



UNITED STATES TAX COURT
WASHINGTON, D.C. 20217

October 15, 2015

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, and a memorandum sur order issued in the case of Frank Ray Keasler, Jr.

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

1. Thomas Charles Croft
2. Kenneth Karl Ditkowsky
3. Michael Lawrence Flynn
4. Neil E. Jokelson
5. Dean Spiro Kalivas
6. Frank Ray Keasler, Jr.
7. Gary L. Lassen
8. Joseph James Rego
9. Peter J. Rimel

Attachments

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Thomas Charles Croft

ORDER OF DISBARMENT

By order entered January 16, 2015, the Supreme Court of Missouri disbarred Mr. Croft from the practice of law in the State of Missouri. Additionally, Mr. Croft failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the January 16, 2015, order of the Supreme Court of Missouri 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 May 6, 2015, affording Mr. Croft 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. Croft to (1) submit a written response to the order on or before May 27, 2015, and (2) notify the Court in writing on or before May 27, 2015, 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 June 3, 2015.

The Order to Show Cause was mailed to Mr. Croft by both certified and regular mail. Both copies of the Order to Show Cause were returned to the Court by the United States Postal Service, and both envelopes were marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward." The Court has received no response from Mr. Croft to the Order to Show Cause, nor had the Court received by May 27, 2015, notice of Mr. Croft'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 May 6, 2015, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Croft is forthwith disbarred from further practice before the United States Tax Court. It is further

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

ORDERED that Mr. Croft'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

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

ORDERED that Mr. Croft 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.
October 15, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Kenneth Karl Ditkowsky

ORDER OF SUSPENSION

By order entered March 14, 2014, the Supreme Court of Illinois suspended Mr. Ditkowsky from the practice of law in the State of Illinois for a period of four years and until further order of the Court. Additionally, Mr. Ditkowsky failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the March 14, 2014, order of the Supreme Court of Illinois 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 May 6, 2015, affording Mr. Ditkowsky 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. Ditkowsky to (1) submit a written response to the order on or before May 27, 2015, and (2) notify the Court in writing on or before May 27, 2015, 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 June 3, 2015.

The Order to Show Cause was mailed to Mr. Ditkowsky by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail has not been returned to the Court by the United States Postal Service. As to that mailing, the tracking information listed on the USPS website states: "Your item was delivered at 10:49 am on May 11, 2015 in NILES, IL 60714." 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. Ditkowsky to the Order to Show Cause, nor had the Court received by May 27, 2015, notice of Mr. Ditkowsky'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 May 6, 2015, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Ditkowsky is forthwith suspended from practice

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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 his is reinstated, Mr. Ditkowsky is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Ditkowsky'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

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

ORDERED that Mr. Ditkowsky 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.
October 15, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Michael Lawrence Flynn

ORDER OF DISBARMENT

By order entered January 16, 2015, the Supreme Court of Illinois disbarred Mr. Flynn from the practice of law in the State of Illinois. Additionally, Mr. Flynn failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the January 16, 2015, order of the Supreme Court of Illinois 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 May 6, 2015, affording Mr. Flynn 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. Flynn to (1) submit a written response to the order on or before May 27, 2015, and (2) notify the Court in writing on or before May 27, 2015, 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 June 3, 2015.

The Order to Show Cause was mailed to Mr. Flynn 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 – No Such Number – 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 – Unable to Forward." The Court has received no response from Mr. Flynn to the Order to Show Cause, nor had the Court received by May 27, 2015, notice of Mr. Flynn'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 May 6, 2015, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Flynn is forthwith disbarred from further practice before the United States Tax Court. It is further

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

ORDERED that Mr. Flynn'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

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

ORDERED that Mr. Flynn 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.
October 15, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Neil E. Jokelson

ORDER OF DISBARMENT

By order dated January 15, 2015, the Supreme Court of Pennsylvania accepted Mr. Jokelson's resignation and disbarred him, on consent, from the practice of law in the Commonwealth of Pennsylvania. Additionally, Mr. Jokelson failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the order of the Supreme Court of Pennsylvania, dated January 15, 2015, within 30 days, as required by Rule 202(b), Tax Court Rules of Practice and Procedure. By failing to so inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of his disbarment from the practice of law in the Commonwealth of Pennsylvania, Mr. Jokelson violated Rule 3.4(c), Model Rules of Professional Conduct of the American Bar Association (knowingly disobey an obligation under the rules of a tribunal).

The Court issued an Order to Show Cause on May 6, 2015, affording Mr. Jokelson 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. Jokelson to (1) submit a written response to the order on or before May 27, 2015, and (2) notify the Court in writing on or before May 27, 2015, 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 June 3, 2015.

On May 26, 2015, the Court received Mr. Jokelson's response to the Order to Show Cause. In his response, Mr. Jokelson acknowledges that he had been disbarred, on consent, by the Supreme Court of Pennsylvania from the practice of law in the Commonwealth of Pennsylvania. Mr. Jokelson's response states that he "does not contest the imposition of identical discipline by this Court."

Upon due consideration of the foregoing, it is

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ORDERED that the Court's Order to Show Cause, issued May 6, 2015, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Jokelson is forthwith disbarred from further practice before the United States Tax Court. It is further

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

ORDERED that Mr. Jokelson'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

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

ORDERED that Mr. Jokelson 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.
October 15, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Dean Spiro Kalivas

ORDER OF DISBARMENT

By order entered August 4, 2010, the Virginia State Bar Disciplinary Board revoked Mr. Kalivas' license to practice law in the Commonwealth of Virginia, *nunc pro tunc* to June 15, 2010. Additionally, Mr. Kalivas failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the August 4, 2010, order of the Virginia State Bar Disciplinary Board 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 May 6, 2015, affording Mr. Kalivas 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. Kalivas to (1) submit a written response to the order on or before May 27, 2015, and (2) notify the Court in writing on or before May 27, 2015, 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 June 3, 2015.

The Order to Show Cause was mailed to Mr. Kalivas by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail has not been returned to the Court by the United States Postal Service. The tracking information listed on the USPS website states: "Your item was delivered at 12:44 pm on May 11, 2015 in SEATTLE, WA 98101." 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. Kalivas to the Order to Show Cause, nor had the Court received by May 27, 2015, notice of Mr. Kalivas' 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 May 6, 2015, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Kalivas is forthwith disbarred from further practice before the United States Tax Court. It is further

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

ORDERED that Mr. Kalivas' 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

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

ORDERED that Mr. Kalivas 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.
October 15, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Frank Ray Keasler, Jr.

ORDER OF DISBARMENT

By opinion dated November 14, 2014, the Supreme Court of Florida granted Mr. Keasler's petition for disciplinary revocation without leave to reapply for admission and permanently revoked his license to practice law in the State of Florida. In re Keasler, 157 So. 3d 1044 (Fla. 2014). Mr. Keasler failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the November 14, 2014, opinion of the Supreme Court of Florida 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 May 6, 2015, affording Mr. Keasler 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. Keasler to (1) submit a written response to the order on or before May 27, 2015, and (2) notify the Court in writing on or before May 27, 2015, 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 June 3, 2015.

On May 27, 2015, the Court received Mr. Keasler's written response to the Order to Show Cause. On May 29, 2015, the Chair of the Committee on Admissions, Ethics, and Discipline wrote to Mr. Keasler and noted that his response did not state his intention to appear at the hearing concerning his proposed discipline scheduled before the Court on June 3, 2015. The Chair informed Mr. Keasler that his right to appear at a hearing before the Court concerning his disciplinary hearing was deemed waived.

Upon due consideration of Mr. Keasler's response to the Order to Show Cause and for the reasons set forth in the attached Memorandum Sur Order, it is hereby

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

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

ORDERED that Mr. Keasler 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.
October 15, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re Frank Ray Keasler, Jr.

MEMORANDUM SUR ORDER

By order issued on November 14, 2014, the Supreme Court of Florida granted the uncontested Petition for Disciplinary Revocation Without Leave to Reapply for Readmission filed by Frank Ray Keasler, Jr., a member of this Court's bar. In re Keasler, 157 So. 3d 1044 (Fla. 2014). Mr. Keasler's petition for disciplinary revocation was filed under Rule 3-7.12 of the Rules Regulating the Florida Bar. Hereinafter all rule references are to the Rules Regulating the Florida Bar, unless stated otherwise.

By Order to Show Cause issued on May 6, 2015, this Court directed Mr. Keasler to show cause, if any, why he should not be suspended or disbarred from practice before the Court or otherwise disciplined as a result of the November 14, 2014, order of the Florida Supreme Court. See Rule 202(a) of the Tax Court Rules of Practice and Procedure. In response, Mr. Keasler submitted a letter, received on May 27, 2015 (herein referred to as "response"), together with the following attachments:

1. Letter written by Mr. Keasler in February 2014 to the President of the Florida Bar and the Chief Justice of the Supreme Court of Florida, but never mailed;

2. Letter dated March 22, 2013, from Mr. Keasler's attorney, Benjamin Hueber, to the Florida Bar, Carlos A. Leon, Bar Counsel, responding to the complaint to the Florida Bar by J. Michael Lindell, to which there is attached copies of Williams v. Stanford, 977 So. 2d 722 (Fla. Dist. Ct. App. 2008), and Foreclosure Freesearch v. Sullivan, 12 So. 3d 771 (Fla. Dist. Ct. App. 2009);

3. A draft of Mr. Keasler's Petition for Disciplinary Revocation With Leave to Reapply For Admissions;

4. Initial Brief of Frank Ray Keasler, Jr. filed in Florida Bar v. Keasler, Jr., case no. SC11-683;

5. The Florida Bar's Answer Brief filed in Florida Bar v. Keasler, Jr., case no. SC11-683; and

6. Frank Ray Keasler, Jr.'s Reply Brief filed in Florida Bar v. Keasler, Jr., case no. SC11-683.

In his response, Mr. Keasler did not state his intention to appear at the hearing before the Court concerning his proposed discipline that had been scheduled for June 3, 2015. Accordingly, Mr. Keasler's right to appear at such a hearing was deemed waived. See letter dated May 29, 2015, to Mr. Keasler from the Chair of the Committee on Admissions, Ethics, and Discipline.

BACKGROUND

Rule 3-7.12 is a rule which addresses "disciplinary resignation" in the State of Florida. See generally, Florida Bar v. Hale, 762 So. 2d 515 (Fla. 2000). Under that rule, a Florida lawyer who is the subject of pending disciplinary proceedings

may file a petition for disciplinary revocation which, if granted by the Supreme Court of Florida, will terminate the lawyer's license and privilege to practice law, and will serve to dismiss all pending disciplinary cases involving the lawyer.

Disciplinary revocation terminates a lawyer's status as a member of the Florida Bar and is tantamount to disbarment. Rule 3-7.12.

Rule 3-7.12(a) requires a petition for disciplinary revocation to state whether it is with or without leave to apply for readmission to the bar. A lawyer's petition for disciplinary revocation that states that it is without leave to apply for readmission will preclude any readmission. Rule 3-7.10(n)(2).

Mr. Keasler filed his Petition for Disciplinary Revocation Without Leave to Reapply for Readmission on September 10, 2014. In the petition, he stated that he was then currently suspended from the practice of law as a result of the order of the Florida Supreme Court dated January 8, 2014, in Supreme Court Case No. SC11-683. See Florida Bar v. Keasler, 133 So. 3d 528 (Fla. 2014). In the petition, he also stated that disciplinary charges were then pending in a second disciplinary proceeding, Florida Bar File No. 2013-00,606 (4D), in which he was accused of having a conflict of interest with respect to his representation of a close corporation and its majority shareholder. Mr. Keasler's petition also noted that he had received an admonition from the Grievance Committee on December 3, 1991,

and an admonishment after trial in 2001. The petition does not disclose the nature of the misconduct involved in those admonitions.

The Florida Bar filed its response to Mr. Keasler's petition stating that it did not oppose the granting of the petition. Accordingly, the Supreme Court of Florida issued its order granting the petition on November 14, 2014. In re Keasler, supra. Because Mr. Keasler's uncontested petition for disciplinary revocation was filed without leave to seek readmission, the Florida Supreme Court recognized in its order that his "revocation is permanent." In re Keasler, supra.

Mr. Keasler's Response to the Order to Show Cause

Mr. Keasler's response addresses both the disciplinary matter that led to his 3-year suspension, Florida Bar v. Keasler, supra, and the second disciplinary proceeding that was pending at the time he filed his petition for disciplinary revocation, Florida Bar File No. 2013-00,606 (4D).

The first disciplinary matter, involving his 3-year suspension, grew out of a real estate transaction as to which two separate complaints against Mr. Keasler had been filed with the Florida Bar. The Florida Bar filed a formal complaint against Mr. Keasler which was assigned to a referee for hearing. The referee found that Mr. Keasler had violated various conflict of interest rules based upon his representation of different parties to the same transaction.

In his response, Mr. Keasler asserts that the referee wrote a “factually and legally flawed opinion” recommending that he be suspended for three years. Mr. Keasler further complains that the Florida Supreme Court upheld the referee’s report notwithstanding the “scores of factual errors and clear errors of law” contained in the referee’s report, and did so, without addressing the points raised in Mr. Keasler’s briefs in a comprehensive opinion. Mr. Keasler did not submit to this Court the complaint of the Florida Bar or the referee’s report as part of his response.

The second disciplinary matter, the proceeding that was pending when he filed his petition for disciplinary revocation, involved Mr. Keasler’s representation of the majority shareholder of a corporation who was being sued by two minority shareholders in a shareholder derivative action. The minority shareholders alleged that the majority shareholder had engaged in a course of conduct involving improper self-dealing and malfeasance. See Williams v. Stanford, 977 So. 2d 722 (Fla. Dist. Ct. App. 2008). Mr. Keasler did not submit the disciplinary complaint in the second disciplinary matter for review in this proceeding, but it appears that the complaint alleged that Mr. Keasler had breached his fiduciary duty to the corporation and to the minority shareholders. According to Mr. Keasler, the attorney for the minority shareholders settled with everyone except Mr. Keasler

and obtained a judgment against Mr. Keasler for \$400,000. The attorney then filed a grievance against Mr. Keasler, after it became clear that he was “judgment proof.”

According to Mr. Keasler, he had intended to settle the second disciplinary matter “by adding two more years to the 3-year suspension [received in the first disciplinary proceeding]” and to apply for readmission at the end of the five years. Mr. Keasler states that he did not want to accept financial supervision that would be required as a condition of that settlement, so he agreed to submit his petition for disciplinary revocation without leave to reapply for readmission. Mr. Keasler claims that he did not understand the effect of that change, and his attorney failed to tell him that his Petition for Disciplinary Revocation would be “treated as disbarment.” Mr. Keasler states that his was “an inadvertent ‘Disbarment.’”

DISCUSSION

As true in the case of every reciprocal discipline case, the order of the Supreme Court of Florida granting Mr. Keasler’s petition for disciplinary revocation which terminated his license and privilege to practice law in the State of Florida raises a serious question about Mr. Keasler’ character and fitness to practice law in this Court. 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 action of the Supreme Court of Florida, and that we follow the disciplinary action of that court, unless we determine, from an intrinsic consideration of the record of the Florida proceeding, that one or more of the following factors should appear: (1) that Mr. Keasler was denied due process in the form of notice and an opportunity to be heard with respect to the Florida proceedings; (2) that there was such an infirmity of proof in the facts found to have been established in the proceedings as to give rise to a clear conviction that we cannot accept the conclusions of the Florida proceedings; or (3) that some other grave reason exists which convinces us that we should not follow the discipline imposed by the Supreme Court of Florida. 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. Keasler bears the burden of showing why, notwithstanding the discipline imposed by the Supreme Court of Florida, 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 (3d 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).

We have given Mr. Keasler an opportunity to present, for our review, the record of the disciplinary proceeding in Florida, and to point out any grounds to conclude that we should not give effect to the action of the Supreme Court of Florida. See Selling v. Radford, 243 U.S. at 51-52 ("an opportunity should be afforded the respondent * * * to file the record or records of the state court * * * [and] to point out any ground within the limitations stated which should prevent us from giving effect to the conclusions established by the action of the supreme court of Michigan which is now before us * * *").

Mr. Keasler has not shown any of the three factors identified by the Supreme Court in Selling v. Radford. First, Mr. Keasler initiated the disciplinary proceeding in the State of Florida by filing his petition for disciplinary revocation, pursuant to Rule 3-7.12. He was given a full opportunity to be heard by the Supreme Court of Florida in that proceeding. He has not shown a "want of notice or opportunity to be heard" in the Florida proceeding. Second, the basic facts in the Florida proceeding were set out in Mr. Keasler's "uncontested" petition for disciplinary revocation. Mr. Keasler has not shown any infirmity of proof as to the facts in the proceeding before the Florida Supreme Court or in either of the two underlying disciplinary proceedings. Finally, Mr. Keasler has not shown any "other grave reason" not to give effect to the action of the Supreme Court of

Florida. See Selling v. Radford, 243 U.S. at 51. Indeed, the Supreme Court of Florida did exactly what Mr. Keasler asked the court to do. It granted his petition for disciplinary revocation and terminated his license and privilege to practice law. The revocation of Mr. Keasler's license and privilege to practice was permanent because Mr. Keasler chose to file his petition "without leave to apply for readmission to the bar". See Rule 3-7.10(n)(2). As the Florida rules make clear, such a petition for disciplinary revocation precludes readmission. Id. Mr. Keasler has not shown a grave reason not to give effect to the action of the Supreme Court of Florida. Accordingly, we will give full effect to the disbarment of Mr. Keasler by the Supreme Court of the State of Florida.

Considering the entire record in this matter, we conclude that Mr. Keasler has not shown good cause why he should not be suspended, disbarred or otherwise disciplined, and 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.
June 15, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Gary L. Lassen

ORDER OF SUSPENSION

By Decision Order dated September 23, 2014, the Supreme Court of Arizona suspended Mr. Lassen from the practice of law in the State of Arizona for a period of eighteen months. By Judgment of Suspension, dated February 3, 2015, the Texas Board of Disciplinary Appeals suspended Mr. Lassen from the practice of law in the State of Texas for a period of eighteen months, beginning on the date of the judgment and ending August 3, 2016. Additionally, Mr. Lassen failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the September 23, 2014, Decision Order of the Supreme Court of Arizona, and the February 3, 2015, Judgment of Suspension of the Texas Board of Disciplinary 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 May 6, 2015, affording Mr. Lassen 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. Lassen to (1) submit a written response to the order on or before May 27, 2015, and (2) notify the Court in writing on or before May 27, 2015, 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 June 3, 2015.

The Order to Show Cause was mailed to Mr. Lassen by both certified and regular mail. The copy of the Order to Show Cause mailed by certified mail has not been returned to the Court by the United States Postal Service. The tracking information listed on the USPS website states: "Your item was delivered at 10:42 am on May 11, 2015 in MESA, AZ 85206." 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. Lassen to the Order to Show Cause, nor had the Court received by May 27, 2015, notice of Mr. Lassen's intention to appear at the scheduled hearing.

Upon due consideration and for cause, it is hereby

SERVED OCT 15 2015

ORDERED that the Court's Order to Show Cause, issued May 6, 2015, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Lassen is forthwith 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. Lassen is prohibited from holding himself out as a member of the Bar of the United States Tax Court. It is further

ORDERED that Mr. Lassen'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

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

ORDERED that Mr. Lassen 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.
October 15, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Joseph James Rego

ORDER OF DISBARMENT

By order filed December 9, 2014, the Supreme Court of California, En Banc, disbarred Mr. Rego from the practice of law in the State of California. Additionally, Mr. Rego failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the December 9, 2014, 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 May 6, 2015, affording Mr. Rego 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. Rego to (1) submit a written response to the order on or before May 27, 2015, and (2) notify the Court in writing on or before May 27, 2015, 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 June 3, 2015.

The Order to Show Cause was mailed to Mr. Rego by both certified and regular mail. Both copies of the Order to Show Cause were returned to the Court by the United States Postal Service, and both envelopes were marked "Return to Sender – Not Deliverable as Addressed – Unable to Forward." The Court has received no response from Mr. Rego to the Order to Show Cause, nor had the Court received by May 27, 2015, notice of Mr. Rego'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 May 6, 2015, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Rego is forthwith disbarred from further practice before the United States Tax Court. It is further

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

ORDERED that Mr. Rego'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

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

ORDERED that Mr. Rego 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.
October 15, 2015

UNITED STATES TAX COURT

WASHINGTON, DC 20217

In re: Peter J. Rimel

ORDER OF DISBARMENT

By order filed July 31, 2014, the Supreme Court of California, En Banc, disbarred Mr. Rimel from the practice of law in the State of California. Additionally, Mr. Rimel failed to inform the Chair of this Court's Committee on Admissions, Ethics, and Discipline of the entry of the July 31, 2014, 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 May 6, 2015, affording Mr. Rimel 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. Rimel to (1) submit a written response to the order on or before May 27, 2015, and (2) notify the Court in writing on or before May 27, 2015, 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 June 3, 2015.

The Order to Show Cause was mailed to Mr. Rimel 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 – 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 bearing a handwritten note that reads "Please return NOT HERE." The Court has received no response from Mr. Rimel to the Order to Show Cause, nor had the Court received by May 27, 2015, notice of Mr. Rimel'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 May 6, 2015, is hereby made absolute in that, under the provisions of Rule 202, Tax Court Rules of Practice and Procedure, Mr. Rimel is forthwith disbarred from further practice before the United States Tax Court. It is further

SERVED OCT 15 2015

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

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

ORDERED that Mr. Rimel 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.
October 15, 2015