

IN THE SUPREME COURT OF FLORIDA
(Before a Referee)

THE FLORIDA BAR,

Complainant,

Supreme Court Case
No. SC05-1145

v.

WILLIAM SUMNER SCOTT,

Respondent.

The Florida Bar File
No. 2003-70,488(11J)

AMENDED REPORT OF REFEREE

I. SUMMARY OF PROCEEDINGS:

Pursuant to the undersigned being duly appointed as Referee for the Supreme Court of Florida to conduct disciplinary proceedings as provided for by Rule 3-7.6 of the Rules Regulating The Florida Bar, the following proceedings occurred:

On June 24, 2005, The Florida Bar filed its Complaint against Respondent in The Florida Bar File No. 2003-70,488(11J). On January 26, 2006, The Florida Bar filed its Amended Complaint. On June 18, 19, and 20, 2007, final hearing was held. Closing argument was conducted on July 10, 2007. On August 15, 2007, this Referee announced his findings. On January 30, 2009 the Florida Supreme Court granted the Respondent's motion to strike the Referee's report and remanded to the Referee for further proceedings. The Supreme Court's opinion required the Referee to identify the specific facts that support each rule violation and explain why those facts constitute a

violation. The Referee has held numerous status conferences with the parties, ruled on various motions filed by the Respondent, and has at the request of the parties read the entire transcript of the final hearing. (The transcript was not available at the time the first referee's report was filed). All of the pleadings and motions, responses thereto, notices, orders, exhibits, transcripts of the final hearing, and this report, constitute the record in this case and are forwarded to the Supreme Court of Florida.

The following attorneys appeared as counsel for the parties:

On behalf of The Florida Bar: Arlene Kalish Sankel

On behalf of the Respondent: *Pro se*

II. FINDINGS OF FACT AND RECOMMENDATIONS OF GUILT:

A. Jurisdictional Statement:

The Respondent is and was, at all times material herein, a member of The Florida Bar and subject to the jurisdiction and disciplinary rules of the Supreme Court of Florida.

B. Narrative Summary of Case and Facts:

This case can essentially be categorized into two separate areas of alleged misconduct. The first area involves dishonesty, albeit by omission, and pertains to a conversation which occurred on August 4, 1998 between Respondent and one Steven Frankel. The second area involves conflict of interest and pertains to Respondent's

representation of various parties in civil proceedings in federal court subsequent to August, 1998. The background which follows is essential to an understanding of this case.

In 1995, Respondent represented a client by the name of Richard Maseri (Maseri). Maseri and his company, Private Research, Inc, became the subject of an injunctive complaint filed by the Commodities Futures Trading Commission (CFTC) in the U.S. District Court for the Southern District of Florida alleging that Maseri and Private Research defrauded customers, converted customer funds, and violated the registration provisions of the Commodity Exchange Act. Respondent represented Private Research in those proceedings.

On October 25, 1995, the U.S. District Court issued preliminary injunctive orders prohibiting Maseri and Private Research from contracting for the sale of any commodity or acting, directly or indirectly, as a commodities trading advisor (CTA) or commodities pooling operator (CPO) without being registered as such or to engage in any fraudulent activities while acting as a CTA or CPO. Subsequently, in 1997, the U.S. District Court entered an order making the preliminary injunction against Maseri and Private Research permanent. On or about August 4, 1998, Maseri created International Currency Exchange Corporation (ICEC) with Steven Frankel (Frankel).¹

¹ The corporation's name was changed to Intercontinental Currency Exchange (ICEC)

Frankel is the complainant in the Bar's case.

During the summer of 1998 and prior to forming ICEC, Maseri placed an advertisement in the paper soliciting investors for this commodities brokerage venture. Frankel, who was unaware of Maseri's previous history, responded to the advertisement. During his testimony, Mr. Frankel candidly admits that he..."failed to do any real due diligence on Richard Maseri, and on Mr. Scott, who was representing him." (Tr. pg.73) Maseri and Frankel agreed to create a commodities trading corporation together. Thereafter, in July, 1998, Maseri hired Respondent to represent him in the negotiations with Frankel.²

On August 4, 1998, Maseri, Frankel and Respondent held a meeting where Maseri and Frankel signed the ICEC stockholders' agreement. Frankel invested \$185,000.00 in ICEC of which \$180,000.00 represented a loan to the corporation. Maseri and Frankel each became fifty percent (50%) owners of ICEC. Before Maseri arrived at that meeting, Frankel questioned Respondent about Maseri. Although the Respondent knew of Mr. Maseri's history, Respondent did not inform Frankel of the CFTC suit against Maseri, nor of the court order prohibiting Maseri from entering into

on September 21, 1998. Both corporations are referred to as ICEC.

² It has been Respondent's position throughout these proceedings that the legal advice he rendered to Maseri in this regard would have allowed him to engage in ICEC's business in a manner which would not have violated the injunctions

certain business transactions, nor of Maseri's criminal history.

The Bar alleges that Respondent's failure to disclose this information to Frankel (none of which was privileged or confidential) constituted a violation of the Rules Regulating The Florida Bar. I originally found that there was insufficient evidence to support The Bar's position that the respondent's failure to disclose certain information constituted a violation in the original referee's report. However in reviewing and reading the entire transcript (which was unavailable at the conclusion of the final hearing), I found that in addition to the testimony already relied upon, there was additional testimony from the complaining witness, Mr. Frankel which had not been included in the first report and which had not been fully considered by me. The testimony is as follows: Trial transcript page 74, line 1-25 and page 75, line 1-10

Question by Bar counsel: "can you tell us exactly the questions, if you recall, that you asked Mr. Scott about Maseri?"

Answer by Mr. Fankel: certainly. I asked Mr. Scott how long he had known Mr. Maseri.

Q. And what did he answer?

A. He said quite a number of years. I don't know if it was seven, eight, nine, or something like that. I asked him how they first met. He

previously entered in the CFTC case and I find no misconduct in this regard.

indicated that he had has an account with Mr. Maseri when he was in the brokerage business.

I asked him what he knew of him, and he indicated to me that Mr. Maseri had never lied to him, that he was an honest man, that he had never lost any money with him, and generally he left me feeling very good about him.

Q. Did Mr. Scott tell you anything negative at all about Maseri during that meeting?

A. Nothing at all.

Q. Did he tell you that there been any regulatory actions against Maseri?

A. None. If he had I would have gotten up and left.

Q. Did he tell you anything about Maseri's prior criminal history?

A. No. Had he had done so I would have gotten up and left.

Q. Did he disclose to you that Mr. Maseri was the subject of a pending federal court injunction?

A. No. Had he indicated so I would have gotten up and left.

Q. What impression did Mr. Scott's statements leave on you about Maseri?

A. That he was an honorable, honest man in the securities business and that I would have no difficulty working with him.

I find that Mr. Scott's representation to Mr. Frankel that Mr. Maseri was "an honest man" in conjunction with his failure to disclose the public, non confidential information which he knew about Mr. Maseri constitute a violation of rule 4-4.1.(a) Had he not represented to Mr. Frankel that Mr. Maseri was "an honest man" then I believe he would not have been obligated to disclose unfavorable information about Mr. Maseri.

The second issue concerns significant conflicts of interests by Respondent as set forth below.

During the course of the August 4, 1998 meeting, Respondent's representation of Maseri ended and Respondent agreed to represent ICEC. At a minimum, Respondent was to prepare new account form documents for ICEC. (See TFB Ex. 9.)

On November 6, 1998, a Final Order of Judgment was entered against Maseri in the still pending *CFTC* case. On January 15, 1999, the U.S. District Court supplemented the final judgment by adding ICEC as an additional entity subject to receivership. As a result, ICEC's assets went into receivership. The receiver notified

Prudential Securities (Prudential), holder of ICEC's assets that the assets were to be turned over to satisfy the judgment. Thereafter, Prudential notified ICEC that all their assets would be frozen until released by the U.S. District Court in the *CFTC* case. On November 26, 1998, Maseri, as president and chief operating officer of ICEC, hired Respondent with regard to the freeze of ICEC's assets.

On December 7, 1998, Prudential filed an interpleader action against CFTC in order for the court to resolve the conflicting claims that it had received from both CFTC and the ICEC investors; *Prudential Securities, Inc. v. CFTC, et al.*, U.S. District Court Case No. 98-CV-8891.³

Frankel testified that he was unaware of the foregoing events until at least December 15, 1998. He had no role in the day to day operations of ICEC. He did not go to the office. He did not open the bank accounts nor have signatory capacity. On December 15, 1998, ICEC was raided by law enforcement officers. Frankel learned of the raid when he drove to ICEC's office following several unsuccessful efforts to speak with Maseri by telephone. It was then that Maseri informed Frankel that Maseri had problems with the CFTC and he referred Frankel to Respondent.

Frankel immediately made contact with Respondent who advised Frankel that

³ Ultimately, Prudential identified Frankel as the sole remaining owner of ICEC and on January 28, 1999, they filed a Second Amended Complaint naming Frankel as a defendant.

he had been hired to represent ICEC in unfreezing the funds. Frankel testified that Respondent told him that since he was a lender to ICEC, Respondent would ultimately be representing Frankel in getting his funds released to him. Accordingly, on December 18, 1998, Frankel, individually, entered into a retainer agreement with Respondent whereby Respondent agreed "... to attempt to have the accounts which hold your funds at Prudential released." That same retainer agreement reflects that Respondent was retained by ICEC on November 30, 1998 to seek the release of the Prudential freeze of ICEC's funds, but that Respondent's representation of ICEC was terminated on December 12, 1998, following a difference of opinion as to ICEC's future between those in control of the company, those differences continuing to exist through December 18, 1998. The difference of opinion was identified as being about whether the business would continue or would liquidate. (See TFB Ex. 17.) On December 21, 1998, Frankel signed an Addendum to his Retainer Agreement with Respondent whereby "...Frankel, not as a Director, but as a lender to ICEC..." ratified, adopted and approved his earlier hiring of Respondent. (See TFB Ex. 18.)

On January 6, 1999, Respondent filed a Petition for Emergency Relief on behalf of ICEC in the interpleader action.⁴ The petition also contained a cross-claim against

⁴ It is unclear by what authority Respondent sought relief on behalf of ICEC as Frankel hired him in his individual capacity via a retainer agreement which reflected

Prudential on behalf of ICEC investors. (See TFB Ex. 19.) Prudential wrote Respondent on February 12 and 19, 1999, objecting to his dual representation of ICEC and its investors on the basis of conflict of interest.⁵ (See TFB Ex. 20.) Respondent denied any conflict of interest. (See TFB Ex. 21.) On March 17, 1999, the U.S. District Court dismissed the cross-claim.⁶

I find that Respondent's foregoing dual representation of both ICEC and its individual investors, whether with or without actual authority, constitutes a violation of Rule 4-1.7(a) which precludes a lawyer from representing a client if the representation of that client will be directly adverse to the interests of another client. In this regard, I find that the interests of the individual investors in securing the release and return of their frozen funds was directly adverse to the corporate interest of ICEC in regaining their access to and use of the frozen funds. I also find a 4-1.7(a) violation in Respondent's representation of Frankel at the same time he purported to represent other investors and ICEC in that all would be competing for the same pool of funds. Thus, their competing interests are directly adverse. Moreover, I find Respondent's foregoing actions constitute a violation of Rule 4-1.16(a)(1) which provides that a

Respondent's prior representation of ICEC had been terminated.

⁵ They also disputed Respondent's purported representation of the individual ICEC investors.

⁶ The court further stated that Respondent could not request relief on behalf of co-defendants he did not represent.

lawyer shall not represent a client or, if representation has commenced, will withdraw if the representation will result in violation of the Rules of Professional Conduct. Clearly, given the conflicting interests of the individual investors, Frankel, and the corporate entity, Respondent should not have taken on the multiple representations. Further, even assuming for a moment, in the light most favorable to Respondent, that the conflict was not clear to him, he was put on notice of same once Prudential raised it in their letters to him of February 12 and 19, 1999.

Respondent continued to engage in conflicts of interest during the course of the *Prudential* interpleader action by filing various pleadings on behalf of ICEC investors individually. The following factual findings provide the evidentiary basis for my findings of additional conflict of interest violations by the Respondent.

On February 9, 1999, Respondent filed an answer and counterclaim against Prudential on behalf of ICEC investor Investcan, Ltd. which asserted that Maseri and ICEC operated in violation of Florida law. (See TFB Ex. 24.) On April 13, 1999, the U.S. District Court dismissed Investcan's counterclaim. Despite the dismissal, on or about April 23, 1999, Respondent filed a first amended counterclaim against Prudential which again asserted unlawful conduct by ICEC. (See TFB Ex. 25.) It is my finding that Respondent's representation of Investcan constitutes a clear violation

of Rule 4-1.7(a) in that the interests of Investcan were directly adverse to ICEC and Frankel (as a 50% owner of ICEC) as evidenced by Investcan's allegations of unlawful conduct by ICEC. I also find a violation of Rule 4-1.9(a) in that Respondent formerly represented Maseri in the negotiation of the ICEC venture, as well as his company, Private Research, in the underlying CFTC action which resulted in the freezing of the ICEC assets. These prior matters were substantially related to the Prudential interpleader matter and the interests of Investcan were materially adverse to Maseri. Finally, I find that Respondent also violated Rule 4-1.16(a)(1) in that Respondent's representation of Investcan resulted in a violation of the Rules of Professional Conduct, to-wit: 4-1.7(a) and 4-1.9(a).

Respondent continued on the same path. On February 24, 1999, he filed a counterclaim on behalf of ICEC investors Roger Lennon and The Lennon Trust. Upon motion by Prudential, the U.S. District Court dismissed the counterclaim on April 19, 1999. For the same reasons set forth in the preceding paragraph, I find this conduct also constitutes a violation of Rules 4-1.7(a), 4-1.9(a) and 4-1.16(a)(1), Rules Regulating The Florida Bar.

In addition to the Prudential account, ICEC assets were also maintained in accounts at Donaldson, Luftkin & Jenrette (DLJ) which were controlled by Dreyfus Services Corporation (Dreyfus). Like Prudential, Dreyfus also filed an interpleader

complaint in order for the court to resolve the conflicting claims it had received from the CFTC and ICEC investors. *Dreyfus Service Corp., v. ICEC, et. al*, Case No. 99-CV-6151. Respondent, among other things, filed a counterclaim against Dreyfus and a third party complaint against DLJ, on behalf of ICEC investor Moresea, alleging that ICEC did not conduct business in a lawful manner. (See TFB Ex. 27.) I find that Respondent's foregoing actions were in violation of Rule 4-1.7(a) in that the representation of Moresea, given the allegations of unlawful conduct, was directly adverse to ICEC and Frankel; a violation of 4-1.9(a) in that it was materially adverse to Respondent's former client, Maseri, and arose in a substantially related matter; and a violation of 4-1.16(a)(1) in that Respondent commenced the representation despite the fact that same constituted a violation of the Rules Regulating The Florida Bar.⁷

Ultimately, a distribution plan was approved by the *Dreyfus* court and on June 14, 2000, the court dismissed the case. The Prudential interpleader case was dismissed on January 4, 2001 following entry of a court order turning the Prudential funds over to the receiver. Nonetheless, more than one year later, on January 18, 2002, Respondent attempted to re-open Prudential's interpleader case and to file a

⁷ Respondent has maintained throughout these proceedings that ICEC was organized in a manner contrary to that advised by him in his best legal judgment and that because of this multiple representations were permissible. Without passing on the legitimacy or correctness of Respondent's purported advises in this regard, this Referee nonetheless finds that Respondent's conduct constituted a clear conflict of

cross-claim against his former client, Frankel, on behalf of ICEC and all of its investors/depositors for breach of contract, legal malpractice, and fraud. (See TFB Ex. 30.) On the same date the motion to reopen was denied, Respondent filed a motion on behalf of investor Investcan seeking joinder to ICEC’s cross-claim against Frankel.⁸ (See TFB Ex. 31.) Then, on February 13, 2002, Respondent filed a motion to reconsider re-opening the Prudential case on behalf of ICEC and all persons who opened an account with ICEC. (See TFB Ex. 32.)

In response, Frankel demanded that Respondent desist from his representation of ICEC. Within the week, counsel for Frankel wrote Respondent stating “[d]espite prior correspondence to you, you appear determined to pursue claims against Steven [sic] A. Frankel, your former client. We believe your continued involvement in this matter to be improper and in violation of the Rules of Professional Conduct.” (See TFB Ex. 33.) In response, Respondent asserted that, “Mr. Steven A. Frankel has never been a client of my firm or me.”⁹ (See TFB Ex. 34.) Thus, on February 26, 2002, Frankel filed a motion to disqualify Respondent on the basis of conflict of interest. (See TFB Ex. 35.) On May 24, 2002, the U.S. District Court denied Respondent’s Motion for Reconsideration in *Prudential*, noting that:

interest in every instance identified in this Report of Referee.

⁸ February 4, 2002.

⁹ Respondent’s assertion is without credibility given the two signed retainer

...there is a serious question as to ICEC's putative counsel's ability to represent ICEC in this matter....This raises conflict issues The fact appears to be that *at this date*, [Respondent] *has* represented Mr. Frankel in his individual capacity, in an attempt to get back monies [Respondent] apparently now seeks on behalf of another client. (See TFB Ex. 36.)

The court did not rule on the pending motion to disqualify in that it had determined that ICEC failed to meet its burden in persuading the court to reopen the case.

Dissatisfied with the court's ruling, Respondent appealed the order and the 11th Circuit Court of Appeals upheld the U.S. District Court's decision.

Respondent's above actions constitute another clear conflict of interest. Two years earlier he had entered into a retainer agreement with Steven Frankel whereby he had agreed to represent Frankel's interests individually in the recovery of funds seized by virtue of Maseri's illegal conduct. Nonetheless, Respondent now endeavored to bring an action against his former client Frankel on behalf of other clients with materially adverse interests in the same or substantially related matter in violation of Rule 4-1.9(a). By proceeding with that representation, particularly in light of Frankel's objections to same, Respondent also violated Rule 4-1.16(a)(1).

On January 29, 2002, the U.S. District Court issued an order discharging the

agreements with Frankel dated December 18 and 21, 1998.

receiver in *CFTC v. Maseri* and granting the receiver's final report of distribution. On February 5, 2002, Respondent filed a motion in those same proceedings on behalf of ICEC for reconsideration to contest the order of distribution. Despite being on notice of his conflict of interest, Respondent wrote to Frankel and Maseri on February 19, 2002, urging them to appeal the court's order of discharge and demanding a retainer for legal fees to represent ICEC in an appeal. (See TFB Ex. 37.) On February 25, 2002, Respondent wrote to Frankel and Maseri claiming that "no impasse of ICEC Nev management exists in regard to this case because both of you agreed for our firm to obtain recovery of the ICEC Nev deposits without regard to where they were located. We will keep you advised of developments." (See TFB Ex. 38.) On March 7, 2002, Respondent wrote to Frankel, through Frankel's attorney, stating "ICEC Nev depositors have a superior right to the proceeds taken from ICEC Nev to pay the fees and costs of the Receiver than does Mr. Frankel either as shareholder or lender to ICEC Nev," and affording Frankel the "opportunity to respond to the proposed appeal by ICEC Nev of the order that discharged the receiver." (See TFB Ex. 39.) Respondent's foregoing actions constitute a clear violation of Rule 4-1.9(a) in that his representation of ICEC in the receivership matter was directly adverse to the interests of his former client Frankel in that he was advocating the interests of other "depositors", a position materially adverse to that of Frankel. Moreover, such conduct

necessarily constitutes a violation of Rule 4-1.16(a)(1) which prohibits a lawyer from assuming or continuing a representation if to do so will result in a rule violation.

On April 22, 2002, Respondent filed suit in federal court against his former clients, Frankel and Maseri, asserting Investcan's rights to a return of their funds. *Investcan, et al v. Frankel, et al*, Case No. 02-60565. Respondent amended the complaint on July 3, 2002, to allege that Frankel and Maseri failed to take the appropriate action to be certain that the business operated legally and thus defrauded plaintiffs of their money. (See TFB Ex. 41.) On October 4, 2002, the U.S. District Court disqualified Respondent on the basis of conflict of interest in violation of Rule 4-1.9 of the Rules Regulating The Florida Bar. (See TFB Ex.42, a copy of which is attached to this Report of Referee as Exhibit "B".) That decision was affirmed by the 11th Circuit Court of Appeals on March 28, 2003. (See TFB Ex. 43.) It is my finding that Investcan's interests in this matter were materially adverse to Respondent's former client Frankel, not to mention Maseri, and therefore constitute a clear violation of both Rules 4-1.9(a) and 4-1.16(a)(1).

III. RECOMMENDATION AS TO GUILT:

Based on the foregoing specific findings and explanations, I recommend that Respondent be found guilty of violating the following Rules Regulating The Florida Bar:

- 4-4.1.(a) **TRUTHFULNESS IN STATEMENTS TO OTHERS** (in the course of representing a client a lawyer shall not knowingly (a) make a false statement of fact or law to a third person)
- 4-8.4.(c) **MISCONDUCT** (a lawyer shall not engage in conduct involving dishonesty, fraud, deceit, or misrepresentation)
- 4-1.7(a) **REPRESENTING ADVERSE INTERESTS** (A lawyer shall not represent a client if the representation of that client will be directly adverse to the interests of another client);
- 4-1.9(a) **CONFLICT OF INTEREST; FORMER CLIENT** (A lawyer who has formerly represented a client in a matter shall not thereafter represent another person in the same or substantially related matter in which that person’s interests are materially adverse to the interest of the former client unless the former client consents after consultation); and
- 4-1.16(a)(1) **DECLINING OR TERMINATING REPRESENTATION** (A lawyer shall not represent a client or, where representation has commenced, shall withdraw from the representation of the client if: the representation will result in violation of the Rules of Professional Conduct of law).

IV. RECOMMENDATION AS TO DISCIPLINARY MEASURES TO BE

APPLIED: I recommend that Respondent be found guilty of misconduct justifying

disciplinary measures, and that he be discipline by:

- A. eighteen months (18) suspension to be effective upon entry of the final order of discipline by the Supreme Court of Florida. (Taking Mr. Scott's age and lack of a prior disciplinary history into consideration, I am recommending the same discipline as was recommended in the first report even though there is an additional finding of misconduct)
- B. Payment of The Florida Bar's costs in these proceedings.

V. PERSONAL HISTORY AND PAST DISCIPLINARY RECORD:

Prior to recommending discipline pursuant to Rule 3-7.6(k)(1), I considered the following:

A. Personal History of Respondent:

Age: 70

Date admitted to The Florida Bar: September 25, 1992

Prior Discipline: None

B. Factors Considered in Aggravation:

None

C. Factors Considered in Mitigation:

9.32(a) - absence of a prior disciplinary record.

I additionally find Respondent's age as a mitigating factor.

VI. STATEMENT OF COSTS AND MANNER IN WHICH COSTS

SHOULD BE TAXED: I find the following costs were reasonably incurred by

The Florida Bar:

	Administrative costs		
	Rule 3-7.6(q).....	\$ 1250.00	
112.50	Court reporter attendance fee for November 2, 2005 hearing.....		\$
	Court reporter attendance fee for January 20, 2006 hearing.....	\$ 70.00	
	Cost of transcript of hearing held on January 20, 2006.....	\$ 152.00	
	Court reporter attendance fee for February 21, 2006 hearing.....	\$ 70.00	
	Court reporter attendance fee and cost of transcript of proceedings for May 10, 2006 hearing.....	\$ 163.50	
75.00	Court reporter attendance fee for November 16, 2006 hearing.....		\$
	Cost of transcript of hearing held on November 16, 2006.....	\$ 149.50	
	Court reporter attendance fee for January 10, 2007 hearing.....	\$ 75.00	
	Cost of transcript of hearing held on January 10, 2007.....	\$ 230.50	
	Court reporter attendance fee for February 15, 2007 telephone hearing.....	\$ 75.00	
	Cost of transcript of telephone hearing		

held on February 15, 2007.....	\$ 85.50
Court reporter attendance fee and cost of transcript of deposition of Respondent held on February 19, 2007	\$ 810.65
Court reporter attendance fee for April 23, 2007 hearing.....	\$ 75.00
Court reporter attendance fee for April 27, 2007 hearing.....	\$ 75.00
Cost of transcript of hearing held on April 27, 2007.....	\$ 60.00
Court reporter attendance fee for June 6, 2007 hearing.....	\$ 100.00
Court reporter attendance fee for final hearing held on June 18, 19, and 20, 2007.....	\$ 1125.00
Court reporter attendance fee for continuation of final hearing held on July 10, 2007.....	\$ 175.00
Court reporter attendance fee and cost of transcript of proceedings for August 15, 2006 hearing.....	\$ 295.00
Cost of transcript of cross examination of Respondent in <i>Frankel v. Scott</i>	\$ 115.60
Staff Investigator's costs	\$ 52.00
Courier's costs	\$ 174.95
Witness' expenses.....	\$ 30.00
Bar counsel's expenses.....	\$ 41.01

TOTAL \$5,637.71

It is recommended that such costs be charged to Respondent and that interest at the statutory rate shall accrue and be deemed delinquent 30 days after the judgment in this case becomes final unless a waiver is granted by the Board of Governors of The Florida Bar.

Dated this _____ day of _____, 2009.

NORMAN GERSTEIN, Referee
Circuit Court Judge
Dade County Courthouse
73 West Flagler Street, Room 309
Miami, Florida 33130

Copies to:

William Sumner Scott, Respondent
Kenneth L. Marvin, Staff Counsel
Arlene Kalish Sankel, Bar Counsel