

New Hampshire Supreme Court
Professional Conduct Committee

a committee of the attorney discipline system

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Benette Pizzimenti, Vice Chair
Elaine Holden,* Vice Chair
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Jones, Gregory D.H. advs. Attorney Discipline Office #12-048

RECOMMENDATION FOR TWO YEAR SUSPENSION

The Professional Conduct Committee deliberated the above captioned matter on June 17, 2014. The Committee members included: David M. Rothstein, Chair; Benette Pizzimenti, Vice Chair; Elaine Holden, Vice Chair; and Peter G. Beeson, Susan R. Chollet, Alan J. Cronheim, Richard H. Darling, Heather E. Krans, Martha Van Oot, Georges Roy and Richard D. Sager. Mary Elizabeth Tenn was absent.

This matter was submitted pursuant to a Stipulation as to Facts, Violations and Sanction. Having reviewed the Stipulation along with the attached Audit Report and the Agreement to Pay Costs of Disciplinary Matter, the Professional Conduct Committee approves the Stipulation and incorporates the Stipulation as to Facts, Violations and Sanction in this report. A copy of the Stipulation and the Agreement to Pay Costs is attached to this Order.

In approving the Stipulation, the Committee determined that the record supports the factual allegations outlined in the Stipulation at paragraphs 1 thru 24 and, therefore, finds by clear and convincing evidence of those factual allegations. In addition, the Committee determined that the record supports by clear and convincing evidence the findings of rules violations as provided in paragraph 26 thru 42. Attorney Jones commingled earned fees with client trust funds, failed to comply with client trust accounting

requirements, falsely stated he was in compliance with these trust requirements and created an accounting system for the purpose of avoiding Internal Revenue Service obligations. As a result, the Committee determined that Mr. Jones violated:

Rule 1.15 – Safeguarding Property;

Supreme Court Rule 50 – Trust Accounts;

Rule 3.3 – Candor Toward the Tribunal;

Rule 8.4(c) – Deceit; and

Rule 8.4(a) – General Rule.


In making the referenced findings of fact and rulings of law, the Committee also adopts the parties' analysis regarding the sanction, discussed in paragraphs 43-62 of the Stipulation, and recommends a two year suspension. The Committee finds this is consistent with the American Bar Association *Standards for Imposing Lawyers' Sanctions* (2005) and is also consistent with prior rulings of the New Hampshire Supreme Court as referenced in the Stipulation.

For the above reasons, the Professional Conduct Committee recommends to the New Hampshire Supreme Court that Gregory Jones be suspended for a period of two years for violating New Hampshire Rules of Professional Conduct to include Rule 1.15, Rule 3.3, Rule 8.4(c), Rule 8.4(a) and New Hampshire Supreme Court Rule 50. The Committee further recommends, consistent with the Agreement to Pay Costs of Disciplinary Matter, that Mr. Jones be ordered to pay expenses related to the investigation and prosecution of this matter. *See* Sup. Ct. R. 37(19)(b).

Therefore, the Professional Conduct Committee directs Disciplinary Counsel to file a Petition for Suspension of Gregory D.H. Jones in the New Hampshire Supreme Court.

Respectfully submitted,

Dated: June 25 2014



David M. Rothstein
Chair

Distribution:

Sara S. Greene, Disciplinary Counsel
Gregory D.H. Jones, Esquire
File

NEW HAMPSHIRE SUPREME COURT
ATTORNEY DISCIPLINE OFFICE

Jones, Gregory D.H.

advs.

Attorney Discipline Office

#12-048

STIPULATION AS TO FACTS, VIOLATIONS,
AND SANCTION

Respondent Gregory D.H. Jones, Esq., and the Attorney Discipline Office (ADO) stipulate as follows:

A. Facts

1. Mr. Jones is an attorney licensed to practice law in New Hampshire. Mr. Jones was admitted to practice on May 28, 1993.
2. From January 10, 2008 through January 11, 2010, Mr. Jones's office was listed as 6 Algonquin Drive in Antrim, NH 03440. This address was also his home address. From January 11, 2010 through January 9, 2012, Mr. Jones's office was located at 114 Merrimack Street in Manchester, NH 03101. Since January 9, 2012, Attorney Jones has used P. O. Box 5961, Manchester, New Hampshire 03108 as his official address and worked out of his home in Hooksett.

3. Mr. Jones has not been admitted to practice law in any other jurisdiction.
4. The Attorney Discipline Office's (ADO) investigation in this matter was initiated upon receipt of information in December 2012 from Pamela Sharp, the Accounting Supervisor of the New Hampshire Bar Association. Ms. Sharp forwarded to the ADO's attention three checks tendered by Mr. Jones for bar dues, court fees, and late filing fees. These checks were issued from Mr. Jones's IOLTA client trust account (CTA) and were written to pay for operating expenses of his law firm.
5. Based on this information, Mr. Jones assented to an audit by the ADO's auditor, Craig Calaman, CPA. Mr. Calaman completed an audit and issued his report (attached hereto as **Exhibit A** and incorporated herein by reference) on August 27, 2013.
6. Mr. Calaman's audit covered a time period from September 11, 2003, when Mr. Jones first opened his CTA, to July 31, 2013.

Summary of Audit Findings

7. Mr. Jones opened his CTA through the Bank of New England on September 11, 2003. At that time, he also maintained an operating account with the Bank of New England.
8. For the years 2003 through 2007, save for a few "minor clerical errors," Mr. Jones maintained his CTA and operating account in substantial compliance with N.H. R. Prof. Conduct 1.15 and New Hampshire Supreme Court Rule 50. All transactions were properly recorded.

9. However, beginning in 2008, Mr. Jones began paying operating expenses of his firm directly out of the CTA. This pattern continued through 2012.
10. Also during 2008, Mr. Jones deposited earned fees, which properly belonged in his operating account, directly into his CTA. This pattern likewise continued through 2012.
11. In 2008, the IRS was attempting to collect back taxes owed by Mr. Jones. The IRS sent correspondence throughout 2008 regarding taxes, penalty and interest owed by Mr. Jones. On January 6, 2009, the IRS sent a Final Notice of Intent to Levy. By August 2009, Mr. Jones had entered into a payment plan with the IRS, but still owed over \$17,000.¹
12. In October 2008, Mr. Jones's operating account was administratively closed for insufficient funds. Mr. Jones did not open a new operating account at that time or thereafter.
13. As noted in more detail in the audit report, from 2008 through and including 2012, Mr. Jones commingled his funds with those of his clients, and deposited earned fees directly into his CTA rather than into his operating account. Specifically, the audit report found:
 - a. For the year 2010: Fifty (50) instances where operating expenses

¹ Mr. Jones represents that he entered into an Installment Agreement with the IRS, pursuant to which he made payments for about two years, from early 2009 through 2011. He fell behind in his payments, and the IRS issued another Notice of Intent to Levy on April 25, 2011. Mr. Jones again entered into an Installment Agreement with the IRS, but was unable to comply with it. The IRS terminated the Installment Agreement on December 12, 2012. The IRS has never actually frozen any accounts associated with Mr. Jones or his law practice.

of the firm were paid directly from the CTA, for a total of \$24,115.84. Earned fees were deposited into the CTA in the amount of \$11,182.00.

- b. For the year 2011: Forty (40) instances where operating expenses of the firm were paid directly from the CTA, for a total of \$9,140.23. Earned fees were deposited into the CTA in the amount of \$4,921.00.
- c. For the year 2012: Forty-seven (47) instances where operating expenses of the firm were paid directly from the CTA, for a total of \$6,747.73. Earned fees were deposited into the CTA in the amount of \$2,187.16.

- 14. During the period 2008 to 2012, Mr. Jones had no separate operating account and treated his CTA as a *de facto* operating account.
- 15. By commingling his funds with those of his clients, Mr. Jones subjected his clients' property to possible claims by Mr. Jones's creditors (including but not limited to the IRS).
- 16. While the audit report notes that Mr. Jones was never "out of trust," from 2008 through 2012, Mr. Jones did not properly document, when writing checks from the CTA or making deposits into the CTA, the client to which each transaction pertained.
- 17. Mr. Jones failed to prepare and maintain client ledgers that comply with Rule 50. Mr. Jones maintained Word documents delineating time spent on a given matter, but these documents do not contain the total amounts

received or disbursed from amounts held in trust, nor do they contain a running balance of the amount on hand for a given client.

18. From 2003 to 2012, Mr. Jones did not perform monthly reconciliations as required by Sup. Ct. Rule 50. While the banks statement balance would be reconciled to the firm's checkbook balance, no listing of ending balances by client was prepared for comparison with the reconciled balance.

Mr. Jones's Trust Accounting Compliance Certificates

19. Mr. Jones filed New Hampshire Supreme Court Annual Trust Accounting Compliance Certificates covering reporting periods from June 1, 2007 through May 31, 2012.
20. In each Trust Accounting Compliance Certificate, Mr. Jones represented that his CTA was maintained in accordance with New Hampshire Supreme Court Rule 50.
21. In each Trust Accounting Compliance Certificate, Mr. Jones represented that he was performing monthly reconciliations for each client who had funds in his CTA in according with Sup. Ct. Rule 50(2)F.
22. Mr. Jones, for the reporting period covering June 1, 2007 through May 31, 2012, did not maintain his CTA in accordance with Supreme Court Rule 50 and did not perform monthly reconciliations that complied with Sup. Ct. Rule 50(2)F.

Mr. Jones's Explanation For Depositing Earned Fees into His CTA

23. Mr. Jones admitted in his response to the ADO that he deposited earned fees into his CTA to “shield income from possible levy” by the IRS.
24. He therefore chose in late 2008 to “do without an operating account.” He reasoned that by “taking care,” he could “maintain a single account that would maintain the integrity of client funds . . . while at the same time drawing off only those funds that would otherwise have been deposited into an operating account.”

B. Disciplinary Rules Violated

25. The parties agree that Mr. Jones's conduct in these cases involves violations of the New Hampshire Rules of Professional Conduct, as follows:

N.H. R. Prof. Conduct 1.15: Safeguarding Property
N.H. Supreme Court Rule 50: Trust Accounts

26. The facts set forth at ¶¶ 1 – 25 above are incorporated by reference.
27. Pursuant to N.H. R. Prof. Conduct 1.15, Mr. Jones owed his clients, the public, and the Bar various duties, including the following:
 - a. to hold client property separately from his own property or his law firm's property and to deposit client funds into one or more clearly designated trust accounts in accordance with New Hampshire Supreme Court Rules;

- b. to maintain financial records with respect to such client trust accounts as specified in the New Hampshire Supreme Court Rules, including appropriate client ledgers and monthly reconciliations;
- c. to deposit in such client trust accounts legal fees and expenses paid by the clients in advance, to be withdrawn by Mr. Jones only as fees are earned or expenses are incurred; and
- d. to promptly return to his clients any funds which his clients are entitled to receive.

28. Pursuant to N.H. Supreme Court Rules 50 and 50-A, Mr. Jones was required to do the following:

- a. Create or maintain a pooled, interest-bearing trust account (IOLTA account) for clients' funds which are nominal in amount or to be held for a short period of time (N.H. Supreme Court Rule 50(1));
- b. Complete and file an annual Trust Accounting Compliance Certificate listing all interest-bearing trust accounts for clients' funds (N.H. Supreme Court Rule 50(1)E and 50-A(1));
- c. Maintain records of the handling, maintenance and disposition of all funds of a client, to include (1) a ledger or system showing all receipts and disbursements from the trust account or accounts with appropriate entries identifying the source of the receipts and the nature of the disbursement, and (2) a separate accounting page or columns for each client for whom property is held, which shall

show all receipts and disbursements and carry a running account balance (N.H. Supreme Court Rule 50(2)A);

- d. Deposit all cash property of clients received by Mr. Jones in one or more clearly designated trust accounts (separate from Mr. Jones's own funds) in financial institutions (N.H. Supreme Court Rule 50(2)B);
- e. Deposit in client trust accounts only those retainer fees that are refundable if not earned, and as to which Mr. Jones has so informed the client (N.H. Supreme Court Rule 50(2)C); and
- f. Reconcile each financial institution client trust account on a monthly basis, as required by N.H. Supreme Court Rule 50(2)F.

29. Pursuant to N.H. Supreme Court Rule 50-A(2), an attorney who fails to comply with the aforesaid requirements of Rule 50 regarding the maintenance, availability and preservation of accounts and records, or who fails to file the required annual Trust Accounting Compliance Certificate, shall be deemed in violation of N.H. R. Prof. Conduct 1.15 and New Hampshire Supreme Court Rule 50.

30. Mr. Jones breached the aforementioned duties and violated N.H. R. Prof. Conduct 1.15 and New Hampshire Supreme Court Rule 50, as follows:

- a. Mr. Jones failed to use his CTA to hold client funds separate from his own funds; co-mingled earned fees with clients' funds in his CTA; and made disbursements from the CTA to pay for firm operating expenses;

- b. Mr. Jones failed to maintain records of the handling, maintenance and disposition of client funds, as required under Sup. Ct. Rule 50(2)(A);
- c. Mr. Jones failed to perform monthly reconciliations of each of his client trust accounts, as required under Sup. Ct. Rule 50(2)(F); and
- d. Mr. Jones failed to provide complete and accurate information in his Trust Accounting Compliance Certificates filed on:
 - i. July 31, 2008
 - ii. June 30, 2009
 - iii. August 1, 2010
 - iv. August 15, 2011
 - v. June 12, 2012

31. Under these circumstances, there is clear and convincing evidence of violations of N.H. R. Prof. Conduct 1.15 and New Hampshire Supreme Court Rule 50.

Rule 3.3: Candor Toward the Tribunal

- 32. The facts set forth at ¶¶ 1 - 31 above are incorporated by reference.
- 33. Mr. Jones had a duty not to knowingly make false statements of material fact to a tribunal.
- 34. Mr. Jones breached that duty when he filed Trust Account Compliance Certificates covering the period 2007 to 2012 in which he falsely stated that he or his office maintained records of his client trust accounts in compliance with New Hampshire Supreme Court Rule 50.

35. Mr. Jones also breached his duty of candor by representing falsely in the Trust Account Compliance Certificates covering the period June 2007 to May 2012 that he or his office had performed monthly reconciliations of the client trust accounts, as required under New Hampshire Supreme Court Rule 50.
36. The foregoing false statements were of material facts and were made knowingly.
37. Under these circumstances, there is clear and convincing evidence of N.H. R. Prof. Conduct 3.3.

Rule 8.4(c): Deceit

38. The facts set forth at ¶¶ 1 - 37 above are incorporated by reference.
39. Rule 8.4(c) states as follows:

It is professional misconduct for a lawyer to:
(c) engage in conduct involving dishonesty, fraud, deceit or misrepresentation;
40. Mr. Jones's conduct in declining to maintain an operating account and placing his earned funds in a client trust account with the purpose of avoiding IRS levy constitutes a violation of Rule 8.4(c).
41. Mr. Jones knew that the IRS would not, in the normal course, turn to the CTA as a potential source of funds available to Mr. Jones because, properly administered, CTAs should never contain funds of the lawyer. His choice to place his earned fees there to "shield" them from the IRS was dishonest and was a misrepresentation.

42. Under these circumstances, there is clear and convincing evidence of N.H. R. Prof. Conduct 8.4(c).

Rule 8.4(a): General Rule

43. Having found the foregoing violations, there is clear and convincing evidence that Mr. Jones's conduct, as described herein, violated N.H. R. Prof. Conduct 8.4(a).

C. Recommended Sanction

44. The Attorney Discipline Office and Mr. Jones jointly recommend a two year suspension as the appropriate sanction in this matter. This sanction would serve the purposes of attorney discipline.
45. Both case law and the American Bar Association's *Standards for Imposing Lawyer Sanctions* (2005) ("*Standards*") support this sanction.
46. The purpose of the Court's disciplinary power is "protecting the public, maintaining public confidence in the bar, preserving the integrity of the legal profession, and preventing similar conduct in the future." *Conner's Case*, 158 N.H. 299, 303 (2009). "The sanction...must take into account the severity of the misconduct." *Coffey's Case*, 152 N.H. 503, 513 (2005).
47. Although the Court has not adopted the *Standards*, it looks to them for guidance. *Conner's Case*, 158 N.H. at 303. The *Standards* set forth a four part analysis for courts to consider in imposing sanctions: "(a) the duty violated; (b) the lawyer's mental state; (c) the potential or actual injury caused by the lawyer's misconduct; and (d) the existence of

aggravating or mitigating factors.” *Id.* (quoting *Douglas’ Case*, 156 N.H. 613, 621 (2007)); *Standards* § 3.0.

48. The first three parts of the analysis create the framework for characterizing the misconduct and determining a baseline sanction. See *Conner’s Case*, 158 N.H. at 303 (stating that “[i]n applying these factors, the first step is to categorize the respondent’s misconduct and identify the appropriate sanction”). Once the baseline sanction is determined, the Court then looks to the fourth and final part of the analysis: the existence of any aggravating or mitigating factors and whether they affect the baseline sanction. See *id.* (stating that “[a]fter determining the sanction, [the Court] consider[s] the effect of any aggravating or mitigating factors on the ultimate sanction”).
49. Under the first prong of the analysis, Mr. Jones violated duties owed to his clients, as well as duties owed as a professional and to the legal system. See *Standards* §§ 4.1 and 6.1.
50. With respect Mr. Jones’s mental state under the second prong of the sanction analysis, the parties agree that Mr. Jones’s mental state was knowing² with respect to all Rule violations.

²The *ABA Standards* define “knowledge” as “conscious awareness of the nature or attendant circumstances of the conduct but without the conscious objective or purpose to accomplish a particular result.” *ABA Standards*, Sec. III (“Definitions”). See also *In Re Wyatt’s Case*, 159 N.H. 285, 307, 982 A.2d 396, 413 (2009) (discussing “knowing” misconduct and stating “[w]hat is relevant ... is the volitional nature of the respondent’s acts, and not the external pressures that could potentially have hindered his judgment.”).

51. The third prong of the sanction analysis requires an assessment of the actual or potential injury caused by Mr. Jones's misconduct.
52. Mr. Jones's conduct caused potential injury to his clients, whose funds were deposited into Mr. Jones's CTA. During the entirety of his dealings with the IRS, Mr. Jones commingled his own funds with his clients by treating his CTA as a *de facto* operating account. In so doing, Mr. Jones subjected his client's property to potential claims by the IRS (as well as Mr. Jones's other creditors).
53. Mr. Jones's failure to hold his clients' property separately from his own implicates Section 4.1 of the *Standards*, dealing with preserving client's property. That Section provides, in pertinent part:
- 4.12 Suspension is generally appropriate when a lawyer knows or should know that he is dealing improperly with client property and causes injury or potential injury to a client.
- 4.13 Reprimand is generally appropriate when a lawyer is negligent in dealing with client property and causes injury or potential injury to a client.
- 4.14 Admonition³ is generally appropriate when a lawyer is negligent in dealing with client property and causes little or no actual or potential injury to a client.
54. Mr. Jones's actions in knowingly making false statements of material fact to a tribunal implicate Section 6.1 of the *Standards*, dealing with false statements, fraud, and misrepresentation. That Section provides, in pertinent part:

³The term "admonition," as used in the *ABA Standards*, is analogous to a reprimand in New Hampshire. The term "reprimand," as used in the *ABA Standards*, is analogous to a public censure in New Hampshire.

- 6.11 Suspension is generally appropriate when a lawyer knows that false statements or documents are being submitted to the court or that material information is improperly being withheld, and takes no remedial action, and causes injury or potential injury to a party to the legal proceeding, or causes an adverse or potentially adverse effect on the legal proceeding.
- 6.12 Reprimand is generally appropriate when a lawyer is negligent either in determining whether statements or documents are false or in taking remedial action when material information is being withheld, and causes injury or potential injury to a party to the legal proceeding, or causes an adverse or potentially adverse effect on the legal proceeding.
- 6.13 Admonition is generally appropriate when a lawyer engages in an isolated instance of neglect in determining whether submitted statements or documents are false or in failing to disclose material information upon learning of its falsity, and causes little or no actual or potential injury to a party, or causes little or no adverse or potentially adverse effect on the legal proceeding.
55. Under the foregoing circumstances, the parties agree that the baseline sanction for Mr. Jones's conduct is a suspension. *See Standards* §§ 4.12 and 6.12.
56. The baseline sanction must be considered in light of any aggravating and mitigating factors. *E.g., Conner's Case*, 158 N.H. at 303.
57. In this case, several aggravating factors are present: Mr. Jones's dishonest and selfish motive (in choosing to "shield" his personal funds in his CTA to prevent IRS levy on them) and his substantial experience in the practice of law. *See Standards* § 9.22.
58. Several mitigating factors are also present, including an absence of a prior disciplinary record, remorse, a cooperative attitude during

disciplinary proceedings, and full and free disclosure to the ADO. See *Standards* § 9.32.

59. The parties agree that the aggravating and mitigating factors evident in this case, combined with the baseline sanction analysis, indicate that a two-year suspension is an appropriate sanction. See *Coddington's Case*, 155 N.H. 66 (2007) (two-year suspension for failing to maintain CTA in accordance with Rule 1.15 and failing to cooperate with the ADO's auditor; no dishonest motive) (decided under prior version of Rule 1.15).
60. A two-year suspension is proportional to discipline imposed in other cases involving breaches of Rules 1.15 where a Respondent has commingled personal funds in a CTA for the purpose of shielding funds from creditors. See *Disciplinary Counsel v. Crosby*, 972 N.E.2d 574 (Ohio 2012) (disbarment where attorney failed to file income tax returns for six years, commingled funds in his IOLTA account to conceal income from IRS, and had a number of aggravating factors)⁴; *Disciplinary Counsel v. Vogtsberger*, 895 N.E.2d 158 (Ohio 2008) (imposing a two year suspension with one year stayed and requiring twelve hours of CLE in law office management and accounting, for attorney who deposited personal funds into his trust account to prevent creditors from discovering the funds); *In re Daniel*, 11 A.3d 291 (D.C. 2011) (imposing a

⁴ Mr. Jones's actions can be distinguished from this decision in that although Mr. Jones knowingly comingled personal and client funds, he did so while attempting to work out a payment plan with the IRS rather than avoiding income tax payments entirely. Additionally, Mr. Jones's aggravating and mitigating factors differ substantially. Mr. Jones's actions are more analogous to those cases cited herein which impose periods of suspension.

three year suspension for attorney who comingled funds in his IOLTA and escrow accounts to escape from tax obligations); *In re Overboe*, 763 N.W.2d 776 (N.D. 2009) (imposing a one year suspension for attorney who comingled client funds with personal funds in his trust account to shield personal funds from judgment creditors); *In re Molinaro*, 769 N.W.2d 458 (Wis. 2009) (imposing a sixty day suspension for attorney who comingled personal and client funds in a trust account for the purpose of hiding income and avoiding taxation); *In re Wagshul*, 308 A.D.2d 248 (N.Y. App. Div. 2003) (imposing a three year suspension for attorney who failed to keep an accounting of his client escrow account and deposited personal funds into it for the purpose of hiding money from his creditors); *In re Connolly*, 225 A.D.2d 241 (N.Y. App. Div. 1996) (imposing a one year suspension for attorney who wrongfully labeled a personal account as a client escrow account to confuse creditors); *In re Tasker*, 9 P.3d 822 (Wash. 2000) (imposing a two year suspension for attorney who commingled and paid business expenses from his client trust account to avoid payment of court ordered child support); *Comm. on Prof'l Ethics & Conduct of Iowa State Bar Ass'n v. Gross*, 326 N.W.2d 272 (Iowa 1982) (imposing a sixty day suspension for attorney who deposited personal funds into his trust account, in an attempt to avoid attachment by his wife to satisfy back child support payments).

61. The following cases offer some guidance regarding Rule 3.3 violations:
See Morse's Case, 160 N.H. 538 (2010) (disbarment where attorney lied

to client and court as to whether he filed tax returns in connection with handling an estate); *O'Meara's Case*, 150 N.H. 157 (2003) (public censure where attorney made false statements to the court while representing himself in a custody and divorce matter); *Ky. Bar Ass'n v. Orr*, 350 S.W.3d 427 (Ky. 2011) (imposing a sixty-one day suspension for an attorney who knowingly prepared and filed falsified credit counseling certificates on behalf of his clients with the United States Bankruptcy Court); *Matter of Barratt*, 663 N.E.2d 536 (Ind. 1996) *reinstatement granted*, 693 N.E.2d 530 (Ind. 1998) (imposing one year suspension where attorney knowingly created false document and relied upon it for personal motive to gain unjust advantage in law suit).

62. In light of the *ABA Standards* and the factors and case law noted above, the parties agree a two-year suspension is the appropriate sanction in this matter.

D. Costs

63. Subject to the PCC's approval of Mr. Jones's Stipulation, Mr. Jones agrees to pay the costs incurred by the ADO in the investigation and enforcement of this disciplinary matter. See Supreme Court Rule 37(19). His agreement to pay the costs incurred by the ADO is the subject of a separate agreement signed by Mr. Jones.

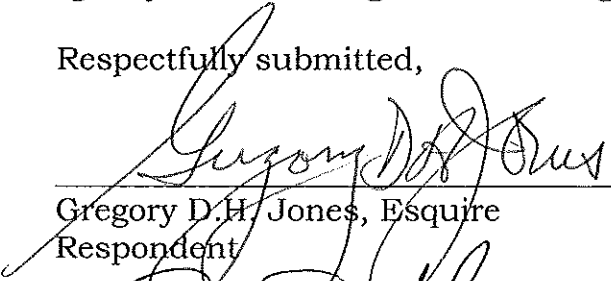
E. Effect of Stipulation

64. Mr. Jones understands that this Stipulation represents a recommended disposition, and that the Hearing Panel may accept, reject, or conditionally accept the Stipulation.
65. If the Hearing Panel rejects the Stipulation, the rejected Stipulation has no force or effect.
66. The Hearing Panel may condition its approval of the Stipulation on the agreement by the Respondent and Disciplinary Counsel to a different sanction or to other terms that the Panel deems necessary to accomplish the purposes of lawyer discipline.
67. Absent agreement by Disciplinary Counsel and the Respondent to the Panel's conditions, the parties may amend and resubmit the Stipulation to the Panel for its consideration, or Disciplinary Counsel may otherwise resume formal proceedings.
68. The PCC shall review the Hearing Panel's decision regarding whether to approve the Stipulation.
69. Mr. Jones acknowledges that the admissions of misconduct and the proposed disposition contained in this Stipulation are freely, knowingly, and voluntarily submitted; that he is not entering this Stipulation as a result of any threats, coercion, or duress, or of any promises or inducements not set forth in the Stipulation; that he has consulted with his counsel regarding this Stipulation and, that he is fully aware of the consequences of the Stipulation.

70. Mr. Jones knowingly and intelligently waives his right to a hearing.

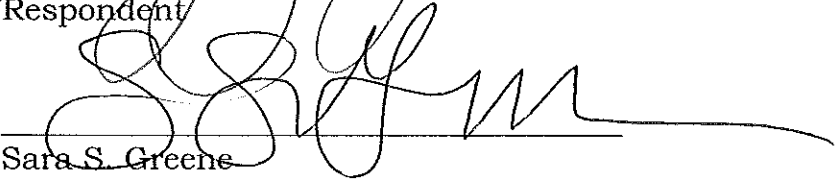
Respectfully submitted,

Dated: 6/02/ 2014

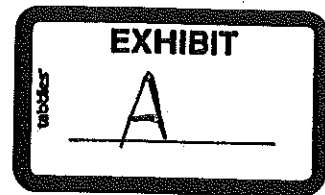


Gregory D.H. Jones, Esquire
Respondent

Dated: 6-3 2014



Sara S. Greene
Disciplinary Counsel



New Hampshire Supreme Court
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August 27, 2013

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Re: ADO-12-048
In the Matter of Gregory D.H. Jones, Esquire advs. ADO

Subject of Complaint

The New Hampshire Supreme Court's Attorney Discipline Office docketed a complaint against Attorney Gregory D.H. Jones, Esquire, on or about December 31, 2012. The complaint was based upon a referral from the New Hampshire Bar Association, dated December 28, 2012.

The substantive nature of the referral indicated that Attorney Jones had issued checks from his client trust account to pay for operating expenses of his law firm.

The Complaint Screening Committee referred the matter to Disciplinary Counsel on February 7, 2013.

As part of the investigation, Attorney Jones gave his consent for an audit of his firm's financial records. The audit fieldwork began on February 19, 2013, and concluded on August 13, 2013.

Attorney History

Attorney Jones was admitted to the New Hampshire Bar on May 8, 1993. He graduated from University of Virginia Law School in 1992. Attorney Jones is also licensed as an Attorney in Massachusetts.

For the period of time pertinent to the audit, Attorney Jones has maintained his firm as a sole practitioner. Attorney Jones's legal practice has been primarily focused in the area of family law, but he has taken on other matters as needed.

There have been no other complaints filed with the Attorney Discipline Office regarding Attorney Jones.

Location of Firm

Since January 9, 2012, Attorney Jones has operated his law firm from his home at 45A Dale Road in Hooksett, New Hampshire. The firm's mailing address is P.O. Box 5961, Manchester, NH 03108.

For the period beginning January 11, 2010 and ending January 9, 2012, Attorney Jones maintained his professional address at 114 West Merrimack Street in Manchester.

Law Firm Bank Accounts

Attorney Jones maintains one client trust account. A general client trust account has been maintained with the Bank of New England. The name on the bank account is the Law Office of Gregory Jones, PLLC. The account is part of the IOLTA program, and acknowledges the NH Bar Foundation in the account name. The account number is 1011667.

Attorney Jones maintains an operating account, also with the Bank of New England.

Scope of Audit

Initially, the audit of Attorney Jones's financial records was limited in scope to the time period and transactions surrounding the checks issued in December 2012. However, the initial material provided by Attorney Jones indicated that disbursements for firm expenses had also been issued in December 2011. Therefore, it was apparent that the period of time to be addressed for the financial analysis needed to be expanded.

The factors considered included the disclosure by Attorney Jones of his problems regarding tax issues, the limited number of transactions through the firm's accounts, and the availability of the firm's financial records. As a result, the beginning date of the audit period was adjusted to coincide with the opening of the client trust account, which occurred in September 2003.

The examination included the firm's general client trust account and the operating accounts that were in existence during the audit period. Per discussion with Attorney Jones, no special client trust accounts were in existence or established for individual clients during the

audit period, which covered the period of time beginning on September 11, 2003 and ending on July 31, 2013.

Accounting Records

All of the law firm's pertinent financial records were available for examination. The source documents available included bank statements, copies of deposits, and cancelled checks for the audit period.

The records and documentation prepared by the firm consisted of Quickbooks accounting reports, and handwritten notes by Attorney Jones and his bookkeeper. The firm's bookkeeper, Loretta Y. Jones, is the wife of Attorney Jones.

AUDIT EXAMINATION

Preliminary Assessment

Financial Records: 2003-2009

Attorney Jones opened his law firm's client trust account on September 11, 2003. The account was opened with Southern New Hampshire Bank and Trust. That institution was renamed as the Bank of New England in 2007.

The initial review of the Quickbooks itemized detail of the firm's financial records indicated that all transactions were properly recorded from September 2003 through the end of 2006.

During 2007, some minor clerical errors were noted. For example, on March 23, 2007, there was an unidentified deposit of \$100.00 into the client trust account. Subsequently, it was determined that the deposit represented firm funds. On June 29, 2007, there was an unidentified transfer to the operating account in the amount of \$200.00. The transfer resulted in a short-term overdraft in the client trust account of \$23.24 due to the funds being transferred prior to a deposit clearing the account. The transfer was subsequently identified as a transfer of earned fees.

During 2008, I noted several instances in which operating expenses of the firm were paid directly from the client trust account. On February 16, 2008, a disbursement of \$50.00 was made to Ms. Loretta Jones, for bookkeeping. On March 11, 2008, a disbursement was made in the amount of \$95.00 to Public Service of New Hampshire for utilities. On April 4, 2008, a disbursement of \$47.25 was made to Vonage for telephone services. On April 10, 2008, another disbursement to Public Service of New Hampshire was made in the amount of \$85.33.

On September 4, 2008, a disbursement was made to AESSUCCESS in the amount of \$250.00. The disbursement was a payment on a student loan. The total of these disbursements was \$527.58.

Also during 2008, earned funds which properly belonged in the firm's operating account were incorrectly deposited into the client trust account when received. On November 6, 2008, funds in the amount of \$43.00 were received from a client named Nancy Thibault and deposited into the trust account. The funds were identified as a payment against accounts receivable. On November 7, 2008, funds in the amount of \$376.00 were received from Mr. Robert Hamm and deposited into trust. Again, the deposit was identified as a payment against accounts receivable.

During 2009, this pattern continued. Operating expenses continued to be paid from the client trust account, and earned fees continued to be deposited into the trust account as opposed to the operating account.

Further Developments

Financial Records: January 1, 2010 through December 31, 2012

Beginning with January 2010, I examined each transaction which occurred with respect to the client trust account.

Clerical Issues

Although the firm completed reconciliations of the client trust account for each month of the year, they were not performed in accordance with New Hampshire Supreme Court Rule 50. I noted many clerical issues with respect to the maintenance of the client trust account.

A couple of reconciliation issues had arisen prior to 2010. The difference between the ending bank balance and the firm's checkbook balance was \$148.05 as of December 31, 2009. The firm had listed check number 2508, which had been issued on June 12, 2006 in the amount of \$147.00, as an outstanding item. The transaction should have been canceled and reissued after six months.

In addition, a transfer of \$1.05 to the NH Bar Foundation from June 2007 was also listed as still outstanding. Attorney Jones adjusted the transaction with a General Journal entry dated December 31, 2012.

On August 27, 2010, an entry was recorded indicating that a client named John Irish had provided a fee payment in the amount of \$700.00. On the August reconciliation, the deposit was listed as outstanding as it did not appear on the bank statement. This transaction never cleared the bank and has been carried as a deposit in transit since that time. The result has been to

overstate the firm's checkbook balance by the amount of the "deposit". If the receipt had truly been a deposit in transit, it would have appeared on the September 2010 bank statement. The fact that it did not should have alerted the bookkeeper and/or Attorney Jones that an error had occurred and further investigation was warranted to resolve the issue. Instead, the transaction was arbitrarily carried forward each month as an outstanding item. Had the issue been examined, it would have been apparent that the funds were received and deposited into a different account.

On October 19, 2010, the firm was assessed a service charge by the bank in the amount of \$25.00 for a returned check. The fee was recorded in the firm's check register. However, the fee was recorded a second time on October 27, 2010. The duplicate entry was listed as a reconciling item and carried forward.

Again on December 31, 2010, the Bank of New England assessed the firm a service charge of \$25.00 for a returned check. This entry was properly recorded in the firm's records. However, it was inadvertently recorded a second time, which was not noticed by the firm during the reconciliation process until April of 2011, when it was corrected.

On March 23, 2011, check number 2767 was issued to Ms. Barbara MacKusick in the amount of \$24.92. The client referenced was John Irish in the matter of Haskell v. Irish. The check was never cashed, nor was it rendered void. It has been carried as a reconciling item.

On April 9, 2011, check number 2768 was issued payable to Gregory Jones in the amount of \$105.00. The memo line of the firm's checkbook ledger indicated that the payment was a reimbursement for Comcast internet fees. The disbursement, which represented an operating expense paid from the client trust account, was never cashed. It is listed as a reconciling item.

On April 25, 2011, check number 2771 was issued to Attorney Jones in the amount of \$25.00, representing a disbursement for travel expenses. No client reference was given. The check was never cashed nor was it rendered void in the firm's records. It has been carried as a reconciling item.

On November 4, 2011, check number 2795 was issued from the client trust account to Ms. Darlene Lynch in the amount of \$15.40. The client referenced as part of the transaction was Vigneault. The check has not been cashed nor has it been rendered void. It has been carried as a reconciling item.

On July 10, 2012, there was a withdrawal of \$45.00 from the client trust account attributed to Attorney Jones. The transaction was described as a "Direct Draw on Equity", which would imply that the disbursement represents an operating expense. This transaction was recorded in the firm's checkbook twice. The second item was listed as an outstanding item of \$45.00 to reconcile the account.

Commingling of Funds

The firm has continued to maintain funds in the client trust account in excess of the de minimis dollar amount allowed by the Court to cover or absorb service charges. In addition, Attorney Jones has continued to pay operating expenses from the client trust account in violation of New Hampshire Supreme Court Rules regarding Trust Fund accounting.

2010

During 2010 I counted 50 instances where operating expenses of the firm were paid directly from the client trust account. The total of these transactions equaled \$24,115.84.

In addition, funds which were classified as earned fees were deposited into the client trust account, which in turn covered a portion of the disbursements. The total amount of these funds was \$11,182.00.

Furthermore, Attorney Jones contributed his own funds, which were identified as Owner Investment/Advanced Funds in the amount of \$2,350.00 during the year.

The amount of retainers and other trust funds received during the year and deposited into the client trust account totaled \$3,775.00.

2011

During 2011 there were 40 instances where operating expenses of the firm were paid directly from the client trust account. The total of these transactions equaled \$9,140.23.

In addition, funds which were classified as already earned fees were deposited into the client trust account, which paid for some of the firm's operating expenses. The total amount of these funds was \$4,921.00.

Furthermore, Attorney Jones contributed his own funds, which were identified as Owner Investment/Advanced Funds in the amount of \$500.00 during the year.

The amount of retainers and other trust funds received during the year and deposited into the client trust account totaled \$5,386.66.

2012

During 2012 there were 47 instances where operating expenses of the firm were paid directly from the client trust account. The total of these transactions equaled \$6,747.73.

In addition, funds which were classified as earned fees were deposited into the client trust account, which paid for some of the firm's operating expenses. The total amount of these funds was \$2,187.16.

Furthermore, Attorney Jones contributed his own funds, which were identified as Owner Investment/Advanced Funds in the amount of \$215.00 during the year.

The amount of retainers and other trust funds received during the year and deposited into the client trust account totaled \$305.00.

Follow-up Examination

Financial Records: January 1, 2013 and Ending July 31, 2013

After the initial audit meeting with Attorney Jones, I explained the types of shortcomings I encountered regarding the documentation of transactions as entered into the Quickbooks accounting program.

Upon returning, I reviewed the changes that had been made in addition to examining the transactions for 2013. Attorney Jones had resolved the issues regarding old, outstanding checks as well as phantom deposits in transit to arrive at a proper ending balance as of December 31, 2012.

As for the entries regarding the current year, I found the documentation regarding the receipts and disbursements through the trust account to be much improved. New Hampshire Supreme Court Rule 50 requires that all receipts be identified as to the source of the receipt, the client to whom it pertains, the nature of the transaction, the date of the transaction, and the amount. The Rule with respect to disbursements requires that payments identify the payee, the client to whom the payment pertains, the nature of the disbursement, the date of the transaction, and the amount. Except for a couple of minor clerical errors, the transactions in Quickbooks contained the proper documentation and client references.

As for the concerns regarding commingling of funds, I noted no instances of personal or office expenses being paid from the client trust account after December 31, 2012. In addition, there were no items designated as earned fees which were deposited into the client trust account from January to July 2013.

However, the documents that Attorney Jones is preparing and maintaining as client ledgers, do not meet the standard of Rule 50. They are Word documents which delineate the time spent on a matter. Although they are suitable as time and billing statements, they do not contain the total amounts received or disbursed from amounts held in trust, nor do they contain a

running balance of the amount on hand for that client.

In addition, the monthly reconciliations still do not meet the requirements of Rule 50. Although the bank statement balance is reconciled to the checkbook balance, no listing of ending balance by client is prepared to show that the amount held in trust is correct.

In order to create a list of ending balances, it was necessary to manually trace transactions through the Quickbooks system and group them by client. In some cases, there were unidentified transactions for earned fees in the computer records. Attorney Jones has a small practice with a limited number of active clients at a given time, which made the process of matching disbursements with time spent on a matter feasible. As a result, it was possible for him to identify to which clients those disbursements pertained. In this manner, I was able to ascertain the correct balance for the amounts held in trust as of December 31, 2012, and again as of July 31, 2013.

Ancillary Issues

Registered Agent

A review of the New Hampshire Secretary of State's records indicated that Attorney Jones is listed as a registered agent for two entities pertaining to one of his clients, Daniel Steele. The official address listed in the records for Attorney Jones of 114 West Merrimack Street in Manchester, NH, is incorrect. The law firm has not maintained that address since January of 2012.

Attorney Jones was apprised of this issue. He acknowledged the potential for harm that could arise for his client due to the lack of proper notification, and advised that he would take steps to correct the problem.

PLLC Dissolution

Attorney Jones created the legal entity, Law Office of Gregory Jones, PLLC, on September 11, 2003. An annual report was duly filed with the New Hampshire Secretary of State's Office each year through 2007. The last filing was on February 5, 2007.

On September 1, 2009, the Professional Limited Liability Company was administratively dissolved by the New Hampshire Secretary of State's Office. Records indicate that Attorney Jones was the manager and sole member of the PLLC.

It would be misleading and create the potential for harm to the clients of Attorney Jones if they were under the impression that the firm was still operating as a Professional Limited Liability Company.

The Annual Trust Accounting Compliance Certificates filed by Attorney Jones for the years from 2009 through 2013 do not identify the firm as a PLLC. Per discussion with Attorney Jones, he indicated that in communications with clients, and other third parties, he ceased referring to his firm as a PLLC during 2009.

The business cards and letterhead currently used by Attorney Jones identify the firm as the Law Office of Gregory Jones. Per discussion with Attorney Jones, he indicated that the firm is operated as a sole proprietorship.

However, I did note that the bank statements for the client trust account as well as the Quickbooks accounting records still identify the firm as the Law Office of Gregory Jones, PLLC. Although these are not items which would routinely be viewed by clients, the name should be changed to reflect the proper organizational structure of the law firm, and avoid any potential to mislead.

IRS Income and Payroll Tax Issues

The reason given by Attorney Jones as the impetus for utilizing the law firm's client trust account to pay operating and other firm expenses was the threat of a legal hold being placed on the firm's operating account by the Internal Revenue Service related to Attorney Jones's personal and business tax issues. Attorney Jones has been working with the IRS to resolve these matters.

It is important to note that the IRS did not actually place a hold on the bank account. While I did not examine the IRS correspondence or other documents, the impression was that the events giving rise to Attorney Jones's situation stemmed from an inability to pay an amount of tax due as opposed to suspected tax evasion.

OBSERVATIONS, SUMMARY AND CONCLUSIONS

OBSERVATIONS

1) Commingling of Funds from 2008 through 2012

Although the funds of clients were deposited into a clearly designated client trust account as required by Rule 1.15 of the New Hampshire Rules of Professional Conduct regarding the Safekeeping of Property, they were not maintained separate from the lawyer's own property as required by the rule.

A lawyer is only allowed to make small deposits of his own funds into the client trust account

to absorb service charges that may be applied from time to time as a result of conducting business. The amounts maintained by Attorney Jones far exceeded a de minimis amount.

2) Maintaining Records of Client Property

Checkbook Documentation

The firm uses Quickbooks Pro to record the transactions through its client trust account. The primary deficiency noted with respect to the documentation for the period beginning in 2008 and ending on December 31, 2012, was the lack of identification with respect to which client a transaction pertained. The payee was routinely noted with respect to a disbursement. The source of a receipt was identified less often. The client, which should be listed for each transaction, was not always identified in the computer records. In order to identify the client it was necessary to refer to the source documentation regarding the underlying bank transaction, which was readily available. In addition, when the client was identified, the client name was recorded in the memorandum line only.

I believe part of the clerical problems involving the day to day accounting, particularly with respect to the categorization of transactions, stem from the treatment of the trust account as an operating account.

Analysis of Client Ledgers

New Hampshire Supreme Court Rule 50, and Rule 1.15 of the Rules of Professional Conduct list the requirements of an acceptable client trust accounting system. Among the requirements is a ledger system which shows all amounts received, and all disbursements made on behalf of a client. Each transaction should indicate the date it occurred. Each receipt should identify the source of the payment received, as well as the nature of the receipt. Each disbursement should list the payee as well as the nature of the payment. Finally, after each transaction, there should be an entry indicating the balance of the funds on hand for the client.

As previously noted, the documents that Attorney Jones is preparing and maintaining as client ledgers, do not meet the standard required by the rules. They are Word documents, which delineate the time spent on a matter. Although they are suitable as time and billing statements, they do not contain the total amounts received or disbursed from amounts held in trust, nor do they contain a running balance of the amount on hand for that client.

As noted in the section above, when the client was identified in the Quickbooks checkbook, the client name was written in the memorandum line. While this served to link the transaction to a client, it is actually disadvantageous from an accounting standpoint because it is not possible to sort transactions by client in this manner. As a result, it is not possible to create client ledgers from the Quickbooks documentation as it is currently maintained. Without proper

client ledgers, Attorney Jones has a much more difficult task with respect to determining client balances on hand, and preparing the monthly reconciliations in a proper manner.

3) Monthly Reconciliations

No proper New Hampshire Supreme Court Rule 50 reconciliations were performed for any month of audit period. Although the bank statement balance would be reconciled to the firm's checkbook balance, no listing of ending balances by client was prepared for comparison with the reconciled balance to verify that the firm was in trust with respect to the client funds held as required by the Rule.

Summary

New Hampshire Supreme Court Rule 50

For the majority of the audit period, the documentation regarding receipts and disbursements was not maintained in accordance with New Hampshire Supreme Court Rules.

Although improvements have been made beginning in January 2013, problems still exist with regard to the client ledgers and monthly reconciliations.

The Quickbooks program as it is currently being used is not capable of providing the client information in the proper format. Furthermore, the name of the organization as it relates to the Quickbooks program is incorrect since the PLLC no longer exists.

Attorney Jones needs to create new documentation in Quickbooks which would include the proper name of the law firm, and establish the proper account types and nomenclature so the firm can correctly and efficiently account for funds on a per client basis.

Alternatively, I would propose that Attorney Jones set up a manual trust accounting system. Maintaining this type of system would assist Attorney Jones in developing the skill set necessary to ensure that the trust account transactions are recorded properly in accordance with New Hampshire Supreme Court Rules.

After a suitable period of time, I would recommend establishing a new firm identity in Quickbooks and proceeding with the computerized setup.

NH Rules of Professional Conduct - Rule 1.15

During the period of time in which Attorney Jones commingled funds of the law firm with those of its clients, he failed to act properly and safeguard the client property entrusted to his care. While no harm came to the clients, the potential existed nonetheless.

As noted above, the commingling of funds ceased as of the end of 2012. I noted no instances of earned fees being deposited into the client trust account. I noted no operating expenses being paid out of the trust account during 2013.

Although firm funds were commingled with client funds for an extended period of time, there were no instances of misappropriation or other misuse of client funds on the part of Attorney Jones.

Annual Trust Accounting Compliance Certificates

The firm's Annual Trust Accounting Compliance Certificates for 2009, 2010, 2011 and 2012 were filed stating that the firm was in compliance with the appropriate Court Rules.

- 1) On the certificate, Question 4, of Section III, asks as follows: "Did you perform monthly reconciliations for each client who had funds in your trust account, pursuant to New Hampshire Supreme Court Rule 50(2)F?" On each year's certificate the question was answered "Yes".

Per discussion with Attorney Jones, he was unaware that the monthly reconciliations were incomplete. He asked if he should amend the certificates as filed. I told him that it was not necessary at this point.

- 2) The certification section of each certificate asks the attorney to certify that he has read Rule 1.15 of the Rules of Professional Conduct, and New Hampshire Supreme Court Rule 50, and that based upon personal knowledge, client funds maintained by the firm were held in complete compliance with the rules.

For the filing periods from 2008 to 2012, Attorney Jones signed the certification on each certificate. In my opinion, Attorney Jones was not in compliance due to the commingling of firm funds with client funds in the client trust account, including using the client trust account to pay the firm's operating expenses. Per discussion with Attorney Jones, he felt that by placing the client funds in the client trust account, he was performing the step of safeguarding the clients' assets.

Conclusion

Attorney Jones has been forthcoming and cooperative throughout the audit process. He is attempting to improve the internal controls and accounting processes with which he operates his law practice.

The documentation surrounding the recorded transactions regarding the individual components of the client trust accounting system were greatly improved for the seven months of 2013.

As noted above, the primary shortcomings of the firm's trust accounting system which remain surround the client ledgers and the monthly reconciliation process.

Attorney Jones commingled funds belonging to the firm with those of his clients from 2008 through 2012. In addition, operating expenses of the firm were paid directly from the client trust account. As noted above, Attorney Jones discontinued this practice. There have been no instances of firm expenses being paid from the client trust account in 2013. The commingling issue has also been resolved completely.

Furthermore, as noted above, although Attorney Jones commingled personal and firm funds with client funds for an extended period of time, there were no instances of misappropriation or other misuse of client funds on the part of Attorney Jones.

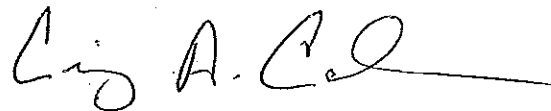
In addition, Attorney Jones was not out of trust with respect to the amount of client funds held during the period under audit.

Attorney Jones is taking steps to improve the firm's trust accounting process to ensure that the type of problems he encountered are not repeated. He has been provided a copy of the CLE program booklet entitled "Problems and Pitfalls of Lawyers' Trust Accounting."

The attached Exhibit A depicts the audit reconciliation of the law firm's client trust account for the periods of time ending December 31, 2012, and July 31, 2013. The law firm was in trust as of the end of each period.

This concludes my examination of the financial records of the Gregory D. H. Jones, Esquire, and the Law Office of Gregory D. H. Jones.

Sincerely,



Craig A. Calaman, CPA
Auditor

CAC

Gregory D.H. Jones, Esquire
 Law Office of Gregory Jones
 Bank of New England
 IOLTA Trust Account Reconciliation
 Ending Balances as of December 31, 2012 and July 31, 2013

Reconciliation Date:	12/31/12	07/31/13
Balance per Bank	\$ 4,247.86	\$ 2.00
Add: Deposits in Transit		
Less: Outstanding Checks	925.00	
	-----	-----
	\$ 3,322.86	\$ 2.00
	=====	=====
Balance per Firm Checkbook	\$ 3,322.86	\$ 207.00
Add:		
Less: Item recorded as Deposit in Transit (A)		205.00
	-----	-----
	\$ 3,322.86	\$ 2.00
	=====	=====
<u>Client Balances</u>		
Bishop Real Estate	\$ 305.00	\$ -
Harzmovitch	2,200.00	-
Vigneault	15.40	-
	-----	-----
Total Client Balances	\$ 2,520.40	\$ -
IOLTA Funds	\$ 0.90	\$ -
Firm Funds	801.56	2.00
	-----	-----
Client Trust Balances	\$ 3,322.86	\$ 2.00
	=====	=====

Gregory D.H. Jones, Esquire
Law Office of Gregory Jones
Bank of New England
IOLTA Trust Account Reconciliation
Ending Balances as of December 31, 2012 and July 31, 2013

- (A) An entry in the firm's checkbook listed a deposit in transit of \$205.00. However, per discussion with Attorney Jones, this deposit was never made. The check received from the client should have been in the amount of \$250.00. The client's check was returned, so a new one could be issued in the proper amount.

NEW HAMPSHIRE SUPREME COURT
HEARINGS COMMITTEE

Jones, Gregory D.H.

advs.

Attorney Discipline Office

#12-048

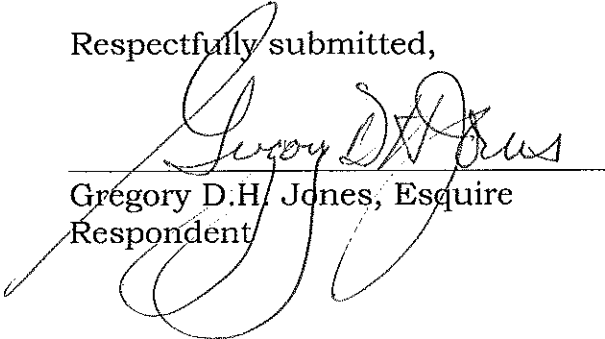
AGREEMENT TO PAY COSTS
OF DISCIPLINARY MATTER

1. Subject to the Professional Conduct Committee's approval of the Stipulation of Facts, Rule Violations in the above matters, I agree to pay the expenses incurred by the Committee in the investigation and enforcement of this disciplinary matter. See Sup. Ct. R. 37(19)(b). Costs can include, but are not limited to: mileage, stenographers, transcripts, copying, inventory, audit expenses and publication.
2. As of May 28, 2014, I have been informed that the costs are approximately \$550.00. I understand that subsequent proceedings, such as a violation of any condition of the Stipulation that would cause Disciplinary Counsel to move to lift the stayed suspension, could increase the costs in this matter. I also agree to pay the increased costs, with notice to me from the ADO regarding those costs.

3. I waive the provisions of Supreme Court Rule 37(19)(b) regarding any further detail of the nature and amount of each expense, and I also waive formal demand for payment.
4. I understand and agree that the assessment of costs is deemed final and shall have the full force and effect of a civil judgment. As a result, it may be enforced in any Superior Court in New Hampshire.
5. The Assessment shall become final unless I respond in writing, within thirty (30) days of receipt of the Committee's statement of expenses, listing each disputed expense and explaining the reasons for disagreement. Sup. Ct. R. 37(19)(b). The Committee may resolve the matter, or enforce the assessment by petition to the superior court in any county in the state. Sup. Ct. R. 37(19)(b).
6. The Committee may file a copy of the final assessment with the superior court in any county in the state, where it shall be docketed as a final judgment and shall be subject to all legally-available post-judgment enforcement remedies and procedures. See Sup. Ct. R. 37(19)(c).
7. I also agree to be responsible for all costs incurred as a result of the Attorney Discipline Office's collection efforts.

Dated: 6/02 / 2014

Respectfully submitted,



Gregory D.H. Jones, Esquire
Respondent