SUPREME COURT OF NEW JERSEY
DISCIPLINARY REVIEW BOARD
Docket No. DRB 25-053
District Docket No. XIV-2023-0390E

In the Matter of Edward G. D'Alessandro, Jr.
An Attorney at Law

Decided
August 6, 2025

Certification of the Record

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Introduction

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

This matter was before us on a certification of the record filed by the Office of Attorney Ethics (the OAE), pursuant to R. 1:20-4(f). The formal ethics complaint charged respondent with having violated RPC 8.1(b) (two instances – failing to cooperate with disciplinary authorities), RPC 8.4(b) (committing a criminal act that reflects adversely on a lawyer's honesty, trustworthiness, or fitness as a lawyer), and RPC 8.4(c) (engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation).[1]

For the reasons set forth below, we determine that a one-year suspension is the appropriate quantum of discipline for respondent's misconduct.

Ethics History

Respondent earned admission to the New Jersey bar in 1990, to the New York bar in 1991, and to the Colorado and Pennsylvania bars in 1992. He has no prior discipline in New Jersey. At the relevant times, he maintained a practice of law in Florham Park, New Jersey.

[1] Due to respondent's failure to file an answer to the formal ethics complaint, and, on notice to him, the OAE amended the complaint to include the additional RPC 8.1(b) charge.

Effective May 30, 2024, the Court temporarily suspended respondent from the practice of law based on his failure to cooperate with the OAE's investigation underlying the instant matter. In re D'Alessandro, 257 N.J. 484 (2024). To date, he remains temporarily suspended.

Service of Process

Service of process was proper. On December 27, 2024, the OAE sent a copy of the formal ethics complaint, by certified and regular mail, to respondent's home address of record. The letter sent by certified mail was returned to the OAE marked "unclaimed" and "return to sender." The letter sent by regular mail was not returned.

On January 23, 2025, the OAE sent a second letter, by certified and regular mail, to respondent's home address of record. The letter informed respondent that, unless he filed a verified answer to the complaint within five days of the date of the letter, the allegations of the complaint would be deemed admitted, the record would be certified to us for the imposition of discipline, and the complaint would be deemed amended to charge a willful violation of RPC 8.1(b) by reason of his failure to answer. The letter sent by certified mail was returned to the OAE marked "unclaimed" and "return to sender." The regular mail was not returned.

On February 3, 2025, the OAE sent a copy of the complaint, by certified and regular mail, to respondent's office address of record, with an additional copy sent by electronic mail to his e-mail address of record. On the same date, the OAE received an electronic notification that the e-mail had been delivered. According to the United States Postal Service (the USPS) tracking system, the letter sent by certified mail to respondent's office address was returned to the OAE. The regular mail was not returned.

On February 26, 2025, the OAE sent a second letter, by certified and regular mail, to respondent's home and office addresses of record, with an additional copy sent by electronic mail to his e-mail address of record. The letter informed respondent that, unless he filed a verified answer to the complaint within five days of the date of the letter, the allegations of the complaint would be deemed admitted and the record would be certified to us for the imposition of discipline. On the same date, the OAE received an electronic notification that the e-mail had been delivered. According to the USPS tracking system, the certified mail sent to both respondent's home and office addresses were returned to the OAE as "unclaimed" and "return to sender." The regular mail sent to both respondent's home and office addresses was not returned.

As of March 7, 2025, respondent had not filed an answer to the complaint and the time within which he was required to do so had expired. Accordingly, the OAE certified this matter to us as a default.

On March 31, 2025, Chief Counsel to the Board sent a letter to respondent, by certified and regular mail, to his home address of record, with an additional copy sent by electronic mail, to his e-mail address of record, informing him that the matter was scheduled before us on May 21, 2025, and that any motion to vacate the default (MVD) must be filed by April 21, 2025. According to the USPS tracking system, the letter sent by certified mail was left with an individual at respondent's home address on April 3, 2025. The regular mail was not returned to the Office of Board Counsel (the OBC).

Moreover, the OBC published a notice, dated April 7, 2025, in the New Jersey Law Journal and on the New Jersey Courts website, stating that we would consider this matter on May 21, 2025. The notice informed respondent that, unless he filed a successful MVD by April 21, 2025, his prior failure to answer the complaint would remain deemed an admission of the allegations of the complaint.

Respondent did not file an MVD.

Facts

We now turn to the allegations of the complaint. On September 13, 2023, Nina A. Vershuta, an Assistant District Attorney with the Financial Frauds Bureau of the New York City District Attorney's Office (the DANY), sent a written referral to the OAE, stating that respondent had "engaged in fraudulent and deceptive conduct, aided a fugitive in evading law enforcement, obtained commission as an executor in violation of the law," and failed to file his federal and New Jersey state income tax returns for tax years 2020 through 2022. Vershuta's referral provided detailed information that informed the OAE's investigation into respondent's misconduct and the formal ethics complaint ultimately filed against him. The referral was appended as an exhibit to the OAE's complaint and incorporated therein.

By way of background, Vershuta explained that respondent reported that the value of his home was $1.4 million, he had been practicing law for approximately thirty-three years, and he had a 100 percent ownership interest in his law firm, D'Alessandro & Jacovino. In addition to his law practice, respondent also served as an executor or personal representative of estates and earned commissions for those roles.

Rental Fraud

Vershuta alleged that, in 2014, respondent induced 496 Broadway, LLC (496 Broadway) to rent a $13,250-per-month Manhattan penthouse apartment to his friend, Corey von Furstenberg. Although von Furstenberg could not afford the apartment, respondent nevertheless made written representations about von Furstenberg's finances and professional background, including that his annual personal and trust income was $5 million and that he maintained a portfolio of assets worth more than $100 million.

Two years later, 496 Broadway filed a lawsuit against respondent and von Furstenberg, alleging that von Furstenberg owed more than $100,000 in back rent and that respondent's knowing misrepresentations had facilitated von Furstenberg's fraud.

In connection with the lawsuit, respondent misrepresented that he had "no significant assets against which a money judgment would be recoverable, and that indeed, his home [wa]s in foreclosure."[2] Consequently, 496 Broadway dismissed the lawsuit against him, stating that it "would be an inefficient use of time and money to proceed to trial to obtain a

[2] Respondent's representation about his assets and his home were contained in a letter to the Honorable Leda Dunn Wettre, U.S.M.J., District of New Jersey.

judgment." However, as of 2023, respondent admitted he was still living in the home he had claimed was in foreclosure nearly ten years earlier.

Grand Larceny and Aiding a Fugitive

Vershuta also asserted that, in 2014, von Furstenberg induced two individuals (the Investors) to invest $40,000 in a fictious dog food company, Bento Bone, concerning dog food tapas. Respondent drafted the contract between von Furstenberg and the Investors. As a part of the fraud, von Furstenberg misrepresented his finances and personal background to the Investors. Specifically, he told them that he had a trust fund, that fashion designer Diane von Furstenberg was his aunt, and that he worked for singer Mariah Carey. Thereafter, von Furstenberg deposited the Investors' $40,000 check in his CVF Style Group, LLC bank account, an account that he held jointly with respondent. The funds were used for purchases related to personal expenses, such as "substantial purchases at furniture stores, restaurants, Bloomingdale's, and Uber."[3] Within two months, the account had a negative balance.

[3] It is not clear from the record before us whether respondent, von Furstenberg, or both depleted the investment funds from the joint account.

Approximately one year later, after seeing press reports that von Furstenberg was not related to Diane von Furstenberg and did not work for Mariah Carey, the Investors reported the fraud to law enforcement.

The DANY investigated the allegation of fraud and a New York County Grand Jury indicted von Furstenberg for grand larceny in the third degree, contrary to New York P.L. § 155.35(1).[4] Ultimately, on July 14, 2023, von Furstenberg pleaded guilty to third-degree grand larceny, was sentenced to forty-five days imprisonment, and was ordered to pay $40,000 in restitution.

However, prior to his guilty plea, from 2019 through May 2023, when he was extradited to New York for a second time, von Furstenberg evaded law enforcement. Respondent was aware that law enforcement actively was searching for von Furstenberg; however, he failed to assist law enforcement. To the contrary, he aided von Furstenberg's efforts to evade law enforcement by funding von Furstenberg's "luxurious lifestyle across three different states."[5] Vershuta explained that without respondent's "financial and

[4] New York P.L. § 155.35(1) provides that a person is "guilty of grand larceny in the third degree when such person steals property and . . . when the value of the property exceeds three thousand dollars."

[5] Vershuta explained that respondent paid for von Furstenberg's meals, telephone bills, luxury rental cars, and rental homes.

logistical support," von Furstenberg's "extended flight from justice" would not have been possible.

Indeed, Vershuta stated that, in July 2019, two law enforcement officers informed respondent they wanted to speak with von Furstenberg. Although respondent denied knowing von Furstenberg's location, he was paying for von Furstenberg's rental home in Tennessee,[6] along with his telephone bills. Later, in the spring of 2023, even after respondent learned that law enforcement in New York had obtained a bench warrant for von Furstenberg's arrest, he continued to pay for von Furstenberg's rental home in Georgia.

Ultimately, due to von Furstenberg's failure to return to New York after the issuance of the bench warrant, New York indicted him again, this time for bail jumping in the second degree, in violation of New York P.L. § 215.56.[7] Consequently, on April 27, 2023, another warrant was issued for von Furstenberg's arrest.

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[6] Between July and September 2019, respondent paid $88,000 for von Furstenberg's Tennessee rental home.

[7] New York P.L. § 215.56 provides: "a person is guilty of bail jumping in the second degree when by court order he has been released from custody or allowed to remain at liberty, either upon bail or upon his own recognizance, upon condition that he will subsequently appear personally in connection with a charge against him of committing a felony, and when he does not appear personally on the required date or voluntarily within thirty days thereafter."

In May 2023, local law enforcement in Georgia attempted to arrest von Furstenberg. They appeared at the rental home respondent was funding. Respondent answered the door and misrepresented to law enforcement that von Furstenberg was not inside the home.

Later that month, law enforcement arrested von Furstenberg at the same Georgia home and he was extradited from Georgia to New York. At his arraignment hearing, the court set bail and ordered an examination of surety.[8] On May 17, 2023, respondent posted von Furstenberg's $25,000 cash bail.

Respondent submitted to the DANY a notarized Income Disclosure Affidavit (the Affidavit) in support of his surety packet. In the Affidavit, respondent asserted that, in 2022, his gross income was $450,000 and his taxable income was $250,000. He further represented that his gross income in tax year 2022 comprised $200,000 earned from trust and estate commissions, with the remaining $250,000 earned through his status as a partner at his law firm. He also asserted that, in 2021, his gross income was

[8] Pursuant to New York C.P.L. § 520.30, a court may conduct a surety inquiry to determine the reliability of the person posting cash bail. However, before a court schedules a surety hearing, the district attorney must first file an application asserting it had "reasonable cause to believe that the person posting cash bail is not in rightful possession of money posted as cash bail or that such money constitutes the fruits of criminal or unlawful conduct." Following the inquiry, the court "must issue an order either approving or disapproving the bail."

$400,000 and his taxable income was $150,000. Respondent also disclosed in the Affidavit that, in both years, he had received $15,000 from his father.

After he submitted his surety packet, respondent was interviewed by two assistant district attorneys. Before and during the interview, respondent refused to provide bank records or other financial documents that would support his disclosures contained in the Affidavit. He also refused to answer any questions about his relationship with von Furstenberg. However, during the interview, he admitted having failed to file his personal income tax returns for tax years 2020 through 2022.

Following the interview, the court ordered a surety inquiry and, on May 24, 2023, respondent testified under oath. During his testimony, he confirmed the income he stated in the Affidavit and admitted his failure to file personal income tax returns for tax years 2020 through 2022. Respondent denied knowing when he last had filed his taxes and provided no explanation for his failure to file tax returns or, alternatively, to request extensions of time to file them.

In August 2023, based on respondent's testimony and disclosures in the Affidavit, the Internal Revenue Service (the IRS) opened a criminal investigation into respondent's tax-related offenses.

Improper Executor Commission

Vershuta also informed the OAE that, during the surety inquiry, respondent testified that the source of the $25,000 bail that he had posted for von Furstenberg was comprised of $6,000 in cash and $19,000 from a commission he purportedly had earned in his capacity as a personal representative/executor of Phyllis Furrer's estate (the Furrer Estate) in Alabama.

Furrer was an Alabama resident at the time of her passing. Pursuant to Alabama Code § 43-2-844,[9] respondent was prohibited from taking a commission unless he had court approval. Nevertheless, on May 16, 2023, the same day the New York court set von Furstenberg's bail, respondent transferred $11,000 from the Furrer Estate account to his personal account, without court approval. The next day, also without court approval, respondent transferred another $11,000 from the Furrer Estate account to his personal account. At the time of the two transactions, the Furrer Estate was not closed, the residual beneficiary had not been paid, and respondent lacked court approval for the commissions.

[9] Alabama Code § 43-2-844 provides that: "unless expressly authorized by the will, a personal representative, only after prior approval of court, may: (1) Acquire or dispose of an asset, including land in this or another state, for cash or on credit, at public or private sale; and manage, develop, improve, exchange, partition, change the character of, or abandon an estate asset." and "(7) Pay compensation of the personal representative."

During the surety inquiry, respondent testified as follows:

> Q. In this matter, the $19,000 that you posted as bail came from this compensation from the estate without the approval of the Court?
>
> A. Yes.
>
> Q. In this particular matter, in this estate, did you pay yourself this alleged compensation before paying out the residual beneficiaries?
>
> A. Yes, the day before.
>
> [Ex.3.][10]

Notably, even if respondent had court approval for the transactions, Vershuta alleged that he had miscalculated the amount of commission he was entitled to pursuant to Alabama Code § 43-2-848.[11]

Ultimately, the court determined that the cash bail respondent had posted was insufficient because respondent "himself testified that he had not paid taxes for at least the past four years." Additionally, the court found that respondent's testimony "raise[d] more questions and issues than it does to

[10] "Ex." refers to the exhibits to the formal ethics complaint.

[11] Alabama Code § 43-2-848(a) permits a personal representative to receive compensation for their services not to exceed "two and one-half percent of the value of all property received and under the possession and control of the personal representative and two and one-half percent of all disbursements." The total value of the Furrer Estate is not contained in the record before us. However, $22,000 is roughly 2.5 percent of $900,000.

support the necessary contention that these funds were rightfully in the possession of Mr. D'Alessandro."

Based on the foregoing, Vershuta urged the OAE to investigate respondent's conduct, including his aid to a fugitive, his unlawful taking of a commission, and his failure to file personal income tax returns.

Failure to Cooperate with the OAE's Investigation

On October 16, 2023, the OAE sent a copy of Vershuta's grievance to respondent, directing him to submit a written reply no later than October 30, 2023. The OAE also instructed respondent to produce the following documents: (1) his client file for von Furstenberg; (2) copies of his federal and state income tax returns for tax years 2020 through 2022; (3) a complete copy of his client file for the Furrer Estate matter; and (4) certain other financial records. Respondent failed to reply.

On November 1, 2023, the OAE sent respondent a second letter reminding him of his obligation to comply with its October 16, 2023 letter and directing him to submit his reply no later than November 8, 2023. On November 9, 2023, the OAE granted respondent's request for an extension of time to retain counsel and directed him to submit his reply to the grievance no later than November 27, 2023. On November 28, 2023, the OAE granted

respondent a second extension of time to submit a reply and directed him to provide the requested documents no later than December 4, 2023. Respondent, however, failed to timely produce the documents to the OAE.

On December 14, 2023, respondent provided the OAE with a partial written reply to the grievance, along with some of the documents the OAE directed he produce. In his letter, respondent stated that von Furstenberg was a friend and a client that he had represented for approximately twenty years. He denied having a retainer agreement or financial ledger for any of the matters he handled for von Furstenberg.

With respect to the 496 Broadway matter, respondent claimed von Furstenberg's application was approved and that he had paid the first month's rent and security deposit, as well as broker commissions. However, respondent alleged that the landlord misrepresented the apartment as being "turnkey" when, in fact, it was unfit for occupancy. He claimed that because the apartment was uninhabitable, "the parties negotiated a restart day for the lease and a Landlord concession. Two additional months of rent were paid by Mr. Von Furstenberg [sic]. The first month of actual rent due under the lease was due June 1, 2015."

Respondent maintained that, on May 13, 2015, the New York Department of Buildings discovered the landlord had "illegally siphoned gas

from the adjoining building," and, as a result, gas service to the building was "cut off." Consequently, von Furstenberg refused to pay rent, and, in January 2016, the landlord filed a lawsuit against von Furstenberg. However, respondent alleged that, prior to filing the action, the landlord "pre-positioned extremely negative articles in the New York Post. Mr. Von Furstenberg [sic] learned of the suit when paparazzi camped out at his door." Respondent asserted that the court ultimately found the "tenancy was invalid" and did not make a finding that fraud occurred. Thus, in late 2017, the court entered an order of ejectment, and von Furstenberg moved out of New York because "the nature and vitriol of the press campaign made New York no longer a tenable place for him to live." Respondent contended that, when von Furstenberg moved out of New York, he was not the subject of a criminal investigation.

Separately, 496 Broadway also filed a lawsuit against respondent, which he initially defended, but ultimately, the parties mutually agreed to dismiss the matter.

With respect to the Bento Bone dog food business opportunity, respondent asserted that, in late 2014, von Furstenberg advised him that the Investors approached von Furstenberg to assist with opening a "botique [sic] dog food company." Accordingly, von Furstenberg asked respondent to

obtain a "quote from Intelectual [sic] Property Counsel for Trademark work." Respondent also prepared an investment agreement and shareholder agreement, which he asserted was the extent of his involvement with Bento Bone. Respondent maintained that he knew that, throughout 2015, von Furstenberg had "actively pursued the Bento Bone opportunity" by taking food safety classes and working with dieticians to create recipes.

However, within one or two days of 496 Broadway initiating its negative press campaign against von Furstenberg, one of the Investors reportedly called von Furstenberg to advise that he had "read the articles, said a number of negative and racially charged things, and advised Corey that he was trying to take his company named Jet public (a grocery delivery start up) and that he could not be associated and to have no further contact with him."

Respondent asserted that these circumstances ended the Bento Bone project and that, during 2016 and 2017, "there was nothing pending" related to the company. Furthermore, respondent asserted he "only learned that Mr. Von Furstenberg [sic] had been charged with a criminal violation arising out of Bento Bone when he was arrested in Atlanta[,] Georgia in early 2020."[12]

[12] Presumably, respondent is referring to von Furstenberg's first extradition to New York.

Respondent adamantly denied that he had aided a fugitive and, instead, accused the DANY of "tortur[ing] facts" because it relied on a New York Post article to select a case to prosecute and, ultimately, wasted a "tremendous amount of resources."

Specifically, respondent contended that, in July 2019, two New York Police Department (NYPD) detectives appeared at his law office and asked him questions about von Furstenberg. Respondent allegedly asked the detectives whether von Furstenberg had been criminally charged and whether the NYPD had an open investigation. The detectives told respondent they wanted to speak with von Furstenberg. In reply, respondent informed the detectives that he had an attorney/client relationship with von Furstenberg and could not share any information with them. According to respondent, he confirmed with the detectives that "no charges were pending and asked that they advise me if anything changed. I never heard anything further."

Four months later, in November 2019, respondent contacted the detectives because von Furstenberg "received a 'warrant card' at his residence in Nashville. I specifically asked if there was an outstanding warrant for Mr. Von Furstenberg [sic]. I did not receive a return phone call.

I also went on New York Web Crims and conducted a search. No record of a pending action."

However, respondent stated that, in January 2020, von Furstenberg was arrested on a "single charge" related to the Bento Bone investment. He was transported to New York and the court restricted him to living in New York or New Jersey, requiring that he appear weekly as a part of pretrial supervision. Respondent contended that, as of May 25, 2021, von Furstenberg was released on his own recognizance with no restrictions. Thus, von Furstenberg discussed with his criminal counsel moving to Georgia, which he did, in November 2022.

When Georgia law enforcement arrested von Furstenberg in May 2023, respondent claimed that, because von Furstenberg had lost his wallet, telephone, and identification, traveling for court was complicated. Therefore, respondent determined that he would travel to Georgia to escort von Furstenberg to New York for his court appearance. Respondent asserted that the DANY misrepresented to the grand jury that von Furstenberg was confined to New York and New Jersey at the time he moved to Georgia in order to secure a "Bail Jumping charge."

With respect to his commission for administering the Furrer Estate, respondent claimed he was "long time Counsel" to Furrer and that she named

him as her personal representative in her will. Respondent claimed that Furrer had been a New Jersey resident; however, when she retired, she sold her home in New Jersey and moved to an "RV condo" in Alabama. Respondent maintained that, when Furrer passed away, he retained local counsel to begin the process of administering her estate. Eventually, in May 2023, the Furrer Estate was closed.

Respondent asserted that "early on in the representation I had confirmed the Alabama commission rates with local counsel. I also confirmed that no judicial approval of a commissions [sic] and fees was necessary as long as disclosed [sic] and there was an agreement with the interested beneficiaries."

Finally, regarding his personal income taxes, respondent advised the OAE that they would "be supplied when" completed.

On December 19, 2023, after receiving respondent's December 14, 2023 letter, the OAE replied, informing him that he had failed to produce all the requested documents and directing that he produce the outstanding documents no later than January 8, 2024. Respondent, however, failed to reply.

On January 19, 2024, the OAE sent another letter to respondent directing him to produce the outstanding documents no later than January 24, 2024. Again, respondent failed to timely reply.

However, on January 25, 2024, respondent told the OAE that his records were in storage. Thus, on January 26, 2024, the OAE asked respondent when he would produce the outstanding documents. On February 13, 2024, respondent sent an e-mail to the OAE apologizing for his delay and representing that (1) his father had been hospitalized, (2) he was searching through one hundred boxes for documents relevant to the grievance, and (3) he would seek von Furstenberg's approval to provide his contact information.

On February 16, 2024, the OAE sent respondent an e-mail asking that he provide his availability to discuss the grievance and his non-compliance with producing requested information. Accordingly, on February 22, 2024, the OAE conducted a Microsoft Teams meeting with respondent. During the meeting, respondent agreed to provide, within two weeks, the outstanding documents. On February 26, 2024, the OAE sent a follow-up letter reminding respondent to provide all outstanding information no later than March 7, 2024. Respondent failed to reply.

On March 14, 2024, the OAE informed respondent, in writing, that his reply was overdue and scheduled a demand audit for April 5, 2024. Respondent failed to appear for the demand audit. Therefore, on April 5, 2024, the OAE sent respondent a letter directing him to produce all previously requested information and warning him that his continued failure to cooperate would result in the OAE moving for his immediate temporary suspension from the practice of law.

Respondent failed to reply to the OAE's letter. Consequently, on May 1, 2024, the OAE filed with the Court a petition for his immediate temporary suspension based on his continued failure to cooperate with its investigation into Vershuta's allegations. The Court granted the OAE's petition and, effective May 30, 2024, temporarily suspended respondent from the practice of law.

Based on the foregoing facts, the OAE charged respondent with having violated RPC 8.1(b) by failing to cooperate with its disciplinary investigation. Further, based on respondent's failure to answer the complaint, the OAE amended the complaint to charge him with having committed a second violation of RPC 8.1(b). Next, the OAE alleged that respondent violated RPC 8.4(b) by failing to file his personal income taxes

for tax years 2020 through 2022, contrary to 26 U.S.C. § 7203.[13] Finally, the OAE asserted that respondent's conduct (1) in connection with the 496 Broadway matter, specifically, aiding a fugitive, (2) failing to file his taxes, and (3) taking a commission from the Furrer Estate, without court approval, violated RPC 8.4(c).

Analysis and Discipline

Violations of the Rules of Professional Conduct

Following our review of the record, we find that the facts set forth in the formal ethics complaint support all the charges of unethical conduct by clear and convincing evidence. Respondent's failure to file an answer to the complaint is deemed an admission that the allegations of the complaint are true and that they provide a sufficient basis for the imposition of discipline. R. 1:20-4(f)(1).

Specifically, RPC 8.1(b) requires an attorney to "respond to a lawful demand for information from . . . [a] disciplinary authority." Respondent violated this Rule in two respects. First, between October 2023 and May 2024,

[13] 26 U.S.C. § 7203 states 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 sure 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."

he failed to fully cooperate with the OAE's lawful demands for client files, his tax returns, and certain financial records connected to its investigation. Notwithstanding the OAE's repeated efforts to compel respondent's cooperation, including having granted his multiple extension requests, he repeatedly failed to produce the requested records, ultimately resulting in the Court's temporary suspension Order.

It is well-settled that cooperation short of the full cooperation required by the Rules has resulted in the finding that the attorney violated RPC 8.1(b). See e.g., In re Sheller, 257 N.J. 495 (2024) (although the attorney timely replied to the OAE's correspondence, he admittedly failed to bring his financial records into compliance, despite the OAE's extensive efforts spanning fourteen months; indeed, on at least four occasions, the OAE provided the attorney with specific guidance on how to correct his records; notwithstanding the OAE's repeated good faith efforts to accommodate him, his submissions consistently remained deficient; we, thus, determined that the attorney violated RPC 8.1(b)); In re Higgins, 247 N.J. 20 (2021) (the attorney failed, for more than seventeen months, to comply with the OAE's numerous requests for information regarding the matters under investigation, necessitating his temporary suspension; although the attorney ultimately filed a reply to the ethics grievance, brought his records into compliance, and stipulated to his misconduct, we concluded that his

lengthy period of non-compliance constituted a failure to cooperate); In re Palfy, 225 N.J. 611 (2016) (we viewed the attorney's partial "cooperation as no less disruptive and frustrating than a complete failure to cooperate," noting that "partial cooperation can be more disruptive to a full and fair investigation, as it forces the investigator to proceed in a piecemeal and disjointed fashion").

To date, respondent has not fully complied with the OAE's record requests and, consequently, he remains temporarily suspended from the practice of law. Respondent violated RPC 8.1(b) a second time by failing to file an answer to the formal ethics complaint, despite proper notice, allowing this matter to proceed as a default.

Pursuant to RPC 8.4(b), it is misconduct for an attorney to "commit a criminal act that reflects adversely on the lawyer's honesty, trustworthiness or fitness as a lawyer." It is well-settled that we may find a violation of RPC 8.4(b) even in the absence of a formal criminal conviction. See In re Gallo, 178 N.J. 115, 121 (2003) (the scope of disciplinary review is not restricted, even though the attorney was neither charged with nor convicted of a crime). See also In re Nazmiyal, 235 N.J. 222 (2018) (although an attorney was not charged with, or convicted of, violating New Jersey law surrounding the practice of debt adjustment, the attorney was found to have violated RPC 8.4(b)), and In re McEnroe, 172 N.J. 324 (2002) (the attorney was found to have violated RPC

8.4(b), despite not having been charged with or found guilty of a criminal offense).

The OAE alleged that respondent violated this Rule by failing to file his state and federal tax return for tax years 2020, 2021, and 2022, contrary to 26 U.S.C. § 7203. To establish a violation of 26 U.S.C. § 7203, the evidence must demonstrate that (1) respondent was a person required to file a tax return; (2) respondent failed to file a tax return at the time required by law; and (3) the failure to file was willful. United States v. McKee, 506 F.3d 225, 244 (3d Cir. 2007). A defendant's prior taxpaying history is competent evidence to establish both knowledge of a legal duty to file tax returns for subsequent tax years and "willfulness" in violation of 26 U.S.C. § 7203. United States v. Grumka, 728 F.2d 794, 797 (6th Cir. 1984).

In our view, the record before us clearly and convincingly establishes that respondent failed to file his personal income tax returns for 2020, 2021, and 2022, contrary to 26 U.S.C. § 7203. Specifically, respondent acknowledged that he was required to file his tax returns when, in his December 14, 2023 reply to the OAE's inquiries, he informed the OAE that he would produce his tax returns for years 2020 through 2022 when completed. He offered no explanation for his failure to file his taxes, nor did he state that he had requested or obtained an extension of time from the IRS to do so. Furthermore, during the May 24, 2023

surety hearing, respondent testified that he had not filed his taxes for years 2020, 2021, and 2022. Thus, respondent violated 26 U.S.C. § 7203 by willfully failing to file his tax returns for three consecutive tax years and, consequently, violated RPC 8.4(b).

Finally, respondent's conduct related to von Furstenberg and the Furrer Estate matter unquestionably violated RPC 8.4(c). Specifically, respondent assisted von Furstenberg's fraud by preparing misleading documents to induce 496 Broadway to rent a penthouse apartment to von Furstenberg. Further, respondent assisted von Furstenberg's additional fraud in the Bento Bone matter by misleading the Investors. Last, he knowingly misled law enforcement in their attempt to arrest von Furstenberg. In the Furrer Estate matter, respondent dishonestly disbursed $22,000 in fees from the estate to himself without court approval, funds immediately necessary to post von Furstenberg's bail. Thus, respondent violated RPC 8.4(c).

In sum, we find that respondent violated RPC 8.1(b) (two instances), RPC 8.4(b), and RPC 8.4(c). The sole issue left for our determination is the appropriate quantum of discipline for respondent's misconduct.

Quantum of Discipline

Although respondent's failure to cooperate with the OAE's investigation is extremely troubling, as is the fraudulent conduct the OAE was investigating, the most serious aspect of respondent's misconduct – in terms of New Jersey disciplinary precedent – concerns his failure to file personal income taxes from 2020 through 2022.[14]

It is well-settled that a violation of either state or federal tax law is a serious ethics breach. See In re Queenan, 61 N.J. 579, 580 (1972), and In re Duthie, 121 N.J. 545 (1990). "[D]erelictions of this kind by members of the bar cannot be overlooked." In re Gurnik, 45 N.J. 115, 116 (1965). "A lawyer's training obliges [them] to be acutely sensitive of the need to fulfill [their] personal obligations under the federal income tax law." Ibid.

In In re Garcia, 119 N.J. 86, 89 (1990), the Court observed that an attorney's willful failure to file an income tax return requires the imposition of a suspension, even in the absence of a criminal conviction. Willfulness does not require "any motive, other than a voluntary, intentional violation of a known legal duty." In the Matter of Eugene F. McEnroe, DRB 01-154 (January 29, 2002) at 2, so ordered, 172 N.J. 324 (2002).

[14] Respondent will remain temporarily suspended from the practice of law unless and until he cooperates with the OAE's investigation.

Since Garcia, attorneys who willfully fail to file multiple income tax returns and to pay required federal and state income taxes generally have received terms of suspension of at least one year, in the absence of compelling mitigation. See, e.g., In re Hand, 235 N.J. 367 (2018) (one-year suspension for an attorney who pleaded guilty to two counts of failing to file federal income tax returns for two calendar years, resulting in a $50,588 tax loss to the federal government; the attorney was sentenced to three years' federal probation, which included a five-month period of home confinement, and was ordered to pay $50,588 in restitution and to fully cooperate with the IRS; the attorney had a disciplinary history consisting of two prior admonitions); In re Cattani, 186 N.J. 268 (2006) (one-year suspension for an attorney who failed to file federal and state income tax returns for eight years, despite the absence of related criminal charges or a conviction; following a random audit, the OAE discovered that the attorney had failed to file federal income tax returns, as well as New Jersey and New York state income tax returns for years 1992 through 1999, and owed the IRS between $60,000 and $70,000; the attorney also entered into a loan transaction with a client (RPC 1.8(a)); negligently misappropriated client funds (RPC 1.15(a)); and committed recordkeeping violations (RPC 1.15(d)); in determining a one-year suspension was the appropriate quantum of discipline for his willful failure to file tax returns, we recognized that the Court rarely has

imposed lesser discipline when an attorney fails to file multiple tax returns; we concluded that the proffered mitigation did not warrant a downward departure); In re Rich, 234 N.J. 21 (2018) (two-year suspension for an attorney who pleaded guilty in the New York Supreme Court to one count of fifth-degree criminal tax fraud, a Class A misdemeanor; the attorney had failed to file state personal income tax returns for the 2008 through 2013 tax years, and, for each year, he had a tax liability of more than $50,000; he agreed to pay nearly $1.2 million in back taxes, including penalties and interest).[15]

Admonitions typically are imposed for failure to cooperate with disciplinary authorities, if the attorney has a limited or no ethics history. See In the Matter of Michael Martin McDonnell, DRB 23-034 (July 6, 2023) (in a default matter; the District Ethics Committee notified the grievant and the attorney it would seek additional information, but was unable to reach the grievant; the attorney failed to cooperate with the ethics investigation, in violation of RPC 8.1(b)), and In the Matter of Giovanni DePierro, DRB 21-190 (January 24, 2022) (the attorney failed to reply to letters from the investigator in the underlying ethics investigation, in violation of RPC 8.1(b); the attorney also violated RPC 1.4(b); RPC 1.5(c) (failing to set forth, in writing, the basis

[15] Generally, discipline short of a one-year suspension is imposed only when the attorney who fails to file multiple tax returns did not owe any taxes or presented compelling mitigation.

or rate of the attorney's fee in a contingent fee case); and RPC 1.16(d) (failing to protect the client's interests upon termination of the representation)). But see In the Matter of Kevin Clark Cromer, DRB 21-151 (December 13, 2021) at 2, 9-10 (reprimand, in a default matter, for an attorney who violated RPC 8.1(b) by failing to cooperate with a disciplinary investigation and, thereafter, failing to answer the ethics complaint; the attorney committed no additional misconduct and had a fifteen-year unblemished career), so ordered, __ N.J. __ (2022), 2022 N.J. LEXIS 740.

For conduct involving dishonesty, fraud, deceit, or misrepresentation, the discipline typically ranges from a reprimand to a term of suspension, depending on the gravity of the offense, the presence of other unethical conduct, and aggravating or mitigating factors. See In re Mehta, 227 N.J. 53 (2016) (reprimand for an attorney who fabricated a letter to a former client and submitted it to disciplinary authorities, in violation of RPC 8.1(a) (knowingly making a false statement of material fact in a disciplinary matter) and RPC 8.4(c); in mitigation, the letter did not harm the client and the attorney had no prior discipline and readily admitted to the misconduct by consenting to discipline), and In re Allen, 250 N.J. 113 (2022) (three-month suspension for an attorney who falsely represented to the OAE and to us that he had procured a settlement with a client, knowing he had not done so, in violation of RPC

3.3(a)(1) and RPC 8.4(c); the attorney also committed recordkeeping violations, failed to maintain required professional liability insurance, and failed to produce a number of records that the OAE had requested during its investigation, violations of RPC 1.15(d), RPC 5.5(a)(1), and RPC 8.1(b); prior admonition and censure).

In our view, there is no reason to deviate from the baseline one-year suspension typically imposed on attorneys who fail to file their tax returns. Like the attorney in Hand, who received a one-year suspension for failing to file her taxes for two calendar years, respondent similarly failed to file his tax returns for at least three years. However, unlike Hand, who had two prior admonitions, respondent has no prior discipline. However, he remains temporarily suspended based on his continued failure to cooperate with the OAE's investigation into his misconduct. Moreover, he committed additional misconduct and, in our view, leveraged his skills as an attorney to assist von Furstenberg's fraud. To craft the appropriate discipline in this case, however, we also consider mitigating and aggravating factors.

In mitigation, as noted, respondent has no prior discipline in his thirty-five years at the bar, a consideration that we and the Court accord significant weight. In re Convery, 166 N.J. 298 (2001).

In aggravation, respondent failed to file an answer to the complaint and allowed this matter to proceed as a default. "[A] respondent's default or failure to cooperate with the investigative authorities acts as an aggravating factor, which is sufficient to permit a penalty that would otherwise be appropriate to be further enhanced." In re Kivler, 193 N.J. 332, 342 (2008).

Conclusion

On balance, we find the aggravating and mitigating factors to be in equipoise and, thus, conclude that a one-year suspension is the appropriate quantum of discipline to protect the public and preserve confidence in the bar.

Member Campelo was absent.

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
Hon. Mary Catherine Cuff, P.J.A.D. (Ret.),
Chair

By: */s/ Timothy M. Ellis*
Timothy M. Ellis
Chief Counsel

SUPREME COURT OF NEW JERSEY
DISCIPLINARY REVIEW BOARD
VOTING RECORD

In the Matter of Edward G. D'Alessandro, Jr.
Docket No. DRB 25-053

Decided: August 6, 2025

Disposition: One-Year Suspension

Members	One-Year Suspension	Absent
Cuff	X	
Boyer	X	
Campelo		X
Hoberman	X	
Menaker	X	
Modu	X	
Petrou	X	
Rodriguez	X	
Spencer	X	
Total:	8	1

/s/ Timothy M. Ellis
Timothy M. Ellis
Chief Counsel