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FILED

JUL 31 2013

DISCIPLINARY BOARD

BEFORE THE
DISCIPLINARY BOARD
OF THE
WASHINGTON STATE BAR ASSOCIATION

In re

Paul D. Jacobson,
Lawyer (Bar No. 26939).

Proceeding No. 12#00075

WSBA File No. 12-01609, 12-01916, 13-00047, 13-00098, 13-00101, 13-00108, 13-00122, 13-00149, 13-00231, 13-00343, and 13-00735

STIPULATION TO DISBARMENT

Under Rule 9.1 of the Rules for Enforcement of Lawyer Conduct (ELC), the following Stipulation to Disbarment is entered into by the Washington State Bar Association (Association), through disciplinary counsel Jonathan Burke and Respondent lawyer Paul D. Jacobson.

Respondent understands that he is entitled under the ELC to a hearing, to present exhibits and witnesses on his behalf, and to have a hearing officer determine the facts, misconduct and sanction in this case. Respondent further understands that he is entitled under the ELC to appeal the outcome of a hearing to the Disciplinary Board, and, in certain cases, the Supreme Court. Respondent further understands that a hearing and appeal could result in an outcome more favorable or less favorable to him. Respondent chooses to resolve this

1 proceeding now by entering into the following stipulation to facts, misconduct and sanction to
2 avoid the risk, time, expense attendant to further proceedings.

3 Respondent wishes to stipulate to disbarment without affirmatively admitting the facts
4 and misconduct in ¶¶ 26-32, ¶¶ 34-61, ¶¶ 64-68, ¶¶ 75-77, ¶ 87, and ¶¶ 93-94, rather than
5 proceed to a public hearing. Respondent agrees that if this matter were to proceed to a public
6 hearing, there is a substantial likelihood that the Association would be able to prove, by a clear
7 preponderance of the evidence, the facts and misconduct in ¶¶ 26-32, ¶¶ 34-61, ¶¶ 64-68, ¶¶ 75-
8 77, ¶ 87, and ¶¶ 93-94.

9 I. ADMISSION TO PRACTICE

10 1. Respondent was admitted to practice law in the State of Washington on June 23, 1997.

11 II. STIPULATED FACTS

12 FACTS REGARDING PROBATION VIOLATIONS

13 2. On March 30, 2010, Respondent's Stipulation to Reprimand and Probation
14 (Stipulation) was approved by the Disciplinary Board. Respondent received a reprimand for
15 various trust account violations.

16 3. Under the terms of the Stipulation, Respondent was placed on probation for a period
17 of two years. Respondent's probation terms required, among other things, that Respondent was
18 to maintain all trust accounts in compliance with RPC 1.15A and RPC 1.15B.

19 4. Respondent typically charged his paying clients on a flat fee basis.¹

20 5. Respondent had an flat fee agreement authorizing him to place unearned flat fees
21 into his general account pursuant to RPC 1.5(f).

22
23 _____
24 ¹ Respondent had many clients who he represented under a public defense contract. Respondent's
"paying clients" refer to those clients who he did not represent under a public defense contract.

1 6. During Respondent's two-year probationary period and afterwards, he often
2 represented clients on a flat fee basis without using written fee agreement. In those cases,
3 Respondent did the deposit unearned fees into an IOLTA account.

4 7. Consequently, during Respondent's probationary period, he improperly failed to
5 deposit advance fees into his IOLTA account used the unearned flat fees before the fees were
6 earned, including but not limited to the advance flat fees paid to Respondent in January 2011 to
7 represent Brian Brugge (Brugge) and the advance flat fees paid to Respondent in March 2011 to
8 represent Kelsey Brown (Brown).

9 **FACTS REGARDING WHITNEY GARDNER AND ABANDONMENT OF PRACTICE**

10 8. In early July 2012, Respondent hired lawyer Whitney Gardner (Gardner) as an
11 associate lawyer at his firm. Under the terms of employment, Respondent paid Gardner a fixed
12 monthly salary. Gardner did not have an ownership interest in Respondent's law firm.

13 9. When Respondent hired Gardner, she brought with her a number of clients who she
14 was representing. During the period Gardner worked for Respondent, a number of clients hired
15 her to represent them in various matters, including criminal matters, immigration matters, and
16 domestic relations matters. Gardner also worked on criminal matters under the terms of a
17 public defenders' contract with Respondent's firm.

18 10. Respondent and his bookkeeper, who was also his mother-in-law, had sole
19 control over the law firm's general account and IOLTA account. During all material times,
20 Gardner had no access to the law firm's general account and IOLTA account, and the records
21 for the law firm's bank accounts.

22 11. Gardner's standard procedure for handling unearned client funds was to provide
23 them to Respondent and indicate in writing that the funds should be deposited into the firm's
24

1 IOLTA account. When Gardner determined that client funds were earned, it was her standard
2 procedure to relay that information to Respondent.

3 12. Gardner prepared her own fee agreements for her personal clients.

4 13. Gardner's standard fee agreement with clients in criminal matters was typically a
5 flat fee agreement. Gardner's flat fee agreement did not include the language in RPC 1.5(f)
6 authoring her to deposit flat fees into a general account or otherwise use advance flat fees before
7 the fees were earned. In criminal matters, Gardner directed Respondent to deposit advance flat
8 fees into the firm's IOLTA account.

9 14. Gardner's fee agreement for immigration clients typically required the client to
10 pay flat fees and advance costs. Gardner typically directed Respondent to deposit and maintain
11 funds paid by immigration clients in the firm's IOLTA account. She would inform Respondent
12 when fees were earned or advance costs needed to be paid.

13 15. Gardner's fee agreements for domestic relations clients were typically hourly fee
14 arrangements requiring clients to pay advance fees and advance costs. Gardner directed
15 Respondent to deposit advance fees into the firm's IOLTA account and informed Respondent
16 when fees were earned.

17 16. During the period that Gardner was employed by Respondent, she asked
18 Respondent to provide her with information from the firm's IOLTA account. Respondent
19 never did so.

20 17. On January 10, 2013, Gardner filed a grievance with the Association because,
21 among other things, she had reason to believe that Respondent was not depositing and
22 maintaining advance fees and advance costs belonging to her clients in the firm's IOLTA
23 account.

24

1 18. On or about January 10, 2013, Respondent experienced a mental breakdown and
2 abandoned his law practice.

3 19. At the time he stopped practicing, Respondent had an active law practice that
4 included many private clients and public defense clients.

5 20. Many of Respondent's clients had upcoming court hearings that Respondent did
6 not attend.

7 21. Respondent made no arrangements to inform clients that he was ceasing practice
8 and made no arrangements to refer clients to other counsel. Respondent made no arrangements
9 to promptly return client files to clients.

10 22. Respondent's former office was surrendered to the landlord because he was
11 several months behind in rent. When the landlord took control of the office, the office
12 contained Respondent's client files.

13 23. During March 2013, Respondent made arrangements with the landlord to take
14 control of his client files on March 14, 2013.

15 24. After Respondent abandoned his practice, he did not return any unearned fees to
16 clients.

17 25. After Respondent abandoned his practice, the Association subpoenaed
18 Respondent's bank records from his banks. Respondent's bank records revealed that during the
19 period from July 2, 2012 through January 10, 2013, Respondent did deposit any of the advance
20 fees and advance costs paid by Gardner's clients into the firm's IOLTA account.

21 26. Respondent deposited the advance fees and advance costs paid by Gardner's
22 clients into his general account or kept the funds. Respondent used the advance fees and
23 advance costs for personal purposes.

1 27. Respondent's IOLTA account records reflect that during the period from July 1,
2 2012 through January 10, 2013, Respondent rarely used his IOLTA account. The IOLTA
3 account records reflect that Respondent deposited and promptly withdrew funds from his
4 IOLTA account on three occasions. These transfers effectively concealed that Respondent was
5 not placing unearned fees and unearned costs into his IOLTA account.

6 28. During the period from July 2, 2012 through December 27, 2012, Respondent
7 converted a total of \$91,569.55 in advance fees and advance costs paid by Gardner's clients.²

8 29. As of December 27, 2012, the firm's IOLTA account would have contained
9 \$66,172.20 belonging to Gardner's clients had Respondent properly deposited advance fees and
10 costs into the firm's IOLTA account. On December 27, 2012, the firm's IOLTA account
11 contained \$70.65.

12 30. After Respondent abandoned his practice on January 10, 2013, Gardner opened a
13 law firm. Gardner has been working off the unearned fees for clients whose funds were
14 converted by Respondent. In addition, Gardner has been personally advancing unearned costs
15 to cover the funds converted by Respondent.

16 31. Respondent's conduct caused substantial financial hardship and harm to Gardner,
17 who has been working for free in many cases, and caused serious actual or potential harm to
18 Gardner's clients.

19 32. Respondent's abandonment of his practice and his failure to return unearned fees
20 to Respondent's own clients caused serious actual or potential harm to clients, including Tod
21 Revenaugh (see below), Leslie Swanson (see below), Nick Feng, Alexa Harrison, Alena
22

23 ² Gardner provided the Association with financial records for her clients covering the period from July 2,
24 2012 through December 27, 2012.

1 Zateyeva, and Danielle Richardson.

2 33. At this time, the amount of unearned fees Respondent owes to his clients cannot
3 be always be ascertained because Respondent charged clients on a flat fee basis. The
4 Association does not have sufficient information to ascertain the value of Respondent's services
5 in most cases. Some exceptions are discussed below.

6 **FACTS REGARDING GRIEVANCES FILED AFTER ABANDONMENT**

7 34. **Revenaugh.** On or about September 17, 2012, Tod Revenaugh (Revenaugh)
8 hired Respondent to defend him in a criminal traffic matter. There was no written fee
9 agreement.

10 35. Respondent charged Revenaugh a flat fee of \$5,000, which Revenaugh paid in
11 three installment payments.

12 36. Respondent did not deposit the \$5,000 advance flat fee into the firm's IOLTA
13 account. Instead, Respondent used the \$5,000 for personal purposes.

14 37. At Respondent's request, Revenaugh paid Respondent \$2,300 in advance costs to
15 pay for a private detective. The payment of \$2,300 was made in three cash payments on
16 November 28, 2012 (\$1,500), December 13, 2012 (\$500), and January 8, 2013 (\$300).

17 38. Respondent did not deposit any of the \$2,300 into his trust account and spent the
18 money for personal purposes.

19 39. Respondent did not hire a private detective to represent Revenaugh.

20 40. Respondent did not complete representing Revenaugh before he ceased
21 practicing law on January 10, 2013.

22 41. As with his other clients, Respondent did not inform Revenaugh that he ceased
23 practicing and did not return unearned fees, costs, or the client file to Revenaugh.

1 42. **Swanson.** On or about November 11, 2012, Leslie Swanson (Swanson) hired
2 Respondent to defend him in a domestic violence assault case. Under the terms of the written
3 fee agreement, Swanson paid Respondent a flat fee of \$2,600. The written fee agreement
4 authorized Respondent to deposit the fees in his general account, but stated that that Swanson
5 may be entitled to a refund of a portion of the fee if the relationship is terminated.

6 43. On December 3, 2012, Respondent recommended that Swanson hire a private
7 detective to interview a witness and asked that Swanson pay \$1,000 for that purpose. Swanson
8 issued a check for \$1,000 to Respondent.

9 44. Respondent deposited Swanson's \$1,000 check into his general account and
10 spent the money for other purposes.

11 45. Respondent never hired an investigator for Swanson.

12 46. On December 26, 2012, Respondent appeared in court on a motion to continue
13 the trial.

14 47. On December 27, 2012, Respondent recommended that Swanson file a marital
15 dissolution. Respondent told Swanson that he would charge a reduced flat fee of \$3,500 to
16 represent him in a dissolution.

17 48. On December 27, 2012, Swanson issued a check to Respondent in the amount of
18 \$3,500. There was no written fee agreement.

19 49. Respondent deposited Swanson's \$3,500 check into his general account and
20 spent the funds for personal purposes.

21 50. On January 3, 2013, Respondent, who was in California at the time, called
22 Swanson and asked him to pay him another \$3,500. Respondent told Swanson that he would
23 return the \$3,500 within five to eight days.

1 51. On January 3, 2013, Swanson issued a check to Respondent for \$3,500, which
2 was deposited into Respondent's general account.

3 52. Respondent did not complete his representation of Swanson in the criminal
4 matter and did not provided any legal services to Swanson in connection with a dissolution.
5 Respondent did not inform Swanson that he had ceased practicing law and did not return any
6 unearned fees to Swanson.

7 53. **Hughes.** On or about December 27, 2012, Joseph Hughes (Hughes) hired
8 Respondent to represent him in a motion to expunge Hughes's criminal record. Respondent
9 charges Hughes \$750, which Hughes promptly paid to Respondent by credit card. There was
10 no fee agreement and the advance flat fee was deposited into Respondent's general account and
11 spent by Respondent.

12 54. Respondent did not provide any legal services to Hughes prior to abandoning his
13 practice.

14 55. Respondent did not return any unearned fees to Hughes.

15 56. **Johnson.** On or about June 28, 2011, Don Johnson (Johnson) hired Respondent
16 to represent him.

17 57. Johnson, who is 87 years old, was involved in an automobile accident where his
18 car hit a restaurant. After the insurance companies resolved the matter, Johnson was concerned
19 that the restaurant might pursue him personally, notwithstanding that the restaurant received
20 compensation from insurance for the loss.

21 58. Under the terms of the fee arrangement, Respondent agreed to charge Johnson on
22 an hourly basis. There was no written fee agreement.

23 59. On June 28, 2011, Johnson paid Respondent advance fees of \$5,000, which
24

1 Respondent deposited into his general account and spent for personal purposes.

2 60. The restaurant never pursued a claim against Johnson. Respondent did not
3 provide any legal services to Johnson.

4 61. Respondent never returned any unearned fees to Johnson.

5 62. **Richardson.** On January 8, 2013, Danielle Richardson (Richardson) hired
6 Respondent to represent her in criminal matter for a flat fee of \$2,000. At that time, Richardson
7 paid \$1,000 to Respondent, which was deposited into the general account. On January 14,
8 2013, Richardson signed a written fee agreement.

9 63. Respondent did not provide any legal services to Richardson and did not return
10 any of the \$1,000 advance flat fee to Richardson.

11 III. STIPULATION TO MISCONDUCT

12 64. By violating the terms of probation by failing to deposit unearned flat fees into
13 an IOLTA account, Respondent violated RPC 8.4(l) (through ELC 1.5(a) and ELC 13.8) and
14 RPC 1.15A(c).

15 65. By converting \$91,569.55 of funds from Gardner's clients, Respondent violated
16 RPC 1.15A(b), and RPC 1.15A(c).

17 66. By converting client funds belonging to Revenaugh, Swanson, Hughes, and
18 Johnson, Respondent violated RPC 1.15A (b) and RPC 1.15A(c).

19 67. By abandoning his clients and law practice, Respondent violated RPC 1.3, and
20 RPC 1.4(a).

21 68. By failing to take reasonable steps to provide clients with reasonable notice after
22 abandoning his law practice, failing to return unearned funds to clients, failing to take
23 reasonable steps to protect his clients' interests, and by failing to promptly return client files to
24

1 clients, Respondent violated RPC 1.16(d).

2 IV. PRIOR DISCIPLINE

3 69. On February 5, 2007, Respondent received a reprimand for failing to properly
4 supervise a non-lawyer assistant regarding safeguarding the personal property of a client who
5 was incarcerated.

6 70. Pursuant to an order entered on March 30, 2010, Respondent received a
7 reprimand for various trust account violations for failing to (1) keep adequate trust account
8 records, (2) properly remove lawyer funds from the trust account, and (3) supervise staff that
9 operated his trust account.

10 V. APPLICATION OF ABA STANDARDS

11 71. The following American Bar Association Standards for Imposing Lawyer
12 Sanctions (1991 ed. & Feb. 1992 Supp.) apply to this case:

13 72. ABA Standard 8.0 applies to Respondent's violation of the trust account rules by
14 failing to deposit advance flat fees paid by clients, including Brugge and Brown, into his trust
15 account.

16 8.0 *Prior Discipline Orders*

17 8.1 Disbarment is generally appropriate when a lawyer:

18 (a) intentionally or knowingly violates the terms of a prior
disciplinary order and such violation causes injury or potential
injury to a client, the public, the legal system, or the profession; or

19 (b) has been suspended for the same or similar misconduct, and
intentionally or knowingly engages in further similar acts of
20 misconduct that cause injury or potential injury to a client, the
public, the legal system, or the profession.

21 8.2 **Suspension is generally appropriate when a lawyer has been**
22 **reprimanded for the same or similar misconduct and engages in**
23 **further similar acts of misconduct that cause injury or potential**
24 **injury to a client, the public, the legal system, or the profession.**

- 1 8.3 Reprimand is generally appropriate when a lawyer:
2 (a) negligently violates the terms of a prior disciplinary order and
3 such violation causes injury or potential injury to a client, the
4 public, the legal system, or the profession; or
5 (b) has received an admonition for the same or similar misconduct
6 and engages in further similar acts of misconduct that cause injury
7 or potential injury to a client, the public, the legal system, or the
8 profession.

9 8.4 An admonition is generally not an appropriate sanction when a lawyer
10 violates the terms of a prior disciplinary order or when a lawyer has
11 engaged in the same or similar misconduct in the past.

12 73. Respondent was previously reprimanded for similar trust account violations and
13 was required to comply with the trust account rules as part of his probation. His failure to
14 deposit and maintain client funds in his trust account caused injury or potential injury to clients
15 and to the profession.

16 74. Suspension is the presumptive sanction under ABA Standard 8.2.

17 75. ABA Standard 4.4 applies to Respondent's conversion of client funds belonging
18 to Gardner's clients, and Respondent's clients, including Revenaugh, Swanson, Hughes, and
19 Johnson:

20 **4.1 Failure to Preserve the Client's Property**

21 **4.11 Disbarment is generally appropriate when a lawyer knowingly
22 converts client property and causes injury or potential injury to a client.**

23 4.12 Suspension is generally appropriate when a lawyer knows or should
24 know that he is dealing improperly with client property and causes injury or
 potential injury to a client.

 4.13 Reprimand is generally appropriate when a lawyer is negligent in dealing
 with client property and causes injury or potential injury to a client.

 4.14 Admonition is generally appropriate when a lawyer is negligent in
 dealing with client property and causes little or no actual or potential injury to a
 client.

 76. Respondent knowingly converted client funds causing serious or potentially

1 serious injury to clients.

2 77. Disbarment is the presumptive sanction under ABA Standard 4.11.

3 78. ABA Standard 4.4 applies to Respondent's violations of RPC 1.3 and RPC 1.4
4 by abandoning his clients and his law practice:

5 **4.4 Lack of Diligence**

6 **4.41 Disbarment is generally appropriate when:**

- 7 **(a) a lawyer abandons the practice and causes serious or potentially**
8 **serious injury to a client; or**
9 **(b) a lawyer knowingly fails to perform services for a client and causes**
10 **serious or potentially serious injury to a client; or**
11 **(c) a lawyer engages in a pattern of neglect with respect to client matters**
12 **and causes serious or potentially serious injury to a client.**

13 4.42 Suspension is generally appropriate when:

- 14 (a) a lawyer knowingly fails to perform services for a client and causes
15 injury or potential injury to a client, or
16 (b) a lawyer engages in a pattern of neglect and causes injury or potential
17 injury to a client.

18 4.43 Reprimand is generally appropriate when a lawyer is negligent and does
19 not act with reasonable diligence in representing a client, and causes injury or
20 potential injury to a client.

21 4.44 Admonition is generally appropriate when a lawyer is negligent and does
22 not act with reasonable diligence in representing a client, and causes little or no
23 actual or potential injury to a client.

24 79. Respondent abandoned his practice, knowingly failed to perform services for
clients, and engaged in a pattern of neglect of client matters.

80. Respondent's conduct caused serious and potentially serious injury to his clients.

81. Disbarment is the presumptive sanction for Respondent's conduct under ABA
Standard 4.41(a), (b), and (c).

82. ABA Standard 7.1 applies to Respondent's violation of RPC 1.16(d) by failing to
protect his clients interests and return fees and other property to clients:

1 **7.0 Violations of Duties Owed as a Professional**

2 7.1 Disbarment is generally appropriate when a lawyer knowingly engages in
3 conduct that is a violation of a duty owed as a professional with the intent to
4 obtain a benefit for the lawyer or another, and causes serious or potentially
5 serious injury to a client, the public, or the legal system.

6 **7.2 Suspension is generally appropriate when a lawyer knowingly
7 engages in conduct that is a violation of a duty owed as a professional and
8 causes injury or potential injury to a client, the public, or the legal system.**

9 7.3 Reprimand is generally appropriate when a lawyer negligently engages in
10 conduct that is a violation of a duty owed as a professional and causes injury or
11 potential injury to a client, the public, or the legal system.

12 7.4 Admonition is generally appropriate when a lawyer engages in an
13 isolated instance of negligence that is a violation of a duty owed as a
14 professional, and causes little or no actual or potential injury to a client, the
15 public, or the legal system.

16 83. Respondent knowingly violated his duties in RPC 1.16(d) to takes steps to the
17 extent reasonably practical to protect his clients interest when he abandoned his practice,
18 including failing to return unearned fees and failing to return client files.

19 84. Suspension is the presumptive sanction under ABA Standard 7.2.

20 85. The Supreme Court has found that, where there are multiple ethical violations,
21 the “ultimate sanction imposed should at least be consistent with the sanction for the most
22 serious instance of misconduct among a number of violations.” In re Disciplinary Proceeding
23 Against Petersen, 120 Wn.2d 833, 854, 846 P.2d 1330 (1993) (quoting ABA Standards at 6).

24 86. Disbarment is the most serious sanction for Respondent’s misconduct.
Accordingly, suspension is the presumptive sanction.

87. The following aggravating factors apply under ABA Standards Section 9.22:

- (a) Prior disciplinary offenses [Respondent received two reprimands in 2007 and
2010. One of the reprimands was for violating trust account rules];

- 1 (b) Dishonest or selfish motive [Respondent's conversion of client funds was
2 motivated by financial gain];
3 (c) A pattern of misconduct [Respondent engaged in a pattern of converting client
4 funds];
5 (d) Multiple offenses [As described above, Respondent engaged in multiple
6 offenses]; and
7 (i) Substantial experience in the practice of law [Respondent was admitted in 1997].

8 88. The following mitigating factor applies under ABA Standards Section 9.32:

- 9 (c) Personal or emotional problems [During material times, Respondent suffered
10 from mental health and drug abuse problems].

11 89. It is an additional mitigating factor that Respondent has agreed to resolve this
12 matter at an early stage of the proceedings.

13 90. On balance the aggravating factors and mitigating factor do not require a
14 departure from the presumptive sanction of disbarment.

15 VI. STIPULATED DISCIPLINE

16 91. The parties stipulate that Respondent will be disbarred.

17 92. **Mental Health.** As a condition of reinstatement, Respondent shall submit a
18 written diagnosis of Respondent's current mental health condition from a mental health
19 professional agreeable to the Association demonstrating that Respondent is fit to return to the
20 practice of law.

21 VII. RESTITUTION

22 93. **Gardner's Clients.** At this time, the exact amount of restitution Respondent
23 owes to Gardner and/or her clients cannot be determined because many of Gardner's clients
24 paid on a flat fee basis and the value of the services provided through January 10, 2013 cannot

1 be ascertained. With respect to immigration and family law clients, Gardner determined that
2 after deducting the value of legal services through January 10, 2013, Respondent owed
3 restitution to Gardner and/or her clients of \$21,210.81. Respondent agrees to pay \$21,210.81 in
4 restitution to Gardner and/or her clients.

5 94. Respondent agrees to pay the following amounts of restitution to the following
6 clients: (1) \$2,300 to Revenaugh, (2) \$8,500 to Swanson, (3) \$750 to Hughes, (4) \$5,000 to
7 Johnson, and (5) \$1,000 to Richardson.³

8 95. **Repayment of Unearned Fees.** If the amount of restitution has been calculated
9 by another tribunal or in other civil or criminal proceedings, Respondent shall pay that amount
10 of restitution in those proceedings.

11 96. Reinstatement from suspension or disbarment is conditioned on payment of
12 restitution to clients or third parties (including the Lawyers Fund for Client Protection), as
13 described herein and pursuant to Rule 25.1(d) of the Admission to Practice Rules (APR).

14 **VIII. COSTS AND EXPENSES**

15 97. In light of Respondent's willingness to resolve this matter by stipulation at an
16 early stage of the proceedings, Respondent shall pay attorney fees and administrative costs of
17 \$895.00 in accordance with ELC 13.9(i). The Association will seek a money judgment under
18 ELC 13.9(i) if these costs are not paid within 30 days of approval of this stipulation.

19 **IX. VOLUNTARY AGREEMENT**

20 98. Respondent states that prior to entering into this Stipulation he has had an
21 opportunity to consult independent legal counsel regarding this Stipulation, that Respondent is
22

23 ³ Respondent may owe additional restitution Revenaugh and Swanson for unearned fees.
24

1 entering into this Stipulation voluntarily, and that no promises or threats have been made by the
2 Association, nor by any representative thereof, to induce the Respondent to enter into this
3 Stipulation except as provided herein.

4 X. LIMITATIONS

5 99. This Stipulation is a compromise agreement intended to resolve this matter in
6 accordance with the purposes of lawyer discipline while avoiding further proceedings and the
7 expenditure of additional resources by the Respondent and the Association. Both the
8 Respondent lawyer and the Association acknowledge that the result after further proceedings in
9 this matter might differ from the result agreed to herein.

10 100. This Stipulation is not binding upon the Association or the respondent as a
11 statement of all existing facts relating to the professional conduct of the respondent lawyer, and
12 any additional existing facts may be proven in any subsequent disciplinary proceedings.

13 101. This Stipulation results from the consideration of various factors by both parties,
14 including the benefits to both by promptly resolving this matter without the time and expense of
15 hearings, Disciplinary Board appeals, and Supreme Court appeals or petitions for review. As
16 such, approval of this Stipulation will not constitute precedent in determining the appropriate
17 sanction to be imposed in other cases; but, if approved, this Stipulation will be admissible in
18 subsequent proceedings against Respondent to the same extent as any other approved
19 Stipulation.

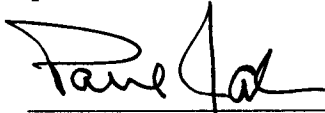
20 102. Under Disciplinary Board policy, in addition to the Stipulation, the Disciplinary
21 Board shall have available to it for consideration all documents that the parties agree to submit
22 to the Disciplinary Board, and all public documents. Under ELC 3.1(b), all documents that
23 form the record before the Board for its review become public information on approval of the
24

1 Stipulation by the Board, unless disclosure is restricted by order or rule of law.

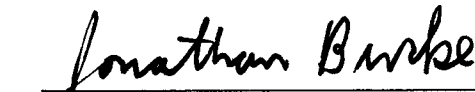
2 103. If this Stipulation is approved by the Disciplinary Board and Supreme Court, it
3 will be followed by the disciplinary action agreed to in this Stipulation. All notices required in
4 the Rules for Enforcement of Lawyer Conduct will be made.

5 104. If this Stipulation is not approved by the Disciplinary Board and Supreme Court,
6 this Stipulation will have no force or effect, and neither it nor the fact of its execution will be
7 admissible as evidence in the pending disciplinary proceeding, in any subsequent disciplinary
8 proceeding, or in any civil or criminal action.

9 WHEREFORE the undersigned being fully advised, adopt and agree to this Stipulation
10 to Discipline as set forth above.

11 
12 _____
13 Paul D. Jacobson, Bar No. 26939
14 Respondent

Dated: May 10 2013

14 
15 _____
16 Jonathan Burke, Bar No. 20910
17 Disciplinary Counsel

Dated: May 14, 2013