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DISCIPLINARY BOARD
WASHINGTON STATE BAR ASSOCIATION

In re

NATHAN W. CHOI,
Lawyer (Bar No. 41610).

Proceeding No. 19#00028

ODC File No(s). 17-01798, 18-01314, 18-02019, 19-00144

Resignation Form of Nathan W. Choi (ELC 9.3(b))

I, Nathan W. Choi, declare as follows:

1. I am over the age of eighteen years and am competent. I make the statements in this declaration from personal knowledge.

2. I was admitted to practice law in the State of Washington on September 14, 2009.

3. I was served with a Third Amended Formal Complaint and Notice to Answer in this matter on October 2, 2020.

4. I have voluntarily decided to resign from the Washington State Bar Association (the Association) in Lieu of Discipline under Rule 9.3 of the Washington Supreme Court’s Rules for Enforcement of Lawyer Conduct (ELC).

5. Attached hereto as Exhibit A is Disciplinary Counsel’s statement of alleged misconduct for purposes of ELC 9.3(b). I am aware of the alleged misconduct stated in Disciplinary Counsel’s statement, but rather than defend against the allegations, I wish to

1 permanently resign from membership in the Association.

2 6. I consent to entry of an order under ELC 13.9(e) assessing expenses of \$1,500 in
3 this matter.

4 7. I agree to pay any additional costs or restitution that may be ordered by a Review
5 Committee under ELC 9.3(g).

6 8. I understand that my resignation is permanent and that any future application by me
7 for reinstatement as a member of the Association is currently barred. If the Washington Supreme
8 Court changes this rule or an application is otherwise permitted in the future, it will be treated as
9 an application by one who has been disbarred for ethical misconduct. If I file an application, I
10 will not be entitled to a reconsideration or reexamination of the facts, complaints, allegations, or
11 instances of alleged misconduct on which this resignation was based.

12 9. I agree to (a) notify all other states and jurisdictions in which I am admitted,
13 including the District of Columbia and Hawaii, of this resignation in lieu of discipline; (b) seek
14 to resign permanently from the practice of law in all other states and jurisdictions in which I am
15 admitted; and (c) provide Disciplinary Counsel with copies of this notification and any
16 response(s). I acknowledge that this resignation could be treated as a disbarment by all other
17 jurisdictions.

18 10. I agree to (a) notify all other professional licensing agencies in any jurisdiction from
19 which I have a professional license that is predicated on my admission to practice law of this
20 resignation in lieu of discipline; (b) seek to resign permanently from any such license; and (c)
21 provide disciplinary counsel with copies of any of these notifications and any responses.

22 11. I agree that when applying for any employment, I will disclose the resignation in
23 lieu of discipline in response to any question regarding disciplinary action or the status of my
24

1 license to practice law.

2 12. I understand that my resignation becomes effective on Disciplinary Counsel's
3 endorsement and filing of this document with the Clerk, and that under ELC 9.3(c) Disciplinary
4 Counsel must do so promptly following receipt of this document.

5 13. When my resignation becomes effective, I agree to be subject to all restrictions that
6 apply to a disbarred lawyer.

7 14. Upon filing of my resignation, I agree to comply with the same duties as a disbarred
8 lawyer under ELC 14.1 through ELC 14.4.

9 15. I understand that, after my resignation becomes effective, it is permanent. I will
10 never be eligible to apply and will not be considered for admission or reinstatement to the practice
11 of law nor will I be eligible for admission for any limited practice of law.

12 16. I certify under penalty of perjury under the laws of the State of Washington that the
13 foregoing is true and correct.

14 11/12/2021
Date and Place

s/ Nathan Choi
Nathan W. Choi, Bar No. 41610

15
16 ENDORSED BY:

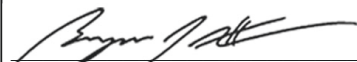
17 
18 Benjamin J. Attanasio, Disciplinary Counsel
Bar No. 43032

EXHIBIT A

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8 DISCIPLINARY BOARD
WASHINGTON STATE BAR ASSOCIATION

9
10 In re

11 **NATHAN W. CHOI,**

12 Lawyer (Bar No. 41610).

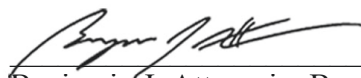
Proceeding No. 19#00028

ODC File Nos. 17-01798, 18-01314, 18-02019, 19-00144

13 STATEMENT OF ALLEGED
14 MISCONDUCT UNDER ELC 9.3(b)(1)

15 The attached Third Amended Formal Complaint, filed on October 2, 2020 in Proceeding
16 No. 19#00028, constitutes Disciplinary Counsel's statement of alleged misconduct under Rule
17 9.3(b)(1) of the Washington Supreme Court's Rules for Enforcement of Lawyer Conduct
18 (ELC).

19 DATED this 12th day of November, 2021.

20
21 

22 Benjamin J. Attanasio, Bar No. 43032
23 Disciplinary Counsel

FILED

Oct 02 2020

Disciplinary
Board

Docket # 039

DISCIPLINARY BOARD
WASHINGTON STATE BAR ASSOCIATION

In re

NATHAN W. CHOI,

Lawyer (Bar No. 41610).

Proceeding No. 19#00028

FORMAL COMPLAINT

Under Rule 10.3 of the Washington Supreme Court's Rules for Enforcement of Lawyer Conduct (ELC), the Office of Disciplinary Counsel (ODC) of the Washington State Bar Association charges the above-named lawyer with acts of misconduct under the Washington Supreme Court's Rules of Professional Conduct (RPC) as set forth below.

ADMISSION TO PRACTICE

1. Respondent Nathan W. Choi was admitted to the practice of law in the State of Washington on September 14, 2009.

FACTS REGARDING COUNTS 1 AND 2

2. On May 16, 2017, Respondent filed a Declaration of Candidacy with King County Elections for the office of Court of Appeals Judge, Division I, in the November 7, 2017 general election.

1 3. As a candidate, Respondent was required under RCW 42.17A.700 to file a C-1
2 Candidate Registration Form and an F-1 Personal Financial Affairs Statement within 14 days of
3 becoming a candidate, or no later than May 30, 2017.

4 4. On October 12, 2017, Respondent filed the C-1 and F-1 forms. The filings were
5 132 days late.

6 5. As a candidate, Respondent was required to timely report campaign expenditures
7 on form C-4.

8 6. On May 18, 2018, Respondent filed a series of form C-4s, reporting campaign
9 expenditures. These filings were 392 days late.

10 7. The C-4 forms failed to report expenditures of \$1,191.47 for yard signs, \$750
11 owed to the City of Seattle for citations issued for improper sign placement, and \$3,750 paid for
12 a full-page print ad in the Seattle Times.

13 8. The F-1 and C-4 forms Respondent filed were not accurate.

14 9. Respondent failed to comply with the filing requirements for candidates.

15 10. Respondent failed to comply with the disclosure requirements for candidates.

16 Non-Cooperation

17 11. On November 13, 2017, ODC sent Respondent a letter advising him that a
18 grievance had been opened against him based on his conduct as a judicial candidate.

19 12. ODC's letter requested that Respondent provide a preliminary written response to
20 the grievance and if he did not respond within 30 days, ODC would take additional action under
21 ELC 5.3(h) to compel his response.

22 13. Respondent did not provide a written response

23 14. On December 20, 2017, ODC sent Respondent a letter advising him that he must

1 file a written response within ten days of the letter or he would be subpoenaed for a deposition.

2 15. Respondent did not file a written response.

3 16. ODC issued a subpoena duces tecum compelling Respondent's attendance at a
4 deposition in accordance with ELC 5.3(h) because of his failure or refusal to cooperate with
5 ODC's investigation.

6 17. On March 22, 2018, Respondent appeared for his non-cooperation deposition.

7 **FACTS REGARDING COUNT 3**

8 18. Respondent became a candidate for a position on the Washington Supreme Court
9 on or about May 9, 2018.

10 19. Respondent was required to file the C-1 Candidate Registration Form no later than
11 June 1, 2018.

12 20. Respondent did not file his C-1 Candidate Registration Form until June 6, 2018.

13 21. Respondent was required to file his Personal Financial Affairs Statement (F-1)
14 within two weeks of becoming a candidate, or by June 1, 2018.

15 22. On July 16, 2018, the Washington State Public Disclosure Commission (PDC) sent
16 Respondent a letter informing him that the F-1 was past due.

17 23. The letter directed Respondent to file his F-1 by August 15, 2018, and included a
18 blank F-1 form.

19 24. Respondent did not file the form by August 15, 2018.

20 25. As a result, the PDC scheduled an enforcement hearing for September 24, 2018, at
21 10 a.m.

22 26. Respondent delivered the required documents, including the F-1, on September 24,
23 2018.

1 27. The F-1 form Respondent filed was not accurate; it did not include the address of
2 his law office, his occupation or how compensation was earned, the county in which property
3 was located, and the type of bank account, e.g., savings, checking, certificate of deposit or
4 individual retirement account.

5 28. Candidates are required to file a form C-4, which reports their receipts and
6 expenditures, by the 10th of each month.

7 29. The first C-4 form was due on June 10, 2018 and monthly thereafter.

8 30. Respondent did not file any of the required C-4 forms until October 29, 2018.

9 31. Respondent did not timely file the C-4 reports of receipts and expenditures.

10 32. Respondent was aware of the campaign finance laws and the requirements to
11 timely file the required reports.

12 33. Respondent knowingly failed to comply with the requirements of RCW
13 42.17A.700.

14 34. Respondent's conduct caused harm to the public by denying the public accurate
15 information about Respondent and his finances that the public is entitled to receive.

16 35. Respondent's conduct caused actual injury to the PDC regulatory system by
17 causing the PDC to expend additional resources to gain Respondent's compliance with
18 campaign finance laws.

19 **FACTS REGARDING COUNTS 4 THROUGH 6**

20 36. Respondent and Josephene Choi were married. During the marriage, they owned
21 and resided in real property located at 4511 130th Ave. SE, Bellevue, WA (the Bellevue
22 property).

23 37. In December 2016, Respondent and Ms. Choi divorced.

1 38. The Bellevue property was awarded to Respondent pursuant to the decree of
2 dissolution dated January 14, 2016, King County Case No. 14-3-08013.

3 39. At the time of the dissolution, the Bellevue property was valued at over
4 \$1,000,000. The property was not encumbered by a mortgage.

5 40. As part of the dissolution proceedings, Laurence Besk was appointed Special
6 Master to oversee the distribution of property, preparation of taxes, and accounting of rental
7 income arising from other properties that Respondent and Ms. Choi owned.

8 41. In late 2017, Mr. Besk conducted an arbitration to deal with the outstanding issues
9 in the dissolution.

10 42. The court imposed sanctions against Respondent in the amount of \$500 per day
11 from March 14, 2016 to the date of the arbitration for Respondent's failure to comply with the
12 requirements set forth in the dissolution decree.

13 43. At the time of the arbitration, Mr. Besk was holding \$563,546.59 in his trust
14 account, representing the proceeds of the sale of a commercial property owned by Respondent
15 and Ms. Choi.

16 44. Respondent was to receive 40% of the funds and Ms. Choi was to receive 60% of
17 the funds.

18 45. Over time, the sanctions imposed against Respondent exceeded the amount of
19 funds on deposit in Mr. Besk's trust account.

20 46. On September 27, 2017, Respondent transferred title of the Bellevue property by
21 statutory warranty deed to his girlfriend, Phoebe Wang aka Lei Wang.

22 47. Respondent transferred the Bellevue property to Ms. Wang for \$300,000, which
23 was significantly less than the value of the property, and constituted a voidable transaction

1 under RCW 19.40.041.

2 48. On September 27, 2017, Respondent filed an Excise Tax Affidavit for the transfer
3 to Ms. Wang.

4 49. Respondent completed the Affidavit and certified under penalty of perjury that it
5 was true and correct.

6 50. Respondent stated in the Excise Tax Affidavit that the transaction was exempt
7 from payment of excise tax and cited WAC 458-61A-203(1) as the basis for the exemption.

8 51. Respondent handwrote on the Affidavit that the reason for the exemption was
9 “separate community property.”

10 52. WAC 458-61A-203(1) provides that no excise tax is owed if a transfer is from one
11 spouse to the other in order to separate community property.

12 53. Ms. Wang was not Respondent’s spouse and Respondent knew that Ms. Wang was
13 not his spouse.

14 54. Respondent’s transfer of the Bellevue property to Ms. Wang was not a transfer
15 from one spouse to the other and was not exempt from excise tax.

16 55. Respondent knew that the transfer to Ms. Wang was not to separate community
17 property.

18 56. WAC 458-61A-203(3) provides that a transfer by a spouse to a third party is
19 subject to real estate excise tax. The amount of excise tax is based on the true and fair value of
20 the property.

21 57. At the time of the transfer, the value of the Bellevue property was more than
22 \$2,000,000.

23 58. On January 26, 2018, Mr. Besk entered a judgment against Respondent in the

1 amount of \$122,430.44 which represented the sanctions imposed by the court and other sums
2 owed to Ms. Choi.

3 59. In June 2018, Ms. Choi filed a lawsuit against Respondent and Ms. Wang alleging
4 that Respondent had transferred real property to Ms. Wang in order to avoid his obligations to
5 Mr. Besk and to Ms. Choi.

6 60. The lawsuit alleged that the transfer of the Bellevue property to Ms. Wang
7 constituted a fraudulent transaction and a violation of the Uniform Voidable Transactions Act.

8 61. The parties settled the lawsuit.

9 62. Respondent intentionally signed and filed a false Excise Tax Affidavit under
10 penalty of perjury.

11 63. Respondent intentionally misrepresented the basis for exemption from excise tax
12 on the Excise Tax Affidavit.

13 64. Respondent intentionally transferred the real property to Ms. Wang for
14 significantly less than its value in order to avoid his creditors.

15 **FACTS REGARDING COUNTS 7 THROUGH 13**

16 65. In or about 2014, Respondent and Ms. Choi separated.

17 66. On December 12, 2014, Respondent prepared and filed a Petition for Dissolution
18 of Marriage in King County Superior Court Case No. 14-3-08013-5-SEA.

19 67. In the petition Respondent prepared and filed, Respondent falsely stated that the
20 parties had already divided and separated their property.

21 68. In the petition Respondent prepared and filed, Respondent falsely stated that the
22 parties had no debts and liabilities.

23 69. The parties had three minor children.

1 70. The proposed parenting plan that Respondent prepared and filed provided that
2 custody of the three children was awarded to him and provided no visitation with the children
3 for Ms. Choi.

4 71. Respondent's proposed parenting plan was not consistent with Ms. Choi's wishes,
5 and did not reflect the arrangement the parties had agreed upon.

6 72. Ms. Choi hired lawyer Gary Taylor to represent her in the dissolution.

7 73. From December 7, 2015 through December 10, 2015, the dissolution case was
8 tried before King County Superior Court Judge William Downing.

9 74. On December 15, 2015, Judge Downing issued his Findings of Fact and
10 Conclusions of Law.

11 75. Judge Downing found that Respondent sought to take advantage of Ms. Choi by
12 "preparing and having her sign documents by which she would greatly compromise her property
13 rights and expressly forfeit her parental rights."

14 76. During the dissolution proceedings, Respondent filed financial information with
15 the court.

16 77. The financial information Respondent filed with the court failed to disclose that he
17 had a bank account in Honolulu with a balance of \$128,928.

18 78. During the dissolution proceedings, Respondent provided financial information to
19 Ms. Choi and Mr. Taylor that failed to disclose that Respondent had a bank account in Honolulu
20 with a balance of \$128,928.

21 79. On July 2, 2015, Ms. Choi filed a motion for sanctions for Respondent's failure to
22 disclose the bank account.

23 80. The court imposed sanctions of \$10,000 against Respondent.

1 81. On July 13, 2015, Respondent filed a declaration of his mother, Kang Ye Choi
2 Brueggemann, in the dissolution case.

3 82. The declaration was signed under penalty of perjury and bore a signature
4 purported to be that of Kang Ye Choi Brueggemann.

5 83. Ms. Brueggemann had not signed the declaration.

6 84. The signature on the declaration was not Ms. Brueggemann's signature.

7 85. Respondent signed Ms. Brueggemann's name to the declaration without disclosing
8 the fact that he had signed the declaration.

9 86. Respondent had also handwritten on the declaration that it had been signed at
10 Honolulu, Hawaii.

11 87. The declaration had not been signed at Honolulu, Hawaii.

12 88. The statement that it had been signed at Honolulu, Hawaii was false.

13 89. During the trial, Respondent testified that he had signed Ms. Brueggemann's name
14 on the declaration.

15 90. Judge Downing, in his Findings of Fact and Conclusions of Law, noted that
16 Respondent had submitted to the Court what appeared to be a sworn declaration but, in fact, was
17 not.

18 91. On January 13, 2016, a Decree of Dissolution was entered.

19 92. January 14, 2016, Respondent filed a Notice of Appeal of the dissolution decree.

20 93. The decree appointed Larry Besk to serve as Special Master/Arbitrator for any
21 issues regarding implementation of the decree.

22 94. Respondent filed a \$1,000 supersedeas bond with the trial court after the
23 dissolution but before Special Master Besk had issued any rulings.

1 95. Respondent intended the bond to stay enforcement of the dissolution decree
2 pending the appeal.

3 96. Respondent also filed a certificate of service, signed under penalty of perjury,
4 which stated that he had personally served Gary Taylor, Ms. Choi's lawyer, with notice of the
5 bond.

6 97. Respondent did not personally serve Mr. Taylor with the notice of the bond.

7 98. Respondent's statement that he had personally served Mr. Taylor was false.

8 99. Since 2009, Respondent continuously resided in Washington State.

9 100. During the time Respondent lived in Washington and was a Washington resident,
10 he opened and maintained a post office box in Oregon.

11 101. Respondent opened the post office box in Oregon specifically to avoid sales tax in
12 Washington.

13 102. During the time Respondent lived in Washington, he purchased, licensed, and
14 registered three luxury automobiles using the address of the Oregon post office box.

15 103. Respondent licensed and registered the automobiles in Oregon to avoid paying
16 Washington sales tax on the purchase of the vehicles and to avoid paying other Washington
17 fees.

18 104. Judge Downing, in his Findings of Fact found that Respondent "skirted tax laws,
19 using a fake Oregon address to avoid sales taxes on the purchase of luxury automobiles."

20 105. Respondent was required to file Federal Income Tax returns and pay Federal
21 Income Tax for the years of 2009 through 2015.

22 106. Respondent did not timely file Federal Income Tax returns and pay Federal Income
23 Tax for the years of 2009 through 2015.

1 107. Respondent was also required to file Hawaii tax returns and pay taxes owed to the
2 State of Hawaii for the years of 2009 through 2015.

3 108. Respondent did not timely file Hawaii tax returns and pay Hawaii taxes for the
4 years of 2009 through 2015.

5 109. Respondent was also required to file Washington and City of Bellevue Business
6 and Occupation (B&O) tax returns and pay Washington and Bellevue B&O taxes for the years
7 of 2009 through 2015.

8 110. Respondent did not timely file B&O tax returns and pay B&O taxes.

9 111. In the dissolution decree, Judge Downing ordered that Respondent hire a Certified
10 Public Accountant (CPA) to prepare the tax returns for all years in which timely filing was not
11 made.

12 112. Special Master Besk had been appointed by Judge Downing specifically to deal
13 with issues related to Respondent's obligation to hire a CPA to prepare all tax returns from 2009
14 through 2015.

15 113. Respondent did not obey the requirement in the Decree of Dissolution that he hire
16 a CPA to prepare all tax returns from 2009 through 2015.

17 114. On February 29, 2016, Special Master Besk ruled that Respondent was in violation
18 of the Decree of Dissolution for failing to respond to the Special Master and comply with the
19 requirement that he hire a CPA to prepare all tax returns, including Federal Income Tax returns,
20 for the years of 2009 through 2015.

21 115. On March 14, 2016, the court signed the order affirming Special Master Besk's
22 ruling to impose sanctions in the amount of \$250 per day for each day Respondent did not
23 comply with the Decree of Dissolution and hire the CPA.

1 116. On July 7, 2016, Special Master Besk required Respondent to provide a statement
2 from his CPA, signed under penalty of perjury, confirming that the CPA had been retained by
3 Respondent to complete the tax returns and that Respondent had provided the documents
4 necessary to complete the returns to the CPA.

5 117. Respondent did not comply with the order.

6 118. Consequently, Special Master Besk hired CPA Fred Dias to complete the tax
7 returns.

8 119. Respondent did not provide Mr. Dias with the information he needed to complete
9 the tax returns.

10 120. The Court of Appeals affirmed all aspects of the decree on April 2, 2017.

11 121. On August 2, 2017, daily sanctions in the amount of \$250 per day were imposed
12 on Respondent until such time as Mr. Dias confirmed that Respondent had provided the
13 information he needed to complete the tax returns.

14 122. The daily sanctions imposed on Respondent totaled \$144,250.

15 123. On September 29, 2017, Mr. Dias finalized Respondent's Federal Income Tax
16 returns, State of Hawaii Income Tax returns, Washington B&O Tax returns, and City of
17 Bellevue B&O Tax returns.

18 124. Respondent owed a total of \$170,062 in Federal Income Tax.

19 125. Respondent owed \$16,092.93 to the State of Hawaii.

20 126. Respondent owed \$1,651.21 for Washington B&O tax.

21 127. Respondent owed \$842.00 for City of Bellevue B&O tax.

22 **COUNT 1**

23 128. As a candidate for the Court of Appeals, by failing to comply with the applicable

1 filing and disclosure laws and regulations and/or failing to file the reports required by law,
2 Respondent violated RPC 8.2, and/or RPC 8.4(m) (by violating Code of Judicial Conduct (CJC)
3 Canons 4.2 and 4.4).

4 **COUNT 2**

5 129. By failing to respond to written requests for a response to this grievance,
6 Respondent violated RPC 8.4(l) (by violating his duties under ELC 1.5 and ELC 5.3(f)).

7 **COUNT 3**

8 130. As a candidate for the Supreme Court, by failing to comply with applicable filing
9 and disclosure laws and regulations, and/or by failing to file the reports required by law,
10 Respondent violated RPC 8.2, and/or RPC 8.4(m) (by violating CJC Canons 4.2 and 4.4).

11 **COUNT 4**

12 131. By completing and filing the Excise Tax Affidavit that falsely stated that the
13 transfer to Ms. Wang was exempt from tax because it was to separate community property,
14 Respondent violated RPC 8.4(b) (by committing a criminal act under RCW 9A.72.040 and
15 RCW 9A.72.010), and/or RPC 8.4(c) (by engaging in conduct involving dishonesty, fraud,
16 deceit, or misrepresentation).

17 **COUNT 5**

18 132. By transferring the Bellevue property to Ms. Wang for significantly less than its
19 value in order to avoid any judgment entered by Mr. Besk and/or any obligation owed to Ms.
20 Choi, and/or to avoid payment of excise tax, Respondent violated RPC 8.4(c).

21 **COUNT 6**

22 133. By transferring the Bellevue property to Ms. Wang for significantly less than its
23 value which resulted in Ms. Choi filing a lawsuit against him to undo the transaction,

1 Respondent violated RPC 8.4(d).

2 **COUNT 7**

3 134. By filing the declaration of Ms. Brueggemann, purportedly signed by her in
4 Honolulu, Hawaii, Respondent violated RPC 8.4(b), and/or RPC 8.4(c), and/or RPC 8.4(d),
5 and/or RPC 8.4(i) (by violating RCW 40.16.030), and/or RPC 3.3(a)(1), and/or RPC 3.3(a)(4).

6 **COUNT 8**

7 135. By filing the dissolution petition which contained false statements, Respondent
8 violated RPC 8.4(b), and/or RPC 8.4(c), and/or RPC 8.4(d), and/or RPC 8.4(i) (by violating
9 RCW 40.16.030), and/or RPC 3.3(a)(1), and/or RPC 3.3(a)(4).

10 **COUNT 9**

11 136. By filing the affidavit of service stating that he had personally served Mr. Taylor
12 with the notice of bond, Respondent violated RPC 8.4(b), and/or RPC 8.4(c), and/or RPC
13 8.4(d), and/or RPC 8.4(i) (by violating RCW 40.16.030), and/or RPC 3.3(a)(1), and/or RPC
14 3.3(a)(4).

15 **COUNT 10**

16 137. By providing and filing financial statements that failed to disclose the bank
17 account in Hawaii containing over \$128,000, Respondent violated RPC 8.4(b), and/or RPC
18 8.4(c), and/or RPC 8.4(d), and/or RPC 8.4(i) (by violating RCW 40.16.030), and/or RPC
19 3.3(a)(1), and/or RPC 3.3(a)(4).

20 **COUNT 11**

21 138. By registering vehicles in Oregon using a fake Oregon address to avoid taxes on
22 the vehicles he purchased, Respondent violated RPC 8.4(b), and/or RPC 8.4(c), and/or RPC
23 8.4(d), and/or RPC 8.4(i) (by violating RCW 46.16A.030).

1 **COUNT 12**

2 139. By willfully disobeying the requirement in the Decree of Dissolution that he hire a
3 CPA to prepare all tax returns from 2009 through 2015, Respondent violated RPC 8.4(j).

4 **COUNT 13**

5 140. By failing to timely file and pay Federal, Hawaii, Washington, and Bellevue taxes,
6 Respondent violated RPC 8.4(c), and/or RPC 8.4(d), and/or RPC 8.4(i).

7
8 THEREFORE, Disciplinary Counsel requests that a hearing be held under the Rules for
9 Enforcement of Lawyer Conduct. Possible dispositions include disciplinary action, probation,
10 restitution, and assessment of the costs and expenses of these proceedings.

11
12 Dated this 1st day of October, 2020.

13 

14 _____
15 Debra Slater, Bar No. 18346
16 Disciplinary Counsel