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SEP 29 2010 *nl*

STATE BAR COURT
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LOS ANGELES

**REVIEW DEPARTMENT OF THE STATE BAR COURT
IN BANK**

In the Matter of)	Case No.: 06-C-13001
)	
LESLIE JAMES SHERMAN)	
)	RECOMMENDATION OF SUMMARY
)	DISBARMENT
A Member of the State Bar.)	
_____)	

On September 3, 2010, the State Bar filed a request for recommendation of summary disbarment based on Leslie J. Sherman's felony conviction. Sherman did not file a response. We grant the request and recommend that Sherman be summarily disbarred.

On July 10, 2007, Sherman pled guilty to felony violations of title 18 United States Code section 371 (conspiracy) and 1344(1) and title 26 United States Code section 7206(1) (filing false tax return). Effective October 8, 2007, we placed Sherman on interim suspension. On March 18, 2008, we dismissed this matter without prejudice following the Supreme Court's acceptance of Sherman's resignation. However, on March 26, 2008, the Supreme Court vacated its prior order accepting Sherman's resignation. Accordingly, we vacated our order dismissing this proceeding and reinstated Sherman's interim suspension effective April 4, 2008. On September 3, 2010, the State Bar transmitted evidence that Sherman's conviction was final.

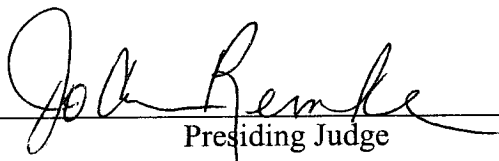
After the judgment of conviction becomes final, "the Supreme Court shall summarily disbar the attorney if the offense is a felony . . . and an element of the offense is the specific

intent to deceive, defraud, steal, or make or suborn a false statement, or involved moral turpitude.” (Bus. & Prof. Code, § 6102, subd. (c).)

The record of conviction establishes that Sherman’s violation of 26 United States Code section 7206(1) (filing false tax return) meets the criteria for summary disbarment under Business and Professions Code section 6102, subdivision (c). First, it is a felony. Second, the crime involves moral turpitude. A conviction under this statute requires the government prove that a defendant specifically intended the return to be false. (*U.S. v. Friedland* (D.N.J. 1980) 502 F.Supp 611, 619.) Intentionally making such false statements necessarily involves moral turpitude. (*Chefsky v. State Bar* (1984) 36 Cal.3d 116, 124.)

When an attorney's conviction meets the requirements of Business and Professions Code section 6102, subdivision (c), "the attorney is not entitled to a State Bar Court hearing to determine whether lesser discipline is called for." (*In re Paguirigan* (2001) 25 Cal.4th 1, 7.) Disbarment is mandatory. (*Id.* at p. 9.)

We therefore recommend that Leslie James Sherman, State Bar number 140366, be disbarred from the practice of law in this state. We also recommend that he be ordered to comply with rule 9.20 of the California Rules of Court and to perform the acts specified in subdivisions (a) and (c) of that rule within 30 and 40 days, respectively, after the effective date of the Supreme Court's order. Finally, we recommend that the costs be awarded to the State Bar in accordance with section 6086.10 of the Business and Professions Code and that such costs be enforceable both as provided in Business and Professions Code section 6140.7 and as a money judgment.


Presiding Judge

CERTIFICATE OF SERVICE
[Rule 62(b), Rules Proc.; Code Civ. Proc., § 1013a(4)]

I am a Court Services Analyst of the State Bar Court. I am over the age of eighteen and not a party to the within proceeding. Pursuant to standard court practice, in the City and County of Los Angeles, on September 29, 2010, I deposited a true copy of the following document(s):

RECOMMENDATION OF SUMMARY
DISBARMENT FILED SEPTEMBER 29, 2010

in a sealed envelope for collection and mailing on that date as follows:

[X] by first-class mail, with postage thereon fully prepaid, through the United States Postal Service at Los Angeles, California, addressed as follows:

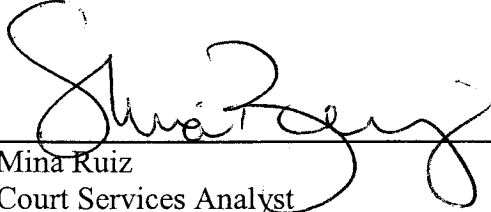
LESLIE JAMES SHERMAN
13465 BEACH AVE NO B
MARINA DEL REY CA 90292-5623

ARTHUR L MARGOLIS
2000 RIVERSIDE DR
LOS ANGELES CA 90039-3758

[X] by interoffice mail through a facility regularly maintained by the State Bar of California addressed as follows:

KRISTIN RITSEMA, ENFORCEMENT, LOS ANGELES

I hereby certify that the foregoing is true and correct. Executed in Los Angeles, California, on September 29, 2010.



Mina Ruiz
Court Services Analyst
State Bar Court