

New Hampshire Supreme Court
Professional Conduct Committee

a committee of the attorney discipline system

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Mason, William R. advs. Attorney Discipline Office - #17-004

Recommendation: Disbarment and Order on Costs

On March 20, 2018, the Professional Conduct Committee (the “Committee”) deliberated the Stipulation to Disbarment and the Agreement to Pay Costs of Disciplinary Matter (collectively, the “Record”).

Having reviewed the Record, the Committee approved the facts as stipulated, by clear and convincing evidence. The Committee approved the findings of violations of the New Hampshire Rules of Professional Conduct (the “Rules”) as stipulated and to recommend Disbarment for violations of Rules 1.1; 1.3; 1.15; 3.3; 8.1(a); 8.4(c) and Sup. Ct. R. 50, as well as reimbursement of the Committee for all costs of investigation and prosecution of this matter.

March 20, 2018



David M. Rothstein, Chair

Distribution:

Sara S. Greene, Disciplinary Counsel
William R. Mason
File

**NEW HAMPSHIRE SUPREME COURT
PROFESSIONAL CONDUCT COMMITTEE**

Mason, William R.

advs.

Attorney Discipline Office

#17-004

**STIPULATION TO DISBARMENT AND
WAIVER OF RULE 37(16)**

NOW COMES Sara S. Greene, Disciplinary Counsel for the New Hampshire Supreme Court Attorney Discipline Office (“ADO”), and the Respondent, William R. Mason, Esquire (“Mr. Mason”), and stipulate as follows:

A. Facts

1. Mr. Mason was admitted to practice law in New Hampshire in 1971.
2. At all times relevant to this proceeding, Mr. Mason has been practicing law as a solo practitioner at Mason Law Office located at 264B North Broadway, Suite 205, PO Box 319, Salem, New Hampshire 03079-0319.
3. Mr. Mason has not been admitted to practice law in any other jurisdiction.
4. Mr. Mason does not have a disciplinary history.
5. This case was initiated by way of an overdraft notification dated February 17, 2017, from Citizens Bank regarding Mr. Mason’s client trust account (“CTA”). A compliance report by Wayne Geher, CPA, was completed on

September 22, 2017. The matter was referred by the Complainant Screening Committee to Disciplinary Counsel on October 13, 2017. After receipt of the file, Disciplinary Counsel requested further documentation from Mr. Mason, including proof of all sources of deposits into the CTA, *i.e.* check images.

6. Upon review of that information, Disciplinary Counsel subpoenaed records from three additional banking institutions for accounts on which Mr. Mason has signatory authority. Disciplinary Counsel also subpoenaed additional CTA records going back to January 1, 2014.
7. Mr. Mason's misconduct as set forth herein arises from his representation of Henry Sugrue ("Henry") and Henry's daughter, Debra Sugrue ("Debra").

(1) Henry Sugrue Representation

8. Henry Sugrue had been Mr. Mason's long-time client. By 2014, Henry was residing in an assisted living facility, Rivercourt Residences ("Rivercourt"), located in Groton, Massachusetts. Henry was 95 years old in 2014, and starting in 2015, records from Rivercourt medical staff demonstrate that Henry was having memory problems. He was transferred to their "memory care unit" in 2015.
9. By 2014, Henry had no living family members. His wife and two daughters, Denise and Debra Sugrue, had predeceased him. Henry passed on away on March 17, 2017.

10. Henry was having difficulty managing his own affairs by April 2014. He asked Mr. Mason for assistance in paying his various bills. On January 13, 2015, Henry executed a general Durable Power of Attorney (“POA”) naming Mr. Mason as his attorney in fact. On May 5, 2015, Henry executed a Last Will and Testament drafted by Mr. Mason and naming Mr. Mason as Executor. The Will named one beneficiary, a friend and home-care aide named Audre Gagne, who had assisted Henry in the last several years of his life.
11. Henry was the beneficiary of two life insurance policies which were taken out by his daughter Debra. The total value of the two policies, issued by Lincoln Financial Group (“Lincoln”) was over \$313,000. These policies were funded in September and October 2009, following Debra’s death, and were available to Henry as of those dates.
12. Henry also had funds in two other bank accounts. One was at Middlesex Savings Bank (“Middlesex”). This account mostly held Henry’s monthly Social Security benefits. The other bank account was at Digital Credit Union (“DCU”) and primarily held the funds of Henry’s monthly pension benefit as well as payments from an annuity. As of March 2015, when Mr. Mason was added as a signatory to this account pursuant to the POA, the balance at DCU was \$123,323.66.
13. Finally, Henry was the beneficiary of a life insurance policy on the life of his daughter Denise (the “Prudential policy”). Denise died on January 14, 2014. On June 5, 2015, Mr. Mason received a check made out to

Henry from Prudential in the amount of \$251,740.23. Mr. Mason endorsed this check and deposited it into his CTA on June 18, 2015.

14. Although Mr. Mason held a POA for Henry, and was signatory on the Middlesex and DCU accounts, Mr. Mason did not disclose these two accounts on any of his annual Client Trust Account Compliance Certificates ("TAC").
15. From April 2014 through April 2017, Mr. Mason essentially marshalled the bulk of Henry's funds from these four sources and deposited them into his CTA, as set forth below:
 - a. From April 4, 2014 through March 2, 2015, Henry wrote twelve (12) checks payable to Mr. Mason from the Lincoln accounts, ranging in amounts from \$9,833.57 to \$40,000, which essentially emptied the accounts. Mr. Mason deposited these funds, totaling \$313,682.20, into his CTA.
 - b. On June 16, 2015, Mr. Mason deposited the funds from the Prudential policy into his CTA in the amount of \$251,740.23;
 - c. From April 15, 2015 through June 20, 2016, acting under the POA, Mr. Mason wrote checks to himself totaling \$147,100 from the DCU account. He deposited all but \$1,000 of these funds into the CTA. The DCU account, as of August 11, 2017, had a balance of \$7,097.98.
 - d. From February 27, 2015 through April 30, 2017, acting under the POA, Mr. Mason wrote checks to himself totaling \$31,574.81 out

of the Middlesex account. He deposited all but \$6,500 of these funds into the CTA. The Middlesex account had a balance of \$874.81 as of March 25, 2017.

(A) False Accounting to ADO

16. The ADO requested an accounting or client ledger from Mr. Mason regarding Henry. Mr. Mason provided an accounting that purported to show amounts deposited into and disbursed from Mr. Mason's CTA on behalf of Henry Sugrue from April 2014 through September 2016.
17. While the accounting was generally accurate as to amounts paid out of the CTA on behalf of Henry, it contained multiple misstatements about funds deposited into the CTA on behalf of Henry.
18. Mr. Mason represented on his accounting that he deposited a total of \$379,696.36 into his CTA for Henry's matter. Bank records demonstrate that the actual sum he held in trust for Henry in the CTA was \$743,337.31 (*see infra*, ¶ 28).
19. Mr. Mason's accounting began by representing that on April 3, 2014, Mr. Mason received \$30,000 "from Henry." There was no such amount deposited on that date for Henry's matter.
20. Rather, on April 3, 2015, and on April 15, 2015, Mr. Mason deposited \$40,000 into the CTA from the Lincoln account, for a total of \$80,000 in April 2015.
21. In addition to this substantial error, the accounting provided by Mr. Mason contained many additional misstatements as to amounts

deposited into the CTA on behalf of Mr. Sugrue, including but not limited to:

- a. \$20,000 deposit on May 8, 2014. Actual May 2014 deposit was \$33,000;
- b. \$20,000 total deposits for August and September 2014. Actual August and September 2014 total deposits were \$60,000;
- c. \$6,000 deposit on April 8, 2015. No such deposit in CTA;
- d. \$4,000 deposit on April 20, 2015. No such deposit in CTA;
- e. \$60,000 total deposited from DCU in April 2015, but not noted on Mr. Mason's accounting;
- f. \$7,000 deposit on May 5, 2015. No such deposit in CTA;
- g. \$35,000 deposited from DCU and \$1,000 deposited from Middlesex in May 2015, but neither deposit noted in Mr. Mason's accounting;
- h. \$2,500 deposit on June 2, 2015. No such deposit in CTA;
- i. \$25,000 deposited from DCU on June 9, 2015, though not noted on Mr. Mason's accounting;
- j. No notation in Mr. Mason's accounting of the deposit from the Prudential policy in the amount of \$251,740.23.

(B) Misappropriation from Henry Sugrue

22. Mr. Mason was out of trust as to Henry's matter at multiple points throughout the representation. Because Mr. Mason routinely failed to identify client matters to which disbursements from the CTA pertained, and because he routinely commingled his personal funds with client

funds (*see infra* ¶¶36-38), the ADO could not determine precise balances that he should have held in trust for Henry (or other clients) at any given point in time.¹

23. However, as set forth herein, Mr. Mason was significantly out of trust as to Henry's matter beginning in 2014, when he first began marshalling funds from the Lincoln accounts, and by the time of Henry's death, he was even further out of trust.

Funds from Lincoln Accounts: April 2014 – September 2014

24. One snapshot or point in time that can be discerned regarding funds held by Mr. Mason for Henry begins in April 2014, when Henry closed the Lincoln account and turned over all funds to Mr. Mason. As of April 1, 2014, Mr. Mason's CTA had a balance of \$12,897.55. These funds were those of other clients, not Henry.
25. From April 4, 2014, through September 30, 2014, Mr. Mason deposited a total of \$193,000 into his CTA from the Lincoln accounts alone on behalf of Henry. Bank records demonstrate that Mr. Mason disbursed a total of \$84,464.66 on behalf of Henry during this period. He thus should have held in his CTA, as of September 30, 2014, at least \$108,635.34 in trust for Henry. As of September 30, 2014, however, the balance in Mr. Mason's CTA was only \$44,833.31. He was thus out of trust as to Henry's matter, as of September 30, 2014, in the amount of \$63,802.03.

¹ One exception to this overall pattern appears to be real estate closings that Mr. Mason handled for clients. Mr. Mason's ledgers for real estate closings, in general, reconciled with bank records.

26. During this same period (April 4 to September 30, 2014), Mr. Mason paid himself from the CTA a total of \$5,000 in legal fees which he attributed to Henry's matter, but produced no file or records to the ADO demonstrating work performed that would justify those fees. Mr. Mason did not keep time records of any kind for Henry's matter and had no fee agreement.
27. In addition, during this time period, Mr. Mason paid himself a total of \$47,179.84 out of the CTA that he did not attribute to any client matter. January 2014 through March 2017 (Henry's month of death)
28. CTA bank records for the broader period of Henry's representation demonstrate that Mr. Mason, from January 1, 2014 through March 31, 2017 (Henry died on March 17, 2017) deposited a total of \$735,837.31 into his CTA on behalf of Henry, primarily from the four sources (Lincoln, DCU, Middlesex, Prudential), but also from a few miscellaneous sources. In addition, Middlesex and DCU records demonstrate that Mr. Mason withdrew \$7,500 from those accounts that he never deposited into his CTA on behalf of Henry. He thus should have held a total of \$743,337.31 in trust for Henry in his CTA.
29. Mr. Mason disbursed a total of \$330,995.79 on behalf of Henry during this period, leaving \$412,341.52 that he should have held in trust for Henry as of the month of his death.
30. Mr. Mason paid himself \$13,360 in legal fees during this period that he attributed to Henry's matter, leaving \$398,981.52 that Mr. Mason

should have held in trust for Henry.

31. As of March 31, 2017, Mr. Mason's CTA held \$7,329.96. Mr. Mason was thus out of trust for his client Henry Sugrue in the amount of \$391,651.56.
32. During this time period, Mr. Mason disbursed \$386,436.49 to himself from his CTA without attributing any of the disbursements to a specific client matter.
33. Despite these deficiencies in his record-keeping, and being out of trust in Henry's matter, Mr. Mason certified on his TACs for the periods covering June 1, 2012 to May 31, 2017 that he performed monthly reconciliations, was never out of trust, and maintained all client funds "in full compliance" with Rule 1.15 and Sup. Ct. R. 50.

Failure to Probate Henry's Estate

34. When Henry died on March 17, 2017, Mr. Mason took no action to commence a probate of his estate. Mr. Mason represented to the ADO that he took no action because Henry had no assets.
35. However, as described herein, Mr. Mason had misappropriated significant sums from Henry by the date of his death, thereby causing Henry's lack of assets. Moreover, Henry did have two open bank accounts at the time of his death, with a total balance of \$7,972.79. Finally, at the time of Henry's death, Mr. Mason was also receiving monthly payments from a judgment debtor of his client Debra, Henry's daughter who predeceased him (*see, infra* ¶¶ 40-73). Henry was Debra's

sole heir at the time of his death because Denise (Debra's sister) had died in 2014. Mr. Mason received a total of \$33,613.07 from this judgment debtor from 2009 to 2017.

(2) CTA in General 2014 - 2017: Commingling and Record-Keeping Violations

36. From January 1, 2014 through March 31, 2017, Mr. Mason regularly commingled his personal funds with client funds and used the CTA as a *de facto* personal account for certain regular personal expenses. For example, he received monthly rent from a tenant that he deposited into his CTA. He paid two mortgages from his CTA every month, one to People's United Bank and another to "SLS, LCC." Other personal expenses paid out of the CTA included payments to the IRS, ETrade, Mr. Mason's condominium association for his Florida home, credit card payments, and certain payments to family members.
37. Mr. Mason failed to perform monthly reconciliations of his firm's CTA at any point. Mr. Mason regularly failed to identify a client matter to which disbursements from the CTA pertained, in particular as those related to legal fees allegedly earned. As noted above, Mr. Mason disbursed legal fees to himself from the CTA without noting any client matter to which such payments pertained, totaling an amount of \$386,436.49, from January 1, 2014 through March 31, 2017.
38. Mr. Mason also failed to place client funds into the CTA as required by Rule 1.15 and Rule 50. In particular, Mr. Mason withdrew \$7,500

belonging to Henry from the DCU and Middlesex accounts, but did not deposit those amounts into the CTA.

39. Despite these deficiencies in his record-keeping, Mr. Mason certified on his TACs for the periods covering June 1, 2012 to May 31, 2017 that he performed monthly reconciliations, was never out of trust, and maintained all client funds “in full compliance” with Rule 1.15 and Sup. Ct. R. 50.

(3) Debra Sugrue Representation: *Sugrue v. DeCola Paving & Debra’s Probate Estate*

40. On September 2, 2008, Mr. Mason filed an action in Rockingham Superior Court (hereinafter “Superior Court”) entitled *Debra Sugrue v. DeCola Paving, LLC*, Case No. 218-2008-CV-00783 (hereinafter the “DeCola matter”).
41. Debra was Henry’s daughter. Mr. Mason filed the DeCola matter on behalf of Debra to recover damages incurred as the result of the negligent installation by DeCola Paving, LLC (hereinafter “DeCola”) of a driveway at Debra’s home located at 48 Cobbett’s Pond Road, Windham, New Hampshire 03087.
42. DeCola failed to file an Answer, and the Superior Court sent a default notice on October 15, 2008.
43. On November 12, 2008, Mr. Mason file a Motion for Entry of Final Judgment with supporting documents. The Superior Court entered

Default Judgment against DeCola on January 20, 2009 and assessed damages in the amount of \$29,601.00 plus statutory interest.

44. When DeCola failed to satisfy the Judgment, Mr. Mason, on behalf of Debra, filed a Motion for Periodic Payments on March 17, 2009.
45. The Superior Court scheduled a hearing on the Motion on July 6, 2009.
46. In the interim, Debra passed away on June 29, 2009. At the time of Debra's passing, Debra's heirs were Henry and her sister, Denise.
47. Despite Debra passing away on June 29, 2009, Mr. Mason did not inform the Court or DeCola prior to or at the July 6, 2009 hearing of his client Debra's death. He did not inform the Superior Court at any point thereafter of her death.
48. By Order dated July 6, 2009, the Superior Court entered an Order for Periodic Payments against DeCola.
49. Thereafter, on July 15, 2009, Mr. Mason filed a Petition for Estate Administration for the Estate of Debra J. Sugrue (hereinafter "Estate Matter") with the 10th Circuit-Probate Division Brentwood (hereinafter "Probate Court"), Case No. 318-2009-ET-00877.
50. The Petition filed by Mr. Mason did not include in the value of the Estate assets the amount of the Judgment obtained in the DeCola matter.
51. On July 31, 2009, the Probate Court granted the Petition for Estate Administration, naming Mr. Mason as Administrator of the estate.
52. On September 4, 2009, Mr. Mason filed an Affidavit of Non-Compliance with the Superior Court in the DeCola matter.

53. On September 14, 2009, Discover Bank filed a claim as a creditor in the Estate matter.
54. The Superior Court entered a subsequent Order for Non-Compliance on October 19, 2009, and issued a *capias* against DeCola on October 29, 2009. DeCola complied with the Order for which the *capias* was issued by paying Mr. Mason \$4,500.00 in November 2009.
55. On December 3, 2009, Mr. Mason filed an Inventory of Fiduciary with the Probate Court in the Estate matter. The Inventory of Fiduciary did not include the Judgment obtained in the DeCola matter, and did not indicate that Mr. Mason had received the payment of \$4,500.00 from DeCola.
56. Mr. Mason, as fiduciary of the Estate, executed the Inventory of Fiduciary taking an oath that “[he] had shown the appraiser the total estate of the ward or deceased of which [he] had knowledge or possession.”
57. On December 31, 2009, Bank of America filed a claim as a creditor in the Estate matter.
58. On June 8, 2010, Mr. Mason filed in the DeCola matter a Motion for Enforcement of Periodic Payment Order. The motion alleged that DeCola had “made no payments pursuant to the July 2009 Court Order for the months of November 2009 through June 2010.” The motion did not advise the Superior Court that Debra had died almost a year before. Mr. Mason signed the motion as follows:

Respectfully submitted
Debra Sugrue
BY HER ATTORNEY

59. DeCola made payments on the Judgment to Mr. Mason on October 15, 2010, of \$1,000.00, and November 15, 2010, of \$1,000.00.
60. On January 13, 2011, and January 15, 2011, DeCola made two payments to Mr. Mason of \$500.00 each on the outstanding Judgment in the DeCola matter.
61. On January 20, 2011, Mr. Mason filed the Administrator's First and Final Accounting in the Estate Matter as well as a copy of the Foreclosure Deed for Debra's home. The Accounting did not include the Judgment in the DeCola matter as an asset or that Mr. Mason had received payments from DeCola totaling \$7,500.00.
62. By signing the First and Final Accounting, Mr. Mason represented to the Court "...that the above accounting [was] true and accurate to the best of [his] knowledge and belief..."
63. Mr. Mason at no time informed the Probate Court of the pending DeCola matter in Superior Court nor did he seek permission of the Probate Court to pursue the collection of the Judgment.
64. On March 3, 2011, the Probate Court entered an Order allowing the First and Final Accounting, and marking the Estate matter as closed.
65. On May 26, 2011, DeCola made a payment to Mr. Mason of \$1,500.00 on the outstanding Judgment in the DeCola matter.
66. On December 15, 2011, Mr. Mason once again filed a Motion for Periodic

Payments in the DeCola Matter. He again filed this Motion on behalf of Debra. He did not inform the Court that his client had died more than two years earlier.

67. After DeCola did not attend the hearing on the Motion, the Court ultimately ordered DeCola to “pay the sum of \$1,000.00 a month towards the balance of the debt commencing August 1, 2012 for three months whereupon the monthly amount will be reduced to \$500.00 commencing November 1, 2012 and running through until April of 2013. Commencing May 1, 2013 the payment shall increase to \$1,000.00 a month until the debt is paid in full.”
68. Eventually, the Superior Court determined that DeCola did not have the ability to pay the Judgment in Full and ordered DeCola to pay \$100.00 per month to Mr. Mason on the outstanding debt.
69. From October 23, 2012 to February 6, 2013, DeCola made three \$100.00 payments to Mr. Mason.
70. After a hearing on March 14, 2013, the Superior Court entered an Order that, “The \$100.00 payments remain in effect for the months of March and April 2013. Commencing May 1, 2013 and for the next consecutive months, the Defendant is ordered to pay the plaintiff the sum of \$500.00.”
71. DeCola made sporadic payments to Mr. Mason from March 18, 2013 until November 17, 2017. In total, DeCola made payments to Mr. Mason of \$33,513.07.

72. During the time period when DeCola was making payments to Mr. Mason, both of Debra's heirs passed away. Although Debra's sister, Denise Sugrue, passed away on January 14, 2014 and her father, Henry Sugrue passed away on March 17, 2017, Mr. Mason continued to accept payments on the DeCola matter through November 2017.
73. Mr. Mason represented to the ADO that he used the DeCola funds for Henry's care, and with Henry's consent. He represented that Henry instructed him in 2009 to make collection efforts and use whatever money he could obtain for his care. These instructions notwithstanding, the DeCola judgment was as asset of Debra's probate estate, not funds of Henry's, and should have gone through the probate process. Furthermore, as set forth herein, Mr. Mason was out of trust in Henry's matter and was misappropriating those funds for his use, funds which included the DeCola judgment. The DeCola judgment did not appear in Mr. Mason's accounting to the ADO.
74. Mr. Mason filed a Satisfaction of Judgment with the Court on December 6, 2017. Mr. Mason's client had died nine years earlier by this point in time.

B. Rule Violations

75. Mr. Mason agrees that the following Rule violations could be proven by clear and convincing evidence based on the facts stipulated to herein:
76. Rules 1.1 and 1.3 (Competence and Diligence), by:

- a. Failing to competently manage and account for funds he held in trust for Henry and Debra Sugrue;
 - b. Failing to initiate the probate process for Henry Sugrue upon his death;
 - c. Failing to inform the Superior Court of Debra Sugrue's death in the DeCola matter;
 - d. Failing to perform his duties as fiduciary in Debra Sugrue's probate estate by failing to include the DeCola judgment as an asset of her estate.
77. Rule 1.15 (Safekeeping property) and Sup. Ct. Rule 50 (Record-keeping Requirements) with regard to his client trust account by:
- a. Misappropriating funds of Henry Sugrue;
 - b. Misappropriating funds of Debra Sugrue;
 - c. commingling his own funds with client funds;
 - d. failing to deposit \$7,500 of Henry Sugrue's funds from the DCU and Middlesex accounts into the CTA;
 - e. failing to maintain accurate client ledgers in the Henry Sugrue matter;
 - f. failing to perform monthly reconciliations; and
 - g. failing to identify the client matter to which disbursements pertained.
78. Rule 3.3 (Candor to the Tribunal), by:

- a. knowingly failing to inform the Superior Court in the DeCola matter of Debra Sugrue's death and by knowingly pursuing collection efforts after her death for Mr. Mason's own benefit;
 - b. knowingly failing to inform the Probate Court of the DeCola judgment as an asset of Debra's estate;
 - c. submitting knowingly false TACs covering periods covering June 1, 2012 to May 31, 2017, which failed to identify the Middlesex and DCU accounts, and which falsely represented that Mr. Mason was performing monthly reconciliations and that he was not out of trust during the accounting periods.
79. Rule 8.1(a) (False Statement of Material Fact to Disciplinary Authority), by knowingly making false statements of material fact in the "accounting" submitted to the ADO in the Henry Sugrue matter.
80. Rule 8.4(c) (Conduct involving Dishonesty, Deceit, Fraud, or Misrepresentation) by:
- a. misappropriating the funds of Henry Sugrue as set forth (*supra*, ¶¶ 25, 31);
 - b. misappropriating the funds of Debra Sugrue's estate arising from the DeCola judgment;
 - c. submitting a false accounting for the Henry Sugrue matter to the ADO;
 - d. filing false Trust Account Compliance Certificates as set forth *Supra*.

C. Recommended Sanction

81. The Attorney Discipline Office and Mr. Mason jointly agree that a disbarment is the appropriate sanction in this matter. This sanction would serve the purposes of attorney discipline.
82. Both case law and the American Bar Association's *Standards for Imposing Lawyer Sanctions* (2005) ("*Standards*") support this sanction.
83. Mr. Mason agrees that he violated duties to his clients, to the public, and to the legal system. He agrees his conduct was intentional misconduct that caused significant harm to his clients and to the integrity of the profession. Under these circumstances, Mr. Mason agrees that the *Standards* provide for a baseline sanction of disbarment. *See Standards* §§ 4.11, 4.41, 5.11(b), 6.11.
84. The baseline sanction must be considered in light of any aggravating and mitigating factors. *E.g., Conner's Case*, 158 N.H. at 303.
85. In this case there are multiple aggravating factors present. *See Standards* § 9.22. They include substantial experience in the practice of law, a dishonest and selfish motive, a pattern of misconduct, multiple offenses, the submission of false statements during the disciplinary process, and the vulnerability of the victim.
86. The absence of a prior discipline record is a mitigating factor in this matter. *See Standards* § 9.32.

87. The parties agree that given the baseline sanction, and consideration of aggravating and mitigating circumstances, a disbarment serves the purposes of discipline and is the appropriate sanction in this case.

D. Costs

88. Subject to the PCC's approval of this Stipulation, Mr. Mason 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. Mason.

E. Effect of Stipulation

89. Mr. Mason understands that this Stipulation represents a recommended disposition, and that the PCC may accept, reject, or conditionally accept the Stipulation pursuant to Rule 37A(III)(aa)(1). Mr. Mason understands that the Supreme Court has ultimate authority to accept or reject this Stipulation.

F. Waiver of Formal Proceedings

90. Mr. Mason understands that he will be bound by his representations and admissions as contained in this Stipulation for purposes of any disciplinary matter, including any application for readmission, in which case this matter may be presented to the Committee on Character and Fitness.

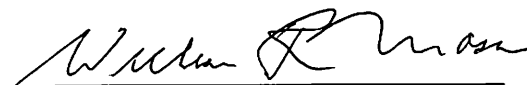
91. In so doing, Mr. Mason waives any and all of his due process rights under both the state and federal constitutions on the matters pending against him.
92. Mr. Mason further waives any and all of his procedural rights under N.H. Sup. Ct. R. 37 and 37A, **including specifically the procedures under Rule 37(16).**
93. In deciding both to sign this Stipulation to Disbarment, and to waive these rights, Mr. Mason has been informed that he may seek the advice of counsel. He signs this Stipulation knowingly and intelligently, without coercion or inducement of any kind.
94. Mr. Mason consents to disbarment, concedes that disbarment is the appropriate sanction for his intentional misconduct, and asks the Committee to recommend to the New Hampshire Supreme Court that the Supreme Court impose an Order of Disbarment in this attorney discipline matter.

Respectfully submitted,

Dated: 3-1, 2018

By: 
Sara S. Greene
Disciplinary Counsel

Dated: March 7, 2018

By: 
William R. Mason, Esquire
Respondent