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IN THE SUPREME COURT OF FLORIDA

THE FLORIDA BAR,

Complainant,

v.

HOWARD NEU,

Respondent.

Supreme Court Case No. 76,158

______________________________/

INITIAL BRIEF OF THE FLORIDA BAR

PAUL A. GROSS #032115
Bar Counsel
The Florida Bar
Suite M-100, Rivergate Plaza
Miami, Florida 33131
(305) 377-4445

JOHN F. HARKNESS, JR. #033748
Executive Director
The Florida Bar
Tallahassee, Florida 32399-2300
(904) 561-5600

JOHN T. BERRY #217395
Staff Counsel
The Florida Bar
Tallahassee, Florida 32399-2300
(904) 561-5600

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SYMBOLS AND REFERENCES

In this Brief, the complainant, The Florida Bar, will be referred to as either "The Florida Bar" or "the Bar." Howard Neu, the respondent, will be referred to as "Neu" or "Respondent."

Abbreviations utilized in this Brief are as follows:
"(RR)" will denote the Report of Referee.
"T. Vol. 1" will denote the transcript dated October 3, 1990.
"T. Vol. 2" will denote the transcript dated October 25, 1990.
"Stipulation" refers to the Stipulation consisting of eight pages and signed by Paul A. Gross, Bar Counsel, and Arthur J. England, Jr., Respondent's Counsel.

STATEMENT OF THE CASE

On April 3, 1990, Mr. Neu stipulated that the Bar had probable cause for disciplinary proceeding, waived a probable cause finding by a grievance committee. See Stipulation, paragraph 3. Appendix Exhibit A.

On June 15, 1990, the Complaint was filed in the Supreme Court of Florida. In view of the Stipulation (Appendix Exhibit A), an Answer and Response to Request for Admissions were not required. See letter to Judge Fogan, August 22, 1990, attached to Stipulation as Appendix Exhibit A.

The Final Hearing was held at the Broward County Courthouse on October 3, 1990 and Neu waived venue. (T. Vol.1, page 8) On October 25, 1990, the Referee announced his findings. (T. Vol. II) The Report of Referee was filed on December 10, 1990. (A copy is attached as Appendix Exhibit B)

The Referee made the following findings and recommendations:

As to Count I, the Referee recommended that Neu be found not guilty of the following:

DR 1-102(A)(4) - conduct involving dishonesty, fraud, deceit, or misrepresentation;

DR 1-102(A)(6) - conduct that adversely reflects on his fitness to practice law;

DR 9-102(b)(3) - failure to maintain records.

The Referee recommended Neu be found guilty of the following rules:

DR 9-102(A) - commingling funds;

Florida Bar Integration Rule 11.02(4) - money entrusted for

a specific purpose must be applied only to that purpose;

Florida Bar Integration Rule 11.02(4)(d) - failing to remit interest from interest bearing trust account to The Florida Bar Foundation.

As to Count II, the Referee made a finding of not guilty to violating Rule 4-8.4(c), of the Rules Regulating The Florida Bar, (dishonesty, fraud, deceit, or misrepresentation) However, the Referee found Neu guilty of violating Rule 5-1.1, which states that money held in trust, for a specific purpose is held in trust and must be applied only to that purpose. (RR, page 6, Appendix Exhibit B)

The Referee recommended that Neu be disciplined in the following manner:

Suspension for 90 days; that Neu's return to the practice of law be conditioned on his prior payment of $6,386.54 to The Florida Bar Foundation, without interest(RR, page 7); and that Neu pay $3,559.95 for costs to The Florida Bar (RR, page 15, Appendix B)

On January 22, 1991, The Florida Bar filed a Petition for Review, seeking a suspension for three years, with proof of rehabilitation being required. In addition, The Florida Bar requests that Neu be found guilty of violating the following rules:

Count I: DR 1-102(A)(4), DR 1-102(A)(6), Code of Professional Responsibility;

Count II: Rule 4-8.4(c), Rules Regulating The Florida Bar.

On or shortly after January 25, 1991, Neu filed a Cross Petition for Review seeking to have the 90 day suspension changed to a public reprimand. In addition, Neu seeks review of the costs and manner in which costs should be taxed. Also, Neu seeks review of the requirement that the costs of The Florida Bar be taxed to the Respondent.

STATEMENT OF THE FACTS

On or about December 16, 1982, Selser Bernard Mckinney, age 2, was injured in a pedestrian-automobile accident in Dade County, Florida. As a result of this accident, McKinney was taken to the emergency room at Jackson Memorial Hospital in Miami where, in the course of treatment, McKinney suffered cardiac respiratory arrest resulting in brain damage. (Stipulation at paragraph 4(a), Appendix A.)

On or about September 2, 1983, Mr. Neu was appointed by the Dade County Circuit Court to act as guardian of McKinney's property. (Stipulation at paragraph 4(b), Appendix Exhibit A)

On January 7, 1987, while serving as guardian of McKinney's property, Mr. Neu wrote a check on the guardianship account for $5,648.28, payable to the Internal Revenue Service. That check was written for Mr. Neu's own use, rather than for the benefit of his ward McKinney. On February 27, 1987, however, Mr. Neu repaid the guardianship account in full for the $5,648.28, and three days later, on March 2 of that year, Mr. Neu deposited $50.00 into the guardianship account as interest, thereby making the guardianship account whole. (Stipulation at paragraph 4(c), Appendix A.)

Between May 24, 1984 and October 9, 1985, Mr. Neu withdrew $52,604.99 from his client's trust account, which sum includes $40,000.00 deposited in the trust account from four $10,000.00 checks taken from the McKinney guardianship account as follows: (RR, page 3)

February 21, 1985

April 12, 1985

May 28, 1985

August 13, 1985.

Mr. Neu used approximately $31,000.00 of these funds to invest in a music venture. Mr. Neu asserts that this investment was made on behalf of his ward McKinney, but he had no court authority for the investment and he did not report the four $10,000.00 withdrawals from the McKinney account on accountings filed in the guardianship proceeding. The venture failed, but by October 2, 1985, all $40,000.00 had been replaced in the guardianship account with interest, thereby making the guardianship account whole. Mr. Neu repaid all other funds withdrawn from his trust account, and no client failed to receive trust account funds or have them applied on a timely basis. (Stipulation at paragraph 4(d), Appendix Exhibit A)

Between May 25, 1984 and July 7, 1986, Mr. Neu maintained an interest-bearing trust account for clients' funds which earned $6,386.54. This account was not in compliance with Florida's voluntary Interest on Trust Accounts Program, as established by the Florida Supreme Court effective October 1, 1981. (Stipulation at paragraph 5, Appendix Exhibit A)

SUMMARY OF THE ARGUMENT

The Referee's findings that the Bar produced no evidence that Mr. Neu engaged in conduct which involves dishonesty, fraud, deceit, or misrepresentation because Mr. Neu had no intent to deprive his clients permanently of their funds is an error of law. Also, the Referee's findings that the Bar did not introduce evidence that Neu's conduct adversely reflected on his fitness to practice law is also an error.

The Florida Bar v. Donald K. McShirley, Supreme Court of Florida, Case No. 74,086, January 10, 1991, (16 FLW S83) clearly shows that the acts committed by Mr. Neu constitute dishonesty, fraud, deceit or misrepresentation and conduct that adversely reflects on his fitness to practice law.

In addition, the Referee's recommendation, inter alia, for a 90 day suspension is not appropriate, considering the serious nature of the violations. Moreover, a suspension for three years, plus the other discipline recommended by the Referee is appropriate.

The facts in The Florida Bar v. McShirley, supra, are very similar to the case at hand, and in that case, this court recommended a three year suspension, in addition to other discipline.

ARGUMENT

I

THE REFEREE ERRED WHEN HE FOUND NO EVIDENCE THAT NEU ENGAGED IN CONDUCT THAT INVOLVES DISHONESTY, FRAUD, DECEIT OR MISREPRESENTATION, BECAUSE HE HAD NO INTENT TO DEPRIVE HIS CLIENTS PERMANENTLY OF THEIR FUNDS AND NO EVIDENCE THAT NEU'S CONDUCT REFLECTS ADVERSELY ON HIS FITNESS TO PRACTICE LAW.

The Referee stated on page 4 of the Report of Referee, that Neu's conduct does not constitute a violation of DR 1-102(A)(4), dishonesty, fraud, deceit or misrepresentation, <u>because he had no intent to deprive his clients permanently of their funds.</u> (underscoring supplied for emphasis.)

In addition, the Referee stated there was no evidence that Neu's conduct adversely reflects on his fitness to practice law.

The Bar respectfully submits that the Referee made an error in law, when he made the above findings.

See <u>The Florida Bar v. Donald K. McShirley</u>, Supreme Court of Florida, Case No. 74,086, January 10, 1991, (16 FLW S83) (See Appendix Exhibit E) In that case, Mr. McShirley converted client funds to his personal use. However, like Neu, he replaced the funds before the losses were discovered. Nevertheless, the Supreme Court sustained the Referee's findings, <u>inter alia</u>, that McShirley violated DR 1-102 (A)(4), (engaging in conduct involving dishonesty, fraud, deceit, or misrepresentation, and DR 1-102(A)(6), (engaging in any other conduct that adversely reflects on an attorney's fitness to practice law.)

Although McShirley did not intend to deprive his clients permanently of their funds, as he returned the funds before the losses were discovered, this Court nevertheless approved the Referee's findings that McShirley engaged in conduct involving dishonesty, fraud, deceit or misrepresentation and conduct that adversely reflects on his fitness to practice law.

On page 8 of the Stipulation (Appendix Exhibit A), it states the following:

ISSUE TO BE TRIED

> There are no material facts in dispute. The only issue to be tried by the referee pursuant to Rule 3-7.5 of the Rules Regulating The Florida Bar is the discipline to be imposed on Mr. Neu for the above.

Please read Transcript, Vol. I, pages 36-39. On page 39 of the transcript, the Referee found the Respondent guilty. Since the referee considered the Stipulation a guilty plea, the allegations in the complaint concerning dishonesty, fraud, deceit, or misrepresentation and conduct that adversely reflects on the fitness to practice law, should have been part of the Referee's findings in the Report of Referee.

The Referee stated on page 4 of the Report of Referee, that there is no evidence that Neu's conduct constitutes a violation of dishonesty, fraud, deceit, or misrepresentation, and he cites for authority, The Florida Bar v. Dougherty, 541 So.2d 610 (Fla. 1989), Appendix Exhibit C, and The Florida Bar v. Lumley, 517 So.2d 13 (Fla. 1987), Appendix D. It is the Bar's view that these cases are not related to the Neu case. In the Dougherty case, on page 611, it says, "There is no evidence that Respondent had an intention of misappropriating any of the money belonging

to the Harris Trust."

In the Neu case, the evidence is clear and convincing that Mr. Neu had the intention of misappropriating $5,648.28 from the guardianship account when he wrote a check to the Internal Revenue Service and said check was written for Mr. Neu's own use, rather than for the benefit of his ward, McKinney. (See RR, page 3, paragraph 4, Appendix Exhibit B and Stipulation, paragraph 4(c), Appendix Exhibit A)

In the Lumley case, supra, the referee found comingling of funds. On page 14 of that decision, it states:

> The referee found there was no intent on the part of respondent to defraud or deprive clients of their property.

In addition, in the Lumley case, on page 14, it further states:

> There is nothing in the evidence or in the referee's report to refute inference that such improper personal use of trust funds was committed knowingly.

In the Neu case, the check for $5,648.28 written by Neu for the Internal Revenue Service was done knowingly. See paragraph 4 of "RR", Appendix Exhibit B and Stipulation, paragraph 4(c), Appendix Exhibit A.

Also, by sending the IRS monies from a guardianship account to pay for his own taxes was obviously with the intent to defraud. (See paragraph 4(c) of Stipulation, Appendix Exhibit A) Likewise, using guardianship funds for a music venture and other purposes, was also for the purpose of defrauding and depriving the ward of his funds, especially when it was done without approval of the court. See Stipulation, paragraph 4(d), Appendix Exhibit A.

The evidence in this case is clear and convincing that Mr. Neu knowingly misappropriated large sums of money from his ward and other clients, and he did it knowingly for his own selfish purposes. While refunding the money is a mitigating factor, it is not a defense to the charge of violating Rule 4-8.4(c) and Disciplinary Rule 1-102(A)(4), conduct involving dishonesty, fraud, deceit or misrepresentation. Also it is not a defense to violating DR 1-102(A)(6), conduct that adversely reflects on his fitness to practice law.

Using a ward's money, without proper authority, to pay the lawyer's own taxes or to spend for other unauthorized purposes, does adversely reflect on that lawyer's fitness to practice law.

II

A THREE YEAR SUSPENSION IS MORE APPROPRIATE THAN THE 90 DAY SUSPENSION RECOMMENDED BY THE REFEREE.

Although there were mitigating matters in this case, (Neu returned the funds with interest prior to shortages being discovered) there were also aggravating circumstances which should be considered.

The Bar submitted in evidence Complainant's Exhibits 2, 3, and 4, which are accountings. The Respondent did not show on any of these accountings the withdrawals of $10,000.00 each from the guardianship account of his ward on the following dates: February 21, 1985; April 12, 1985; May 20, 1985; and August 13, 1985. Specifically, these entries should have been on the accounting for October 18, 1984 through September 30, 1985. (Complainant's Exhibit 3)

It is the Bar's position that the failure to show the $40,000.00 in withdrawals was for the purpose of misleading the Court. The Respondent knew or should have known these withdrawals were improper and he did not want the judge to know about them.

Respondent stated at the hearing that the matters concerning the accountings were not admissible, as uncharged misconduct was involved. The Bar contends the accountings are part of these proceedings, as it is related to respondent's improper intentions concerning the withdrawal of $40,000.00 from the guardianship account. Nevertheless, even if this matter should concern uncharged misconduct, this is proper in grievance proceedings. The Florida Bar v. Stillman, 401 So.2d 1306 (Fla. 1981) and The Florida Bar v. Setien, 530 So.2d 298, 300 (Fla. 1988). With reference to Neu's intentions, it is noted that he testified that the investment in the music venture was not purchased in the name of the guardianship. (T. Vol. I, pages 70-71) This indicates the music venture was for his own benefit and not for the benefit of the ward.

In this case, there are at least seven separate actions by Mr. Neu, which involve or relate to the defalcation of funds, i.e., withdrawing $10,000.00 on each of the following dates: February 21, 1985; April 12, 1985; May 20, 1985; and August 13, 1985. (RR. page 37, paragraph 5) In addition, on January 7, 1987, Mr. Neu wrote a check for $5,648.28 to the IRS on the guardianship account and this was for personal use. (RR, paragraph 4, page 3) Also, the respondent kept for himself the

$6,386.54 in interest earned on his client's trust account. (RR, paragraph 6, page 3) Furthermore, in an effort to cover up the defalcations, Mr. Neu submitted a false accounting to the Court. (RR, page 15, paragraph 11) Exhibit 2, 3, & 4. In The Florida Bar v. Vernell, 374 So.2d 473, 476, (Fla. 1979), the Supreme Court stated:

> This Court deals more severely with cumulative misconduct than with isolated misconduct.

While The Florida Bar realizes there are cases where lawyers have misappropriated funds from trust accounts and they were not disbarred; it nevertheless wants to send a message, loud and clear, to all Florida lawyers that defalcation of funds will be dealt with severely. There must be a severe deterrent, in order to protect those who cannot protect themselves.

This case has numerous aggravating circumstances, as stated above. Moreover, in this case Mr. Neu was entrusted with the funds of a brain damaged child. We believe that the public demands that a guardian of property must protect that property - not steal it. If a guardian is also an officer of the court, his integrity and honesty must be beyond reproach. If the lawyer cannot be trusted to protect the property of his ward, who can we look to for protection for those who are not capable of protecting their own property.

The referee's recommendation of suspension for 90 days is, in our opinion, entirely too lenient and would be considered by the public and the members of The Florida Bar as a "slap on the wrist" for extremely serious offenses.

This is not a case where the respondent's judgment was impaired by alcohol, drugs, or mental illness. In this case, the respondent needed money and he "borrowed" it from his ward and clients without permission.

Rules 4.1 and 4.11 of Florida's Standards for Imposing Lawyer Sanctions state as follows:

Rule 4.1, Absent aggravating or mitigating circumstances, and upon application of the factors set out in 3.0, the following sanctions are generally appropriate in cases involving the failure to preserve client property:

4.11, Disbarment is appropriate when a lawyer intentionally or knowingly converts client property regardless of injury or potential injury.

When Mr. Neu submitted the false accounting to the Court (Complainant Ex. 3), he committed a disbarment offense. See Florida Standards for Imposing Discipline, Rules 6.1 and 6.11 below:

6.1, False statements, fraud, and misrepresentation

Absent aggravating or mitigating circumstances, and upon application of the factors set out in Standard 3.0, the following sanctions are generally appropriate in cases involving conduct that this prejudicial to the administration of justice or that involves dishonesty, fraud, deceit, or misrepresentation to a court:

6.11, Disbarment is appropriate when a lawyer: (a) with the intent to deceive the court, knowingly makes a false statement, or submits a false document; or (b) improperly withholds material

information, and causes serious or potentially serious injury to a party, or causes a significant adverse effect on the legal proceeding.

Florida Standards for Imposing Discipline discusses factors which may be considered in aggravation.

Rule 9.1 of Florida's Standards for Imposing Lawyer Sanctions states, "After misconduct has been established, aggravation and mitigating circumstances may be considered in deciding what sanction to impose." Rule 9.22 shows the factors which may be considered in aggravation. The following factors are applicable to this case:

(b) dishonest or selfish motive: (The Bar contends the monies taken from the guardianship were for dishonest or selfish motives.)

(d) multiple offenses. (As stated above, there were multiple offenses involved. See Complaint and Stipulation.)

(h) vulnerability of victim. (The victim was a brain damaged child.)

(i) substantial experience in the practice of law. (Mr. Neu has been a lawyer since 1968 and he is also a Certified Public Accountant.)

In The Florida Bar v. Breed, 378 So.2d 783 (Fla. 1979), the Supreme Court of Florida stated that "misuse of client's funds is one of the most serious offenses." In addition, the Court stated:

> We give notice to the legal profession of this state that henceforth we will not be reluctant to disbar an attorney for this type of offense even though no client is injured.

In The Florida Bar v. Pincket, 398 So.2d 802, 803 (Fla. 1981), The Supreme Court said:

> We again reiterate that misuse of client's funds is one of the most serious offenses a lawyer can commit, and we will not be reluctant to disbar an attorney for this type of offense even where there is restitution. (underscoring supplied for emphasis)

The Court further stated:

> We emphasize that we are not in any way retracting from our statement in Breed, but we believe that it is appropriate in determining the discipline to be imposed to take into consideration circumstances surrounding the incident, including cooperation and restitution.

In brief, it is apparent that the Court will not automatically disbar every lawyer who is guilty of misappropriation of funds, as it will consider the circumstances surrounding the incident. In the case at Bar, there are mitigating circumstances as well as aggravating circumstances.

It is the view of The Florida Bar that the case law clearly establishes that at least a three year suspension is warranted in misappropriation cases even when there are mitigating circumstances. In this case, the aggravating circumstances call for disbarment. However, since the misappropriated funds were refunded prior to the loss being discovered, and considering respondent's record of public service, a three year suspension is recommended rather than a disbarment.

In The Florida Bar v. Schiller, 537 So.2d 992 (Fla. 1989), respondent replaced the funds, there was no direct damage to any clients and there was a genuine remorsefulness. Nevertheless, the respondent was suspended for three years. In the Schiller

case, the Supreme Court stated, "The misuse of client funds is one of the most serious offenses a lawyer can commit ... upon a finding of misuse or misappropriation, there is a presumption that disbarment is the appropriate punishment." Although the presumption can be rebutted, in the Schiller case, even with rebuttal evidence, Mr. Schiller was suspended for three years.

In The Florida Bar v. Roth, 471 So.2d 29 (Fla. 1985) and The Florida Bar v. Whitlock, 426 So.2d 955 (Fla. 1985), the Court suspended the respondents for three years and required proof of rehabilitation, for misappropriation of funds, despite evidence of restitution, no loss to others, cooperation, pro bono work, etc.

In The Florida Bar v. Shuminer, 567 So.2d 430 (Fla. 1990), Mr. Shuminer was disbarred for misappropriation of funds, even though the referee found the following factors in mitigation:

1) An absence of any prior discipline.

2) Great personal and emotional problems including his disease of addiction, his impairment, and his family and marital problems.

3) A timely and good faith effort at restitution made to clients.

4) Cooperation with the Bar in that a probable cause hearing was waived and an unconditional guilty plea was entered.

5) His inexperience in law, being a total of one year.

6) Two judges testified that his character and reputation were good.

7) He was clearly mentally impaired due to his addiction.

8) He was successfully involved in rehabilitation.

9) Genuine remorse.

In The Florida Bar v. Knowles, 500 So.2d 140 (Fla. 1986), Knowles was guilty of misappropriation of trust account funds. In that case, even though Knowles made full restitution, had no prior disciplinary record, and had successfully completed an alcoholic rehabilitation program, The Supreme Court disbarred him.

"In the hierarchy of offenses for which lawyers may be disciplined, stealing from a client must be among those at the very top of the list." The Florida Bar v. Tunsil, 503 So.2d 1230, 1231 (Fla. 1986).

As stated in the preceding paragraphs, Mr. Neu did not have an impairment due to alcohol, drugs, or mental disorder. On the contrary, Mr. Neu made several decisions, while perfectly sober and of clear mind, to misappropriate funds from his ward and his clients. There were at least seven separate acts, as described above, wherein Mr. Neu misused and misappropriated funds from clients and a brain damaged child.

The recent case of The Florida Bar v. Donald K. McShirley, Supreme Court of Florida, Case No. 70,086, January 10, 1991 (16 FLW S84), Appendix Exhibit E, involves a case similar to the case at hand. In the McShirley case, the respondent converted approximately $27,000.00 to his personal use. However, before the Bar initiated its audit, he replaced the money he converted. The Referee found McShirley guilty of numerous violations and found as mitigating factors McShirley's (1) absence of prior disciplinary record; (2) good character or reputation; (3) remorse; (4) timely good faith effort to make restitution, even

prior to the initiation of disciplinary proceedings, along with the fact that no client was damaged or harmed; and his cooperative attitude toward the disciplinary proceedings. The referee recommended a three year suspension, passage of the ethics portion of The Florida Bar examination, and payment of costs. The Bar requested disbarment. However, the Supreme Court approved the Referee's findings and recommendations and suspended McShirley for three years. This Court stated, in the McShirley case, supra:

> On the other hand, anything less than a three-year suspension may not sufficiently deter other attorneys who might be tempted to avail themselves of their clients' readily accessible funds. Regardless of the mitigating circumstances involved, the intentional misappropriation of client property remains a most serious offense.

The case at hand is similar to the McShirley case since Neu also made restitution prior to the loss of funds being known to the ward or The Florida Bar. Nevertheless, in the McShirley case, supra, this Court approved of a three year suspension. However, three justices believed a disbarment was the appropriate discipline.

In view of the foregoing, it is obvious that a three year suspension is an appropriate discipline in this case.

This Court is not bound by the Referee's recommendation for discipline. The Florida Bar v. Weaver, 356 So.2d 797, 799 (Fla. 1978), accord, The Florida Bar v. Mueller, 351 So.2d 960, 966 (Fla. 1977). Therefore, this Court has the authority to impose the three year suspension that is requested by The Florida Bar.

CONCLUSION

WHEREFORE, The Florida Bar respectfully requests this Court to affirm the Referee's findings of fact except for those portions where the referee recommends Mr. Neu be found not guilty of violating the following rules:

As to Count I: DR 1-102(A)(4), conduct involving dishonesty, fraud, deceit or misrepresentation, and

DR 1-102(A)(6), conduct that adversely reflects on his fitness to practice law. (See RR, page 6, appendix exhibit B)

As to Count II: Rule 4-8.4(c), Rules Regulating The Florida Bar, conduct involving dishonesty, fraud, deceit or misrepresentation. (See RR, page 6, Appendix Exhibit B)

The Florida Bar contends that the Respondent was guilty of violating the afore-mentioned rules, and those portions of the Report of Referee which state otherwise should not be approved.

In addition, The Florida Bar recommends that the discipline to be imposed be as follows:

Suspension from the practice of law for a period of three (3) years with proof of rehabilitation being required before being reinstated. In addition, Mr. Neu's return to the practice of law should be conditioned on his prior payment of $6,386.54 to The Florida Bar Foundation.

Also, Judgment for Costs in the amount of $3,559.95 should be entered against the respondent, for which sum let execution issue.

Respectfully submitted,

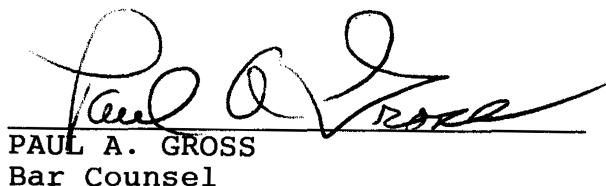
PAUL A. GROSS,
TFB #032115
Bar Counsel
The Florida Bar
Suite M-100, Rivergate Plaza
444 Brickell Avenue
Miami, Florida 33131
(305) 377-4445

JOHN F. HARKNESS, JR.
TFB #033748
Executive Director
The Florida Bar
Tallahassee, Florida 32399-2300
(904) 222-5286

JOHN T. BERRY
TFB #217395
Staff Counsel
The Florida Bar
Tallahassee, Florida 32399-2300
(904) 222-5286

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on February 20, 1991, the original and seven copies of the foregoing Initial Brief of The Florida Bar was mailed to Sid J. White, Clerk, Supreme Court of Florida, Supreme Court Building, 500 South Duval Street, Tallahassee, Florida 32399-1927 and that a true and correct copy was mailed to Howard Neu, Respondent, 12955 Biscayne Blvd., North Miami, Florida 33181, by Certified Mail Return Receipt Requested (#P 110 986 639), and a copy was mailed by regular mail to John A. Boggs, Director, Lawyer Regulation, The Florida Bar, 650 Apalachee Parkway, Tallahassee, Florida 32399-2300.



PAUL A. GROSS
Bar Counsel

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