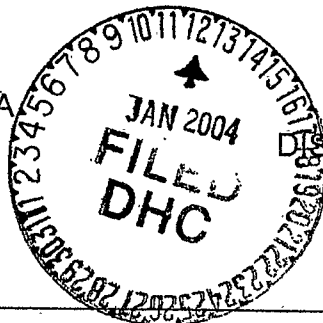


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NORTH CAROLINA
WAKE COUNTY



BEFORE THE
DISCIPLINARY HEARING COMMISSION
OF THE
NORTH CAROLINA STATE BAR
03 DHC 22

THE NORTH CAROLINA STATE BAR,)
Plaintiff,)
v.)
WALTER J. ETRINGER, Attorney,)
Defendant.)

CONSENT ORDER
OF
DISCIPLINE

This matter was heard by a Hearing Committee of the Disciplinary Hearing Commission composed of Stephen E. Culbreth, Chair; Charles M. Davis and H. Dale Almond. Alan M. Schneider represented the defendant, Walter J. Etringer, and Thomas F. Moffitt represented the plaintiff. Defendant has agreed to waive a formal hearing in the above referenced matter. Both parties stipulate and agree to the findings of fact and conclusions of law recited in this consent order and to the discipline imposed. The defendant also stipulates that he waives his right to appeal this consent order or challenge in any way the sufficiency of the findings by consenting to the entry of this order. Based upon the consent of the parties, the Hearing Committee hereby enters 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, Walter J. Etringer ("Etringer"), was admitted to the North Carolina State Bar in 1976, and is, and was at all times referred to herein, an attorney at law licensed to practice in North Carolina, subject to the laws of the State of North Carolina, the Rules and Regulations of the North Carolina State Bar and the Revised Rules of Professional Conduct.
3. During all or part of the relevant periods referred to herein, Etringer was engaged in the practice of law in the State of North Carolina and maintained a law office in Madison or Eden, Rockingham County, North Carolina.

4. Defendant willfully failed to timely file state and federal income tax returns for tax years 1997, 1998, and 1999 when those tax returns were due or pay the taxes when due, as required by N.C. Gen. Stat. Sec. 105-152 and 26 USC § 6012, respectively. Willful failure to file state and federal tax returns or pay the taxes when due are misdemeanors under N.C. Gen. Stat. § 105-236 (9) and 26 USC § 7203, respectively.

5. During the calendar years 1997-1999, defendant earned annual income higher than the minimum statutory amount requiring a taxpayer to file state and federal individual returns.

6. Defendant filed his state and federal income tax returns for tax years 1997, 1998 and 1999 on or about January 25, 2001 prior to any contact or inquiry by the North Carolina Department of Revenue or Internal Revenue Service.

7. The above referenced conduct occurred during a period of time in which he was experiencing significant personal problems in his life, including financial difficulties which made him unable to pay on the due dates for filing and payment.

8. Defendant stipulates to the facts and consents to this Order of Discipline freely and voluntarily with advice of counsel.

Based upon the foregoing Findings of Fact, the Committee enters the following:

CONCLUSIONS OF LAW

1. All parties are properly before the Hearing Committee, and the Committee has jurisdiction over defendant, Walter J. Etringer, and the subject matter of this proceeding.

2. By willfully failing to file North Carolina and federal individual income tax returns for 1997, 1998 and 1999 when the tax returns were due and failing to pay the taxes when due, the defendant committed criminal acts that reflect adversely on his honesty, trustworthiness, or fitness as a lawyer in other respects, in violation of Rule 8.4 (b) of the Revised Rules of Professional Conduct.

Based upon the consent of the parties, the hearing committee also enters the following:

FINDINGS REGARDING DISCIPLINE

1. The Defendant's misconduct is aggravated by the following factor:

- (a) Multiple offenses, and
- (b) Pattern of misconduct.

2. The Defendant's misconduct is mitigated by the following factors:

- (a) Absence of any prior disciplinary record,
- (b) Absence of a dishonest or selfish motive,
- (c) Defendant was suffering from significant personal problems during the time period in which the violations occurred,
- (d) Efforts to rectify the consequences of his misconduct by filing the required state and federal income tax returns and paying and/or making arrangements to pay all of the state and federal taxes for which he is obligated to pay,
- (e) Cooperative attitude toward the proceedings, and
- (f) Remorse.

3. The mitigating factors outweigh the aggravating factors.

Based upon the foregoing FINDINGS OF FACT and CONCLUSIONS OF LAW and the FINDINGS REGARDING DISCIPLINE and with the consent of the parties, the Hearing Committee enters the following:

ORDER OF DISCIPLINE

1. The license of the defendant, Walter J. Etringer, is hereby suspended for two years from the date this Order of Discipline is served upon him. The period of suspension is stayed for two years upon the following conditions:

- a. The defendant shall pay all past due state and federal taxes due that he is obligated to pay for tax years 1997 through 1999. Provided, however, that if the defendant enters into an installment agreement or some other agreement to pay said outstanding tax liabilities, the execution and compliance with the terms of such an agreement will fulfill the terms of this paragraph concerning payment of taxes. During the period of the stay, the defendant shall abide by all the terms of and make all payments due under any such agreement with the North Carolina Department of Revenue and the Internal Revenue Service.
- b. The defendant shall provide documentation, within sixty (60) days of the entry of this Order, to the Office of Counsel of the State Bar to prove that he has paid his state and federal income taxes for tax years 1997 through 1999, and/or made agreements with state and federal taxing

authorities for payment of the taxes due but not yet paid for tax years 1997 through 1999.

c. The defendant shall timely file all federal and state income tax returns on the appropriate due dates or the extended due dates, and shall timely pay all taxes assessed based upon those returns.

d. The defendant shall provide the Office of Counsel of the North Carolina State Bar with written verification that he has filed all required tax returns with the North Carolina Department of Revenue and the Internal Revenue Service during the stayed suspension. This written verification shall be sent on or before April 15th of each year of the stayed suspension period. If an extension for filing income tax returns is sought, then written verification shall be provided to the Office of Counsel of the North Carolina State Bar within one week of the filing date of that return.

e. The defendant shall provide the Office of Counsel of the North Carolina State Bar with written verification, on a quarterly basis, of his payments through the installment plan or agreement that he has entered into with the North Carolina Department of Revenue and the Internal Revenue service. The first written verification is due on April 1, 2004. The other written reports shall be due on July 1, 2004, October 1, 2004, January 1, 2005, April 1, 2005, July 1, 2005, October 1, 2005 and January 1, 2006.

f. Defendant will respond to all State Bar requests for information by the deadline stated in the communication or within thirty (30) days, whichever is earlier, as required by Rule 8.1 (b) of the Revised Rules of Professional Conduct.

g. The Defendant shall not violate any state or federal laws or any provisions of the Rules of Professional Conduct during the period of the stayed suspension.

h. Defendant will timely comply with all State Bar membership and Continuing Legal Education requirements.


i. Defendant shall pay all costs incurred in this proceeding, as assessed by the Secretary, within 30 days of service of the notice of costs upon him.

2. If, upon a motion by the State Bar, a Hearing Committee of the DHC finds that the defendant has violated any of the conditions in Section 1(a)-(i) of this Order of Discipline, the suspension of the defendant's license shall be activated. If the suspension is activated, prior to seeking reinstatement of his license, the defendant must:

- a. Comply with all provisions of State Bar Discipline & Disability Rule 27 NCAC 1 B, § .0125 (b).
- b. Satisfy all the conditions set forth in section 1 (a)-(i) of this Order of Discipline.

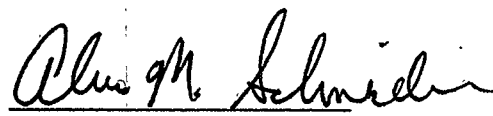
Signed by the undersigned Chair with the full knowledge and consent of the other members of the Hearing Committee.


This the 8th day of January, 2004


Stephen E. Culbreth, Chair
Hearing Committee

WE CONSENT:


Walter J. Etringer, Defendant


Alan M. Schneider
Attorney for Defendant


Thomas F. Moffitt
Attorney for Plaintiff

Etringer Order of Discipline (12-18-03)