

2015 LSBC 15
Report issued: April 7, 2015
Citation issued: July 18, 2014

THE LAW SOCIETY OF BRITISH COLUMBIA

In the matter of the *Legal Profession Act*, SBC 1998, c. 9

and a hearing concerning

WESLEY MUSSIO

RESPONDENT

DECISION OF THE HEARING PANEL

Hearing date: March 5, 2015

Panel: Lynal Doerksen, Chair
Robert Smith, Public representative
David Layton, Lawyer

Counsel for the Law Society: Alison L. Kirby
Counsel for the Respondent: Henry C. Wood, QC

INTRODUCTION

[1] The Respondent is the subject of an amended citation alleging four incidents of professional misconduct, all in relation to the same litigation matter. First, failing to deposit settlement funds received in trust on behalf of his client into a pooled trust account. Second, failing to honour an implied undertaking not to release these funds to the client before providing an executed release to opposing counsel. Third, personally retaining fees to which his law firm was entitled. And fourth, failing to account to the client in writing for the application of fees and disbursements to the settlement funds.

[2] The original citation was authorized by the Discipline Committee on July 10, 2014 and issued on July 18, 2014. It was amended on January 29, 2015. The Respondent admits service of both the original and amended citations.

- [3] On January 29, 2015, the Discipline Committee accepted a conditional admission and associated disciplinary action proposed by the Respondent pursuant to Rule 4-22 of the Law Society Rules and instructed discipline counsel to recommend acceptance of the proposal to the hearing panel.
- [4] Rule 4-22 requires that we either accept or reject the proposed disciplinary action. We can only accept the proposal if satisfied the admission of professional misconduct is appropriate and the disciplinary action is within the range of fair and reasonable outcomes in all of the circumstances (*Law Society of BC v. Rai*, 2010 LSBC 2, para. 7).
- [5] At the hearing of this matter we concluded that these two requirements were met and made an order adopting the proposal with reasons to follow. These are our reasons.

FACTUAL OVERVIEW

- [6] The Respondent was called to the Bar in 1991. In late 2003 he began practising with a law firm (the “Law Firm”) through his law corporation, the Wes Mussio Law Corporation.
- [7] The Respondent and the Law Firm had a 50-50 fee split arrangement with respect to client matters. Typically, once the Law Firm billed a client the Respondent would receive a fee credit. Fees were calculated based on records compiled by the Law Firm’s accounting department (the “Accounting Department”) and split on a quarterly basis. The splits were adjusted if errors were subsequently discovered.
- [8] In December 2005 CD retained the Law Firm to represent her on a claim arising out of an accident in which she was injured by a motor vehicle. A contingency fee agreement (the “CFA”) provided that the Law Firm’s fees would be 30 per cent of the amount recovered. The Respondent executed the CFA on the Law Firm’s behalf and had conduct of the file.
- [9] On January 29, 2010 an agreement was reached to settle CD’s claims for \$292,000 plus costs and disbursements of \$40,000, for a total of \$332,000.
- [10] The settlement proceeds, other than the amount intended to cover the Law Firm’s fees, were to be structured in order to defer payment to CD, which would allow her to maintain entitlement to social assistance benefits in the meantime.
- [11] On March 26, 2010 the Respondent informed counsel for the structured settlement company that the amount of the structured settlement should be \$192,500. The

remainder of the \$332,000 settlement – \$139,500 – would be used to cover the Law Firm’s legal fees and disbursements.

- [12] On March 29, 2010 the Respondent approved the form of the structured settlement release (the “Release) prepared by counsel for the structured settlement company.
- [13] It was the practice throughout the Respondent’s time at the Law Firm for settlement funds to be paid to the Law Firm in trust, and Wes Mussio Law Corporation did not have its own trust account. Yet the Release provided that the cash component of the settlement would be paid to Wes Mussio Law Corporation in trust.
- [14] Billing at the Law Firm was centralized and controlled by its managing partner and the Accounting Department. On receipt of a billing checklist, the Accounting Department would generate and forward a draft account to the responsible paralegal and lawyer for review and approval. Once approved, an account with an invoice number would be generated and forwarded to the responsible lawyer for execution and delivery to the client.
- [15] On April 12, 2010, in expectation of receiving a cheque payable to the Law Firm, the Respondent’s paralegal provided a billing checklist to the Accounting Department regarding CD’s matter. The finalized checklist set the legal fees at \$88,000. Later the same day, the Accounting Department issued an account to CD for fees in this amount plus disbursements and taxes. However, as will be explained shortly, this account was never executed by the Respondent and was later reversed.
- [16] Also on April 12, 2010 the lawyer for the driver defendant and ICBC (“Opposing Counsel”) sent a letter to the Respondent enclosing an ICBC cheque for \$139,500 payable to Wes Mussio Law Corporation in trust, a consent dismissal order (the “CDO”) and the Release. This letter stated that the cheque was forwarded on the Respondent’s undertaking not to release the funds to CD until Opposing Counsel had been provided with the executed Release and CDO.
- [17] Later the same day, on seeing that the ICBC cheque was made out to Wes Mussio Law Corporation and not the Law Firm, the Respondent’s paralegal informed Opposing Counsel’s office that the cheque was made out to the wrong law firm. The office responded that the cheque was made payable in accordance with the terms of the Release.
- [18] The paralegal then drew the Respondent’s attention to the fact that the Release referred to Wes Mussio Law Corporation and the cheque had therefore been made payable to Wes Mussio Law Corporation in trust and not to the Law Firm in trust.

- [19] Despite receiving this information from his paralegal, the Respondent did not advise Opposing Counsel or her firm about the error or the fact that Wes Mussio Law Corporation did not have a trust account. Rather, he signed and returned the CDO to Opposing Counsel and forwarded the Release to CD for her signature.
- [20] On April 13, 2010 the Respondent instructed his paralegal to direct the Accounting Department to cancel the account issued to CD on April 12, 2010 and to replace it with a new account for fees totaling \$44,000 plus disbursements and taxes. The Accounting Department complied with these instructions, forwarding a new account to the Respondent for execution and delivery to CD. The amount for fees on this new account was equivalent to one half of the overall entitlement under the CFA.
- [21] Also on April 13, 2010 the Respondent prepared a separate account to CD on behalf of Wes Mussio Law Corporation for fees of \$44,000 plus taxes. He then deposited the ICBC cheque for \$139,500 to Wes Mussio Law Corporation's general account. He did so even though he had not yet returned the executed Release to Opposing Counsel, and so remained subject to the undertaking not to release the funds to CD.
- [22] Between April 9 and 15, 2010, several email communications passed between the Respondent and the Accounting Department regarding the Respondent's fee split for the first quarter of 2010. In particular:
- On April 12, 2010 the Accounting Department sent the Respondent a summary listing of his billings for the quarter that included the \$88,000 billed to CD by the Law Firm. This summary accurately reflected the fee amount on the account issued by the Accounting Department to CD earlier the same day.
 - On April 13, 2010 the Respondent confirmed the amount of billings shown on the Accounting Department's April 12, 2010 summary.
 - On April 14, 2010 the Accounting Department informed the Respondent that his paralegal had asked that the fees on the account to CD be reduced to \$44,000. The Respondent replied "Ok." The Accounting Department therefore sent a new first quarter billing summary to the Respondent, revised to reflect that the Law Firm's April 13, 2010 account to CD included fees of \$44,000, not \$88,000.
 - On April 15, 2010 the Respondent confirmed his fee split as reflected in this revised first quarter billing summary.

- [23] On April 19, 2010 the Respondent was paid according to the fee split set out in the revised first quarter billing summary. This resulted in an overpayment of \$22,000 for the fees billed to CD because the Respondent had already received 50 percent of the total amount billed to CD by virtue of having Wes Mussio Law Corporation bill CD \$44,000 in fees plus taxes and depositing the ICBC cheque into Wes Mussio Law Corporation's general account on April 13, 2010.
- [24] CD executed the Release on May 19, 2010. The Respondent forwarded the executed Release to Opposing Counsel on May 25, 2010. His paralegal then asked him to provide her with a cheque payable to the Law Firm to satisfy its April 13, 2010 account to CD.
- [25] On June 6, 2010 the Respondent issued a cheque from Wes Mussio Law Corporation's general account to the Law Firm in the amount of the Law Firm's April 13, 2010 account to CD. This cheque was payable to the Law Firm in trust. It was deposited into the Law Firm's pooled trust account two days later, and the money was subsequently used to pay the Law Firm's account.
- [26] The Respondent did not maintain a general ledger for Wes Mussio Law Corporation. When the CD file was closed he made no final calculation to ensure the fees and disbursements charged CD equaled the amount he had received from ICBC. As a result, a discrepancy of \$9.82 between the amount billed and the amount received went undetected.
- [27] On January 9, 2012 the Respondent left the Law Firm to set up his own firm.
- [28] In October 2012 a provincial social worker contacted the Law Firm to ask about the cash component of the settlement received by CD. This led the Law Firm and Respondent to review the billing and accounting records regarding CD's file. After a series of email communications with members of the Law Firm, the Respondent agreed to return the \$22,000 overpayment he had received to the Law Firm.
- [29] On April 18, 2013 the managing partner of the Law Firm made a complaint to the Law Society regarding the Respondent's conduct in this matter.

ADMISSION ON THE ALLEGED INFRACTION IS APPROPRIATE

- [30] A lawyer has committed professional misconduct where, "the facts as made out disclose a marked departure from that conduct the Law Society expects of its members" (*Law Society of BC v. Martin*, 2005 LSBC 16, para. 171; *Re: Lawyer 12*, 2011 LSBC 35, paras. 7-9, 44-51).

- [31] Conduct falling within the “marked departure” test will display culpability that is grounded in a fundamental degree of fault, but intentional malfeasance is not required – gross culpable neglect of a member’s duties as a lawyer also satisfies the test (*Law Society of BC v. Gellert*, 2013 LSBC 22, para. 67).
- [32] The Respondent admits that his conduct in the following four respects, viewed globally, constitutes professional misconduct. In each respect, the conduct admitted is contained in an allegation made in the amended citation.

Failure to deposit settlement funds into pooled trust account

- [33] The Respondent deposited the ICBC cheque payable in trust to Wes Mussio Law Corporation into Wes Mussio Law Corporation’s general account. Apparently, he did so because he believed he could treat the funds as payment received for fees and disbursements, given that accounts for fees and disbursements had already been rendered to CD. This belief was wrong because the executed Release had not yet been returned to Opposing Counsel, and so CD was not yet entitled to the funds.
- [34] The funds should therefore have been deposited to a pooled trust account in accordance with the undertaking given by the Respondent to Opposing Counsel. The Respondent admits that his failure to do so breached Rule 3-51 of the Law Society Rules, which requires lawyers to deposit trust funds into a pooled trust account as soon as practicable.

Breach of implied undertaking

- [35] Chapter 11, Rule 7 of the *Professional Conduct Handbook*, which was in force during the time period in question, imposes on lawyers an obligation to fulfill every undertaking given and scrupulously honour any trust conditions once accepted.
- [36] The paramount importance of honouring undertakings and trust conditions is well recognized in the case law. They are integral to the efficient and fair operation of the justice system. Their breach not only undermines the system’s proper operation, but also sullies the reputation of lawyers with the public and thereby detracts from the public’s confidence in the profession. See generally *Hammond v. Law Society of BC*, 2004 BCCA 560, paras. 55-56; *Law Society of BC v. Heringa*, 2004 BCCA 97, paras. 10-11; *Deutschmann (Litigation guardian of) v. Deutschmann Estate*, 2010 BCSC 952, paras. 16-21; *Law Society of BC v. Chodha*, 2011 LCBC 31, paras. 7-8.

- [37] The seriousness with which the profession views the obligation to comply with undertakings is reflected in the fact that a breach of an undertaking is one of only three matters that a lawyer is required to report to the Law Society regarding another lawyer's conduct under Rule 1(a) of Chapter 13 of the *Professional Conduct Handbook*. The other two matters are a shortage of trust funds and any other conduct that raises a substantial question as to the other lawyer's honesty or trustworthiness as a lawyer. It should be noted, however, that Rule 7.1-3 of the *Code of Professional Conduct for British Columbia*, which came into force on January 1, 2013 and hence after the events in issue in this matter, contains a longer and broader list of matters with respect to which a lawyer is required to report another lawyer to the Law Society. Among other things, breach of a trust condition has been added to the list.
- [38] An undertaking is not a contract and thus need not be supported by consideration, and it may come into being through the imposition of trust conditions and is thus not restricted to promises voluntarily given by a lawyer (*Deutschmann (Litigation guardian of)*, para. 16; *Law Society of BC v. Richardson*, 2009 LSBC 7, paras. 22-23). Moreover, in appropriate circumstances a term may be implied in a lawyer's undertaking (*Hammond*, paras. 63-64).
- [39] In this case, Opposing Counsel forwarded the ICBC cheque payable to Wes Mussio Law Corporation in Trust on the Respondent's undertaking not to release the funds to CD until Opposing Counsel had been provided with the executed Release and CDO. Both the Law Society and the Respondent submit, and we agree, that it was an implied term of this undertaking that, if the Respondent negotiated this cheque prior to fulfilling the undertakings, he would deposit the funds into a pooled trust account.
- [40] We come to this conclusion for three reasons. First, the fact that the cheque was payable to Wes Mussio Law Corporation in Trust, taken together with the express undertaking not to release the funds to CD until certain conditions were met, meant that the Respondent held the funds neither for his client's benefit nor his own until the conditions were satisfied (*Carling Development Inc. v. Aurora River Tower Inc.*, 2005 ABCA 267, paras. 45, 51). Second, recognizing this implied term is consistent with the Respondent's obligation under Rule 3-51 to deposit trust funds received into a pooled trust account as soon as practicable. Third, not to recognize the implied term would lead to the absurd result that the Respondent could avoid the express undertaking set out in Opposing Counsel's letter – not to release the funds to his client until certain conditions were met – by paying himself as his client's creditor.

- [41] The Respondent admits that he breached this implied undertaking by depositing the ICBC cheque into Wes Mussio Law Corporation's general account prior to returning the executed Release to Opposing Counsel, and therefore contravened Chapter 11, Rule 7 of the *Professional Conduct Handbook*.

Questionable conduct

- [42] Chapter 2, Rule 1 of the *Professional Conduct Handbook*, which was then in force, provides that a lawyer must not, in the lawyer's professional practice, engage in questionable conduct that casts doubt on the lawyer's professional integrity.
- [43] The Respondent was entitled to half of the fees billed to CD under his agreement with the Law Firm. The normal practice was to bill clients through the Law Firm, not Wes Mussio Law Corporation.
- [44] Here, the Respondent arranged for two accounts to be sent to CD, the first from Wes Mussio Law Corporation for one half of the fees, and the second from the Law Firm for the other half of the fees plus disbursements. The Respondent then approved a first quarter billing summary from the Accounting Department that overpaid him by \$22,000 because it did not take into account that Wes Mussio Law Corporation had billed the client directly for the Respondent's share of the fees.
- [45] Given the unusual nature of the separate billing by Wes Mussio Law Corporation, and the timing of the billing in relation to his communications with the Accounting Department regarding the first quarterly billing summary, the Respondent ought to have known that he was not entitled to credit for any of the \$44,000 in fees billed to CD by the Law Firm as he had already billed her directly for his portion of the total fees.
- [46] The Respondent thus engaged in questionable conduct contrary to Chapter 2, Rule 1 of the *Professional Conduct Handbook* by retaining fees to which the Law Firm was entitled.

Failure to account to client for trust funds

- [47] Rule 3-48 of the Law Society Rules requires a lawyer to account in writing to the client for all funds received on the client's behalf. Scrupulous compliance with this rule reduces the risk that a client will suffer a shortfall by reason of a lawyer's error, and also helps to avoid misunderstanding or uncertainty on the part of the client with respect to the lawyer's handling of the client's funds. Establishing a breach of this rule does not, therefore, depend on the Law Society showing that the

client has suffered significant or indeed any harm as a result of a lawyer's failure to account in writing for funds received.

- [48] The Respondent received trust funds under the terms of the settlement agreement and deposited them into Wes Mussio Law Corporation's general account. He did so contrary to the normal practice of depositing settlement funds received in trust into the trust account of the Law Firm, which had been funding the disbursements and was entitled to half of the fees billed.
- [49] The Respondent kept no general or trust ledger with respect to the funds he received on behalf of CD. At no time did he account to CD for these funds. And he made no final calculation to ensure the fees and disbursements charged to CD equaled the amount he received from the settlement to pay CD's legal expenses. As a result, he failed to account for a difference of \$9.62 between the amount billed and the amount received, which sum should properly have remained in a trust account.
- [50] The Respondent admits that this conduct contravened Rule 3-48 of the Law Society Rules.

Conclusion

- [51] We conclude that the Respondent's global admission of professional misconduct for the four matters described in paragraphs 32-50 is appropriate.

PROPOSAL IS WITHIN THE RANGE OF FAIR AND REASONABLE DISCIPLINARY ACTIONS

- [52] The parties have proposed that the Respondent pay a fine of \$14,000 and costs of \$2,000 on or before April 30, 2015. We must determine whether this proposal is within the range of fair and reasonable disciplinary actions in all of the circumstances.
- [53] The primary purpose of imposing disciplinary action is to protect the public and maintain its confidence in the legal profession. This purpose is reflected in s. 3 of the *Legal Profession Act*, which requires the Law Society to "uphold and protect the public interest in the administration of justice." But other principles often come into play as well, including the need for rehabilitation, punishment and denunciation.
- [54] In applying the relevant principles we have considered all of the factors discussed in *Law Society of BC v. Ogilvie*, [1999] LSBC 17, para. 10. In the circumstances of

this case, the factors most pertinent to our task can be grouped under the following headings: (a) the nature and gravity of the Respondent's misconduct; (b) his disciplinary history; and (c) the range of disciplinary sanctions imposed in similar cases.

Nature and gravity of the misconduct

- [55] The misconduct in this case is serious: the Respondent disregarded his obligations to his client, to opposing counsel and to the Law Firm, in ways that included breaching an implied undertaking and mishandling trust funds. On the other hand, the conduct did not involve intentional malfeasance or repeated instances of impropriety, which militates in favour of a fine rather than a suspension.

Respondent's professional conduct record

- [56] Rule 4-35 allows a panel to consider a respondent's professional conduct record, as defined by Rule 1 of the Law Society Rules, in determining the appropriate disciplinary action. The Respondent's professional conduct record contains three Conduct Review Subcommittee reports and one set of recommendations made by the Practice Standards Committee.
- [57] On November 15, 2007 the Conduct Review Subcommittee issued a report regarding profanity used by the Respondent at a mediation meeting, which demonstrated a lack of professional objectivity and treated opposing counsel and opposing counsel's client discourteously. The Respondent initially claimed the profanity was justified because he was instructed by his client to use the words at the mediation. He eventually accepted that these instructions should not have been carried out and that his conduct "was unacceptable in the extreme."
- [58] On April 14, 2011 the Conduct Review Subcommittee issued a report regarding the Respondent's treatment of a client in a personal injury action. He had withdrawn from the record on the first day of trial because the client refused to pay for disbursements incurred to that point and expected to be incurred at trial. Yet the contingency fee arrangement contained no clause allowing the Respondent to withdraw in such circumstances. The Respondent also sent emails to his client shortly before and after withdrawing that contained remarks he later agreed were "improper and outrageous."
- [59] On September 8, 2011 the Conduct Review Subcommittee issued a report regarding two separate incidents. In the first incident, the Respondent sent an email informing the complainant of an address change. The names of over 100 clients

were in the “To” line of the email. The Respondent initially gave inaccurate information to the Law Society when asked to explain this disclosure of confidential information. He also threatened to increase the complainant’s account if she proceeded with a registrar’s hearing to challenge his fees. On the fees being reduced by about a third at the hearing, he dumped a binder of confidential documents into a garbage can and left the hearing room. His initial response to the Law Society explaining how and why the materials ended up in the garbage can was inaccurate.

- [60] In the second incident addressed in the September 8, 2011 report, the Respondent withdrew from the record in a personal injury matter and issued an account for fees of \$20,000 when he estimated the claim was worth \$30,000. He explained to the Law Society that the fee amount was only an estimate and his intention was to adjust it when paid but he never conveyed this intention to the former client. He also sent the account to the opposing party, ICBC, advising that he had a solicitor’s lien on the file for the full amount of the account. The contingency fee agreement was deficient in that it contained no terms governing the fees that could be charged if the Respondent ceased to act.
- [61] Following a referral on May 10, 2012 the Practice Standards Committee made recommendations aimed at improving the Respondent’s office and file management systems, as well as his communications with others and with respect to examinations for discovery. The recommendations included that the Respondent, taking into consideration specific parts of the *Professional Conduct Handbook* and Law Society Rules, prepare a detailed contingency and retainer fee agreement that contains at a minimum the conditions under which the retainer may be terminated and what happens in that event, including in respect of his fees.
- [62] We agree with the Law Society’s submission that the Respondent’s disciplinary history suggests a pattern of high-handed behaviour in cases involving the payment/non-payment of the Respondent’s legal accounts. This pattern is relevant to his conduct here, in which he allowed his own interests in being paid to improperly trump duties he owed to his client, opposing counsel and the Law Firm.
- [63] Yet, as Respondent’s counsel has aptly pointed out, the most relevant portions of the disciplinary record relate to incidents occurring *after* the professional misconduct in this case. The Respondent’s professional misconduct does not, therefore, reflect recalcitrance in the face of previous warnings about payment/non-payment of legal accounts from the Law Society. The subsequent disciplinary events nonetheless shed light on the Respondent’s character, and so we have considered them, together with the 2007 entry on his record, in assessing the need

for and prospects of rehabilitation and in deciding what penalty best protects the public.

[64] We conclude that the Respondent's disciplinary history favours a fine at the higher end of the range but is not so significant as to require a suspension.

Range of sanctions imposed in prior similar cases

[65] Recent cases where a respondent has breached an undertaking in circumstances somewhat similar to those in this case indicate sanctions in the form of fines ranging from \$2,500 to \$10,000. For example:

- In *Law Society of BC v. Chodha*, the respondent deliberately failed to comply with an undertaking, a failure that persisted for several months after opposing counsel complained of the breach. He had been subject to a prior conduct review relating to compliance with an undertaking. He was fined \$5,000.
- In *Law Society of BC v. Promislow*, 2009 LSBC 4, the respondent was a senior member of the bar who deliberately failed to comply with an undertaking. His professional conduct record included two matters involving breach of an undertaking. He was also uncivil towards the lawyer who had imposed the undertaking. He was fined \$10,000.
- In *Law Society of BC v. Epp*, 2006 LSBC 21, the respondent refused to comply with an undertaking for several months, apparently because he mistakenly but quite unreasonably believed he was not bound by the undertaking. The breach did not involve "flagrant disregard" or a "cavalier attitude," and he had no professional conduct record. He was fined \$5,000.

[66] As in *Epp*, the Respondent did not intentionally breach the implied undertaking imposed on him by Opposing Counsel. His conduct is in a sense less serious than that in *Epp*, where the respondent remained in breach despite being reminded of his obligations by opposing counsel. On the other hand, the respondent in *Epp* had no professional conduct record.

[67] Penalties for misappropriating law firm funds range from disbarment to a high fine. For example, in *Law Society of BC v. Morrison*, [1997] LSDD No. 193, the respondent failed to account to his partner for over \$8,000 in fees so he could use the money to pay down heavy personal debts. The partnership was being dissolved, and though the respondent's intention was always to bring the funds into

the accounting on dissolution, he misled his partner twice by denying the funds had been received and breached Law Society Rules by failing to record them properly. He was fined \$7,500.

[68] The facts in *Morrison* are more serious than those in the case at bar, because the Respondent, though he ought to have known he was not entitled to any part of the fees billed to CD by the Law Firm, did not intentionally misappropriate the \$22,000 by which he was overpaid.

[69] Counsel for the parties inform us, and we accept, that the range of fines for breaching Law Society Rules governing accounting matters spans from \$1,500 to \$10,000. A case somewhat similar to the Respondent's in this regard is *Law Society of BC v. Murray*, 2006 LCBC 47. There, the respondent was fined \$1,500 for failing to deposit funds into a pooled trust account, withdrawing funds from trust without first preparing a bill, failing to record the funds received and disbursed, and failing to account in writing to the client for the funds received.

Conclusion on appropriate disciplinary action

[70] The Respondent's professional misconduct relates to a number of discrete and serious improprieties: breach of an implied undertaking, failure to comply with Law Society Rules, and misappropriation of funds belonging to the Law Firm. On the other hand, it arises out of a single matter and does not involve intentional dishonesty. And while the Respondent has a disciplinary record, the most pertinent entries predate the events in issue here, and the record includes no findings of professional misconduct.

[71] In all the circumstances, and recognizing that deference should be accorded the recommendation of the Discipline Committee exercised pursuant to Rule 4-22, we conclude that a fine of \$14,000 and costs of \$2,000, payable by April 30, 2015, falls within the range of a fair and reasonable disciplinary action.

ORDER

[72] The Respondent having committed professional misconduct as alleged in the amended citation, we order that he pay a fine of \$14,000 and costs of \$2,000, for a total of \$16,000, payable on or before April 30, 2015.

[73] The Executive Director is instructed to record the Respondent's admission on his professional conduct record.