

**FILED**

JUN 24 2008

STATE BAR COURT  
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**REVIEW DEPARTMENT OF THE STATE BAR COURT  
IN BANK<sup>1</sup>**

In the Matter of )  
SEYMOUR M. LAZAR )  
A Member of the State Bar. )  
\_\_\_\_\_ )

Case No.: **05-C-03059**

**RECOMMENDATION OF SUMMARY  
DISBARMENT**

The State Bar's request for recommendation of summary disbarment, filed May 13, 2008, is granted. On May 21, 2008, we filed an order to show cause directing respondent Seymour M. Lazar, State Bar No. 22846, to show cause why we should not recommend his summary disbarment to the Supreme Court. Respondent filed no opposition.

On October 18, 2007, respondent pled guilty to subscribing to a false tax return (26 U.S.C. § 7206(1)), obstructing justice (18 U.S.C. §§ 1503, 2), and making a false declaration to a court (18 U.S.C. § 1623(a)). Judgment was entered January 28, 2008. As a result of respondent's violations, we placed him on interim suspension effective January 7, 2008, and he has remained on interim suspension since that time. Respondent's convictions are now final.

The record of conviction establishes that respondent's criminal violations meet the criteria for summary disbarment under Business and Professions Code section 6102, subdivision (c), as amended effective January 1, 1997. First, each offense is a felony. (See Bus. & Prof. Code, § 6102, subd. (b).) Second, each offense involves moral turpitude. (*United States v. Friedland* (D.N.J. 1980) 502 F.Supp 611, 619 [conviction pursuant to title 26 United States Code section

<sup>1</sup> Epstein, J., did not participate in this matter.



7206(1) involves moral turpitude], affd. sub nom. *United States Dist. Court for Dist. Of N.J. v. Friedland* 672 F.2d 905 (3d Cir. 1981) (unpublished); *Knoetze v. U.S. Dept. of State* (5th Cir. 1981) 634 F.2d 207, 211 [the fraudulent acts prohibited by title 18 United States Code section 1503 fall within the scope of moral turpitude]; see *In re Lindgren* (1979) 25 Cal.3d 65, 66 [obstruction of a criminal investigation necessarily involves moral turpitude]; *U.S. v. Abrams* (5th Cir. 1978) 568 F.2d 411, 422, fn. 54 [convictions pursuant to title 18 United States Code section 1623 are a species of perjury]; *Kaneda v. United States* (9th Cir. 1922) 278 F.694, 699 [making a false statement distinctly involves moral turpitude]; see *In re Kristovich* (1976) 18 Cal.3d 468, 472 [the offense of perjury involves moral turpitude].)

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 respondent Seymour M. Lazar be disbarred from the practice of law in this state. We also recommend that respondent 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.

  
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Presiding Judge

