



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

July 18, 2014

PRESS RELEASE

The Chief Judge of the United States Tax Court announced today that the following practitioners have been disciplined by the United States Tax Court for reasons explained in an order issued in the case of each practitioner.

Copies of the orders are attached.

1. Karim K. Arzadi
2. Jon A. Divens
3. Robert Randolph Druzisky
4. Stephen Francis Guiner
5. Hugh D. Jaeger
6. Susan L. Jeffries
7. Vann F. Leonard
8. Bruce W. Simon
9. Edgar James Steele
10. David L. Strand
11. Duane Lynn Tucker
12. Wendy K. Weikal-Beauchat, a/k/a Wendy K. Weikal, a/k/a Wendy Weikal-Beachat
13. Gomer Thomas Williams, III

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Karim K. Arzadi

ORDER OF SUSPENSION

By Order of the Supreme Court of New Jersey, filed December 5, 2013, Mr. Arzadi was suspended from the practice of law for a period of six months in the State of New Jersey. Mr. Arzadi notified the Court of this discipline by letter received on December 26, 2013.

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Arzadi 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 instructed Mr. Arzadi to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

Mr. Arzadi responded to the Order to Show Cause by letter from his counsel, Joseph J. Benefit, Esquire, received on April 18, 2014. Mr. Arzadi did not notify the Court of his intention to appear for hearing, and he waived his right to so appear.

Upon due consideration of Mr. Arzadi's submissions and for reasons set forth in the attached Memorandum Sur Order, it is

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Arzadi is forthwith suspended from practice before the United States Tax Court, until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

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

SERVED JUL 18 2014

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

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

ORDERED that Mr. Arzadi shall, with 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) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

In re: Karim K. Arzadi

Memorandum Sur Order

The Court issued an Order to Show Cause to Mr. Karim K. Arzadi on March 19, 2014, 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 predicated on the order of the Supreme Court of New Jersey filed December 5, 2013, by which Mr. Arzadi was suspended from the practice of law for a period of six months in the State of New Jersey.

Mr. Arzadi responded to the Order to Show Cause by letter from his counsel, Joseph J. Benedict, Esquire, received on April 18, 2014. Neither Mr. Arzadi nor his attorney notified the Court of Mr. Arzadi's intention to appear for hearing as provided in the Order to Show Cause. Thus, Mr. Arzadi waived his right to so appear.

The misconduct in this case took place during a lawsuit filed against Mr. Arzadi for breach of contract for architectural services. The plaintiff in that action, an architect, sued Mr. Arzadi for failure to pay the balance owed under a contract that called for a lump sum payment of \$34,500, with an initial payment of \$7,500 to be credited to the lump sum payment. Mr. Arzadi took the false position in various pleadings and filings in the suit that the architect had caused two

contracts to be executed, a contract for \$7,500 that Mr. Arzadi alleged was the “true contract”, and another contract for \$34,500.

Mr. Arzadi’s disciplinary hearing was conducted before the District VIII Ethics Committee (herein DEC). We do not have before us the DEC’s findings and recommendation, but they are described in the Decision of the Disciplinary Review Board (herein DRB), In re Karim K. Arzadi, Docket No. DRB 13-040, August 9, 2013, at pages 33-35, as follows:

The DEC found respondent [Mr. Arzadi] “not credible”. It noted that he had repeatedly certified to the authenticity of the altered contract: in his amended answer, in four certifications submitted to the court, and in his answers to interrogatories.

By contrast, the DEC found Deshpande’s [Mr. Arzadi’s attorney’s] testimony to be very credible, as compared to respondent, who “lacked complete credibility”. The DEC highlighted Deshpande’s testimony that respondent was fully involved in the litigation and made modifications to the certifications that Deshpande had prepared on his behalf. It pointed to Deshpande’s testimony that, when he raised the issue of the altered contract with respondent, respondent told him “that it was his word against the Grievant [Kusmick] and [Deshpande] should believe him.”

The DEC further found that, although respondent had assured Deshpande that he had seen the original of the altered contract, that was impossible because there was no such contract.

Because the authenticity of the contract was a central issue in the litigation, the DEC found “incredulous” respondent’s [Mr. Arzadi’s] testimony that he never looked at the contracts, never compared them, and would have blindly relied on his office staff and

counsel to prepare the amended verified answer, four separate certifications, answers to interrogatories, and answers to more specific interrogatories, and would attest to the truthfulness of the information contained therein, without ever having read the papers. The DEC, therefore, found clear and convincing evidence that respondent's conduct violated RPC 3.3(a)(1), RPC 8.4(c), and RPC 8.4(d).

For the same reasons, the DEC found clear and convincing evidence that respondent knowingly offered evidence that he knew to be false (RPC 3.3(a)(4)). Specifically, respondent executed the documents "with full knowledge that the Altered Contract was indeed falsified". Deshpande had testified about the discussions he and respondent had had during the civil litigation, in that regard.

The DEC found that Mr. Arzadi had violated RPC 3.3(a)(1) (knowingly making a false statement of material fact or law to a tribunal), RPC 3.3(a)(4) (knowingly offering false evidence), RPC 8.4(c) (conduct involving dishonesty, fraud, deceit, or misrepresentation), and RPC 8.4(d) (conduct prejudicial to the administration of justice), and the DEC recommended that Mr. Arzadi be suspended from the practice of law for six months.

The DRB made a de novo review of the DEC's conclusion that Mr. Arzadi was guilty of unethical conduct, and it found that the DEC's conclusion "was fully supported by clear and convincing evidence." Id. at 40-41. The DRB concluded as follows:

In sum, the totality of the evidence in this record establishes that the DEC's findings of credibility were proper and should not be disturbed. The DEC correctly determined that respondent's testimony was not worthy of belief. He made false statements to the Court, to the DEC, and presented an untenable position before us. Therefore, like the DEC, we find clear and convincing evidence that respondent's conduct violated RPC 3.3(a)(1), RPC 3.3(a)(4), and RPC 8.4(c), on multiple occasions, and, as a result, RPC 8.4(d).

Id. at 46.

After comparing Mr. Arzadi's conduct to the conduct of attorneys in similar cases, the DRB decision stated as follows:

Comparing this case to the cases where false certifications were filed with the courts in the attorneys' own matters, respondent's [Mr. Arzadi's] case is far more serious. Here, not only did respondent make multiple misrepresentations in multiple documents, as opposed to in one or two documents, he attested to the accuracy of those statements time and time again. He also made false accusations against Kusmick [the architect]. He accused Kusmick of creating two contracts and either tricking or pressuring him to sign both of them. He also certified that Kusmick failed to properly provide the services for which he had been retained, only to admit later that Kusmick's services were proper.

In further aggravation, respondent did not admit what he had done. Instead, he continued to perpetrate a well-orchestrated charade at the DEC hearing and, therefore, before us. We find respondent's conduct more akin to that of Dogan and Lawrence (six-month suspensions).

* * * * *

We determine that respondent's conduct should be met with a six-month suspension, like Dogan and Lawrence. We are aware that

those two attorneys personally made the fabrications, unlike respondent. Nevertheless, we find respondent no less culpable. He might not have penned the contract himself, but he certainly knew that it had been altered and for his own financial benefit. Moreover, he had no compunctions about swearing to its accuracy on no fewer than seven occasions, thereby demonstrating a pattern of misrepresentations. We refrain from imposing a lengthier suspension only because of respondent's clean record of more than twenty-five years. We also noted the high moral regard in which he was held by his peers and others.

Id. at 52-54.

As mentioned above, Mr. Arzadi's attorney submitted a letter in response to the Order to Show Cause. In that letter, Mr. Benedict summarized the testimony of 29 character witnesses who had testified on Mr. Arzadi's behalf at his disciplinary hearing before the DEC. Mr. Benedict's letter then states as follows:

As reflected in that testimony and in the character letters attached, Mr. Arzadi has a long record of service to the public, his community and to the bar. The suspension imposed by the Supreme Court of New Jersey was more than adequate punishment for the misconduct found given Mr. Arzadi's otherwise demonstrated professional responsibility to his clients, the judiciary, the bar and public in general. Accordingly it is respectfully submitted that any suspension imposed by this honorable court be co-terminus with that imposed by the Supreme Court of New Jersey.

Mr. Benedict's letter does not argue that Mr. Arzadi was denied due process in the disciplinary proceeding, that there was an infirmity of proof as to the facts found in that proceeding, or that there is some other grave reason not to follow the

judgment of the New Jersey Supreme Court. See, *Selling v. Radford*, 243 U.S. 46, 51 (1916). Accordingly, we recommend following the action of the Supreme Court of New Jersey, and we conclude that suspension is the appropriate sanction for Mr. Arzadi's misconduct.

Committee on Admissions,
Ethics, and Discipline

Dated: Washington, D.C.
May 29, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Jon A. Divens

ORDER OF DISBARMENT

By Order of the Supreme Court of California, En Banc, filed September 26, 2013, Mr. Divens was disbarred from the practice of law in the State of California. Additionally, Mr. Divens failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the September 26, 2013, order of the Supreme Court of California, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Divens 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 instructed Mr. Divens to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

The Order to Show Cause, issued March 19, 2014, was mailed to Mr. Divens by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail was returned to the Court by the United States Postal Service, the envelope mailed marked "Return to Sender – Attempted – Not Known – Unable to Forward." The copy of the Order to Show Cause mailed by regular mail was returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward." The Court has received no response from Mr. Divens to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Mr. Divens' intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Divens is forthwith disbarred from further practice before the United States Tax Court. It is further

SERVED JUL 18 2014

ORDERED that Mr. Divens' name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that Mr. Divens is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Divens 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) Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Robert Randolph Druzisky

ORDER OF DISBARMENT

By Order of the Supreme Court of Pennsylvania, filed December 3, 2013, Mr. Druzisky's Statement of Resignation was accepted, and he was disbarred on consent from the practice of law in the Commonwealth of Pennsylvania. Additionally, Mr. Druzisky failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the December 3, 2013, order of the Supreme Court of Pennsylvania, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Druzisky 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 instructed Mr. Druzisky to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on July 16, 2014.

The Order to Show Cause, issued March 19, 2014, was mailed to Mr. Druzisky by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail was returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Unclaimed – Unable to Forward." The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court has received no response from Mr. Druzisky to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Mr. Druzisky's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Druzisky is forthwith disbarred from further practice before the United States Tax Court. It is further

SERVED JUL 18 2014

ORDERED that Mr. Druzisky's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that Mr. Druzisky is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Druzisky 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 Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Stephen Francis Guiner

ORDER OF SUSPENSION

By Order of the Supreme Court of California, En Banc, filed September 19, 2013, Mr. Guiner was suspended from the practice of law in the State of California for a period of two years, with execution of that suspension stayed, and he was placed on probation for a period of two years, subject to conditions. Mr. Guiner failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the September 19, 2013, order of the Supreme Court of California, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Guiner 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 instructed Mr. Guiner to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

The Order to Show Cause, issued March 19, 2014, was mailed to Mr. Guiner by both certified and regular mail. The United States Postal Service website indicates that the certified mailing was delivered on March 24, 2014. The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court has received no written response from Mr. Guiner to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Mr. Guiner's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

SERVED JUL 18 2014

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Guiner is forthwith suspended from practice before the United States Tax Court, until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

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

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

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

ORDERED that Mr. Guiner shall, with 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:

~~Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Hugh D. Jaeger

ORDER OF DISBARMENT

By Order of the Supreme Court of Pennsylvania, filed September 12, 2013, Mr. Jaeger was disbarred from the practice of law in the Commonwealth of Pennsylvania. By Opinion of the Supreme Court of Minnesota, filed July 31, 2013, he was disbarred from the practice of law in the State of Minnesota. Also, by Order of the United States Patent and Trademark Office, filed February 6, 2013, Mr. Jaeger was excluded from the practice of patent, trademark and other non-patent law before the United States Patent and Trademark Office.

Additionally, Mr. Jaeger failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of (1) the entry of the September 12, 2013, order of the Supreme Court of Pennsylvania; (2) the entry of the July 31, 2013, order of the Supreme Court of Minnesota; and (3) the February 6, 2013, order of the United States Patent and Trademark Office, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Jaeger 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 instructed Mr. Jaeger to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, at 10:00 a.m. on July 16, 2014.

The Order to Show Cause, issued March 19, 2014, was mailed to Mr. Jaeger by both certified and regular mail. Both the copy of the Order to Show Cause that was mailed by certified mail and the copy that was mailed by regular mail were returned to the Court by the United States Postal Service, the envelopes marked "Return to Sender – Attempted – Not Known – Unable to Forward." The Court has received no response from Mr. Jaeger to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Mr. Jaeger's intention to appear at the scheduled hearing.

SERVED JUL 18 2014

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Jaeger is forthwith disbarred from further practice before the United States Tax Court. It is further

ORDERED that Mr. Jaeger's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that Mr. Jaeger is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Jaeger 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) Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Susan L. Jeffries

ORDER OF SUSPENSION

By Order of the Supreme Court of California, filed December 3, 2013, Ms. Jeffries was suspended from the practice of law in the State of California for a period of two years, with execution of that suspension stayed, and she was placed on probation for two years, subject to conditions. Ms. Jeffries failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the December 3, 2013, order of the Supreme Court of California, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on March 19, 2014, affording Ms. Jeffries the opportunity to show cause, if any, why she should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause instructed Ms. Jeffries to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of her intention to appear, in person or by counsel, at a hearing concerning her proposed discipline scheduled before the United States Tax Court, 400 Second Street, N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

The Order to Show Cause, issued March 19, 2014, was mailed to Ms. Jeffries by both certified and regular mail. Both the copy of the Order to Show Cause that was mailed by certified mail, and the copy that was mailed by regular mail were returned to the Court by the United States Postal Service, the envelopes marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". The Court has received no written response from Ms. Jeffries to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Ms. Jeffries' intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

SERVED JUL 18 2014

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Ms. Jeffries is forthwith suspended from practice before the United States Tax Court, until further order of the Court. A practitioner who has been suspended may apply for reinstatement. See Rule 202(f), Tax Court Rules of Practice and Procedure, for reinstatement procedures. It is further

ORDERED that Ms. Jeffries' practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that, until reinstated, Ms. Jeffries is prohibited from holding herself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that the Court will file orders to withdraw Ms. Jeffries as counsel in all pending cases in which she appears as counsel of record. It is further

ORDERED that Ms. Jeffries shall, with 20 days of service of this order upon her, surrender to this Court her certificate of admission to practice before this Court.

By the Court:

(Signed) Michael B. Thornton

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Vann F. Leonard

ORDER OF DISBARMENT

By Order Accepting Irrevocable Resignation, issued by a Complaint Tribunal of the Supreme Court of Mississippi on September 12, 2011, Mr. Leonard's irrevocable resignation was accepted, his license to practice law in the State of Mississippi was revoked, and he was forever barred from seeking reinstatement to the practice of law in the State of Mississippi. Also, by Order of the Supreme Court of Tennessee, filed December 28, 2011, Mr. Leonard was disbarred from the practice of law in the State of Tennessee. Additionally, Mr. Leonard failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the September 12, 2011, order of the Complaint Tribunal of the Supreme Court of Mississippi, or of the December 28, 2011, order of the Supreme Court of Tennessee, within 30 days as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Leonard 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 instructed Mr. Leonard to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

The Order to Show Cause, issued March 19, 2014, was mailed to Mr. Leonard by both certified and regular mail. The copy of the Order to Show Cause that was mailed by certified mail was returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward." The copy of the Order to Show Cause that was mailed by regular mail was returned to the Court by the United States Postal Service, the envelope bearing the handwritten note, "Return to Sender-no such person at this address." The Court has received no response from Mr. Leonard to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Mr. Leonard's intention to appear at the scheduled hearing.

SERVED JUL 18 2014

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Leonard is forthwith disbarred from further practice before the United States Tax Court. It is further

ORDERED that Mr. Leonard's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that Mr. Leonard is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Leonard 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) Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Bruce W. Simon

ORDER OF DISBARMENT

On February 16, 2010, after a bench trial before the Circuit Court of Jackson County, Missouri at Kansas City, Missouri, Mr. Simon was found guilty of (1) four felony counts of failure to file a Missouri state income tax return or failure to pay state income taxes, in violation of Section 143.931, RSMo., and (2) one felony count of passing a bad check to the Missouri Department of Revenue, in violation of Section 570.120, RSMo. The Circuit Court of Jackson County, Missouri, at Kansas City, Missouri, imposed Judgment in that matter on November 17, 2011, and sentenced and committed Mr. Simon to the custody of the Missouri Department of Corrections - Division of Adult Institutions for imprisonment, for a term of four years for each of the felony counts to run concurrently. By order filed March 6, 2012, the Supreme Court of Missouri, en banc, disbarred Mr. Simon from the practice of law in the State of Missouri.

Additionally, Mr. Simon failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of (1) the entry of the March 6, 2012, order of the Supreme Court of Missouri, and (2) the November 17, 2011, judgment of the Circuit Court of Jackson County, Missouri, at Kansas City, Missouri, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure

The Court issued an Order of Interim Suspension and Order to Show Cause on April 7, 2014, affording Mr. Simon 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 of Interim Suspension and Order to Show Cause instructed Mr. Simon to (1) submit a written response to the order on or before April 28, 2014, and (2) notify the Court in writing on or before April 28, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, on May 5, 2014, at 10:00 a.m.

SERVED JUL 18 2014

The Order of Interim Suspension and Order to Show Cause, issued April 7, 2014, was mailed to Mr. Simon by both certified and regular mail. According to the United States Postal Service website, the copy of the Order to Show Cause mailed by certified mail was delivered on April 10, 2014. The copy of the Order of Interim Suspension and Order to Show Cause mailed by regular mail has not been returned to the Court. The Court has received no response from Mr. Simon to the Order of Interim Suspension and Order to Show Cause, issued April 7, 2014, nor has the Court received by April 28, 2014, notice of Mr. Simon's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order of Interim Suspension and Order to Show Cause, issued April 7, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Simon is forthwith disbarred from further practice before the United States Tax Court. It is further

ORDERED that Mr. Simon's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that Mr. Simon is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Simon 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:

~~Signature of Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Edgar James Steele

ORDER OF DISBARMENT

By Order of the Supreme Court of California filed December 31, 2013, Mr. Steele was disbarred from the practice of law in the State of California. Additionally, Mr. Steele failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the December 31, 2013, order of the Supreme Court of California, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Steele 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 instructed Mr. Steele to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

The Order to Show Cause, issued March 19, 2014, was mailed to Mr. Steele by both certified and regular mail. Both the copy of the Order to Show Cause that was mailed by certified mail, and the copy that was mailed by regular mail were returned to the Court by the United States Postal Service, the envelopes marked "Return to Sender – Attempted – Not Known – Unable to Forward." The Court has received no response from Mr. Steele to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Mr. Steele's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Steele is forthwith disbarred from further practice before the United States Tax Court. It is further

SERVED JUL 18 2014

ORDERED that Mr. Steele's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that Mr. Steele is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Steele 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) Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: David L. Strand

ORDER OF DISBARMENT

By Order of the Supreme Court of Iowa, filed January 3, 2014, Mr. Strand's license to practice law in the State of Iowa was revoked. Additionally, Mr. Strand failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the January 3, 2014, order of the Supreme Court of Iowa, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Strand 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 instructed Mr. Strand to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

The Order to Show Cause, issued March 19, 2014, was mailed to Mr. Strand by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail was returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Refused – Unable to Forward". The copy of the Order to Show Cause mailed by regular mail has not been returned to the Court by the United States Postal Service. The Court has received no response from Mr. Strand to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Mr. Strand's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Strand is forthwith disbarred from further practice before the United States Tax Court. It is further

SERVED JUL 18 2014

ORDERED that Mr. Strand's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that Mr. Strand is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Strand 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: Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Duane Lynn Tucker

ORDER OF DISBARMENT

By Order of the Supreme Court of California, En Banc, filed September 11, 2013, Mr. Tucker was disbarred from the practice of law in the State of California. Additionally, Mr. Tucker failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the September 11, 2013, order of the Supreme Court of California, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Tucker 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 instructed Mr. Tucker to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

The Order to Show Cause, issued March 19, 2014, was mailed to Mr. Tucker by both certified and regular mail. Both the copy of the Order to Show Cause mailed by certified mail, and the copy mailed by regular mail were returned to the Court by the United States Postal Service, the envelopes marked "Return to Sender – Attempted – Not Known – Unable to Forward". The Court has received no written response from Mr. Tucker to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Mr. Tucker's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Tucker is forthwith disbarred from further practice before the United States Tax Court. It is further

SERVED JUL 18 2014

ORDERED that Mr. Tucker's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that Mr. Tucker is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Tucker 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 Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Wendy K. Weikal-Beauchat, a/k/a Wendy K. Weikal,
a/k/a Wendy Weikal-Beachat

ORDER OF DISBARMENT

By Order of the Supreme Court of Pennsylvania, filed February 21, 2013, Ms. Weikal-Beauchat's Statement of Resignation was accepted, and she was disbarred on consent from the practice of law in the Commonwealth of Pennsylvania. Also, by Order of the Court of Appeals of Maryland, filed April 15, 2013, Ms. Weikal-Beauchat was disbarred by consent from the practice of law in the State of Maryland. Additionally, Ms. Weikal-Beauchat failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of (1) the entry of the February 21, 2013, order of the Supreme Court of Pennsylvania, or (2) the entry of the April 15, 2013, order of the Maryland Court of Appeals, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure.

The Court issued an Order to Show Cause on March 19, 2014, affording Ms. Weikal-Beauchat the opportunity to show cause, if any, why she should not be suspended or disbarred from practice before this Court, or otherwise disciplined. The Order to Show Cause instructed Ms. Weikal-Beauchat to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of her intention to appear, in person or by counsel, at a hearing concerning her proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

The Order to Show Cause, issued March 19, 2014, was mailed to Ms. Weikal-Beauchat by both certified and regular mail. The copy of the Order to Show Cause that was mailed by certified mail was returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". The copy of the Order to Show Cause that was mailed by regular mail was returned to the Court by the United States Postal Service, the envelope marked "Return to Sender – Attempted – Not Known – Unable to Forward". The Court has received no response from Ms. Weikal-Beauchat to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Ms. Weikal-Beauchat's intention to appear at the scheduled hearing.

SERVED JUL 18 2014

Upon due consideration and for cause, it is hereby

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Ms. Weikal-Beauchat is forthwith disbarred from further practice before the United States Tax Court. It is further

ORDERED that Ms. Weikal-Beauchat's name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and her practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that Ms. Weikal-Beauchat is hereby prohibited from holding herself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that the Court will file orders to withdraw Ms. Weikal-Beauchat as counsel in all pending cases in which she appears as counsel of record. It is further

ORDERED that Ms. Weikal-Beauchat shall, within 20 days of service of this order upon her, surrender to this Court her certificate of admission to practice before this Court.

By the Court:

~~(Signed) Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Gomer Thomas Williams, III

ORDER OF DISBARMENT

By Order of the Supreme Court of Pennsylvania, filed December 20, 2012, the court accepted the Statement of Resignation filed by Mr. Williams, and disbarred him on consent from the practice of law in the Commonwealth of Pennsylvania. Additionally, Mr. Williams failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the December 20, 2012, order of the Supreme Court of Pennsylvania, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure

The Court issued an Order to Show Cause on March 19, 2014, affording Mr. Williams 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 instructed Mr. Williams to (1) submit a written response to the order on or before April 22, 2014, and (2) notify the Court in writing on or before April 22, 2014, of his intention to appear, in person or by counsel, at a hearing concerning his proposed discipline scheduled before the United States Tax Court, 400 Second Street N.W., Washington, D.C. 20217, on July 16, 2014, at 10:00 a.m.

The Order to Show Cause, issued March 19, 2014, was mailed to Mr. Williams by both certified and regular mail. Both the copy of the Order to Show Cause that was mailed by certified mail, and the copy that was mailed by regular mail were returned to the Court by the United States Postal Service, the envelopes marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward". The Court has received no response from Mr. Williams to the Order to Show Cause, issued March 19, 2014, nor has the Court received by April 22, 2014, notice of Mr. Williams' intention to appear at the scheduled hearing.

After due consideration and for cause, it is hereby

SERVED JUL 18 2014

ORDERED that the Court's Order to Show Cause, issued March 19, 2014, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Williams is forthwith disbarred from further practice before the United States Tax Court. It is further

ORDERED that Mr. Williams' name is hereby stricken from the list of practitioners who are admitted to practice before the United States Tax Court, and his practitioner access to case files maintained by the Court in electronic form, if any such access was given, is hereby revoked. It is further

ORDERED that Mr. Williams is hereby prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

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

ORDERED that Mr. Williams 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) Michael B. Thornton~~

Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
July 18, 2014