

In the Supreme Court of Georgia

Decided: SEP 08 2003

S01Y0714. IN THE MATTER OF STEPHEN M. FRIEDBERG.
S01Y0716. IN THE MATTER OF DONALD J. STEIN.
S01Y0717. IN THE MATTER OF HOWARD WARREN GOLDSTEIN.

PER CURIAM.

These disciplinary matters are before the Court on the Review Panel's Report and Recommendation that Stephen M. Friedberg, Donald J. Stein and Howard Warren Goldstein (together, the "Respondents") be suspended for violating Standard 66 of Bar Rule 4-102 (d). A special master was appointed and a show cause hearing held in which all Respondents participated. The special master subsequently issued his report in which he considered the circumstances aggravating and mitigating factors, as well as prior case law, before recommending a three-year suspension as the appropriate discipline for each of the Respondents. The State Bar requested a Review Panel review and filed exceptions to the special master's recommendation in which it sought disbarment as the appropriate level of discipline in these cases. Respondents filed motions for acceptance of the special master's recommendation, but on June 23, 2003, the

Review Panel issued its report and recommendation agreeing with the State Bar that the Respondents should be disbarred for their violations of Standard 66.

The facts show that Respondents are members of the same law firm and on October 20, 2000, they pled guilty in the United States District Court for the Northern District of Georgia to Conspiracy to Defraud the United States and False Statement on 1997 Tax Return. Respondents have been State Bar members since 1973, 1975 and 1980, respectively. They failed to report their total income by distributing cash payments to themselves without reporting the payments as income; by not reporting as income amounts of “fee splitting” to non-lawyer individuals, i.e., runners; and by paying referral fees to runners for the referral of clients to the law firm. They engaged in this conduct from 1994 until 1999 and filed a joint tax return as partners for 1997 that they knew was untrue and incorrect.

We agree with the Review Panel that disbarment is the appropriate sanction in these cases , and note in aggravation of discipline that Respondents’ conduct was the result of selfish motives; that although they only pled guilty to two felony counts, their course of conduct and financial benefits from their dishonest actions spanned at least a five-year period; and that they have substantial experience in the practice of law. Accordingly, the names of Stephen M. Friedberg, Donald J. Stein, and Howard Warren Goldstein hereby are removed from the rolls of lawyers licensed to practice law in the State of Georgia. They are reminded of their duties under Bar Rule 4-219 (c).

Disbarred. All the Justices concur.