

**Electronically Filed  
Supreme Court  
SCAD-12-0000180  
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NO. SCAD-12-0000180

IN THE SUPREME COURT OF THE STATE OF HAWAI‘I

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OFFICE OF DISCIPLINARY COUNSEL, Petitioner,

vs.

EMMANUEL G. GUERRERO, Respondent.

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ORIGINAL PROCEEDING  
(ODC 10-061-8895)

ORDER

(By: Recktenwald, C.J., Nakayama, and McKenna, JJ.,  
Intermediate Court of Appeals Chief Judge Nakamura,  
in place of Acoba, J., recused,  
and Intermediate Court of Appeals Associate Judge Reifurth,  
assigned by reason of vacancy)

Upon consideration of the Report and Recommendation of the Disciplinary Board of the Supreme Court of the State of Hawai‘i and the record, it appears: (1) that Respondent Emmanuel G. Guerrero (Guerrero) requested and was granted a deferred acceptance of a no-contest plea to three misdemeanor counts of willful failure to file a general excise tax return, in violation of HRS § 237-33 (2001); (2) that based on Guerrero's fulfillment of the conditions of the deferred acceptance plea, the district court dismissed the charges; (3) that the Office of Disciplinary Counsel and Guerrero, who was represented by counsel, entered into a "Proposed Stipulation of Facts, Conclusions of Law, and Recommendation for Discipline" (Proposed Stipulation), in which they agreed to stipulated facts, conclusions of law, factors in aggravation and mitigation, and a recommendation for discipline

of the imposition of a public censure by this court; (4) that the Disciplinary Board, with minor changes, accepted and adopted the Proposed Stipulation and recommends that we impose the sanction of public censure upon Guerrero; (5) that Respondent Guerrero's actions constitute violations of Rules 8.4(a) and (b) of the Hawai'i Rules of Professional Conduct; (6) in mitigation, Respondent Guerrero promptly informed the Office of Disciplinary Counsel, provided full cooperation, implemented measures to avoid a reoccurrence of the violations, and has performed significant pro bono work in the community; and (7) that public censure is warranted,

IT IS HEREBY ORDERED that Respondent Emmanuel Guerrero is publicly censured, pursuant to Rule 2.3(a)(3) of the Rules of the Supreme Court of the State of Hawai'i (RSCH).

IT IS FURTHER ORDERED that Respondent Guerrero shall pay all costs of the proceedings, as approved upon a timely submission of a bill of costs, as prescribed by RSCH Rule 2.3(c).

DATED: Honolulu, Hawai'i, June 22, 2012.

/s/ Mark E. Recktenwald

/s/ Paula A. Nakayama

/s/ Sabrina S. McKenna

/s/ Craig H. Nakamura

/s/ Lawrence M. Reifurth

