According to the complaint, respondent also failed to repay the loan until after he was sued.

The third count of the complaint alleged that, in the course of carrying out his obligations in a real estate transaction, respondent failed to replace a check that he had issued to cover real estate taxes, but which had been returned to him because the memo line contained the incorrect property designation. Moreover, according to the complaint, respondent violated RPC 1.15(b)[2] when, after the check's return, he negligently misappropriated the corresponding funds, which were not used to pay the taxes.

Finally, the fourth count charged respondent with having violated RPC 1.15(d) and R. 1:21-6 as a result of having failed to reconcile his trust account, having failed to maintain a

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[2] Although the complaint charged respondent with having violated RPC 1.15(b), the more applicable rule is RPC 1.15(a), which addresses an attorney's failure to safeguard trust funds. Thus, heretofore, this decision will refer to RPC 1.15(a), rather than RPC 1.15(b).

trust receipts journal, "fully descriptive" client ledger cards, and trust disbursement journals, and having issued trust account checks payable to cash.

In respondent's answer to the complaint, he admitted all of the allegations. He requested a hearing only as to "mitigating circumstances."

The DEC conducted a hearing on February 7, 2005. Respondent admitted that he had failed to file federal and state income tax returns for the years 1992 through 1999. He testified that he had filed for an extension with the IRS for each of the tax years and denied any intent to deceive the IRS by failing to file tax returns. However, he conceded that each extension was only for a six-month period, which lapsed without his filing the returns during that time. Ultimately, he filed all of the federal returns in June 2001.

Respondent filed New Jersey income tax returns for the years 1995 through 1999 at the same time as the federal returns.[3] Respondent did not seek extensions for the state income tax returns, as he believed it was enough to simply attach a copy of

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[3] There is no indication in the record that New Jersey tax returns for the years 1992 through 1994 were filed.

the federal extension to the New Jersey return, when the state return was filed.

As of the date of his testimony, respondent owed between $60,000 and $70,000 in taxes, interest, and penalties. Respondent stated that, although the IRS had informed him of the interest and penalties due, he had done "[n]othing yet" to pay the monies, and the IRS had not pursued the matter with him. With respect to the New Jersey state taxes, respondent claimed that the State was applying his withholdings to the past due amounts.

Respondent also admitted that he had borrowed approximately $3000 from the late Nathan Gittleman, a neighbor whom he had represented in a real estate closing in either 1999 or 2000. It was during this time that the loan was made. Respondent arranged for the loan without having advised Gittleman to seek independent counsel and without having reduced to writing the terms of the loan, although he did recall having written "a very brief note on a legal pad," which he signed and gave to Gittleman. The representative of Gittleman's estate, however, never found a writing. Respondent repaid the loan after the estate sued him.

During the same time period (1999-2000), respondent was not reconciling his trust account. According to respondent, "the vast majority of the time" his trust account was used "strictly for real estate closings." As of the date of his testimony (February 7, 2005), he still maintained a trust account, but used it only on occasion, when he assisted someone with the purchase of a home or refinance of a loan.

With respect to the real estate transaction that resulted in the returned check, respondent testified that he had represented Robert and Dorothy Peragallo at a September 23, 1998 closing. In furtherance of that transaction, he had issued a $1,434.47 check to the Borough of Dumont in payment of fourth quarter real estate taxes. Although he had no record of the check's return to him, a letter from the Dumont tax collector established that the check had been returned. Respondent admitted that the funds should have remained in his trust account, but did not.

During his testimony, respondent also admitted that he had failed to reconcile his trust account; failed to keep a "proper" trust receipts journal; made trust account checks payable to cash; and failed to maintain fully-descriptive client ledger

cards, as well as a fully-descriptive trust disbursements journal.

Respondent provided a rather detailed explanation for what had caused his behavior. According to respondent, while he could address the needs of his clients during what he believed to be the time in question (1999-2000), he was incapable of attending to the business aspects of the practice of law, which "became just this big haze almost." He was afraid that some kind of catastrophe would befall his children.

Respondent testified that his "blood would go cold" when the telephone rang. He would stare at the mail before sorting through it. When he did sort the mail, he only tended to the correspondence that involved his clients. He did not bill his clients and instead "work[ed] for people for free like crazy."

The record is silent with respect to the cause of respondent's fear. According to respondent, the problems he faced were ameliorated when he left the practice of law in September 2000, and became in-house counsel to Whitewing Environmental Corporation.

Respondent testified that, just before Thanksgiving 2004, he called the New Jersey Lawyers' Assistance Program (NJLAP) and talked to a representative named Raymond Ortiz. Respondent and

Ortiz met the following week. Respondent stated that, except for his meeting with Ortiz, he had received no treatment for his difficulties in 1999-2000.

The documentary evidence confirmed respondent's admissions with respect to most of the complaint's allegations. The OAE submitted copies of the extensions and the returns that were eventually filed in 2001; documents that supported the issuance and return of the check in payment of the Peragallo real estate taxes and the Gittleman loan; and the Peragallo ledger card and the relevant trust account statements.

OAE senior random auditor Mimi Lakind first testified about respondent's failure to file income tax returns. During the course of her investigation, she asked respondent if he had filed personal income tax returns; he candidly replied that he had not. Lakind stated that respondent had not been criminally convicted on the income tax issue, and there was "no indication" that he would be.

During Lakind's review of respondent's records, she discovered the $3000 check disbursed from the Gittleman real estate transaction to respondent. When she asked respondent about it, he told her that it represented a loan. According to Lakind, she asked respondent if he had advised Gittleman to seek

independent counsel, and he said that he had not. Respondent could not produce evidence of his right to use the money.

Respondent told Lakind that Gittleman had passed away. She then tracked down the estate's executor and attorney, neither of whom had known anything about the loan. It was after Lakind's communications with these individuals that the estate sued respondent for repayment of the loan.

Lakind also testified about respondent's negligent misappropriation of the monies earmarked for the payment of real estate taxes in the Peragallo matter, as well as some of the deficiencies in respondent's recordkeeping. For example, according to Lakind, the Peragallo ledger card identified a deposit on July 3, 1998, but did not identify the source of the funds. Lakind stated that it is "always critical" to know this information because "very often, not so in this case, but the respondent himself could put the funds in to provide the deposit moneys when the money went somewhere else first." Indeed, none of the deposits noted on the ledger card identified their source. Nevertheless, Lakind testified that none of the deposits were "a problem with a deposit being replaced or anything like that."

Respondent's trust account statement also showed that he had made ATM withdrawals from the account. Respondent admitted that the statement was accurate and that he had withdrawn the funds for "individual purposes," not for the payment of fees. Lakind subsequently determined that some of the money in the trust account belonged to respondent's brother and that respondent had his brother's authorization to make those withdrawals. Nevertheless, respondent's withdrawals also invaded the Peragallo funds that were to be used to pay the real estate taxes.

For example, the bank statement showed that, as of April 1, 2000, the trust account had less than $1600 in it. Respondent made ATM withdrawals against those funds, eventually reducing the balance to $20.33. Yet, Lakind testified, and the presenter contended, it was respondent's failure to keep ledgers that caused the misappropriation, thereby rendering it negligent, rather than knowing.

Although – contrary to the allegations of the complaint – there is no documentary evidence that respondent made trust account checks payable to cash, there is evidence that he made numerous ATM withdrawals from that account, a practice proscribed by the recordkeeping rules.

Letters from six individuals attesting to respondent's good character, competence as an attorney, and dedication to community service were admitted into evidence at the hearing. The OAE recommended a three-month suspension in light of the "mitigating factors which include[d] [respondent's] cooperation with [the OAE's] investigation."

Based upon respondent's admissions in both his answer to the complaint and his testimony, the DEC concluded that respondent had committed all of the charged violations. The DEC also acknowledged respondent's proffered "mitigating" factors. Specifically, the DEC noted that respondent was paralyzed by a "fear that something catastrophic would occur." In addition, respondent sought help from the NJLAP and readily cooperated with the OAE investigation. Finally, respondent was remorseful.

In assessing the appropriate form of discipline, the DEC took the position that the mitigating factors could not negate the mandatory suspension required for respondent's failure to file income tax returns for eight years, particularly in light of the other admitted violations. Thus, a reprimand was not the appropriate discipline. Indeed, the DEC noted that the Supreme Court had suspended attorneys who had not filed income tax returns, even when their failure to file was due to recurring

heart attacks, severe emotional distress, and alcohol and substance abuse.

The DEC rejected counsel's claim that respondent's failure to file the income tax returns was not willful, which claim was based upon respondent's request for an extension each year, and which, according to his counsel, signified that respondent had voluntarily disclosed to the IRS that he was aware of his tax obligations. According to the DEC, the argument was irrelevant, in light of respondent's admissions in his answer and testimony.

Finally, the DEC observed that, notwithstanding the extensions, respondent did not file returns for eight years. Moreover, the DEC concluded, his emotional difficulties were not enough to overcome Supreme Court precedent. Nevertheless, the DEC accepted the OAE's recommended discipline of a three-month suspension.

Following a de novo review of the record, we are satisfied that the DEC's finding that respondent's conduct was unethical is fully supported by clear and convincing evidence. The DEC concluded that respondent violated RPC 8.4(b), RPC 8.4(c), RPC 1.8 (presumably (a)), RPC 1.15(a), RPC 1.15(d), and R. 1:21-6. First, as the DEC observed, respondent admitted to having violated these rules, both in his answer and during his

testimony. In addition, the evidence clearly and convincingly established the commission of these violations.

With respect to the charges stemming from respondent's failure to file income tax returns for eight years, 26 U.S.C. § 7203 (emphasis added) provides, in relevant part:

> Any person required under this title to pay any estimated tax or tax, or required by this title or by regulations made under authority thereof to make a return, keep any records, or supply any information who willfully fails to pay such estimated tax or tax, make such return, keep such records, or supply such information, at the time or times required by law or regulations, shall, in addition to other penalties provided by law, be guilty of a misdemeanor.

RPC 8.4(b) provides that "[i]t is professional misconduct for a lawyer to . . . commit a criminal act that reflects adversely on the lawyer's honesty, trustworthiness or fitness as a lawyer in other respects." RPC 8.4(c) prohibits an attorney from engaging in conduct involving dishonesty, fraud, deceit or misrepresentation.

Failure to file federal income tax returns is a violation of RPC 8.4(b) and RPC 8.4(c), even in the absence of a criminal conviction. In re Williams, 172 N.J. 325 (2002); In re

Vecchione, 159 N.J. 507 (1999); and In re Garcia, 119 N.J. 86, 89 (1990).[4]

In Williams, like here, the attorney admitted that he had failed to file timely federal and state income tax returns from 1995 through 1998. In the Matter of Jerome T. Williams, Docket No. 01-050 (DRB December 31, 2001) (slip op. at 1-2). The attorney disputed only that his failure to do so was willful. Id. at 2. The attorney claimed that his conduct was not willful because he had no intent to avoid payment and owed no taxes beyond the total amount withheld. Id. at 3. Indeed, the evidence supported the attorney's claim that he owed no taxes. Ibid. Moreover, the attorney claimed, he had failed to file the returns due to "depression and lethargy." Ibid.

In Williams, we concluded that the attorney's failure to file the returns was a violation of RPC 8.4(b) and RPC 8.4(c), even in the absence of a criminal conviction. Id. at 6. The Supreme Court upheld our conclusion, notwithstanding that the attorney (1) owed no taxes beyond those that had been withheld

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[4] In Garcia, the Supreme Court issued a reprimand, rather than a suspension, because, prior to that decision, the Court had not "made it clear that a finding of willful failure to file income tax returns would merit the same discipline absent a criminal conviction." Id. at 87.

and (2) was not convicted of an offense. In re Williams, supra, 172 N.J. at 375.

Here, respondent admittedly failed to file tax returns for the years in question until 2001. His failure to do so can be considered nothing other than willful and, therefore, a violation of RPC 8.4(b) and RPC 8.4(c).

Respondent argued that his failure to file the returns was not willful because he sought an extension for each year. That respondent put the IRS "on notice" of his understanding that he had the obligation to file the returns is irrelevant to the determination of willfulness. We, and the Supreme Court, by adoption, have rejected this defense before. See In re McEnroe, 172 N.J. 324 (2002) (rejecting the attorney's claimed lack of willfulness for his failure to file federal and state tax returns for seven years on the ground that he had filed six-month extensions, which he claimed was the equivalent of an admission of his obligations); In re Vecchione, supra, 159 N.J. at 507 (rejecting the attorney's lack-of-willfulness defense, which was based upon his communications with the IRS, in which he had informed the government that he was having financial difficulties and which, he believed, established that he did not

hide from the IRS that he had taxable income; the attorney also claimed that he had filed partnership tax returns with the IRS).

We also cannot accept the "defense" here. As we recognized in Vecchione, willfulness does not require "any motive other than a voluntary, intentional violation of a known duty." In the Matter of Andrew P. Vecchione, Docket No. 98-386 (DRB April 5, 1999) (slip op. at 9) (citing U.S. v. Rothbart, 723 F.2d 752 (10th Cir. 1983), and other federal court decisions). Thus, the failure to file an income tax return as the result of "accident, inadvertence, negligence, or mistake" is not willful. Rothbart, supra, 723 F.2d at 755. Accordingly, the attorney in Vecchione had willfully failed to file income tax returns.

Here, we find that, despite the extensions, respondent willfully failed to file income tax returns. He made a calculated decision not to file tax returns. He made an additional calculated decision to file for an extension each year under the assumption that he would avoid criminal prosecution if he merely "reached out" to the IRS. Yet, each of the individual extensions expired after six months, with no return having been filed within the extended time period.

We conclude, therefore, that respondent willfully failed to file federal and state income tax returns for eight years, a violation of RPC 8.4(b) and RPC 8.4(c).

Respondent also violated RPC 1.8(a), which provides, in pertinent part:

> A lawyer shall not enter into a business transaction with a client . . . unless (1) the transaction and terms in which the lawyer acquires the interest are fair and reasonable to the client and are fully disclosed and transmitted in writing to the client in manner and terms that should have reasonably been understood by the client, (2) the client is advised of the desirability of seeking and is given a reasonable opportunity to seek the advice of independent counsel of the client's choice on the transaction, and (3) the client consents in writing thereto.

Respondent admitted to Lakind, during the investigation, in his answer to the ethics complaint, and during his testimony at the DEC hearing, that he had failed to abide by any of the conditions set forth in this rule when he borrowed $3000 from Gittleman. He, therefore, violated RPC 1.8(a) in all respects.

The evidence also established that respondent violated RPC 1.15(a), which requires that funds held in trust be appropriately safeguarded. Respondent admitted that he negligently misappropriated from his attorney trust account the

$1400 that should have been used to pay the Peragallos' property taxes. The trust account records confirm the invasion of these funds. We agree with the OAE that the misappropriation was negligent, because it was the product of respondent's poor recordkeeping practices, rather than intent.

Finally, respondent violated RPC 1.15(d) and R. 1:21-6. Although the complaint alleged that respondent failed to reconcile his trust account, failed to maintain a trust receipts journal, failed to maintain sufficiently-descriptive client ledger cards and trust disbursement journals, and issued checks made payable to cash from the trust account, the evidence established only that respondent failed to reconcile his trust account, failed to maintain sufficiently-descriptive client ledger cards, and made ATM withdrawals from the trust account.

RPC 1.15(d) requires compliance with R. 1:21-6. R. 1:21-6(c) required respondent to maintain sufficiently-descriptive client ledger cards and reconcile his trust account. R. 1:21-6(c)(1)(A) and (H). The rule also prohibited him from withdrawing trust account funds via the use of ATMs. R. 1:21-6(c)(1)(A);(I)(2). Because the proofs established, and respondent admitted, that he had failed to comply with these requirements, he violated RPC 1.15(d).

In summary, respondent violated RPC 8.4(b) and RPC 8.4(c) when he failed to file federal and state income tax returns for eight years; RPC 1.8(a) when he secured a loan from Gittleman without having complied with the conditions of the ethics rule; RPC 1.15(a) when he negligently misappropriated funds that were to be used to pay property taxes in the Peragallo real estate transaction; and RPC 1.15(d) and R. 1:21-6 when he failed to reconcile his attorney trust account, failed to maintain descriptive client ledger cards, and withdrew funds from the trust account via an ATM.

There remains the quantum of discipline to be imposed for respondent's violations of these ethics rules. Although the DEC accepted the OAE's recommended three-month suspension, which was based upon respondent's cooperation with the investigation and his lack of a disciplinary history, we are unable to concur with that recommendation. Instead, we determine that a one-year suspension is warranted.

Precedent precludes us from accepting the three-month suspension recommended by the DEC. Indeed, violations of RPC 8.4(b) and RPC 8.4(c) based upon the willful failure to file even one or two income tax returns generally warrant a six-month suspension. In re Tuohey, 156 N.J. 547 (1999) (six-month

suspension imposed upon attorney who pled guilty to failure to file income tax return for one tax year); In re Gaskins, 146 N.J. 572 (1996) (six-month suspension imposed on attorney who pled guilty to failure to file an income tax return); In re Silverman, 143 N.J. 134 (1996) (six-month suspension imposed upon attorney who pled guilty to one count of failure to file tax return); In re Doyle, 132 N.J. 98 (1993) (six-month suspension upon attorney who pled guilty to failure to file one income tax return); In re Chester, 117 N.J. 360 (1990) (six-month suspension imposed for guilty plea to failure to file one income tax return); and In re Leahy, 118 N.J. 578 (1990) (guilty plea to one count of failure to file a tax return resulted in six-month suspension).

In this case, respondent failed to file federal income tax returns for eight years. Absent strong mitigating circumstances, such cases typically result in a suspension of at least a year. In re Chester, supra, 117 N.J. at 364. See also In re Hall, 117 N.J. 675 (1989) (on motion for final discipline, one-year suspension imposed for attorney's failure to file federal income tax returns for four years; attorney pled guilty to having failed to file one income tax return); In re Spritzer, 63 N.J. 621 (1973) (after concluding that proffered mitigating

circumstances did not justify attorney's failure to file federal income tax returns for ten years, one-year suspension imposed).

When an attorney fails to file multiple tax returns, rarely has the Supreme Court imposed a suspension of less than one year. In In re McEnroe, supra, 172 N.J. at 324, the Supreme Court imposed a three-month suspension upon an attorney with no disciplinary history for violations of RPC 8.4(b) and RPC 8.4(c) as a result of his seven-year failure to file joint federal and state income tax returns on behalf of himself and his wife. In the Matter of Eugene F. McEnroe, Docket No. 01-154 (DRB January 29, 2002) (slip op. at 1, 8). In that case, however, the attorney had paid all outstanding federal and state tax obligations, a circumstance that was considered in mitigation. Id. at 12-13. In In re Williams, supra, 172 N.J. at 375, the attorney was reprimanded because, notwithstanding his willful failure to file the returns, he did not owe any taxes and had incurred no penalties. But see In the Matter of Andrew P. Vecchione, supra, Docket No. 98-386, slip op. at 11-12, where compelling (but unidentified) reasons justified a six-month suspension for the attorney's failure to file income tax returns for twelve years.

In this case, there is no reason to impose less than a one-year suspension upon respondent. First, unlike the attorney in Williams, who owed the IRS nothing, respondent testified that he owed between $60,000 and $70,000. Second, unlike the attorney in McEnroe, as of the date of his testimony, respondent had neither paid, nor made arrangements to pay, any of the money he owed to the government.

We are unable to accept respondent's defenses and the OAE's and DEC's justification for imposing only a three-month suspension. While, in some situations, the Supreme Court has recognized as a mitigating factor an attorney's cooperation with ethics authorities, In re Yacavino, 100 N.J. 50, 54 (1985), and In re Mirabelli, 79 N.J. 597, 602 (1979), R. 1:20-3(g)(3) requires every attorney to cooperate in a disciplinary investigation. Even if respondent's cooperation could be considered in mitigation, given the severity of his misconduct (including the ethics violations unrelated to the income-tax-return issue), we do not view his cooperation with the OAE as sufficient to downgrade the discipline called for by established precedent. Indeed, respondent's additional violations reinforce our conviction that a one-year suspension is the appropriate form of discipline to be imposed upon him.

We are also unable to accept what appears to be respondent's mental illness defense. First, respondent testified that the difficulties with his practice began in 1999 and ended in 2000, when he became in-house counsel. Yet, he failed to file income tax returns for tax years 1992 through 1999. Thus, while his personal difficulties may have contributed to his failure to follow procedures with respect to the Gittleman loan, the misappropriation of the Peragallo monies, and the recordkeeping violations, they could not have contributed to his failure to file income tax returns for six of the eight tax years (1992 through 1997). Only the tax returns for 1998 and 1999, which were due to the IRS in 1999 and 2000, respectively, could have been affected by this undefined and uncorroborated malady.

Moreover, beyond respondent's bare assertions, he offered no proof that he suffered from any mental disorder. He admittedly sought no professional help for those problems. While respondent did seek help from the NJLAP, he only did so four to five years after the period in question. In In the Matter of Jerome T. Williams, supra, Docket No. 01-050, slip op. at 9, we rejected the attorney's claimed psychological problems as a defense because they were unsupported by medical evidence

and were not offered in mitigation in any event. The Supreme Court reprimanded the attorney due to "the circumstances in this case, including the facts that respondent owed no additional taxes and incurred no penalties." In re Williams, supra, 172 N.J. at 325. It appears, thus, that the decreased discipline in Williams was principally the result of the attorney's zero tax liability, not his purported psychological problems.

The question remains as to whether respondent's other violations in this case serve to increase the one-year suspension that should be imposed for his failure to file the income tax returns. In our opinion, they do not. Reprimands are typically imposed upon attorneys who enter into unethical business transactions with clients, commingle personal and trust funds, commit recordkeeping violations, and negligently misappropriate client funds. In re Tobin, 170 N.J. 74 (2001), and In re Daniels, 157 N.J. 71 (1999) (reprimand imposed upon attorneys in both cases for these violations).

In our view, the reprimand generally imposed for the above violations should not serve to increase the required one-year suspension in this case. By the same token, these other violations add strength to our conviction that discipline less severe than a one-year suspension, as recommended by the OAE,

would be inappropriate. We, therefore, determine that a suspension for a period of one year is the proper degree of discipline for the totality of respondent's unethical behavior.

Members Boylan and Wissinger voted to impose a six-month suspension. Members Lolla and Stanton did not participate.

We further require respondent to reimburse the Disciplinary Oversight Committee for administrative costs.

Disciplinary Review Board
Mary J. Maudsley, Chair

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

SUPREME COURT OF NEW JERSEY
DISCIPLINARY REVIEW BOARD
VOTING RECORD

In the Matter of Thomas A. Cattani
Docket No. DRB 05-306

Argued: January 12, 2006

Decided: February 22, 2006

Disposition: One-year suspension

Members	One-year suspension	Six-month suspension	Dismiss	Disqualified	Did not participate
Maudsley	X				
O'Shaughnessy	X				
Boylan		X			
Holmes	X				
Lolla					X
Neuwirth	X				
Pashman	X				
Stanton					X
Wissinger		X			
Total:	5	2			2

Julianne K. DeCore
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Chief Counsel