

In the Supreme Court of Georgia

Decided: NOV 22 2004

S05Y0204. IN THE MATTER OF TYRONE N. HAUGABROOK

PER CURIAM.

This disciplinary matter is before the Court on the Report and Recommendation of the Special Master finding that Respondent Tyrone N. Haugabrook violated Rule 8.4 (a) (2) of the Georgia Rules of Professional Conduct set forth in Bar Rule 4-102 (d) as a result of his guilty plea to two felony counts of Filing a False Tax Return arising from his failure to accurately report his income for tax years 1993 and 1994, in violation of 26 USC § 7206 (1). Despite acknowledging that disbarment is generally the appropriate sanction for such violations, the special master observed that disbarment is not mandatory when mitigating factors warrant a lesser penalty. See In the Matter of Calhoun, 268 Ga. 877 (494 SE2d 335) (1998). Among the mitigating factors found by the special master in this case are Respondent's lack of a prior disciplinary record; his good reputation in the legal community and community at-large as evidenced by the strong support provided by numerous character

witnesses at the evidentiary hearing before the special master and the voluminous letters and petitions submitted on Respondent's behalf; his extensive volunteer activities; his obvious remorse and apparent rehabilitation; his good faith efforts to make restitution by resolving his outstanding tax liability; and the fact that his illegal actions were purely personal in nature and did not involve the practice of law, see In the Matter of Calhoun, Jr., 268 Ga. 675 (492 SE2d 514) (1997).

This Court does not take lightly Respondent's felony convictions or the criminal behavior to which he has admitted. However, the Court notes that Respondent has already been punished through the criminal justice system and has accepted responsibility for his mistakes, which did not involve the practice of law. In light of his obvious remorse, his past and present service to his community, the fact that he had no prior disciplinary record, and his willingness to take full responsibility for his actions and the consequences thereof, this Court agrees with the special master that a one-year suspension and a public reprimand pursuant to Bar Rule 4-102 (b) (2) and (3) are the appropriate sanctions in this case. Accordingly, Haugabrook hereby is suspended from the practice of law for a period of one-year from August 9, 2004, the date of the special master's report. He is reminded of his duties under Bar Rule 4-219 (c). In addition, it hereby is ordered that Respondent Tyrone N. Haugabrook be administered a public reprimand in open court pursuant to Bar Rules 4-102 (b) (3) and 4-220 (c) by a judge of the superior court where Haugabrook resides.

One year suspension and public reprimand. All the Justices concur.