



Bar's Requests for Admission were deemed admitted except for, by stipulation of the parties, paragraph (d) on page 4 of said Request for Admission. Referee Proceeding p. 7, L 17-25 and p. 8, L 1.

5. The Respondent failed to timely file U.S. Individual Income Tax Returns for 1986 and 1987 although he knew he had earned sufficient gross income from his law practice which required him to file income tax returns.

6. The Respondent delinquently filed his 1986 Individual Income Tax Return 1040 on March 7, 1990, and delinquently filed his 1987 U.S. Individual Income Tax Return 1040 on December 11, 1990.

7. Lewis R. Pearce was charged on November 6, 1991 by the United States Attorney in the U.S. District Court, Middle District of Florida, Orlando Division, with two counts of failing to make an income tax return for the years 1986 and 1987. Each count was a Misdemeanor punishable by a fine of \$25,000.00 and one year in prison. Referee Proceeding, Complainant's Composite Exhibit 1, No. I.

8. On January 21, 1992, the Respondent entered a guilty plea with the U.S. Attorney as to both counts. Referee Proceeding, Complainant's Composite Exhibit 1, Nos. V and VI.

9. On January 21, 1992, the Respondent was sentenced to a four year period of probation in connection with count one with the conditions that he pay the taxes, interests and penalties owed to the Internal Revenue Service for the calendar year 1986; cooperate with the Internal Revenue Service to determine taxes owed; pay a fine of \$2,500.00 within the first two years of his probation; and pay a special assessment of \$25.00 in connection with count one and \$25.00 in connection with count two. Referee Proceeding, Complainant's Composite Exhibit 1, Nos. IV and V.

10. The Respondent was also placed on a four year period of probation in connection with count two which was to run concurrently with the sentence imposed as to count one. The respondent was further ordered to pay an additional \$2,500.00 in connection with count two within the first two years of probation. Referee Proceeding, Complainant's Composite Exhibit 1, Nos. IV and VI.

11. The Respondent, Lewis R. Pearce admitted violating Rule of Discipline 3-4.3 for engaging in conduct that is unlawful. Referee Proceeding, p. 9, L 5-13 and p. 11, L 9-21.

12. The Respondent, Lewis R. Pearce admitted violating 4-8.4 (a), for violating the Rules of Professional

Conduct. Referee Proceeding, p. 9, L 5-13 and p. 11, L 9-21.

13. The Respondent, Lewis R. Pearce admitted violating 4-8.4 (b) Rules of Professional Conduct for committing a criminal act that reflects adversely on the lawyer's honesty, trustworthiness and fitness as a lawyer in other respects. Referee Proceeding, p. 9, L 5-13 and p. 11, L 9-21.

14. The Respondent, Lewis R. Pearce admitted violating 4-8.4 (d) Rules of Professional Conduct, for engaging in conduct that is prejudicial to the administration of justice. Referee Proceeding, p. 9, L 5-13 and p. 11, L 9-21.

15. In further support of the Complaint, the Florida Bar, with no objection from the Respondent, placed the following documents into evidence: 1. The original charging document of the United States District Court; 2. The consent to proceed before the United States Magistrate in the misdemeanor case, signed by Respondent; 3. The plea agreement, which includes the Stipulated Facts, signed by the Respondent and the Assistant United States Attorney; 4. The minutes of the hearing in which sentencing took place; 5. The judgment and sentence on Count I. 6. The judgment and sentence on Count II. Referee Proceeding, Complainant's Exhibit I, Nos. I-VI; and p. 10, L 5-24.

III. Recommendations as to whether or not the Respondent should be found guilty:

**As to Count I Rule of Discipline 3-4.3**

I recommend that the Respondent be found guilty of violating Rule 3-4.3. The Respondent has admitted this violation, and the complainant has verified this admission with evidence that is clear and convincing.

**As to Count II Rule of Professional Conduct 4-8.4 (a)**

I recommend that the Respondent be found guilty of violating Rule 4-8.4 (a). The Respondent has admitted this violation, and the complainant has verified this admission with evidence that is clear and convincing.

**As to Count III Rule of Professional Conduct 4-8.4 (b)**

I recommend that the Respondent be found guilty of violating Rule 4-8.4 (b). The Respondent has admitted this violation, and the complainant has verified this admission with evidence that is clear and convincing.

**As to Count IV Rule of Professional Conduct 4-8.4 (c)**

At the request of complainant, this count was stricken.

**As to Count V Rule of Professional Conduct 4-8.4 (d)**

I recommend that the Respondent be found guilty of violating Rule 4-8.4 (d). The Respondent has admitted this violation, and the complainant has verified this admission with evidence that is clear and convincing.

IV. Recommendations as to Disciplinary measures to be applied:

I recommend that the Respondent receive a public reprimand and be placed on probation for a period of thirty (30) months as provided in Rules 3-5.1 (c) and 3-5.1 (d) Rules of Discipline. The terms of probation recommended are as follows: that the Respondent comply with the probation orders of United States District Court, Middle District of Florida, Orlando Division (Case No. 91-182 - CR - ORL - 18, Counts I and II); and the respondent file, as they become due, copies of his 1992, 1993, and 1994 income tax returns with the bar; and the Respondent reimburse the bar for the costs of supervision; and, that he shall perform an additional 200 hours of pro bono work in the area of assisting the elderly and/or economically disadvantaged in the area of Guardianship.

V. Personal History and Past Disciplinary Record:

After the finding of guilty and prior to recommending discipline to be recommended pursuant to Rule 3-7.6(k)(1)(c), I considered the following personal history and prior disciplinary record of the Respondent, to-wit:

Age: 49  
Date Admitted to Bar: April 24, 1973  
Prior Disciplinary Convictions and Disciplinary Measures Imposed Therein: None

VI. Statement of Costs and Manner in Which Costs Should be Taxed:

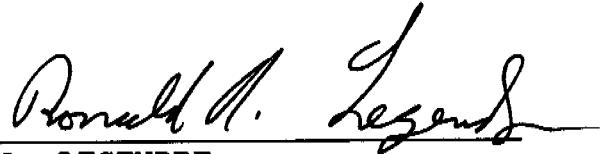
I find the following costs were reasonably incurred by the Florida Bar.

A. Grievance Committee Level Costs	
1. Transcript Costs	\$ 62.50
2. Bar Counsel/Branch Staff Counsel Travel Costs	\$ 27.40
B. Referee Level Costs	
1. Transcript Costs	\$147.25
2. Bar Counsel/Branch Costs	\$ 15.51

C. Administrative Costs	\$500.00
D. Miscellaneous Costs	
1. Investigator Expenses	<u>\$103.25</u>
<b>TOTAL ITEMIZED COSTS:</b>	<b>\$855.91</b>

It is apparent that other costs have or may be incurred. It is recommended that all such costs and expenses together with the foregoing itemized costs be charged to the Respondent, and that interest at the statutory rate shall accrue and be payable beginning thirty (30) days after the judgment in this case becomes final.

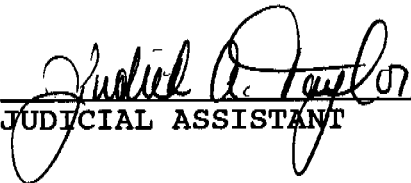
DATED THIS 4 DAY OF MARCH, 1993.



RONALD A. LEGENDRE  
REFEREE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a copy of the above report of referee has been furnished by Certified Mail Return Receipt Requested to John Root, Jr., Bar Counsel, The Florida Bar, 880 North Orange Avenue, Suite 200, Orlando, Florida 32801; Lewis R. Pearce, Respondent, Post Office Box 540037, Merritt Island, Florida 32954-0037; Staff Counsel, The Florida Bar, 650 Apalachee Parkway, Tallahassee, Florida 32399-2300, this 4th day of March, 1993.



JUDICIAL ASSISTANT