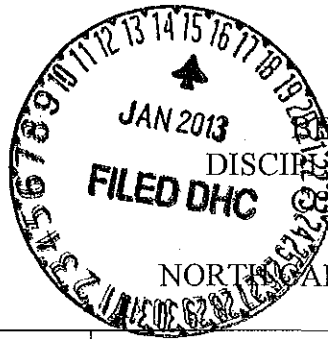


STATE OF NORTH CAROLINA
WAKE COUNTY



BEFORE THE
DISCIPLINARY HEARING
COMMISSION

OF THE
NORTH CAROLINA STATE BAR
12 DHC 10

THE NORTH CAROLINA STATE BAR,

Plaintiff

v.

SAM H. EDWARDS, Attorney,

Defendant

ORDER
OF DISBARMENT

THIS MATTER coming before the undersigned Chair of The Disciplinary Hearing Commission (DHC) pursuant to 12 N.C.A.C. 1B § .0117(d) upon an affidavit of surrender of license executed by Sam H. Edwards ("Edwards") dated January 9, 2013 and filed with the Chair of the DHC on January 11, 2013.

Based upon the pleadings and the record, the undersigned makes the following:

FINDINGS OF FACT

1. Plaintiff, the North Carolina State Bar ("State Bar"), is a body duly organized under the laws of North Carolina and is the proper party to bring this proceeding under the authority granted it in Chapter 84 of the General Statutes of North Carolina, and the Rules and Regulations of the North Carolina State Bar (Chapter 1 of Title 27 of the North Carolina Administrative Code).

2. Defendant, Sam H. Edwards ("Edwards"), was admitted to the North Carolina State Bar in 1972 and is, and was at all times referred to herein, an attorney at law licensed to practice in North Carolina, subject to the rules, regulations, and Rules of Professional Conduct of the North Carolina State Bar and the laws of the State of North Carolina.

3. The North Carolina State Bar filed a formal complaint against Edwards on January 30, 2012 alleging that he failed to file federal and state income tax returns for tax years 2005, 2006, 2007, 2008 and 2009, failed to pay federal and state income tax for those tax years, and pled guilty in Wake County District Court to five counts of failure to file state income tax returns for tax years 2005 through 2009.

4. The conduct set out in the complaint constitutes violations of Rules 8.4(b) and(c) of the Rules of Professional Conduct and as such constitutes grounds for discipline under N.C. Gen. Stat. § 84-28(b)(2). Defendant's convictions constitute additional grounds for discipline under N.C. Gen. Stat. § 84-28(b)(1).

5. There is presently pending a State Bar grievance and investigation, State Bar file number 12G1210, regarding Defendant's handling of an estate for which he was the executor, Brunswick County file number 09E-1014.

6. The allegations in 12G1210 are that Defendant misappropriated over \$300,000 from the estate and that this conduct violates Rules 1.15-2(j), 8.4(c), and 8.4(d) of the Rules of Professional Conduct.

7. Defendant has waived probable cause in 12G1210, acknowledged that the material facts on which this grievance is predicated are true, and consents for this matter to be considered by the undersigned Chair of the DHC.

8. The conduct alleged in the pending estate matter constitutes grounds for discipline under N.C. Gen. Stat. § 84-28(b)(2).

9. Defendant has indicated his consent to disbarment by filing an affidavit with the Chair of the DHC. The affidavit meets all the requirements set forth in 27 N.C.A.C. 1B § .0117(a)(1), (2), (3), (4) and (d).

Based upon the foregoing Findings of Fact, the undersigned makes the following:

CONCLUSIONS OF LAW

1. 27 N.C.A.C. 1B § .0108 provides that the Chair of the DHC has the power and duty to enter orders disbarring members by consent.

2. 27 N.C.A.C. 1B § .0117(d) states that the Chair of the DHC will accept the surrender and issue an order of disbarment upon determination that an affidavit of surrender filed pursuant to this subsection meets the requirements set out in 27 N.C.A.C. 1B § .0117(a)(1), (2), (3), (4).

3. Defendant's affidavit meets all requirements set forth in 27 N.C.A.C. 1B § .0117(a)(1), (2), (3), (4) and (d) and the facts upon which the affidavit is predicated warrant Defendant's disbarment.

Based upon the foregoing Findings of Fact and Conclusions of Law, the undersigned Chair of the Disciplinary Hearing Commission enters the following

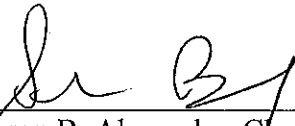
ORDER

1. The surrender of the license of Sam H. Edwards is hereby accepted.
2. Sam H. Edwards is DISBARRED from the practice of law in North Carolina.

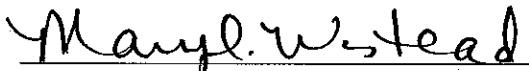
3. Edwards shall comply with the provisions of 27 N.C.A.C. 1B § .0117(c) and § .0124 of the State Bar Discipline and Disability Rules and shall surrender his license and permanent membership card to the Secretary of the North Carolina State Bar along with the affidavit required by 27 N.C.A.C. 1B § .0124 of the State Bar Discipline and Disability Rules.


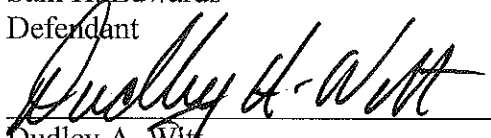
4. The costs of this action and administrative fees are taxed against Edwards and shall be paid within thirty days of the effective date of this order.

Done and Ordered this 14 day of January, 2013.


Sharon B. Alexander, Chair
Disciplinary Hearing Commission

CONSENTED TO BY:

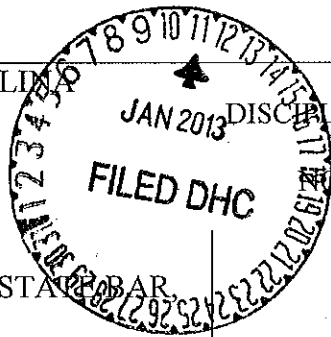

Mary D. Winstead
Deputy Counsel, North Carolina State Bar
Attorney for Plaintiff


Sam H. Edwards
Defendant

Dudley A. Wirt
Attorney for Defendant

STATE OF NORTH CAROLINA

WAKE COUNTY

THE NORTH CAROLINA STATE BAR



BEFORE THE
DISCIPLINARY HEARING COMMISSION
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12 DHC 10

Plaintiff

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SAM H. EDWARDS, Attorney,

Defendant

AFFIDAVIT OF
SURRENDER OF
LAW LICENSE

Sam H. Edwards, being first duly sworn, deposes and says as follows:

1. I desire to resign and hereby tender my license to practice law in North Carolina.
2. My resignation is freely and voluntarily rendered. It is not the result of coercion or duress. I am fully aware of the implication of submitting my resignation.
3. I am aware that there is pending a complaint against me before the Disciplinary Hearing Commission, which contains allegations that I willfully failed to file state and federal individual income tax returns for tax years 2005, 2006, 2007, 2008 and 2009 and willfully failed to pay state and federal income tax due for those years. The complaint further alleges that on June 15, 2011, I pled guilty in Wake County District Court to five counts of failure to file state income tax returns.
4. I acknowledge that the material facts upon which the allegations in the pending complaint are predicated are true.
5. I also acknowledge that there is pending a State Bar grievance and investigation regarding my handling of an estate for which I was the executor, Brunswick County file number 09E-1014.
6. I further acknowledge that the State Bar alleges that I misappropriated over \$300,000 from the estate in violation of Rules 1.15-2(j), 8.4(c), and 8.4(d) of the Rules of Professional Conduct.
7. I acknowledge that the material facts upon which the allegations in the pending grievance are predicated are true.

8. I am submitting my resignation because I know that I could not successfully defend against these disciplinary charges.

This the 9th day of January, 2013.

Sam H. Edwards
Sam H. Edwards

I, Melissa Stevens Byrd, Notary Public of the County of Brunswick, State of North Carolina, certify that Same H. Edwards personally appeared before me this day, was sworn, attested that the foregoing Affidavit is true and accurate of his own personal knowledge, and executed the foregoing Affidavit.

This the 9 day of January, 2013.

Melissa Stevens Byrd
Notary Public

My Commission Expires: 11/15/16