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**State Bar Court of California  
Hearing Department  
San Francisco  
DISBARMENT**

<p>Counsel For The State Bar</p> <p><b>Erica L. M. Dennings</b> Senior Trial Counsel 180 Howard Street San Francisco, CA 94105 (415) 538-2285</p> <p>Bar # 145755</p>	<p>Case Number(s): 13-O-10268-LMA 13-O-10412 13-O-11584 13-O-12374 13-O-12375 13-O-13519 13-O-13815</p>	<p>For Court use only</p> <p align="center"><b>PUBLIC MATTER</b></p> <p align="center"><b>FILED</b></p> <p align="center">JUL 10 2014</p> <p align="center">STATE BAR COURT CLERK'S OFFICE SAN FRANCISCO</p>
<p>Counsel For Respondent</p> <p><b>William Steer Reustle</b> 609 Jefferson Street, Suite G-1 Fairfield, CA 94533 (707) 427-1662</p> <p>Bar # 83707</p>	<p>Submitted to: <b>Settlement Judge</b></p> <p>STIPULATION RE FACTS, CONCLUSIONS OF LAW AND DISPOSITION AND ORDER APPROVING; ORDER OF INVOLUNTARY INACTIVE ENROLLMENT</p> <p><b>DISBARMENT</b></p> <p><input type="checkbox"/> PREVIOUS STIPULATION REJECTED</p>	
<p>In the Matter of:</p> <p><b>DONALD MAH</b></p> <p>Bar # 158045</p> <p>A Member of the State Bar of California (Respondent)</p>		

**Note: All information required by this form and any additional information which cannot be provided in the space provided, must be set forth in an attachment to this stipulation under specific headings, e.g., "Facts," "Dismissals," "Conclusions of Law," "Supporting Authority," etc.**

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**A. Parties' Acknowledgments:**

- (1) Respondent is a member of the State Bar of California, admitted **June 8, 1992**.
- (2) The parties agree to be bound by the factual stipulations contained herein even if conclusions of law or disposition are rejected or changed by the Supreme Court.
- (3) All investigations or proceedings listed by case number in the caption of this stipulation are resolved by this stipulation and are deemed consolidated. Dismissed charge(s)/count(s) are listed under "Dismissals." The stipulation consists of (23) pages, not including the order.
- (4) A statement of acts or omissions acknowledged by respondent as cause or causes for discipline is included under "Facts."

(Effective January 1, 2014)

- (5) Conclusions of law, drawn from and specifically referring to the facts are also included under "Conclusions of Law."
- (6) The parties must include supporting authority for the recommended level of discipline under the heading "Supporting Authority."
- (7) No more than 30 days prior to the filing of this stipulation, respondent has been advised in writing of any pending investigation/proceeding not resolved by this stipulation, except for criminal investigations.
- (8) Payment of Disciplinary Costs—Respondent acknowledges the provisions of Bus. & Prof. Code §§6086.10 & 6140.7. (Check one option only):
- ☒ Costs to be awarded to the State Bar.
- ☐ Costs are waived in part as set forth in a separate attachment entitled "Partial Waiver of Costs".
- ☐ Costs are entirely waived.
- (9) ORDER OF INACTIVE ENROLLMENT:  
The parties are aware that if this stipulation is approved, the judge will issue an order of inactive enrollment under Business and Professions Code section 6007, subdivision (c)(4), and Rules of Procedure of the State Bar, rule 5.111(D)(1).

**B. Aggravating Circumstances [Standards for Attorney Sanctions for Professional Misconduct, standards 1.2(f) & 1.5]. Facts supporting aggravating circumstances are required.**

- (1) ☒ **Prior record of discipline**
- (a) ☒ State Bar Court case # of prior case **97-C-13952. See attachment to stipulation, p. 19.**
- (b) ☒ Date prior discipline effective **February 28, 1998.**
- (c) ☒ Rules of Professional Conduct/ State Bar Act violations: **Business and Professions Code section 6068(a) by violating Penal Code section 242 (battery).**
- (d) ☒ Degree of prior discipline **private reproof.**
- (e) ☒ If respondent has two or more incidents of prior discipline, use space provided below:

**Case no. 12-O-11559 and 12-O-16427 (S214077). Effective January 30, 2014, respondent was suspended for one year, stayed and placed on 2 years' probation with conditions for violating 3-700(D)(2) and 3-700(D)(1) in 2 client matters and Business and Professions Code, section 6068(i). See attachment to stipulation, p. 19.**

- (2) ☐ **Dishonesty:** Respondent's misconduct was intentional, surrounded by, or followed by bad faith, dishonesty, concealment, overreaching or other violations of the State Bar Act or Rules of Professional Conduct.
- (3) ☐ **Trust Violation:** Trust funds or property were involved and respondent refused or was unable to account to the client or person who was the object of the misconduct for improper conduct toward said funds or property.

- (4) ☒ **Harm:** Respondent's misconduct harmed significantly a client, the public or the administration of justice. **See attachment to stipulation, at p. 19.**
- (5) ☒ **Indifference:** Respondent demonstrated indifference toward rectification of or atonement for the consequences of his or her misconduct. **See attachment to stipulation, at p. 19.**
- (6) ☐ **Lack of Cooperation:** Respondent displayed a lack of candor and cooperation to victims of his/her misconduct or to the State Bar during disciplinary investigation or proceedings.
- (7) ☒ **Multiple/Pattern of Misconduct:** Respondent's current misconduct evidences multiple acts of wrongdoing or demonstrates a pattern of misconduct. **See attachment to stipulation, at p. 19.**
- (8) ☒ **Restitution:** Respondent failed to make restitution. **See attachment to stipulation, at p. 19.**
- (9) ☐ **No aggravating circumstances** are involved.

**Additional aggravating circumstances:**

**C. Mitigating Circumstances [see standards 1.2(g) & 1.6]. Facts supporting mitigating circumstances are required.**

- (1) ☐ **No Prior Discipline:** Respondent has no prior record of discipline over many years of practice coupled with present misconduct which is not deemed serious.
- (2) ☐ **No Harm:** Respondent did not harm the client, the public, or the administration of justice.
- (3) ☐ **Candor/Cooperation:** Respondent displayed spontaneous candor and cooperation with the victims of his/her misconduct and to the State Bar during disciplinary investigation and proceedings.
- (4) ☐ **Remorse:** Respondent promptly took objective steps spontaneously demonstrating remorse and recognition of the wrongdoing, which steps were designed to timely atone for any consequences of his/her misconduct.
- (5) ☐ **Restitution:** Respondent paid \$            on            in restitution to            without the threat or force of disciplinary, civil or criminal proceedings.
- (6) ☐ **Delay:** These disciplinary proceedings were excessively delayed. The delay is not attributable to respondent and the delay prejudiced him/her.
- (7) ☐ **Good Faith:** Respondent acted with a good faith belief that was honestly held and reasonable.
- (8) ☐ **Emotional/Physical Difficulties:** At the time of the stipulated act or acts of professional misconduct respondent suffered extreme emotional difficulties or physical or mental disabilities which expert testimony would establish was directly responsible for the misconduct. The difficulties or disabilities were not the product of any illegal conduct by the member, such as illegal drug or substance abuse, and the difficulties or disabilities no longer pose a risk that Respondent will commit misconduct.
- (9) ☐ **Severe Financial Stress:** At the time of the misconduct, respondent suffered from severe financial stress which resulted from circumstances not reasonably foreseeable or which were beyond his/her control and which were directly responsible for the misconduct.
- (10) ☐ **Family Problems:** At the time of the misconduct, respondent suffered extreme difficulties in his/her personal life which were other than emotional or physical in nature.

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- (11) ☐ **Good Character:** Respondent's extraordinarily good character is attested to by a wide range of references in the legal and general communities who are aware of the full extent of his/her misconduct.
- (12) ☐ **Rehabilitation:** Considerable time has passed since the acts of professional misconduct occurred followed by subsequent rehabilitation.
- (13) ☒ **No mitigating circumstances** are involved.

**Additional mitigating circumstances:**

**D. Discipline: Disbarment.**

**E. Additional Requirements:**

- (1) **Rule 9.20, California Rules of Court:** Respondent must comply with the requirements of rule 9.20, California Rules of Court, and perform the acts specified in subdivisions (a) and (c) of that rule within 30 and 40 calendar days, respectively, after the effective date of the Supreme Court's Order in this matter.
- (2) ☐ **Restitution:** Respondent must make restitution to \_\_\_\_\_ in the amount of \$ \_\_\_\_\_ plus 10 percent interest per year from \_\_\_\_\_. If the Client Security Fund has reimbursed \_\_\_\_\_ for all or any portion of the principal amount, respondent must pay restitution to CSF of the amount paid plus applicable interest and costs in accordance with Business and Professions Code section 6140.5. Respondent must pay the above restitution and furnish satisfactory proof of payment to the State Bar's Office of Probation in Los Angeles no later than \_\_\_\_\_ days from the effective date of the Supreme Court order in this case.
- (3) ☒ **Other: Restitution: See attachment to stipulation at p. 21-22.**

**ATTACHMENT TO**  
**STIPULATION RE FACTS, CONCLUSIONS OF LAW AND DISPOSITION**

IN THE MATTER OF:                      DONALD MAH

CASE NUMBERS:                      13-O-10268, 13-O-10412, 13-O-11584, 13-O-12374,  
   13-O-12375, 13-O-13519, 13-O-13815

**FACTS AND CONCLUSIONS OF LAW.**

Respondent admits that the following facts are true and that he is culpable of violations of the specified statutes and/or Rules of Professional Conduct.

Case No. 13-O-10268 (Complainant: Anja Jones)

**FACTS:**

1. On November 26, 2012, Anja Jones ("Jones") hired respondent to represent her in a dissolution matter, *Anja Jones v. Robert Jones*, Solano County Superior Court case number FFL104197. Also on this date: Jones and respondent signed a substitution form; Jones paid respondent \$1,000 in advance fees; and Jones told respondent that trial was set for February 5, 2013. Respondent never filed the substitution.
2. On December 27, 2012, Jones left two messages for respondent to determine the status of her case. Respondent received the messages, but did not return Jones's calls.
3. On December 28, 2012, Jones telephoned respondent at his office and on his cell phone to determine the status of her case. Jones was unable to leave a message at either phone because the mailbox was full.
4. On December 30, 2012, Jones sent respondent a letter terminating his legal services. Respondent received the letter shortly after it was sent.
5. Respondent provided no service of value to Jones. Respondent earned none of the \$1,000 in advanced fees.
6. On December 31, 2012, Jones filed a complaint with the State Bar against respondent.
7. On May 16 and June 6, 2013, a State Bar Investigator wrote respondent letters requesting a written response to the allegations in the Jones complaint. Respondent received the letters shortly after they were sent. Respondent failed to provide a written response to the investigator's letters.
8. On June 14, 2013, Jones sent respondent a letter in which she requested respondent return her client file and the \$1,000 advanced attorney's fees she paid him. Respondent received the letter shortly after it was sent, but did not return Jones's fees or her file.

## CONCLUSIONS OF LAW:

9. By failing to return Jones's messages requesting the status of the case, respondent failed to respond to his client's reasonable status inquiries in wilful violation of Business and Professions Code, section 6068(m).

10. By failing to provide Jones's client file that she requested, respondent failed to promptly return the client papers and property in wilful violation of Rules of Professional Conduct, rule 3-700(D)(1).

11. By failing to refund Jones's \$1,000 advanced attorney's fees, respondent failed to promptly refund unearned fees in wilful violation of Rules of Professional Conduct, rule 3-700(D)(2).

12. By failing to provide a written response to the State Bar investigator's letters, respondent failed to cooperate in a State Bar investigation in wilful violation of Business and Professions Code, section 6068(i).

### Case No. 13-O-10412 (Complainant: Donald Wong)

## FACTS:

13. On April 2, 2012, Donald Wong ("Wong") hired respondent to represent him in a marital dissolution matter. Wong paid respondent \$2,500 in advanced attorney's fees and \$395 for filing fees.

14. On April 9, 2012, respondent filed a petition for dissolution of marriage on behalf of Wong, *In the Marriage of Donald Wong v. Vivian Wong*, San Mateo County Superior Court, case number 117263. Thereafter, respondent took no further steps to pursue the dissolution, including not serving the petition on Wong's wife, Vivian.

15. In July and August 2012, Wong telephoned respondent at his office on several occasions to determine the status of his case and left messages requesting that respondent return his phone calls. Respondent received the messages, but failed to return Wong's calls.

16. On January 9, 2013, Wong hired another attorney to represent him in his dissolution matter, thereby effectively terminating respondent.

17. On January 11, 2013, Wong filed a complaint with the State Bar against respondent.

18. Respondent provided no services of value to Wong and therefore, earned none of the \$2,500 Wong paid to him.

19. On May 15 and June 9, 2013, a State Bar Investigator wrote respondent letters requesting a written response to the allegations in the Wong complaint. Respondent received the letters shortly after they were sent. Respondent failed to provide a written response to the investigator's letters.

20. On July 9, 2013, Wong sent respondent a letter via certified mail, return receipt requested. In the letter Wong informed respondent that he had hired another attorney, and requested an accounting

and the return of any unearned fees. Respondent received the letter shortly after it was sent, but did not respond.

#### CONCLUSIONS OF LAW:

21. By failing to take any steps on behalf of Wong after filing the petition for dissolution, respondent intentionally, recklessly, or repeatedly failed to perform legal services with competence in wilful violation of Rules of Professional Conduct, rule 3-110(A).

22. By failing to respond to Wong's telephone messages or e-mails requesting the status of the case, respondent failed to respond to his client's reasonable status inquiries in wilful violation of Business and Professions Code, section 6068(m).

23. By failing to refund any of the \$2,500 in advanced fees to Wong, respondent failed to promptly refund, upon termination of employment, unearned fees, in wilful violation of Rules of Professional Conduct, rule 3-700(D)(2).

24. By failing to provide an accounting to Wong as requested, respondent failed to render appropriate accounts to his client, in wilful violation of Rules of Professional Conduct, rule 4-100(B)(3).

25. By failing to provide a written response to the investigator's letters, respondent failed to cooperate in a State Bar investigation in wilful violation of Business and Professions Code, section 6068(i).

#### Case No. 13-O-11584 (Complainant: El Hamiri)

#### FACTS:

26. Prior to November 2011, Aimee Realiza Manaois-El Hamiri ("El-Hamiri") hired respondent to represent her to probate her sister's estate.

27. On March 8, 2013, El Hamiri filed a complaint with the State Bar against respondent.

28. On May 15 and June 6, 2013, a State Bar Investigator wrote respondent letters requesting a written response to the allegations in the El-Hamiri complaint. Respondent received the letters shortly after they were sent. Respondent failed to provide a written response to the investigator's letters.

#### CONCLUSIONS OF LAW:

29. By failing to provide a written response to the investigator's letters in the El-Hamiri matter, respondent failed to cooperate in a State Bar investigation in wilful violation of Business and Professions Code, section 6068(i).

Case No. 13-O-12375 (Complainant: Helen Lee)

FACTS:

30. On June 20, 2012, Helen Lee ("Lee") hired respondent to represent her in securing her deceased brother's Teamster Union pension and life insurance policy proceeds.

31. Between June and September 2012, Lee paid respondent a total of \$2,000 in advanced fees. Thereafter, respondent took no steps to secure the pension or life insurance proceeds for Lee.

32. Respondent provided no services of value for Lee and earned none of the advanced fees paid.

33. Between September 2012 and March 2013, Lee telephoned respondent on several occasions to determine the status of the case, leaving messages for respondent to return her calls. Respondent received the messages shortly after they were left, but did not return Lee's calls.

34. On April 5, 2013, Lee filed a complaint with the State Bar of California against respondent.

35. On May 28 and June 13, 2013, a State Bar Investigator wrote respondent letters requesting a written response to the allegations in the Jones complaint. Respondent received the letters shortly after they were sent. Respondent failed to provide a written response to the investigator's letters.

36. On June 4, 2013, Lee sent respondent a letter requesting that he refund her \$2,000. Respondent received the letter shortly after it was sent, but did not respond.

37. To date, respondent has not refunded any part of the \$2,000.

CONCLUSIONS OF LAW:

38. By failing to take any step whatsoever to secure Lee's deceased brother's pension and life insurance proceeds, respondent failed to perform legal services with competence in wilful violation of Rules of Professional Conduct, rule 3-110(A).

39. By failing to respond to Lee's messages requesting a status update of the case, respondent failed to respond to his client's reasonable status inquiries in wilful violation of Business and Professions Code, section 6068(m).

40. By failing to refund any of the \$2,000 in advanced fees to Lee, respondent failed to promptly refund, upon termination of employment, advanced fees, in wilful violation of Rules of Professional Conduct, rule 3-700(D)(2).

41. By failing to provide a written response to the investigator's letters, respondent failed to cooperate in a State Bar investigation in wilful violation of Business and Professions Code, section 6068(i).

Case No. 13-O-12374 (Complainant: Reynaldo and Maria Gonzales)

FACTS:

42. In February 2005, Reynaldo and Maria Gonzales ("the Gonzaleses") employed respondent to represent them in issues arising out of their interests in the *Leon and Perla Gonzales Trust* ("the trust").

43. In March 2005, respondent advised the Gonzaleses, that they should file for a conservatorship of Perla Gonzales, the last remaining trustor of the trust.

44. In March 2005, the Gonzaleses paid respondent \$5,000 for the conservatorship proceeding against Perla Gonzales. Although respondent received the \$5,000, he never filed for a conservatorship of Perla Gonzales. Respondent provided no service of value in the proposed conservatorship matter.

45. In 2007, the relationship between the Gonzaleses and other family members interested in the trust were poor. Respondent advised the Gonzaleses that he would represent them with respect to all issues involving the trust, which included an eviction matter, trust administration and a Temporary Restraining Order.

46. On October 30, 2007, the Gonzaleses paid respondent \$30,000 for representation in all matters involving the trust.

47. On December 23, 2007, Perla Gonzales died.

48. On February 20, 2008, respondent filed a Petition for Probate/Letters of Administration, in San Mateo County Superior Court, case no. 117386, *The Estate of Perla Gonzales*. The Petition was inaccurate, contained contradictions of fact and listed the wrong date of death for Perla Gonzales.

49. On August 19, 2008, a 2<sup>nd</sup> Petition for Probate was filed in San Mateo County Superior Court, case no. 117987, *The Estate of Perla Gonzales*. The 2<sup>nd</sup> Petition for Probate was filed by other family members.

50. On August 22, 2008, a status conference in *The Estate of Perla Gonzales* took place. Respondent had failed to inform the Gonzaleses of the status conference, so they did not attend. At the status conference respondent withdrew the February 20, 2008, Petition for Probate. Respondent did not inform the Gonzaleses that he withdrew the Petition.

51. On September 19, 2008, respondent filed an objection and complaint in the 2<sup>nd</sup> Petition for Probate, seeking to among other things, set aside the Will of Perla Gonzales.

52. On September 22, 2008 and October 20, 2008, hearings were held in the 2<sup>nd</sup> Petition for Probate regarding respondent's objections and complaint. Respondent failed to inform the Gonzaleses of the hearings.

53. On June 9, 2009, discovery was served on respondent in the 2<sup>nd</sup> Petition for Probate. Responses were due on July 15, 2009.

54. On June 28, 2009, the Gonzaleses provided respondent with their discovery responses. Although respondent actually had the discovery responses, he did not provide them to opposing counsel.

55. Between June 28, 2009 and November 16, 2009, respondent sought and received an extension of time to respond to discovery from July 15, 2009 to July 24, 2009 and again to July 27, 2009. On August 18, 2009, opposing counsel unilaterally granted respondent an extension of time to respond to August 21, 2009. Respondent never provided the discovery.

56. On November 16, 2009, opposing counsel filed a Motion to Compel Discovery in the 2<sup>nd</sup> Petition for Probate. Respondent did not inform the Gonzaleses of the Motion to Compel. Respondent did not oppose the Motion to Compel.

57. On December 18, 2009, the Motion to Compel was granted. The court ordered respondent to provide the discovery by January 4, 2010 and sanctioned respondent \$540. Respondent did not inform the Gonzaleses that the court ordered discovery to be turned over by January 4, 2010 and that there had been sanctions ordered of \$540.

58. On February 22, 2010, at a hearing in the 2<sup>nd</sup> Petition for Probate, respondent dismissed with prejudice the Complaint and Objection of the Gonzaleses. Respondent did not explain why he dismissed the Complaint and Objection.

59. Subsequent to February 22, 2010, respondent ceased all work for and communication with the Gonzaleses.

60. Respondent's work was of no benefit or value to the Gonzaleses. Respondent's work in the first and second Petition for Probate was so deficient so as to be worthless.

61. Between February 22, 2010 and June 15, 2013, the Gonzaleses repeatedly left telephone messages with respondent in an effort to obtain information regarding the trust issue and *Estate of Perla Gonzales*. Respondent received these messages, but did not respond.

62. Between March 18, 2013 and April 6, 2013, the Gonzaleses left 16 telephonic messages with respondent seeking a status update on their legal matters. Respondent received these messages, but did not respond.

63. On April 19, 2013, the Gonzaleses filed a complaint against respondent with the State Bar of California.

64. On May 17, 2013 and May 29, 2013, the Gonzaleses wrote letters to respondent requesting an accounting, a refund of unearned fees, and their client file. Respondent received these letters, but did not respond in any way.

65. On May 21, 2013, a State Bar investigator sent respondent a letter requesting a written response to the complaint filed by the Gonzaleses. Respondent asked for an extension of time to respond, which was denied.

66. On June 6, 2013, a State Bar investigator sent respondent a letter requesting a written response to the complaint filed by the Gonzaleses. Respondent wrote to the State Bar confirming that he would respond by June 17, 2013. Respondent did not provide any other response.

67. To date, respondent has not provided a refund of any of the advanced fees, has not returned the client file and has not provided an accounting.

#### CONCLUSIONS OF LAW:

68. By failing to file a Petition for Conservatorship of Perla Gonzales, by filing a factually inaccurate Petition for Probate, by dismissing the Petition for Probate in case no. 117386, by failing to provide discovery in case no. 117978, by dismissing the Complaint and Objection in the 2<sup>nd</sup> Petition for Probate, case no. 117978, and by otherwise failing to protect his clients' interests, Respondent intentionally, recklessly, or repeatedly failed to perform legal services with competence in willful violation of Rules of Professional Conduct, rule 3-110(A).

69. By failing to inform the Gonzaleses of the September 22, 2008 status conference in case no. 117386 and that he dismissed the 1<sup>st</sup> Petition for Probate, and by failing to inform the Gonzaleses that in case no. 117978 he had failed to respond to discovery, failed to respond to the November 16, 2009 Motion to Compel Discovery, and that the court ordered discovery to be provided and sanctioned respondent and the Gonzaleses \$540, respondent failed to keep his clients informed of significant developments in a matter in which respondent had agreed to provide legal services in wilful violation of Business and Professions Code, section 6068(m).

70. By failing to respond to the Gonzales' status inquiries regarding the *Estate of Perla E. Gonzales*, respondent wilfully failed to promptly respond to reasonable status inquiries of a client in violation of Business and Professions Code, section 6068(m).

71. By failing to provide the client file to the Gonzales's after their requests on May 17 and May 29, 2013, respondent failed to promptly release to the clients, all the clients' papers and property in wilful violation of Rules of Professional Conduct, rule 3-700(D)(1).

72. By failing to refund the unearned \$35,000 in advanced fees, respondent failed to promptly refund unearned fees in wilful violation of Rules of Professional Conduct, rule 3-700(D)(2).

73. By failing to provide discovery responses as ordered by the court on December 18, 2009, respondent wilfully failed to do an act connected with or in the course of his profession in violation of Business and Professions Code, section 6103.

74. By failing to provide a substantive response to the State Bar's Investigator's letters in the Gonzales matter, respondent wilfully failed to cooperate in a disciplinary investigation in violation of Business and Professions Code, section 6068(i).

FACTS:

75. On September 20, 2011, Kelvin Yee ("Yee") hired respondent to represent him in a dissolution matter, *Anna Yee v. Kelvin Yee*, San Francisco Superior Court case number FDI-11-775479. Yee paid respondent \$3,410 as advanced attorney's fees on that day. The petition for dissolution had been filed by Yee's wife, Anna, on August 8, 2011.

76. Shortly thereafter, an OSC was issued for child support and custody issues and scheduled to be heard on September 26, 2011. Respondent filed a response and other documents on behalf of Yee on September 21, 2011. Following mediation, the parties reached an agreement regarding custody and visitation, and the stipulation was discussed in court on November 11, 2011. Opposing counsel, Jane Pitts ("Pitts"), was to prepare the formal orders after hearing ("FOAH").

77. Pitts prepared the formal stipulation order, sent it to respondent on November 7, 2011, and followed up with telephone messages to respondent that were not returned. Respondent did not return the signed order until February 2, 2012, at which time Pitts filed the Order.

78. On December 6, 2011, Pitts sent a letter to respondent requesting that respondent provide Yee's Preliminary Declaration of Disclosure within thirty days. Yee provided respondent with information for completion of the Declaration of Disclosure, but was unable to discuss them with respondent because respondent was unavailable.

79. On January 11, 2012, Pitts filed a motion to compel preliminary declaration of disclosure, home visit and execute stipulation and for fees. Respondent filed a response.

80. On February 9, 2012, a hearing on Pitts' January 11, 2012 motion took place. At the hearing, the court ordered, inter alia, that the Declaration of Disclosure be provided by February 17, 2012, and that Yee had to pay \$1,470 in attorney's fees to Pitts for bringing the motion. Thereafter, Yee provided respondent with the information for the Declaration of Disclosure. However, respondent provided Pitts with incomplete information on the Declaration of Disclosure.

81. Despite the December 6, 2011, letter from Pitts detailing what was needed, respondent failed to provide an adequate response to the Declaration of Disclosure.

82. On April 25, 2012, Pitts served respondent with a Request for Production of Documents. The response was due on May 30, 2012. Respondent provided no response, nor any documents. Pitts gave respondent an extension until June 18, 2012, to provide a response, but respondent failed to respond. Respondent did not inform Yee about the request for production of documents.

83. On June 21, 2012, Pitts filed a motion to compel responses to her April 25, 2012, Request for Production and for attorney's fees. Respondent received the motion shortly after it was sent. Respondent did not file a response to the motion. The hearing on the motion was set for July 24, 2012. Respondent received notice of the hearing shortly after it was scheduled. Respondent did not inform Yee about the motion or the hearing.

84. On July 24, 2012, respondent failed to appear at the hearing. The court granted the motion to compel and ordered Yee to pay Pitts \$2,485 in fees and \$40 in costs for a total of \$2,525. The Court also ordered that objections to production of documents were waived and responses were due 20 days after service of the order, or September 5, 2012. Respondent received the order shortly after it was served. Respondent failed to produce responses within the ordered time frame. Respondent failed to inform Yee about the order.

85. On October 17, 2012, Pitts filed a request for order for: (1) attorney's fees and costs; (2) production of response and documents, and (3) review date. The hearing was set for November 15, 2012. Respondent received notice of the hearing, but did not inform Yee.

86. On November 15, 2012, neither respondent nor Yee appeared at the hearing. After the hearing the Court ordered that Yee pay the \$2,525 ordered on July 24, 2012, as well as additional attorney's fees of \$1,530 by November 26, 2012; and that Yee produce documents by November 26, 2012. The Court issued an OSC re: contempt against Yee for failure to provide documents and failure to pay attorney's fees from July 24, 2012 and an OSC re: contempt against respondent for failure to appear at the November 15, 2012 hearing. The hearing for contempt was set for December 20, 2012. The Court also ordered respondent to pay sanctions in the amount of \$3,500 by November 26, 2012, for failure to appear at November 15, 2012 hearing. Respondent received notice of the orders shortly after they were made. Respondent failed to pay the \$3,500. Respondent failed to report the sanctions to the State Bar.

87. On December 20, 2012, at the OSC hearing, both respondent and Yee were present. Respondent admitted that he was aware of the November 15, 2012 hearing, informed Pitts the morning of the hearing that he was not going to appear, did not tell Yee to appear, and that he did not appear because he had to appear in another matter in another county. At the hearing, the court ordered respondent to provide production of documents by January 4, 2013, that close of discovery was February 28, 2013, and that respondent must pay attorney's fees and sanctions totaling \$5,158 to Pitts on or before January 31, 2013. The court continued the matter until March 14, 2013, for compliance.

88. Effective December 30, 2012 through May 1, 2013, respondent was on not entitled status and not eligible to practice law. Respondent actually knew of his not entitled status. Respondent did not inform Yee or Pitts that he was not entitled to practice law.

89. On January 4, 2013, respondent sent Pitts a Verified Response to Production of Documents. The response listed respondent as attorney for Kelvin Yee, and was signed by respondent on January 4, 2013. The verification was signed by Yee on January 4, 2013. The fax coversheet was on letterhead stating "Law Offices of Donald Mah."

90. On January 23, 2013, Pitts served respondent with Request for Admissions. Respondent received them shortly thereafter. The response was due on February 27, 2013. Respondent did not inform Yee about the requests for admission.

91. On January 24, 2013, respondent's daughter, Lisa Mah, delivered documents to Pitt's office pursuant to the document request. The documents were not complete.

92. On January 30, 2013, respondent called Pitts to discuss the case. Pitts reminded respondent that the \$5,158 sanctions payment to her was due the next day. Respondent acknowledged his

obligation to pay the sanctions, but that he would have to borrow the money to do so. Respondent did not pay the \$5,158 to Pitts.

93. In late January or early February 2013, Yee met with respondent and gave him bank documents. At this time respondent made a vague comment about not being able to practice law and that Yee might want to get another attorney. Respondent also promised Yee he would be able to practice law soon. Yee did not understand what respondent told him.

94. On February 12, 2013, Pitts sent respondent a letter discussing substantive matters in the case and asking respondent if he would stipulate to an amended petition so that she would not have to seek leave of court to file one.

95. On February 28, 2013, Pitts filed a request for order for: (1) attorney's fees and costs; and (2) Truth deemed admitted to formal discovery for respondent's failure to respond to the request for admissions. Respondent received the request shortly after it was sent. The hearing was set for April 2, 2013.

96. On March 7, 2013 Pitts filed a request for an Order for Issue/Evidence Sanctions, Attorney's Fees, Costs, and Sanctions; Appraisal of Real Property; and Filing Amended Petition for respondent's failure to provide complete responses to the request for production of documents. The hearing was set for March 14, 2013. Respondent was aware of the request for order and hearing date. On March 14, 2013, Yee appeared at the hearing.

97. Prior to the March 14, 2013, Yee telephoned respondent to discuss the case, but respondent did not return his calls. At the March 14, 2013 hearing, Yee informed the court that respondent told him he was not entitled to practice law. The court ordered the parties to meet and confer regarding real property appraisal and continued the matter to April 2, 2013, for Yee to hire a new attorney due to the fact that respondent was not eligible to practice law as of December 30, 2012.

98. At the April 2, 2013, hearing Yee appeared by himself. The court ordered, in pertinent part, that Yee pay Pitts \$5,158 by April 15, 2013, pursuant to the December 20, 2012 order; that Yee pay Pitts \$6,510 in fees and \$314.04 in costs for the current motion; and that Yee pay current sanctions for delay in not obtaining new counsel of \$2,500. Yee was to pay the total of \$9,324.04 in 3 payments by July 1, 2013. The Court denied the request for admissions as it was not served on Yee and respondent was not eligible to practice. The court also ordered that all documentary evidence that could have and should have been turned over to Pitts was now excluded from evidence. Yee was not allowed to admit evidence regarding his ownership of separate property his ex-wife made a claim to.

99. On or about April 2, 2013, Yee hired Roger Meredith ("Meredith"). Thereafter, Meredith sent letters and emails to respondent and telephoned respondent requesting that he provide Yee's file to him. Meredith also requested that respondent execute a substitution of attorney form. Respondent received the letters and messages shortly after they were mailed and left, but failed to respond to Meredith's requests.

100. Respondent never reported the \$3,500 in sanctions imposed on November 15, 2012, to the State Bar and never paid the sanctions.

101. On June 17, 2013, Meredith, on behalf of Yee, filed a complaint against respondent with the State Bar of California.

102. On July 11 and August 5, 2013, a State Bar Investigator wrote respondent letters requesting a written response to the allegations in the Yee complaint. Respondent received the letters shortly after they were sent. Respondent failed to provide a written response to the investigator's letters.

#### CONCLUSIONS OF LAW:

103. By failing to sign the custody stipulation for three months, failing to timely provide discovery responses, failing to provide complete discovery responses, failing to oppose the motions to compel, and failing to appear at the July 24 and November 15, 2012 hearings, resulting in monetary and issue sanctions against his client, respondent intentionally, recklessly, or repeatedly failed to perform legal services with competence in willful violation of Rules of Professional Conduct, rule 3-110(A).

104. By failing to comply with the: February 9, 2012, order requiring respondent to provide a complete preliminary Declaration of Disclosure by February 17, 2012; the June 21, 2012, order requiring respondent to appear at a July 24, 2012, hearing on a motion to compel discovery; the August 15, 2012, order requiring respondent to pay \$2,525 in attorney's fees and costs and to provide discovery responses; the October 17, 2012, order requiring respondent to appear at a hearing on November 17, 2012, on a motion to compel responses to discovery and for attorney's fees and costs; the November 15, 2012, order requiring respondent to pay a total of \$7,555 in attorney's fees, costs, and sanctions and to provide discovery responses by November 26, 2012; and the December 20, 2012, order requiring respondent to produce documents and to pay attorney's fees in the amount of \$5,158 by January 31, 2013, and to pay sanctions in the amount of \$3,500 by February 28, 2013, respondent wilfully disobeyed or violated an order of the court requiring respondent to do or forbear an act connected with or in the course of respondent's profession which respondent ought in good faith to do or forbear, in wilful violation of Business and Professions Code, section 6103.

105. By failing to inform his client that: petitioner filed a motion to compel responses to discovery; a hearing on the motion to compel discovery responses was scheduled for July 24, 2012; respondent failed to appear at the July 24, 2012, hearing; the court ordered the client to pay \$2,525 in attorney's fees and costs at the July 24, 2012, hearing; respondent failed to comply with the August 15, 2012, order requiring respondent to pay \$2,525 in attorney's fees and cost and to provide discovery responses; respondent failed to comply with the October 17, 2012, order requiring respondent to appear on November 15, 2012, at a motion to compel responses to discovery and for attorney's fees and costs; respondent failed to comply with the November 15, 2012, order requiring respondent to pay a total of \$755 in attorney's fees, costs, and sanctions and to provide discovery responses by November 26, 2012; and respondent failed to comply with the December 20, 2012, order requiring respondent to produce documents and to pay attorney's fees in the amount of \$5,158 by January 31, 2013 and to pay sanctions in the amount of \$3,500 by February 28, 2013, respondent failed to keep his client reasonably informed of significant developments in a matter in which respondent had agreed to provide legal services, in wilful violation of Business and Professions Code, section 6068(m).

106. By failing to inform his client or opposing counsel that he was not entitled to practice law after December 30, 2012, by giving legal advice to his client, by preparing a response to the request for production of documents, by using letterhead that said "Law Offices of Donald Mah" and signing the response as attorney for Yee on January 4, 2013, by serving documents in response to a request for

production of documents on January 24, 2013, and by discussing the case with opposing counsel on January 30, 2013, respondent held himself out as entitled to practice law and actually practiced law when respondent was not an active member of the State Bar, in violation of Business and Professions Code, sections 6125 and 6126, and thereby, respondent willfully violated Business and Professions Code, section 6068(a).

107. By failing to inform his client or opposing counsel that he was not entitled to practice law after December 30, 2012, by giving legal advice to his client, by preparing a response to the request for production of documents, by using letterhead that said "Law Offices of Donald Mah" and signing the response as attorney for Yee on January 4, 2013, by serving documents in response to a request for production of documents on January 24, 2013, and by discussing the case with opposing counsel on January 30, 2013, respondent held himself out as entitled to practice law and actually practiced law when respondent knew or was grossly negligent in not knowing respondent was not an active member of the State Bar, and thereby committed acts involving moral turpitude, dishonesty or corruption in wilful violation of Business and Professions Code, section 6106.

108. By failing to provide his client's file in response to Meredith's requests, respondent failed to release promptly, after termination of employment, the client's papers and property in wilful violation of Rules of Professional Conduct, rule 3-700(D)(1).

109. By failing to report the \$5,158 sanctions imposed on August 15, 2012, and \$9,324.04 in sanctions imposed on May 23, 2013, respondent failed to report sanctions to the State Bar within 30 days in wilful violation of Business and Professions Code, section 6068(o)(3).

110. By failing to provide a written response to the investigator's letters, respondent failed to cooperate in a State Bar investigation in wilful violation of Business and Professions Code, section 6068(i).

Case No. 13-O-13815 (Complainant: Romelia Sypolt)

FACTS:

111. On December 30, 2013, respondent was ordered inactive pursuant to Business and Professions Code section 6007(e). As of this date and continuing until May 1, 2013, respondent was not entitled to practice law. Respondent actually knew of the order shortly after it was made.

112. On January 11, 2013, respondent agreed to represent Romelia Sypolt ("Sypolt") in a family law matter, *Robert Sypolt v. Romelia Sypolt* Solano County Superior court case number FFL117383. Sypolt paid respondent \$500 in advanced fees on that day. Sypolt informed respondent that she was concerned about an upcoming hearing on March 15, 2013, concerning custody and visitation. Respondent did not inform Sypolt that he was not entitled to practice law.

113. On January 29, 2013, respondent sent Sypolt a substitution of attorney form listing respondent as her attorney and a cover sheet with "Law Offices of Donald Mah" on the letterhead. Sypolt executed the substitution of attorney form and returned it to respondent.

114. On February 11, 2013, respondent spoke with opposing counsel and stated he was representing Sypolt.

115. On March 7, 2013, Sypolt paid respondent \$500 in advanced fees. At that time, respondent told her she did not need to appear at the March 15, 2013 hearing.

116. Sypolt learned from her ex-husband that another attorney appeared for her at the March 15, 2013 hearing.

117. On June 10, 2013, Sypolt sent respondent a message via email and a letter via US mail, terminating respondent's services and requesting that respondent return her \$1,000. Respondent received the message and letter shortly after they were sent, but did not respond or return Sypolt's \$1,000.

118. Respondent's services were so deficient as to be worthless, respondent earned none of the \$1,000 in advanced fees.

119. On July 1, 2013, Sypolt filed a complaint with the State Bar of California against respondent.

120. On August 2 and 26, 2013, a State Bar Investigator wrote respondent letters requesting a written response to the allegations in the Sypolt complaint. Respondent received the letters shortly after they were sent. Respondent failed to provide a written response to the investigator's letters.

#### CONCLUSIONS OF LAW:

121. By agreeing to represent Sypolt on January 11, 2013, sending Sypolt a substitution of attorney form listing respondent as her attorney and a cover sheet with "Law Offices of Donald Mah" on the letterhead, and telling opposing counsel that he was representing Sypolt, respondent held himself out as entitled to practice law and actually practiced law when respondent was not an active member of the State Bar, in violation of Business and Professions Code, sections 6125 and 6126, and thereby wilfully violated Business and Professions Code, section 6068(a).

122. By agreeing to represent Sypolt on January 11, 2013, sending Sypolt a substitution of attorney form listing respondent as her attorney and a cover sheet with "Law Offices of Donald Mah" on the letterhead, and telling opposing counsel that he was representing Sypolt, respondent held himself out as entitled to practice law and actually practiced law, when respondent knew or was grossly negligent in not knowing respondent was not an active member of the State Bar, and thereby committed acts involving moral turpitude, dishonesty or corruption in wilful violation of Business and Professions Code, section 6106.

123. By failing to inform Sypolt that he was not entitled to practice law between December 30, 2012 and May 1, 2013, respondent failed to keep his client informed of significant developments in a matter in which respondent had agreed to provide legal services, in wilful violation of Business and Professions Code, section 6068(m).

124. By collecting \$1,000 in fees from Sypolt while he was not entitled to practice law, respondent charged and collected an illegal fee, in wilful violation of Rules of Professional Conduct, rule 4-200.

125. By failing to refund any part of the \$1,000 in advanced fees to Sypolt, respondent failed to promptly return, upon termination of employment, advanced fees, in wilful violation of Rules of Professional Conduct, rule 3-700(D)(2).

### **AGGRAVATING CIRCUMSTANCES.**

**Prior Record of Discipline (Std. 1.5(a)):** Effective February 20, 1998 respondent was privately reprimanded for violating Business and Professions Code, section 6068(a) for violating Penal Code section 242 (Battery).

Effective January 30, 2014, respondent was suspended for one year, stayed, and placed on 2 years' probation with conditions for violating Rules of Professional Conduct, rules 3-700(D)(2) and 3-700(D)(1) and Business and Professions Code, section 6068(i) in two client matters.

**Harm (Std. 1.5(f)):** Respondent's misconduct caused substantial harm because he failed to prosecute clients' cases, causing delay, resulting in sanctions, and harming his client's positions, as well as financial harm by failing to refund advanced fees paid by the clients and clients having to hire and pay other counsel to represent them. Respondent also substantially harmed the administration of justice by filing Wong's dissolution petition, but then taking no further action in the matter, filing a probate action, and then dismissing it in the Gonzales matter, and necessitating numerous court hearings in the Yee matter. This substantial harm to clients, as well as the harm to the administration of justice, constitutes an aggravating factor pursuant to Standard 1.5(f).

**Indifference (Std. 1.5(g)):** Respondent demonstrated indifference toward rectification of or atonement for the consequences of his misconduct by failing to acknowledge that he committed any misconduct. Respondent's indifference constitutes an aggravating factor pursuant to Standard 1.5(g).

**Multiple Acts of Misconduct (Std. 1.5(b)):** Respondent committed 34 separate acts of misconduct in seven client matters. Respondent's multiple acts of misconduct constitute an aggravating factor pursuant to Standard 1.5(b).

**Restitution (Std. 1.5(i)):** Respondent has failed to refund any of the unearned fees to his clients. This failure to return unearned fees constitutes an aggravating factor pursuant to Standard 1.5(i).

### **AUTHORITIES SUPPORTING DISCIPLINE.**

The Standards for Attorney Sanctions for Professional Misconduct "set forth a means for determining the appropriate disciplinary sanction in a particular case and to ensure consistency across cases dealing with similar misconduct and surrounding circumstances." (Rules Proc. Of State Bar, tit. IV, Stds. For Atty. Sanctions for Prof. Misconduct, std. 1.1. All further references to Standards are to this source.)

The Standards help fulfill the primary purposes of discipline, which include: protection of the public, the courts and the legal profession; maintenance of the highest professional standards; and preservation of public confidence in the legal profession. (*See* std. 1.12; *In re Morse* (1995) 11 Cal.4th 184, 205.)

Although not binding, the Standards are entitled to "great weight" and should be followed "whenever possible" in determining level of discipline. (*In re Silvertown* (2005) 36 Cal. 4th 81, 92, quoting *In re Brown* (1995) 12 Cal.4th 205, 220 and *In re Young* (1989) 49 Cal.3d 257, 267, fn. 11.) Adherence to

these Standards in the great majority of cases serves the valuable purpose of eliminating disparity and assuring consistency, that is, the imposition of similar attorney discipline for instances of similar attorney misconduct. (*In re Naney* (1990) 51 Cal.3d 186, 190.) If a recommendation is at the high end or low end of a Standard, an explanation must be given as to how the recommendation was reached. (Std. 1.1.) Any disciplinary recommendation that deviates from the Standards must include clear reasons for the departure. (Std. 1.1; *Blair v. State Bar* (1989) 49 Cal.3d 762, 776, fn. 5.)

In determining whether to impose a sanction greater or less than that specified in a given Standard, in addition to the factors set forth in the specific Standard, consideration is to be given to the primary purposes of discipline; the balancing of all aggravating and mitigating circumstances; the type of misconduct at issue; whether the client, public, legal system or profession was harmed; and the member's willingness and ability to conform to ethical responsibilities in the future. (Stds. 1.7(b) and (c).)

Here, Standard 1.8(b) applies because Respondent has two prior impositions of discipline. Standard 1.8(b) provides as follows:

If a member has two or more prior records of discipline, disbarment is appropriate in the following circumstances, unless the most compelling mitigating circumstances clearly predominate or the misconduct underlying the prior discipline occurred during the same time period as the current misconduct...

3. The prior disciplinary matters coupled with the current record demonstrate the member's unwillingness or inability to conform to ethical responsibilities.

Here, there are no mitigating circumstances and the misconduct alleged in this matter did not occur during the same time period as respondent's prior disciplinary matters. Respondent's prior discipline coupled with his current misconduct demonstrate that he is either unwilling or unable to conform his conduct to that required of an attorney. Disbarment is appropriate.

In this matter, Respondent admits to committing 34 acts of professional misconduct. Standard 1.7(a) requires that where a Respondent "commits two or more acts of misconduct and the Standards specify different sanctions for each act, the most severe sanction must be imposed."

The most severe sanction applicable to Respondent's misconduct is found in Standards 2.6 (a) and 2.7 which apply to Respondent's violations of Business and Professions Code sections 6068(a) for engaging in the unauthorized practice of law (Business and Professions Code sections 6125 and 6126) and Business and Professions Code section 6106 for committing acts involving moral turpitude and dishonesty, also relating to respondent's unauthorized practice of law.

**Standard 2.6 states:**

"(a). Disbarment or actual suspension is appropriate when a member engages in the practice of law or holds himself or herself out as entitled to practice law when he or she is on actual suspension for disciplinary reasons or involuntary inactive enrollment under Business and Professions Code section 6007(b)-(e). The degree of sanction depends on whether the member knowingly engaged in the unauthorized practice of law." In this case, respondent was ordered inactive pursuant to Business and

Professions Code section 6007(e) for failure to file an answer to a notice of disciplinary charges and was aware that he was not entitled to practice law.

**Standard 2.7 states:**

“Disbarment or actual suspension is appropriate for an act of moral turpitude, dishonesty, fraud, corruption or concealment of a material fact. The degree of sanction depends on the magnitude of the misconduct and the extent to which the misconduct harmed or misled the victim and related to the member’s practice of law.” Respondent committed acts of moral turpitude when he held himself as entitled to practice law, practiced law, and did not inform his clients or opposing counsel that he was not entitled to practice law.

In this case, the magnitude of respondent’s misconduct is significant because it involves seven separate client matters and spans a period of more than two years. Respondent’s failure to pursue his clients’ causes and taking on cases when he was not entitled to practice law caused significant harm to his clients and was directly related to the practice of law. Respondent’s misconduct caused delay in his cases such as Wong and Gonzales, and significant financial harm in that clients weren’t able to employ other counsel to represent them. In the Yee matter, the client had to pay sanctions imposed because of respondent’s failure to comply with court orders. The clients hired respondent to represent their interests in very important family law issues involving dissolution, child custody and support, and, in the Lee and Gonzales matters, issues related their interests as beneficiaries to their deceased relative’s estates. Respondent’s abandonment of his clients caused them additional stress, worry, and frustration at a time that they were already dealing with contentious and stressful family issues in their cases.

Moreover, respondent’s unauthorized practice of law when he knew he was not entitled to practice law demonstrates his inability to conform to ethical responsibilities in the future.

Case law also supports disbarment. In *Farnham v. State Bar* (1988) 47 Cal.3d 29 the attorney was disbarred for seven instances of abandonment spanning approximately four years with a prior disciplinary record.

Accordingly, pursuant to Standards 2.6 and 2.7, and considering all the facts, the standards and the aggravating circumstances, disbarment is the appropriate disposition in order to protect the public, the courts and the legal profession.

**COSTS OF DISCIPLINARY PROCEEDINGS.**

Respondent acknowledges that the Office of the Chief Trial Counsel has informed respondent that as of June 18, 2014, the prosecution costs in this matter are \$12,686. Respondent further acknowledges that should this stipulation be rejected or should relief from the stipulation be granted, the costs in this matter may increase due to the cost of further proceedings.

**RESTITUTION**

Respondent must make restitution to Donald Wong in the amount of \$2,500 plus 10 percent interest per year from April 2, 2012. If Client Security Fund has reimbursed Wong for all or any portion of the principal amount, respondent must also pay restitution to CSF in the amount paid plus applicable interests and costs in accordance with Business and Professions Code section 6140.5.

Respondent must make restitution to Anja Jones in the amount of \$1,000 plus 10 percent interest per year from November 26, 2012. If Client Security Fund has reimbursed Jones for all or any portion of the principal amount, respondent must also pay restitution to CSF in the amount paid plus applicable interests and costs in accordance with Business and Professions Code section 6140.5.

Respondent must make restitution to Helen Lee in the amount of \$2,000 plus 10 percent interest per year from June 20, 2012. If Client Security Fund has reimbursed Lee for all or any portion of the principal amount, respondent must also pay restitution to CSF in the amount paid plus applicable interests and costs in accordance with Business and Professions Code section 6140.5.

Respondent must make restitution to Maria and Reynaldo Gonzales in the amount of \$35,000 plus 10 percent interest per year from March 2005. If Client Security Fund has reimbursed the Gonzaleses for all or any portion of the principal amount, respondent must also pay restitution to CSF in the amount paid plus applicable interests and costs in accordance with Business and Professions Code section 6140.5.

Respondent must make restitution to Jane Pitts in the amount of \$3,500 plus 10 percent interest per year from November 15, 2012. If Client Security Fund has reimbursed Pitts for all or any portion of the principal amount, respondent must also pay restitution to CSF in the amount paid plus applicable interests and costs in accordance with Business and Professions Code section 6140.5.

Respondent must make restitution to Romelia Sypolt in the amount of \$1,000 plus 10 percent interest per year from January 11, 2013. If Client Security Fund has reimbursed Sypolt for all or any portion of the principal amount, respondent must also pay restitution to CSF in the amount paid plus applicable interests and costs in accordance with Business and Professions Code section 6140.5.

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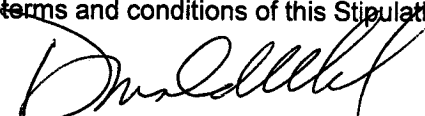
In the Matter of: DONALD MAH	Case number(s): 13-O-10268, 13-O-10412, 13-O-11584, 13-O-12375, 13-O-12374, 13-O-13519, 13-O-13815
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### SIGNATURE OF THE PARTIES

By their signatures below, the parties and their counsel, as applicable, signify their agreement with each of the recitations and each of the terms and conditions of this Stipulation Re Facts, Conclusions of Law, and Disposition.

June 17, 2014

Date




Respondent's Signature

Donald Mah

Print Name

June 17, 2014

Date



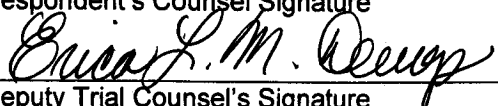
Respondent's Counsel Signature

William S. Reustle

Print Name

June 18, 2014

Date



Deputy Trial Counsel's Signature

Erica L. M. Dennings

Print Name

(Do not write above this line.)

In the Matter of:  
DONALD MAH

Case Number(s):  
13-O-10268, 13-O-10412, 13-O-11584,  
13-O-12375, 13-O-12374, 13-O-13519,  
13-O-13815

### DISBARMENT ORDER

Finding the stipulation to be fair to the parties and that it adequately protects the public, IT IS ORDERED that the requested dismissal of counts/charges, if any, is GRANTED without prejudice, and:

- ☐ The stipulated facts and disposition are APPROVED and the DISCIPLINE RECOMMENDED to the Supreme Court.
- ☒ The stipulated facts and disposition are APPROVED AS MODIFIED as set forth below, and the DISCIPLINE IS RECOMMENDED to the Supreme Court.
- ☐ All Hearing dates are vacated.

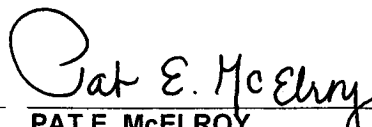
1. On p. 2, par. B. (1)(b), the effective date of February 28, 1998 is deleted and replaced by February 20, 1998.
2. On p. 9, par. 35, "Jones" is deleted and replaced by "Lee."
3. On p. 17, par. 111, "December 30, 2013" is deleted and replaced by "December 30, 2012."
4. On p. 22, respondent must make restitution to the payees as modified herein:
  - (a) 2nd paragraph - Delete the first sentence and substitute in its place: "Respondent must make restitution to Helen Lee in the amount of \$2,000 plus 10 percent interest per year from September 1, 2012."
  - (b) 3rd paragraph - Delete the first sentence and substitute in its place: "Respondent must make restitution to Maria and Reynaldo Gonzales in the amount of \$5,000 plus 10 percent interest per year from March 1, 2005, and in the amount of \$30,000 plus 10 percent interest per year from October 30, 2007."
  - (c) 5th paragraph - Delete the first sentence and substitute in its place: "Respondent must make restitution to Romelia Sypolt in the amount of \$1,000 plus 10 percent interest per year from June 10, 2013."

The parties are bound by the stipulation as approved unless: 1) a motion to withdraw or modify the stipulation, filed within 15 days after service of this order, is granted; or 2) this court modifies or further modifies the approved stipulation. (See rule 5.58(E) & (F), Rules of Procedure.) **The effective date of this disposition is the effective date of the Supreme Court order herein, normally 30 days after file date. (See rule 9.18(a), California Rules of Court.)**

Respondent Donald Mah is ordered transferred to involuntary inactive status pursuant to Business and Professions Code section 6007, subdivision (c)(4). Respondent's inactive enrollment will be effective three (3) calendar days after this order is served by mail and will terminate upon the effective date of the Supreme Court's order imposing discipline herein, or as provided for by rule 5.111(D)(2) of the Rules of Procedure of the State Bar of California, or as otherwise ordered by the Supreme Court pursuant to its plenary jurisdiction.

Date

July 10, 2014

  
PAT E. McELROY  
Judge of the State Bar Court

(Effective January 1, 2014)

## CERTIFICATE OF SERVICE

[Rules Proc. of State Bar; Rule 5.27(B); Code Civ. Proc., § 1013a(4)]

I am a Case Administrator of the State Bar Court of California. 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 San Francisco, on July 10, 2014, I deposited a true copy of the following document(s):

STIPULATION RE FACTS, CONCLUSIONS OF LAW AND DISPOSITION AND  
ORDER APPROVING; ORDER OF INVOLUNTARY INACTIVE ENROLLMENT

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

- ☒ by first-class mail, with postage thereon fully prepaid, through the United States Postal Service at San Francisco, California, addressed as follows:

WILLIAM STEER REUSTLE  
609 JEFFERSON ST STE G-1  
FAIRFIELD, CA 94533

- ☒ by interoffice mail through a facility regularly maintained by the State Bar of California addressed as follows:

ERICA L.M. DENNINGS, Enforcement, San Francisco

I hereby certify that the foregoing is true and correct. Executed in San Francisco, California, on July 10, 2014.



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Mazie Yip  
Case Administrator  
State Bar Court