



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

November 30, 2018

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been disbarred, suspended, or reprimanded by the United States Tax Court for reasons explained in an order issued in the case of each practitioner, and a memorandum sur order issued with respect to Robert H. Copier.

Copies of the orders and the memorandum sur order are attached.

1. Robert H. Copier
2. Richard F. Klineburger, III
3. David Sheung Lee

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Robert H. Copier

ORDER OF DISBARMENT

On April 11, 2018, Mr. Copier provided notice to the Court of an order issued by the United States Court of Appeals for the Tenth Circuit disbaring him as reciprocal discipline based on his disbarment in the State of Utah. On May 30, 2018, the Court issued to Mr. Copier an Order to Show Cause, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined.

Upon due consideration of Mr. Copier's written responses which the Court received on July 2, 2018, and October 15, 2018, and for the reasons set forth more fully in the attached Memorandum Sur Order, it is

ORDERED that the Court's Order to Show Cause issued May 30, 2018, is made absolute in that, under the provision of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Copier is disbarred from practice before the United States Tax Court. It is further

ORDERED that Mr. Copier's name is stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and Mr. Copier is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Copier's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Copier as counsel in all pending cases in which he appears as counsel of record. It is further

SERVED NOV 30 2018

ORDERED that Mr. Copier shall, within 20 days of service of this Order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
November 30, 2018

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Robert H. Copier

MEMORANDUM SUR ORDER

On May 30, 2018, the Court issued to Mr. Copier an Order to Show Cause, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause was based on (2) the Findings of Fact, Conclusions of Law and Order on Sanctions and Order Denying Respondent's Motion for URCP 54(b) Certification and for Stay (order on sanctions) issued February 22, 2017, by the Third District Court of Utah (Utah court), which disbarred Mr. Copier from the practice of law in the State of Utah, and (2) the Order issued March 26, 2018, by the United States Court of Appeals for the Tenth Circuit (Tenth Circuit), which disbarred Mr. Copier from the practice of law in the Tenth Circuit Court as reciprocal discipline based on his disbarment in the State of Utah.

The Court's Order to Show Cause instructed Mr. Copier to submit a written response and notify the Court in writing of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the Court on July 18, 2018. On July 2, 2018, Mr. Copier filed a written response to the Court's Order, notified the Court of his intention to appear at the scheduled hearing, and submitted a motion requesting a continuance of the hearing. The hearing was continued to October 17, 2018, by Order dated July 3, 2018. On July 17, 2018, Mr. Copier filed

another motion for continuance of the hearing, which was denied by Order dated July 24, 2018. Thereafter, on October 15, 2018, Mr. Copier filed a notice waiving his appearance at the hearing, which embodied a further written response to the Court's Order to Show Cause.

BACKGROUND

The Utah court found in In re Copier, case number 140906878, that Mr. Copier had (1) knowingly filed numerous meritless pleadings, motions, and papers in three related cases; (2) falsely asserted to a court that opposing counsel agreed with him in connection with a settlement agreement; (3) committed fraud on the courts and the parties in a case by attempting to transfer stock that did not exist as valid stock certificates; (4) while seeking to foreclose on parcels of land pursuant to a lien, falsely asserted that he had recorded the lien; (5) caused parties and courts to incur unnecessary time and costs by filing hundreds of frivolous motions and redundant or harassing filings; (6) violated court orders not to file motions or other papers without prior court approval; and (7) failed to comply with court orders that he appear at court hearings. The Utah court concluded that Mr. Copier's just-described conduct had violated several of the Utah Rules of Professional Conduct, specifically, Rule 3.1 (regarding meritorious claims and contentions); Rule 3.3(a) (regarding candor toward a tribunal); 8.4(c) (regarding conduct involving dishonesty, fraud, deceit, or misrepresentation); and 8.4(d) (regarding conduct that is prejudicial to the administration of justice). As a result, on February 22, 2017, the

Utah court entered an order on sanctions and a final judgment disbaring Mr. Copier. The Tenth Circuit reciprocally disbarred Mr. Copier from the practice of law in that court on March 26, 2018, based on his disbarment in the State of Utah.

DISCUSSION

The landmark opinion of the United States Supreme Court in Selling v. Radford, 243 U.S. 46 (1917), in effect, directs that we recognize the absence of “fair private and professional character” inherently arising as the result of the actions of the Utah court and the Tenth Circuit. We follow the disciplinary actions of those courts, unless we determine, from an intrinsic consideration of the records of the prior disciplinary proceedings that one or more of the following factors appears: (1) that Mr. Copier was denied due process in the form of notice and an opportunity to be heard in the prior proceedings; (2) that there was such an infirmity of proof in the facts found to have been established in those proceedings as to give rise to a clear conviction that we cannot accept the conclusions in those proceedings; or (3) that some other grave reason exists which convinces us that we should not follow the discipline imposed in those proceedings. See, e.g., Selling v. Radford, 243 U.S. at 50-51; In re Squire, 617 F.3d 461, 466 (6th Cir. 2010); In re Edelstein, 214 F.3d 127, 131 (2d Cir. 2000).

Mr. Copier bears the burden of showing why, notwithstanding the discipline imposed by the Utah court and the Tenth Circuit, this Court should impose no reciprocal

discipline, or should impose a lesser or different discipline. See, e.g., In re Roman, 601 F.3d 189, 193 (2d Cir. 2010); In re Sibley, 564 F.3d 1335, 1340 (D.C. Cir. 2009); In re Surrick, 338 F.3d 224, 232 (3rd Cir. 2003); In re Calvo, 88 F.3d 962, 967 (11th Cir. 1996); In re Thies, 662 F.2d 771, 772 (D.C. Cir. 1980).

Mr. Copier asserts that “the intrinsic Utah record * * * establishes absence of due process, absence of proof, and absence of regularity that is sufficient for this court to decline to reciprocate.” He also argues that he has not been effectively disbarred in the State of Utah. We find Mr. Copier’s arguments unpersuasive and meritless. Mr. Copier has failed to demonstrate that any of the three factors identified by the Supreme Court in Selling v. Radford apply in this case. Furthermore, the Utah court’s Findings of Fact, Conclusions of Law and Order on Sanctions and Order Denying Respondent’s Motion for URCP 54(b) Certification and for Stay and Final Judgment (see attached orders) expressly disbarred Mr. Copier from the practice of law in the State of Utah.

After careful consideration of the entire record in this matter, we conclude that Mr. Copier has not shown good cause why he should not be suspended, disbarred, or otherwise disciplined. We also conclude that we should give full effect to the discipline imposed by the Third District Court of Utah and the Tenth Circuit Court of Appeals. We

further conclude that, under Rule 202 of the Tax Court Rules of Practice and Procedure, the appropriate discipline in this case is disbarment.

The Committee on Admissions,
Ethics, and Discipline

Dated: Washington, D.C.
November 30, 2018

FILED DISTRICT COURT
Third Judicial District

FEB 22 2017

Salt Lake County

Deputy Clerk **TB**

IN THE DISTRICT COURT OF THE THIRD JUDICIAL DISTRICT
IN AND FOR SALT LAKE COUNTY, STATE OF UTAH

<p>In the Matter of the Discipline of:</p> <p>Robert H. Copier, #00727</p> <p>Respondent.</p>	<p>FINDINGS OF FACT, CONCLUSIONS OF LAW AND ORDER ON SANCTIONS AND ORDER DENYING RESPONDENT'S MOTION FOR URCP 54(b) CERTIFICATION AND FOR STAY</p> <p>Case No. 140906878</p> <p>Judge Kara Pettit</p>
--	--

The matter came before the Court on December 23, 2016 for an adjudication of Sanctions pursuant to the Supreme Court Rules of Professional Practice. Respondent failed to appear at the adjudication hearing. Based upon the evidence and argument submitted, the Court now makes the following Findings of Fact, Conclusions of Law and Order on Sanctions:

LEGAL STANDARD

Article 6 of the Supreme Court Rules of Professional Practice sets forth the Standards for Imposing Lawyer Sanctions ("Standards"). The Standards state:

The purpose of imposing lawyer sanctions is to ensure and maintain the high standard of professional conduct required of those who undertake the discharge of professional responsibilities as lawyers, and to protect the public and the administration of justice from lawyers who have demonstrated by their conduct that they are unable or likely to be unable to discharge properly their professional responsibilities.

Standards Rule 14-602(b). The highest possible sanction is disbarment. The next highest possible sanction is suspension. *Id.* at Rules 14-603(b) and (c). "Suspension is the removal of a lawyer from the practice of law for a specified minimum period of time. Generally, suspension should be imposed for a specific period of time equal to or greater than six months, but in no event should the time period prior to the application for reinstatement be more than three years." *Id.* at Rule 14-603(c). Reinstatement procedures are different for lawyers who have been

suspended for more than six months, as compared to lawyers who have been suspended for six months or less. *Id.* at Rules 14-603(c)(1) and (2).

The factors to be considered by the Court in imposing sanctions are: “(a) the duty violated; (b) the lawyer’s mental state; (c) the potential or actual injury caused by the lawyer’s misconduct; and (d) the existence of aggravating or mitigating factors.” *Id.* at Rule 14-604. The Standards also set forth presumptive sanctions. *See id.* Rule 14-605. Once the presumptive sanction is determined, the Court then considers and weighs aggravating and mitigating circumstances to decide if an increase or reduction of the presumptive sanction is warranted. Non-exhaustive lists of aggravating and mitigating factors are set forth in the Standards. *Id.* at Rule 14-607.

The Utah Supreme Court has urged district courts to impose separate sanctions for the separate violations at issue, “as it will aid our review of attorney discipline cases on appeal.” *In the Matter of Discipline of Larsen*, 2016 UT 26, ¶ 57, 379 P.3d 1209.

FINDINGS OF FACT

1. Respondent’s Violation of Rule 3.1

a. Duty Violated

The Court found that Respondent violated Rule 3.1 by knowingly filing numerous meritless pleadings, motions and papers in Case Nos. 003901101, 040919758, and 08908130. *See Findings of Fact and Conclusions of Law* dated December 5, 2016, at ¶¶14-18; 20-22;33; and 36-38. The Rule precludes a lawyer from asserting or controverting an issue “unless there is a basis in law and fact for doing so that is not frivolous.” Rules of Prof. Conduct, Rule 3.1. As the Court has previously found, Respondent filed hundreds of frivolous motions in the underlying litigation matters. He was ordered to cease filing frivolous motions, and he still persisted, resulting in the underlying court awarding attorneys’ fees as a sanction against him on two different occasions. The attorneys fees awarded were in excess of \$200,000.

b. Mental State

Respondent’s conduct was knowing. He was aware of the meritless positions of his numerous filings and of the underlying courts’ orders to cease such filings. Yet he persisted as a tactic to delay the litigation and harass the parties.

c. Potential or Actual Injury Caused by Respondent's Misconduct

Respondent caused actual, serious injury to the parties in the underlying litigation matters because of the hundreds of thousands of dollars in legal expenses, time and resources they were forced to incur in light of Respondent's repeated frivolous filings. Although judgments were awarded against Mr. Copier for at least a portion of these fees, he has not satisfied the judgments. Additionally, the hundreds of filings caused serious interference with the legal proceedings. Respondent's intentional disregard of multiple court orders caused serious injury to the legal profession, legal system, and the public by creating a general mistrust of attorneys and the operation of the legal system.

d. Presumptive Sanction

Pursuant to Rule 14-605(b)(1), the presumptive sanction for Respondent's conduct is suspension because the Court does not have sufficient evidence to demonstrate that the conduct was done with the intent to benefit the lawyer or another, or to deceive the court.

e. Aggravating or Mitigating Factors

i. Aggravating

Respondent engaged in a pattern of filing frivolous motions and filings in the three underlying cases. *See* Rule 14-607(a)(3). The Court has found Respondent committed multiple offenses of violations of the Professional Conduct Rules. *See* Rule 14-607(a)(4). Respondent refuses to acknowledge the wrongful nature of his misconduct. *See* Rule 14-607(a)(7). Respondent has substantial experience in the practice of law, and has practiced for over 35 years. *See* Rule 14-607(a)(9). Respondent did not make any good faith efforts to make restitution to the parties by paying the fees judgments awarded against him, and has not attempted to rectify the consequences of the misconduct involved. *See* Rule 14-607(a)(10).

ii. Mitigating

No evidence of any prior record of discipline has been presented to the Court. *See* Rule 14-607(b)(1). Respondent was held in contempt and fees were awarded against him for his repeated frivolous filings. *See* Rule 14-607(b)(12).

f. Sanction

OPC asks for disbarment and argues that is the presumptive sanction. As noted above, the Court disagrees that disbarment is the presumptive sanction. In determining the appropriate sanction for this misconduct, the Court considers that Respondent caused serious

injury to the parties in the cases, as well as to the legal system, and caused serious interference with the legal proceedings. He was under court order to not file motions without prior court approval, yet he persisted and knowingly violated the courts' orders. The Court finds that a three (3) year suspension is the proper sanction for Respondent's conduct in violating Rule 3.1 after consideration of all of the factors set forth above.

2. Respondent's Violation of Rule 3.3(a)

a. *Duty Violated*

The Court previously found that Respondent violated Rule 3.3(a) by knowingly and falsely asserting to the district court in Case No. 040919758 that opposing counsel agreed with him in connection with a Settlement Agreement.

b. *Mental State*

Respondent knowingly made the false assertion and knowingly violated Rule 3.3(a)

c. *Potential or Actual Injury Caused by Respondent's Misconduct*

His false statement caused injury to the legal system and interfered with the legal proceeding by creating a general mistrust of attorneys and the operation of the legal system.

d. *Presumptive Sanction*

Pursuant to Rule 14-605(b)(1), the presumptive sanction for Respondent's conduct is suspension.

e. *Aggravating or Mitigating Circumstances*

i. Aggravating

The Court has found Respondent committed multiple offenses of violations of the Professional Conduct Rules. *See* Rule 14-607(a)(4). Respondent refuses to acknowledge the wrongful nature of his misconduct. *See* Rule 14-607(a)(7). Respondent has substantial experience in the practice of law, and has practiced for over 35 years. *See* Rule 14-607(a)(9).

ii. Mitigating

No evidence of any prior record of discipline has been presented to the Court. *See* Rule 14-607(b)(1).

f. *Sanction*

OPC asks for a six month suspension for this misconduct. The Court finds that a six month suspension is the proper sanction for Respondent's conduct in violating Rule 3.3(a) after consideration of all of the factors set forth above.

3. Respondent's Violation of 8.4(c)

a. *Duty Violated*

The Court previously found that Respondent violated Rule 8.4(c) by purporting to transfer treasury stock shares to companies he owned even though the court in Case No. 003901101 had declared the stock *void ab initio*. Additionally, the Court found Respondent violated Rule 8.4(c) by falsely claiming that an attorney's lien had been recorded in the official records of Salt Lake County, and seeking to foreclose on two parcels of land pursuant to the lien. He further purported to transfer portions of the alleged \$5,000 lien to other parties in four separate transfers. Thus, the Court concluded that Respondent engaged in conduct involving dishonesty, fraud, deceit or misrepresentation in violation of Rule 8.4(c).

b. *Mental State*

Respondent's conduct was knowing and intentional, and involved dishonesty, fraud, deceit or misrepresentation that seriously, adversely reflects on Respondent's fitness to practice law.

c. *Potential or Actual Injury Caused by Respondent's Misconduct*

Respondent's conduct regarding the stock shares and lien caused harm to the parties involved in the purported transactions, as well as injured the tribunal and interfered with the legal proceedings before the court. His misconduct contributes to a general mistrust of attorneys and the operation of the legal system.

d. *Presumptive Sanction*

Pursuant to Rule 14-605(a)(3), the presumptive sanction is disbarment.

e. *Aggravating or Mitigating Factors*

i. Aggravating

Respondent violated Rule 8.4(c) in two different courses of conduct: the stock transfers and the lien foreclosure. Additionally, the Court has found Respondent committed multiple offenses of other violations of the Professional Conduct Rules. *See* Rule 14-607(a)(4). Respondent refuses to acknowledge the wrongful nature of his misconduct. *See* Rule 14-607(a)(7). Respondent has substantial experience in the practice of law, and has practiced for over 35 years. *See* Rule 14-607(a)(9). Respondent did not make any good faith efforts to rectify the consequences of the misconduct involved. *See* Rule 14-607(a)(10).

ii. Mitigating

No evidence of any prior record of discipline has been presented to the Court. *See* Rule 14-607(b)(1).

f. *Sanction*

OPC asks for disbarment. “[I]n order to overcome the presumption of disbarment, the mitigating factors must be significant. In fact, they must be truly compelling.” *In the Matter of the Discipline of Corey*, 2012 UT 21, ¶ 29. The Court does not find the lack of any prior record of discipline to be a significant mitigating factor, particularly in light of the aggravating factors. The Court finds the presumptive sanction of disbarment for Respondent’s violations of Rule 8.4(c) to be appropriate in light of all of the factors discussed above.

4. Respondent’s Violation of 8.4(d)

a. *Duty Violated*

The Court previously found that Respondent violated Rule 8.4(d) by causing the parties and courts to incur unnecessary time and costs, through the hundreds of frivolous motions and redundant or harassing filings. Further, he violated Rule 8.4(d) by violating courts’ orders to not file motions or other papers without prior approval of the court. Last, he also violated Rule 8.4(d) by failing to comply with the trial courts’ orders that he appear in court for hearings. He was held in contempt by the court in Case No. 003901101 for having “willfully and inexcusably failed to appear as directed by the Court” and for willfully filing motions and papers without prior approval in violation of the court’s order. He also was held in contempt by the court in Case No. 040919758 as well for failing to appear at a January 5, 2012 hearing.

b. *Mental State*

Respondent’s conduct was knowing. He was aware of the meritless positions of his numerous filings and of the underlying courts’ orders to cease such filings. Additionally, he willfully and intentionally refused to appear at court hearings, in violation of court orders. His tactics delayed the litigation and harassed the parties.

c. *Potential or Actual Injury Caused by Respondent’s Misconduct*

Respondent caused actual, serious injury to the parties in the underlying litigation matters because of the hundreds of thousands of dollars in legal expenses, time and resources they were forced to incur in light of Respondent’s repeated frivolous filings, and failures to appear. Additionally, the hundreds of filings and Respondent’s repeated contemptuous

conduct in failing to appear in court when ordered caused serious interference with the legal proceedings. Respondent's intentional disregard of multiple court orders caused serious injury to the legal profession, legal system, and the public by creating a general mistrust of attorneys and the operation of the legal system.

d. *Presumptive Sanction*

Pursuant to Rule 14-605(b)(1), the presumptive sanction for Respondent's conduct is suspension because the Court does not have sufficient evidence to demonstrate that the conduct was done with the intent to benefit the lawyer or another, or to deceive the court.

e. *Aggravating or Mitigating Circumstances*

i. Aggravating

Respondent engaged in a pattern of filing frivolous motions and filings in the three underlying cases, and failing to appear pursuant to court orders, causing the parties to unnecessarily incur hundreds of thousands of dollars in fees that he refuses to pay. *See* Rule 14-607(a)(3). The Court has found Respondent committed multiple offenses of violations of the Professional Conduct Rules. *See* Rule 14-607(a)(4). Respondent refuses to acknowledge the wrongful nature of his misconduct. *See* Rule 14-607(a)(7). Respondent has substantial experience in the practice of law, and has practiced for over 35 years. *See* Rule 14-607(a)(9). Respondent did not make any good faith efforts to make restitution to the parties by paying the fees judgments awarded against him, and has not attempted to rectify the consequences of the misconduct involved; instead he perpetuated and exacerbated it in the underlying cases. *See* Rule 14-607(a)(10).

ii. Mitigating

No evidence of any prior record of discipline has been presented to the Court. *See* Rule 14-607(b)(1). Respondent was held in contempt on two occasions, and fees were awarded against him for his repeated frivolous filings, however, he has not satisfied those judgments. *See* Rule 14-607(b)(12).

f. *Sanction*

OPC asks for disbarment and argues that is the presumptive sanction, or alternatively, that aggravating factors warrant imposition of disbarment if the presumptive sanction is suspension. As noted above, the Court disagrees that disbarment is the presumptive sanction, but agrees that aggravating factors warrant disbarment.

“To justify a departure from the presumptive level of discipline set forth in the Standards, the aggravating and mitigating factors must be significant.” *In re Discipline of Ince*, 957 P.2d 1233, 1237–38 (Utah 1998). The Court finds that aggravating factors are significant. In determining the appropriate sanction, the Court considers that Respondent caused serious injury to the parties in the cases, as well as to the legal system, and caused serious interference with the legal proceedings, which endured for several years. He was under court order to not file motions without prior court approval, yet he persisted and violated the courts’ orders on several occasions. He further violated the courts’ orders to appear at hearings in the underlying cases. He was held in contempt by courts on two different occasions, yet his misconduct went uncurtailed.

“An attorney cannot, consistent with the rules of professional conduct, unilaterally and surreptitiously flout a court order. To the contrary, willful disregard of a district court’s order without an open objection constitutes conduct prejudicial to the administration of justice.” *Gilbert v. Utah State Bar*, 2016 UT 32, ¶ 38, 379 P.3d 1247, 1257. In *Gilbert*, the Utah Supreme Court upheld disbarment of an attorney who willfully refused to comply with a court order to return \$30,000 in funds that he received as payments for his services from a bank account that his clients’ were enjoined from accessing at the time of the payments. The *Gilbert* Court noted that it has: “ordered disbarment when an attorney has willfully refused to comply with a court order.” *Id.* at ¶ 49 (citing *In re Johnson*, 830 P.2d 262, 263–64 (Utah 1992)). The *Gilbert* Court went on to note other courts who ordered disbarment for failure to comply with court orders. *Id.* at ¶¶ 51-51 (citing *Cuyahoga County Bar Ass’n v. Wagner*, 117 Ohio St.3d 456, 884 N.E.2d 1053 (2008), *Florida Bar v. Bailey*, 803 So.2d 683 (Fla.2001), *In re Nalls*, 145 So.3d 1011 (2014); *In re Disciplinary Action Against Lundeen*, 811 N.W.2d 602, 608 (Minn.2012); *In re Klagsbrun*, 279 A.D.2d 192, 717 N.Y.S.2d 297, 299 (2000); *In re Rich*, 559 A.2d 1251, 1257 (Del.1989)).

This Court concludes that the aggravating and mitigating circumstances demonstrate disbarment is the appropriate sanction. Respondent’s willingness to continually disregard the district courts’ orders is extremely troubling conduct for an officer of the court. His actions demonstrate a lack of respect for the district court and the legal system as a whole. The following statement from the *Gilbert* Court is applicable to Respondent and his misconduct:

But [Respondent's] lack of remorse and his unwillingness to recognize his actions' consequences constitute the most powerful aggravating circumstances. At no point in the proceedings below, or in those before this court, has [Respondent] acknowledged an attorney's obligation to comply with court orders. At no time has he acknowledged that our system suffers when attorneys refuse to comply with court orders. Ultimately, it is this lack of respect for the rule of law and the legal process that warrants [Respondent's] disbarment. Otherwise, to paraphrase the Florida Supreme Court, "to countenance [this blatant disregard of the court's authority] is to court pandemonium and a breakdown of the judicial system." *Bailey*, 803 So.2d at 693 (citation omitted).

Gilbert v. Utah State Bar, 2016 UT 32, ¶¶ 49-55, 379 P.3d 1247, 1259-61

The Court finds that the aggravating factors warrant a departure from the presumptive sanction of suspension and that disbarment is the proper sanction for Respondent's conduct in violating Rule 8.4(d) after consideration of all of the factors set forth above.

CONCLUSIONS OF LAW


For the reasons set forth above, the Court concludes that disbarment is the appropriate presumptive sanction for Respondent's violations of Rule 8.4(c) and 8.4(d). The disbarment order moots the suspension sanctions imposed by the Court for Respondent's other violations.

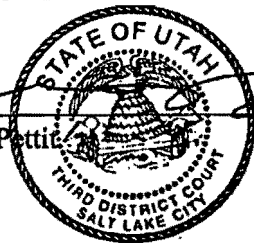
Respondent's Motion for URCP 54(b) Certification and for Stay

After the sanctions hearing, Respondent filed a Motion for URCP 54(b) Certification and for Stay on December 23, 2016 and submitted the matter for decision on January 4, 2017. The Court does not find good cause for a stay. Additionally, because the Court has rendered its final decision and judgment in this matter with this sanctions ruling, there is no need for a Rule 54(b) certification. The Motion is DENIED.

Dated this 20th day of February, 2017.

DISTRICT COURT JUDGE


Judge Kara Pettit



FILED DISTRICT COURT
Third Judicial District

FEB 22 2017

By: Salt Lake County

TB
Deputy Clerk

IN THE DISTRICT COURT OF THE THIRD JUDICIAL DISTRICT

IN AND FOR SALT LAKE COUNTY, STATE OF UTAH

<p>In the Matter of the Discipline of:</p> <p>Robert H. Copier, #00727</p> <p>Respondent.</p>	<p>FINAL JUDGMENT</p> <p>Case No. 140906878</p> <p>Judge Kara Pettit</p>
---	--

The Court entered Findings of Fact and Conclusions of Law dated December 5, 2016 finding that Mr. Copier violated multiple Rules of Professional Conduct and entered an Order on Sanctions against Mr. Copier on February 22, 2017. Judgment is hereby entered in favor of the OPC as set forth in the December 5, 2016 Findings and the February 22, 2017 Order on Sanctions.

This is the final order and judgment of the Court in this matter pursuant to Rules 54 and 58A of the Utah Rules of Civil Procedure.

Dated this 22nd day of February, 2017.

DISTRICT COURT JUDGE


Judge Kara Pettit



UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Richard F. Klineburger, III

ORDER OF REPRIMAND

By letter decision dated November 21, 2016, the Disciplinary Review Board of the Supreme Court of New Jersey granted a motion for discipline by consent filed by the New Jersey Office of Attorney Ethics pursuant to which that office and Mr. Klineburger agreed he had violated Rules 1.1(a) (gross neglect) and 1.4(b) (failure to keep client reasonably informed about the status of a matter) of the New Jersey Rules of Professional Conduct in connection with his representation of a former contestant in the Miss USA Pageant in her dispute with the Miss Universe Organization and determined that a reprimand was the appropriate discipline for the violations. By Order filed December 2, 2016, the Supreme Court of New Jersey reprimanded Mr. Klineburger. Matter of Klineburger, 149 A.3d 1292 (N.J. 2016). By Order dated January 30, 2018, the Disciplinary Board of the Supreme Court of Pennsylvania ordered that Mr. Klineburger be publicly reprimanded by the board for these same violations. On April 3, 2018, Mr. Klineburger appeared as ordered and was publicly reprimanded.

On August 31, 2018, this Court issued an Order to Show Cause to Mr. Klineburger, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined. That Order also instructed Mr. Klineburger to (1) submit his written response to the Order on or before October 1, 2018, and (2) notify the Court in writing on or before October 1, 2018, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court on October 17, 2018.

On October 1, 2018, the Court received Mr. Klineburger's Response to Order to Show Cause Dated August 31, 2018. Mr. Klineburger stated his intention to appear at the hearing on October 17, 2018. However, he also indicated his agreement that if the Court determined to issue a public reprimand, the same discipline imposed on him by the Supreme Court of New Jersey and the Supreme Court of Pennsylvania, no hearing would be necessary.

Upon careful consideration of the foregoing, it is

SERVED NOV 30 2018

ORDERED that the Court's Order to Show Cause issued August 31, 2018, is made absolute and Richard F. Klineburger, III shall be reprimanded for his above-described violations of Rules 1.1(a) and 1.4(b) of the New Jersey Rules of Professional Conduct. This Order, a copy of which will be placed in Mr. Klineburger's file at the Court and will be available to the public, shall serve as that reprimand.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
November 30, 2018

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: David Sheung Lee

ORDER OF SUSPENSION

The Court issued an Order To Show Cause to Mr. Lee on August 31, 2018, affording him the opportunity to show cause, if any, why he should not be suspended or disbarred from practice before this Court, or otherwise disciplined, based upon the following facts.

Pursuant to a Final Judgment (the Final Judgment) filed on January 20, 2016, in SEC v. JSW Fin., Inc., case number 3:11-CV-01356, the United States District Court for the Northern District of California permanently enjoined Mr. Lee by consent from future violations of Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5, Section 17(a) of the Securities Act of 1933, and Sections 206(1) and (2) of the Investment Advisers Act of 1940 and ordered him to pay \$602,057.09 to the Securities and Exchange Commission representing profits gained from his violations of the securities laws and prejudgment interest. The complaint filed in that case alleged that, in Mr. Lee's capacity of an officer and part owner of an investment advisory firm, he was involved in making false and misleading statements, misusing client assets, and self-dealing from 2002 to 2008 with respect to two real estate investment funds. Mr. Lee consented to entry of the Final Judgment without admitting or denying the allegations of the Complaint (except as to the jurisdiction of the court and as to any debt owed in connection with the case).

By Order Instituting Administrative Proceedings Pursuant to Section 203(f) of the Investment Advisers Act of 1940 and Rule 102(e) of the Commission's Rules of Practice, Making Findings, and Imposing Remedial Sanctions, issued February 24, 2016, the SEC suspended Mr. Lee by consent from appearing or practicing before the agency as an attorney or accountant based on the entry of the Final Judgment. See In re Lee, Exchange Act Release No. 34-77224, Admin. Proceeding File No. 3-17130.

SERVED NOV 30 2018

By Default Decision and Order dated May 26, 2017 and effective June 26, 2017, the California Board of Accountancy, Department of Consumer Affairs revoked Mr. Lee's Certified Public Accountant Certificate as a result of his suspension by the SEC. In addition, Mr. Lee was suspended indefinitely from practice before the Internal Revenue Service by decision in an expedited proceeding under 31 C.F.R. § 10.82(b), effective January 3, 2018.

The Court's Order to Show Cause provided Mr. Lee the opportunity to file a response on or before October 1, 2018, and scheduled a hearing for October 17, 2018, if he submitted, on or before October 1, 2018, a written request to appear at the hearing. The Order was mailed by both certified and regular mail to Mr. Lee's street address of record and post office box address of record. The copy of the Order to Show Cause mailed by certified mail to Mr. Lee's street address of record has not been returned to the Court by the United States Postal Service. The tracking information on the United States Postal Service's website is: "Delivered – September 4, 2018 at 1:22 pm – Delivered, Left with Individual – Mountain View, CA 94040." The copy of the Order to Show Cause mailed by certified mail to Mr. Lee's post office box address of record has not been returned to the Court by the United States Postal Service. The tracking information on the United States Postal Service's website is: "September 10, 2018, 10:25 am – Available for Pickup – Mountain View, CA 94041." Neither of the copies of the Order to Show Cause that were mailed by regular mail to Mr. Lee has been returned to the Court by the United States Postal Service. No response has been received from Mr. Lee.

Upon careful consideration of the foregoing, it is

ORDERED that the Court's Order To Show Cause, issued August 31, 2018, is made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Lee is suspended from practice before the United States Tax Court until further order of the Court. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement requirements and procedures. It is further

ORDERED that, until reinstated, Mr. Lee is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Lee's practitioner access to case files maintained by the Court in electronic form, if any such access was given to him, is revoked. It is further

ORDERED that the Court will file orders to withdraw Mr. Lee as counsel in all pending cases in which he appears as counsel of record. It is further

ORDERED that Mr. Lee shall, within 20 days of service of this Order upon him, surrender to this Court his certificate of admission to practice before this Court.

By the Court:

(Signed) Maurice B. Foley

Maurice B. Foley
Chief Judge

Dated: Washington, D.C.
November 30, 2018