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November 24, 2015

**VIA CERTIFIED AND REGULAR MAIL AND
EMAIL CONFIDENTIAL - REDACTED**

Walter N. Wilson

CONFIDENTIAL - REDACTED

Re: In the Matter of Walter N. Wilson
Docket No. DRB 15-338
District Docket No. XIII-2013-0028E
LETTER OF ADMONITION

Dear Mr. Wilson:

The Disciplinary Review Board has reviewed your conduct in the above-captioned matter and has concluded that it was improper. Following a review of the record, the Board has determined to impose an admonition.

Specifically, despite your contention to the contrary at the hearing before the District XIII Ethics Committee (DEC), an attorney-client relationship existed between you and the grievant, Roger McLaughlin. The facts overwhelmingly establish that McLaughlin requested that you represent him concerning his rollback taxes, and that you agreed to do so. In addition to the course of communication between you and McLaughlin, you admitted, during the DEC hearing, that you had performed a conflict check, asked your paralegal to draft a tax appeal on McLaughlin's behalf, recalled signing the complaint and cover letter for the Tax Court, and believed, at one point, that your office had filed the appeal.

Apart from participating in a few telephone calls and e-mails, however, you took no action to advance McLaughlin's interests with respect to the rollback tax issue. You contended that McLaughlin had lost his farmland assessment due to his failure to annually file paperwork, and had failed to preserve his right to appeal before contacting you, but such positions are without foundation in the record and simply miss the mark. Impossibility is no defense to ethics charges of gross neglect and lack of diligence. You had months to review McLaughlin's case, investigate the basis of the loss of the special assessment, and, if appropriate, advise your client that, under the law, there was no avenue for relief. This exercise of professional judgment is fundamental to the role of legal counsel.

Additionally, despite your awareness that an appeal was required to be filed within forty-five days of the Tax Board's September 28, 2011 decision, you neither filed the appeal nor advised McLaughlin of this deadline, effectively depriving him of the opportunity to perfect an appeal. Although you admitted to the DEC panel that you are well-versed in the relevant statutes and case law, you never advised McLaughlin that, in your opinion, his appeal would have been futile. Instead, you led McLaughlin to believe, on at least two occasions, that you were pursuing an appeal in the Tax Court when, in reality, you had filed no such appeal. Your conduct was unethical and in violation of both RPC 1.1(a) and RPC 1.3.

The Board dismissed the charged violations of RPC 8.1(b) (failure to cooperate with disciplinary authorities) and RPC 8.4(c) (conduct involving dishonesty, fraud, deceit, or misrepresentation). The Board agreed with the DEC that the record does not contain clear and convincing evidence of those violations.

In imposing only an admonition, the Board considered the following mitigating factors: you have no prior formal discipline; your misconduct involved only one client matter, and did not result in significant injury to McLaughlin; your misconduct was not for personal gain; and, at the time of your misconduct, you were caring for your girlfriend, who was battling serious health issues. There is no aggravation to consider.

Your conduct has adversely reflected not only upon you as an attorney but also upon all members of the bar. Accordingly, the

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Board has directed the issuance of this admonition to you. R.
1:20-15(f)(4).

A permanent record of this occurrence has been filed with the Clerk of the Supreme Court and the Board's office. Should you become the subject of any further discipline, it will be taken into consideration.

The Board has also directed that the costs of the disciplinary proceedings be assessed against you. An invoice of costs will be forwarded under separate cover.

Very truly yours,


Ellen A. Brodsky
Chief Counsel

c: Chief Justice Stuart Rabner
Associate Justices
Bonnie Frost, Chair (via email)
Disciplinary Review Board
Mark Neary, Clerk
Supreme Court of New Jersey
Gail G. Haney, Deputy Clerk
Supreme Court of New Jersey (w/ethics history)
Charles Centinaro, Director (via email)
Office of Attorney Ethics
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District XIII Ethics Committee
Roger McLaughlin, Grievant