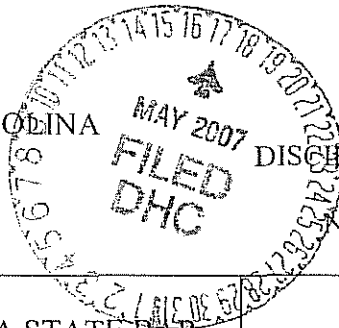


STATE OF NORTH CAROLINA
WAKE COUNTY



BEFORE THE
DISCIPLINARY HEARING COMMISSION
OF THE
NORTH CAROLINA STATE BAR
03 DHC 12

THE NORTH CAROLINA STATE BAR,

Plaintiff

v.

MOHAMMED SHYLLON, Attorney,

Defendant

CONSENT ORDER

Defendant, Mohammed Shyllon ("Shyllon" or "Defendant") was ordered to appear and show cause why the stay of the suspension imposed by the Order of Discipline entered in this case on February 28, 2004 should not be lifted and the suspension activated. This matter was considered by a Hearing Committee of the Disciplinary Hearing Commission composed of F. Lane Williamson, Chair, and members M. Ann Reed and Marguerite Watts pursuant to North Carolina Administrative Code, Title 27, Chapter 1, Subchapter B, § .0114(h). The Plaintiff was represented by Robert A. Crabill. The Defendant was represented by Irving Joyner. Based upon the stipulations of fact and the consent of the parties, the Hearing Committee hereby finds by clear, cogent, and convincing evidence the following:

FINDINGS OF FACT

1. On February 28, 2004, a Consent Order of Discipline was entered in this matter. The Order was served on Defendant on March 10, 2004.
2. The Consent Order of Discipline imposed a one year suspension stayed for three years. The stay of the suspension was conditioned upon compliance with the conditions stated in the order.
3. The condition listed in paragraph 2a of the Order of Discipline states as follows:

By 30 April 2004, at his expense, Defendant will have a complete audit and reconciliation of his trust account under the supervision and certification of a licensed CPA showing that all client funds have been fully accounted for and that there are no funds in the account belonging to Defendant unless permitted under Rule 1.15 of the Rules of Professional Conduct. Defendant will provide an audit report, including the trust account records and the CPA's workpapers, prepared by the CPA that certifies that Defendant's trust account is in compliance with the Rules of

Professional Conduct, without qualification or reservation, to the Office of Counsel of the North Carolina State Bar by 15 May 2004;

4. Shyllon did not provide an audit report, including the trust account records and CPA's workpapers prepared by the CPA that certifies that Defendant's trust account is in compliance with the Rules of Professional Conduct, without qualification or reservation to the Office of General Counsel.

5. Defendant provided a report prepared by a CPA that purports to be a reconciliation. This report does not certify that the account is in compliance with the Rules of Professional Conduct as required by the consent order.

6. The provided report contains ledger cards that show that defendant should have funds in his trust account for 22 clients. However, the balances for these clients are not included in defendant's summary of money held in this trust account for all clients.

7. Defendant has not demonstrated that he had and now has sufficient funds in his trust account for these 22 clients.

8. Defendant was asked to explain the discrepancies. Defendant's responses to the State Bar's inquiries about the discrepancies revealed new deficiencies in defendant's handling of client funds.

9. Defendant provided documentation of trust account transactions that showed a check from his operating account being shown on trust account ledgers.

10. Defendant provided several client ledgers reflecting disbursements with non-sequential number "9999." Defendant's accountant advised that the "9999" disbursements pertain to trust account checks that could not be found.

11. Defendant provided documentation that since 2005, the time of the CPA generated report, he has been depositing client funds that should have been held in trust into an operating account. Defendant handled funds in this manner for clients including, but not limited to, Nana Boasiako, Kokou Degoh, Segun Adesina, Sam Dodd, Sarah Laryea. Defendant's handling of these clients' funds is set out below.

12. For client Nana Boasiako, defendant's file indicates \$1,550 charged and client will make two payments. Defendant's receipts #347014 and 347015 indicate Nana Boasiako paid \$1,550 on May 10, 2005. Defendant's records for this client show checks numbered 1664, 1665, and 1666 for a total amount of \$650.00 payable to USCIS all dated August 2, 2005. Money received to pay filing fees to USCIS should be deposited into trust with a ledger card identifying them as belonging to Nana Boasiako. There is no ledger card and no record of any deposit to defendant's trust account for the benefit of Nana Boasiako. There is no record of the disbursement of the remaining \$900.00 of client Boasiako's funds.

13. For client Kokou Degoh, defendant's receipt #347062 dated July 8, 2005 indicates \$1,000 paid and \$1,200 due. Defendant's receipt #347094 indicates \$1,200 paid and no balance due on August 2, 2005. For client Kokou Degoh, defendant's records show checks numbered 1796, 1797, and 1798 for a total amount of \$675.00 payable to USCIS all dated November 18, 2005. Money received to pay filing fees to USCIS should be deposited into trust with a ledger card identifying them as belonging to Kokou Degoh. There is no ledger card and no record of a deposit to defendant's trust account for the benefit of Kokou Degoh. Checks #1797 and #1798 for client filing fees were returned for insufficient funds. There is no record of the disbursement of the remaining \$1,525.00 of client Degoh's funds.

14. For client Segun Adesina, defendant's receipt indicates \$750 received on July 11, 2005. For client Segun Adesina, defendant's records show checks numbered 1708, 1709, and 1710 for a total amount of \$745.00 payable to USCIS all dated September 15, 2005. Money received to pay filing fees to USCIS should be deposited into trust with a ledger card identifying them as belonging to Segun Adesina. There is no ledger card and no record of a deposit to defendant's trust account for the benefit of Segun Adesina. There is no record of the disbursement of the remaining \$5.00 of client Segun Adesina's funds.

15. For client Sam Dodd, defendant's file indicates \$2,200 paid in full September 1, 2005. For client Sam Dodd, defendant's receipt #347220 indicates \$1,550 paid and no balance due September 1, 2005. For client Sam Dodd, defendant's records show checks numbered 1818, 1819, and 1820 for a total amount of \$675.00 payable to USCIS all dated October 24, 2005. Money received to pay filing fees to USCIS should be deposited into trust with a ledger card identifying them as belonging to Sam Dodd. There is no ledger card and no record of a deposit to defendant's trust account for the benefit of Sam Dodd. There is no record of the disbursement of the remaining \$1,525.00 of client Dodd's funds.

16. For client Sarah Laryea, defendant's receipt #347221 indicates \$650 paid and receipt #347222 indicates \$1,550 paid and no balance due on September 1, 2005. For client Sarah Laryea, defendant's records show checks numbered 1769, 1770, and 1771 for a total amount of \$675.00 payable to USCIS all dated October 31, 2005. Money received to pay filing fees to USCIS should be deposited into trust with a ledger card identifying them as belonging to Sarah Laryea. There is no ledger card and no record of a deposit to defendant's trust account for the benefit of Sarah Laryea. There is no record of the disbursement of the remaining \$875 of client Sarah Laryea's funds.

17. After receiving client funds, Defendant's documentation shows that he is paying client costs from his operating account.

18. Defendant's records show that he is making deposits of client funds to his operating account.

19. Defendant's use of the operating account to hold client funds is in violation of the trust account rules.

20. Defendant's records indicate very few transactions in his trust account since 2004.

21. Defendant's failure to produce all the requested records has made it impossible to verify that trust funds are properly safeguarded.

22. Defendant has failed to account for all client funds that were previously deposited into his operating account.

23. The condition listed in paragraph 2a of the Order of Discipline states as follows:

By 30 June 2004, Defendant will, at this own expense, complete a course in law office financial management of at least 8 hours of instruction, focusing primarily on trust account management and record-keeping, approved in advance by the Office of Counsel of the North Carolina State Bar;

24. Shyllon did not complete a course in law office financial management of at least 8 hours of instruction, focusing primarily on trust account management and record-keeping, approved in advance by the Office of Counsel of the North Carolina State Bar.

CONCLUSIONS OF LAW

1. All parties are properly before the hearing committee and the committee has jurisdiction over the Defendant and the subject matter of this proceeding.

2. The Defendant, Mohammed Shyllon, has failed to comply with the following conditions of the stay of his suspension contained in the Consent Order of Discipline previously entered in this case:

a. Shyllon did not provide a complete audit and reconciliation of his trust account under the supervision and certification of a licensed CPA showing that all client funds have been fully accounted for and that there are no funds in the account belonging to Defendant unless permitted under Rule 1.15 of the Rules of Professional Conduct. Defendant did not provide an audit report, including the trust account records and the CPA's workpapers, prepared by the CPA that certifies that Defendant's trust account is in compliance with the Rules of Professional Conduct, without qualification or reservation, to the Office of Counsel of the North Carolina State Bar by 15 May 2004;

- b. Defendant did not complete a course in law office financial management of at least 8 hours of instruction, focusing primarily on trust account management and record-keeping, approved in advance by the Office of Counsel of the North Carolina State Bar.

Based upon the stipulations and the documents of record in this file, the Hearing Committee hereby enters the following:

CONCLUSIONS REGARDING DISCIPLINE

1. Shyllon's failure to provide a CPA-certified audit and reconciliation of his trust account causes significant potential harm to those clients whose money he holds in a fiduciary capacity.
2. Shyllon's failure to complete 8 hours of financial management course causes potential harm to those clients whose money he holds in a fiduciary capacity.
3. Shyllon should not be in an active membership status and able to practice law in North Carolina unless and until he is in compliance with the conditions stated in the Consent Order of Discipline.

Based upon the foregoing findings of fact and conclusions of law and the conclusion regarding discipline, the Hearing Committee enters the following:

ORDER

1. The stay of the one year suspension of Defendant's license imposed in the Consent Order of Discipline previously entered in this case is hereby lifted. This activation of the suspension is effective thirty days from the date set for hearing in this matter, April 12, 2007, including any wind-down period under the rules, and will begin on May 12, 2007.
2. Defendant may move the Committee for a stay of the balance of Defendant's active suspension at any time. In order to seek a stay of the balance of active suspension, Defendant must show by clear, cogent, and convincing evidence the following:
 - a. Defendant will have a complete audit and reconciliation of his trust and operating accounts, and any other accounts in which Defendant has deposited client funds, under the supervision and certification of a licensed CPA, approved in advance by the Office of Counsel of the State Bar showing that all client funds have been fully accounted for and that there are no funds in the account belonging to Defendant unless permitted under Rule 1.15 of the Rules of Professional Conduct. Defendant will provide an audit report, including the trust account

records and the CPA's workpapers, prepared by the CPA that certifies that Defendant's trust account is in compliance with the Rules of Professional Conduct, without qualification or reservation,

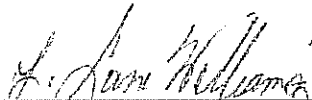
b. Shyllon will complete a course in law office financial management of at least 8 hours of instruction, focusing primarily on trust account management and record-keeping, approved in advance by the Office of Counsel of the North Carolina State Bar. This instruction may be done in increments totaling eight hours and need not be eligible for Continuing Legal Education credit.

3. In the event Shyllon meets the conditions in 2.a. and 2.b. above and a stay of the active suspension is entered, Shyllon shall receive credit for any period served on active suspension. Any remainder of the suspension shall be stayed for a period of two additional years beginning on the date that the stay is entered. Any stay shall be conditioned upon continued compliance with the same terms and conditions imposed in the Consent Order of Discipline numbered 2.b, c, d, e, f, g, h, i and j.

4. If the Defendant elects to not seek any stay of the suspension, Defendant's reinstatement at the conclusion of the suspension is conditioned upon Defendant showing by clear, cogent, and convincing evidence that he has complied with the conditions set forth in Paragraph 2 of this order in addition to the conditions set forth in the Consent Order of Discipline and the general conditions required for reinstatement following a suspension set forth in the Bar Rules.

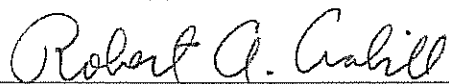
Signed by the undersigned Chair of the Disciplinary Hearing Committee with the consent of the other Hearing Committee members.

This the 11th day of May 2007.



F. Lane Williamson, Chair
Disciplinary Hearing Committee

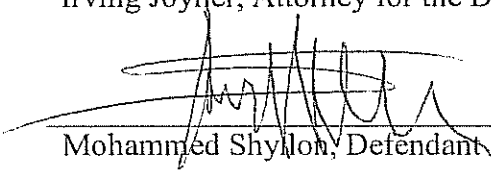
For the Plaintiff



Robert A. Crabill, Attorney for Plaintiff

For the Defendant

Irving Joyner, Attorney for the Defendant



Mohammed Shyllon, Defendant

Signed by the undersigned Chair of the Disciplinary Hearing Committee with the consent of the other Hearing Committee members.

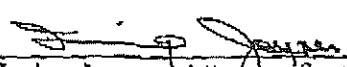
This the 12th day of April .. 2007.

F. Lane Williamson, Chair
Disciplinary Hearing Committee

For the Plaintiff

Robert A. Crabill, Attorney for Plaintiff

For the Defendant



Irving Joyner, Attorney for the Defendant

Mohammed Shyllon, Defendant