

IN THE SUPREME COURT OF PENNSYLVANIA

OFFICE OF DISCIPLINARY COUNSEL, : No. 1837 Disciplinary Docket No. 3  
Petitioner :  
v. : No. 189 DB 2011  
HARRY L. JENKINS, III, : Attorney Registration No. 14530  
Respondent : (Montgomery County)

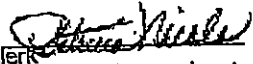
ORDER

PER CURIAM:

AND NOW, this 27<sup>th</sup> day of June, 2012, there having been filed with this Court by Harry L. Jenkins, III, his verified Statement of Resignation dated February 15, 2012, stating that he desires to resign from the Bar of the Commonwealth of Pennsylvania in accordance with the provisions of Rule 215, Pa.R.D.E., it is

ORDERED that the resignation of Harry L. Jenkins, III, is accepted; he is disbarred on consent from the Bar of the Commonwealth of Pennsylvania; and he shall comply with the provisions of Rule 217, Pa.R.D.E. Respondent shall pay costs, if any, to the Disciplinary Board pursuant to Rule 208(g), Pa.R.D.E.

A True Copy Patricia Nicola  
As Of 6/27/2012

Attest:   
Chief Clerk  
Supreme Court of Pennsylvania

**BEFORE THE DISCIPLINARY BOARD OF THE  
SUPREME COURT OF PENNSYLVANIA**

OFFICE OF DISCIPLINARY COUNSEL	:	No. 189 DB 2011
Petitioner	:	
	:	
v.	:	Attorney Registration No. 14530
	:	
HARRY L. JENKINS, III	:	
Respondent	:	(Montgomery County)

**RESIGNATION BY RESPONDENT**

Pursuant to Rule 215  
of the Pennsylvania Rules of Disciplinary Enforcement

Re: Office of Disciplinary Counsel  
v. HARRY L. JENKINS, III  
No. 189 DB 2011  
Attorney Registration No. 14530  
(Montgomery County)

**RECORD OF PRIOR DISCIPLINE**

**None**

BEFORE THE DISCIPLINARY BOARD OF THE  
SUPREME COURT OF PENNSYLVANIA

OFFICE OF DISCIPLINARY COUNSEL, :  
Petitioner : No. 189 DB 2011  
v. :  
: Attorney Registration No. 14530  
HARRY L. JENKINS, III, :  
Respondent : (Montgomery County)

RESIGNATION  
UNDER RULE 215, Pa.R.D.E.

Respondent, Harry L. Jenkins, III, hereby tenders his resignation from the practice of law in the Commonwealth of Pennsylvania in conformity with Rule 215, Pa.R.D.E., and further states as follows:

1. He is an attorney in the Commonwealth of Pennsylvania having been admitted to the bar on or about January 1, 1969, and is on active status.
2. He desires to submit his resignation as a member of said bar.
3. His resignation is freely and voluntarily rendered; he is not being subjected to coercion or duress and he is fully aware of the implications of submitting this resignation.
4. He is aware that there are presently pending investigations into allegations that he has been guilty of misconduct, the nature of which allegations have been made known to him by a

Petition for Discipline filed on October 28, 2011, a true and correct copy of which is attached hereto, made a part hereof and marked Exhibit "A."

5. He acknowledges that the material facts upon which the allegations of the Petition for Discipline are based are true.

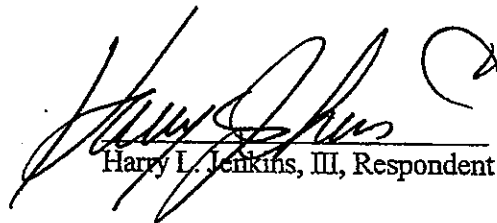
6. He submits the within resignation because he knows that he could not successfully defend himself against the charges of professional misconduct set forth in the attached Exhibit "A."

7. He is fully aware that the within resignation statement is irrevocable and that he can apply for reinstatement to the practice of law only pursuant to the provisions of Rule 218, Pa.R.D.E.

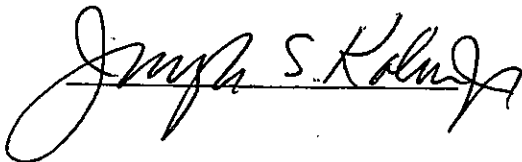
8. He acknowledges that he is fully aware of his right to consult and employ counsel to represent him in the instant proceeding. He has retained, consulted and acted upon the advice of counsel in connection with this decision to execute the within resignation.

It is understood that the statements made herein are subject to the penalties of 18 Pa.C.S.A. §4904 (relating to unsworn falsification to authorities).

Signed this 15<sup>th</sup> day of Feb, 2012

  
Harry L. Jenkins, III, Respondent

WITNESS:



BEFORE THE DISCIPLINARY BOARD OF THE  
SUPREME COURT OF PENNSYLVANIA

OFFICE OF DISCIPLINARY COUNSEL, : No. 189 DB 2011  
Petitioner :  
 :  
v. :  
 : Attorney Reg. No.14530  
 :  
HARRY L. JENKINS, III, :  
Respondent : (Montgomery County)

PETITION FOR DISCIPLINE

Petitioner, the Office of Disciplinary Counsel, by Paul J. Killion, Chief Disciplinary Counsel, and Patricia A. Dugan, Disciplinary Counsel, files the within Petition for Discipline and charges Respondent, Harry L. Jenkins, III, with professional misconduct in violation of the Rules of Professional Conduct and the Pennsylvania Rules of Disciplinary Enforcement as follows:

1. Petitioner, whose principal office is situated at the Pennsylvania Judicial Center, 601 Commonwealth Avenue, Suite 2700, P.O. Box 62485, Harrisburg, Pennsylvania 17106, is invested, pursuant to Rule 207 of the Pennsylvania Rules of Disciplinary Enforcement (hereinafter "Pa.R.D.E."), with the power and duty to

**FILED**

OCT 28 2011

Exhibit "A"

Office of the Secretary  
The Disciplinary Board of the  
Supreme Court of Pennsylvania

investigate all matters involving alleged misconduct of any attorney admitted to practice law in the Commonwealth of Pennsylvania and to prosecute all disciplinary proceedings brought in accordance with the various provisions of said Rules.

2. Respondent, Harry L. Jenkins, III, was born on December 28, 1944, was admitted to practice law in the Commonwealth on January 1, 1969, and maintains his office at 766 Old York Road, Jenkintown, Pennsylvania, 19046 in Montgomery County.

3. Respondent is subject to the disciplinary jurisdiction of the Disciplinary Board of the Supreme Court.

#### CHARGE

4. Respondent's law practice, Jenkins & Jenkins, PC (hereinafter "J&J") is a third-generation estate practice.

5. Respondent's only employee is Patricia Sands, who has worked with him for more than 35 years.

6. Respondent's law firm stationery and the sign in front of his law office both include Sands' name and describe her as an "Eleemosynary."

7. Sands has described herself as Respondent's secretary.

8. Respondent maintained an operating account for J&J, hereinafter, "J&JOA" and a money market account, hereinafter, "J&JMMA" both at First Service Bank.

9. Respondent has never used an IOLTA or trust account. Instead, Respondent used the J&JMMA as if it were a trust account.

10. Respondent deposited personal funds, law firm funds, estate funds, trust funds and client funds in the J&JMMA.

**Estate of Helen E. Boren**

11. Respondent's father Harry L. Jenkins, Jr. drafted a Last Will and Testament ("Will") for Helen E. Boren which she signed on August 8, 1988. The Will nominated Arnold T. Boren, Jr. as Executor of the Will, or John A. Boren, in the event that Arnold predeceased Helen Boren. Respondent was nominated as Executor, if both Arnold and John predeceased Helen Boren.

12. Helen Boren died on April 1, 2003.

13. On May 20, 2003 John and Arnold Boren renounced their right to administer the Helen Boren Estate in favor of Respondent.

14. On May 21, 2003, Respondent filed a Petition for Probate and Grant of Letters with the Register of Wills in Montgomery County and was granted Letters of Administration c.t.a.

15. On March 5, 2004, Respondent filed with the Register of Wills a Status Report under Rule 6.12 for the Estate of Helen E. Boren wherein Respondent stated the administration of the Estate of Helen Boren was complete.



16. On or about April 6, 2005, Respondent learned from the Commonwealth of Pennsylvania Treasury Department, Bureau of Unclaimed Property, that the deceased, Helen E. Boren, had unclaimed property.

17. On April 7, 2005, Respondent signed his name as Claimant to a Bureau of Unclaimed Property Affidavit and Indemnification Agreement and an Owner Claim Form for Property ID's 5658536, 5494889, and 5494888 belonging to Helen E. Boren, or the Estate of Helen E. Boren, with a total value of \$32,817.21.

18. Respondent failed to promptly inform Arnold Boren or John Boren of his discovery or the filing of the claim.

19. On March 10, 2006, Robert P. Casey, Jr., the Treasurer of Pennsylvania, issued a Citizen's Bank check, number 38-00311178, payable to Boren, Helen Estate of, Harry L. Jenkins III Admin CTA and mailed it to Respondent's office at 766 Old York Road, Jenkintown, PA 19046.

20. On March 15, 2006, Respondent signed the back of the check "For Deposit Only" and deposited this check (38-00311178) into the J&JMMA. This was not an estate or trust account for Helen Boren. The funds remained in the J&JMMA for 18 months.

21. Respondent did not inform Arnold or John Boren that he had collected the funds.

22. On September 24, 2007, Respondent met with Special Investigators, Steven E. Bear and Katie Beers of the Pennsylvania Department of Treasury. Respondent falsely told the Investigators that he had previously disbursed Helen Boren's unclaimed property to Arnold Boren and John Boren.

23. On September 25, 2007, Respondent wrote a letter to Arnold Boren and John Boren notifying them for the first time of the unclaimed property and advising them that interest had also accrued. Respondent divided the sum in half and enclosed a check for \$17,393.12 to each brother.

24. Check number 5575 was made payable to Arnold T. Boren, Jr. and check number 5576 was made payable to John A. Boren. Each check was for \$17,393.12 and drawn from the J&JOA. This account is not an estate or trust account.

25. On September 26, 2007, Respondent sent a letter to Special Investigator, Steven E. Bear, wherein Respondent admitted that he did not distribute the \$32,817.21 to Arnold and John Boren and stated that "admittedly, for the last several months, this did get put on the back burner."

**Estate of Helen Fox Dutcher**

26. Helen Fox Dutcher signed a Last Will and Testament ("Will") on August 17, 1996. The Will nominated William H. Dutcher, III, and Andrew B. Lamborn as Co-Executors.

27. Helen Fox Dutcher died on July 3, 2000.

28. On July 12, 2001, Respondent filed with the Register of Wills a Status Report under Rule 6.12 for the Estate of Helen Fox Dutcher wherein Respondent stated the administration of the Estate of Helen Fox Dutcher was complete.

29. On April 12, 2007, Respondent learned from the Commonwealth of Pennsylvania Treasury Department, Bureau of Unclaimed Property, that the deceased, Helen Fox Dutcher had unclaimed property.

30. On April 12, 2007, Respondent signed William H. Dutcher, III's name as Claimant to a Bureau of Unclaimed Property Affidavit and Indemnification Agreement and an Owner Claim Form for Property ID 7136273 belonging to Helen Fox Dutcher, or the estate of Helen Fox Dutcher, with a total value of \$81.65.

31. Respondent failed to promptly inform William H. Dutcher, III and Andrew B. Lamborn of his discovery nor did Respondent receive William H. Dutcher, III's permission to sign his name on the Affidavit and Indemnification Agreement and the Owner Claim Form.

32. Respondent called upon Patricia Sands to notarize the Affidavit and Indemnification Agreement which falsely indicated that William H. Dutcher, III personally appeared before Notary, Patricia Sands, and personally signed the Affidavit.

33. On September 24, 2007, Respondent met with Special Investigators, Steven E. Bear and Katie Beers of the Pennsylvania Department of Treasury. During the interview Respondent admitted to signing William H. Dutcher, III's name as the claimant on the Affidavit and Indemnification Agreement and the Owner Claim Form.

**Estate of Edna Craig Smith**

34. Edna Craig Smith signed a Last Will and Testament ("Will") on January 30, 1985. The Will nominated Margaret Ann McAlpine and Edward J. Smith as Co-Executors of the Will.

35. Edna Craig Smith died on February 7, 2002.

36. McAlpine and Smith subsequently hired Respondent as their counsel.

37. On September 27, 2002, Respondent filed with the Register of Wills a Status Report under Rule 6.12 for the Estate of Edna Craig Smith wherein Respondent stated the administration of the Estate of Edna Craig Smith was complete.

38. On or about April 12, 2007, Respondent learned from the Commonwealth of Pennsylvania Treasury Department, Bureau of Unclaimed Property, that the deceased, Edna Craig Smith had unclaimed property.

39. On April 12, 2007, Respondent signed Edward J. Smith's name as Claimant to a Bureau of Unclaimed Property Affidavit and

Indemnification Agreement and an Owner Claim Form for Property ID 6243558 belonging to Edna Craig Smith, or the Estate of Edna Craig Smith, with a total value of \$31,968.34.

40. Respondent failed to promptly inform Edward J. Smith or Margaret McAlpine of his discovery nor did Respondent receive Edward J. Smith's permission to sign his name on the Affidavit and Indemnification Agreement or the Owner Claim Form.

41. Respondent called upon Patricia Sands to notarize the Affidavit and Indemnification Agreement which falsely indicated that Edward J. Smith personally appeared before Notary, Patricia Sands, and personally signed the Affidavit.

42. On September 24, 2007, Respondent met with Special Investigators, Steven E. Bear and Katie Beers of the Pennsylvania Department of Treasury. During the interview Respondent admitted to signing Edward J. Smith's name as the claimant on the Affidavit and Indemnification Agreement and the Owner Claim Form.

**Estate of Phyllis Hylan Steinbright**

43. Phyllis Hylan Steinbright signed a Last Will and Testament ("Will") on March 25, 1996. The Will nominated Ann S. Edwards as Executrix.

44. Phyllis Hylan Steinbright died on November 16, 2000.

45. Edwards subsequently hired Respondent as her counsel.

46. On August 29, 2003 Respondent filed with the Register of Wills a Status Report under Rule 6.12 for the Estate of Phyllis Hylan Steinbright wherein Respondent stated the administration of the Estate of Phyllis Hylan Steinbright was complete.

47. On or about April 12, 2007, Respondent learned from the Commonwealth of Pennsylvania Treasury Department, Bureau of Unclaimed Property, that the deceased, Phyllis Hylan Steinbright had unclaimed property.

48. On April 12, 2007, Respondent signed Ann S. Edwards' name as Claimant to a Bureau of Unclaimed Property Affidavit and Indemnification Agreement and an Owner Claim Form for Property ID 4453291 belonging to Phyllis Hylan Steinbright, or the estate of Phyllis Hylan Steinbright, with a total value of \$30.40.

49. Ms. Edwards contacted Respondent because she was unsure of how to go about claiming the property in her mother's name however, she never gave Respondent permission to sign her name on the Affidavit and Indemnification Agreement or the Owner Claim Form.

50. Respondent called upon Patricia Sands to notarize the Affidavit and Indemnification Agreement which falsely indicated that Ann S. Edwards appeared before Notary, Patricia Sands, and personally signed the Affidavit.

51. On September 24, 2007, Respondent met with Investigators, Steven E. Bear and Katie Beers of the Pennsylvania Department of Treasury. During the interview Respondent admitted to signing Ann S. Edwards' name as the claimant on the Affidavit and Indemnification Agreement and the Owner Claim Form.

*Estate of James Joseph Woods, Jr.*

52. James Joseph Woods, Jr. signed a Last Will and Testament ("Will") on May 22, 2003. The Will nominated Joan F. Woods as Executor.

53. James Joseph Woods, Jr. died on August 9, 2005.

54. On May 4, 2006, Joan F. Woods filed a Status Report under Rule 6.12 for the Estate of James Joseph Woods, Jr. with the Register of Wills wherein she stated the administration of the Estate of James Joseph Woods was complete.

55. On or about February 8, 2006, Respondent learned from the Commonwealth of Pennsylvania Treasury Department, Bureau of Unclaimed Property, that the deceased, James Joseph Woods, Jr. had unclaimed property.

56. On March 22, 2006, Respondent signed Joan F. Woods' name as Claimant to a Bureau of Unclaimed Property Affidavit and Indemnification Agreement and an Owner Claim Form for Property ID

4562986 belonging to James Joseph Woods, or the estate of James Joseph Woods, with a total value of \$629.77.

57. Initially, Ms. Woods contacted Respondent because she was unsure of how to go about claiming the property in her father-in-law's name, however she never gave Respondent permission to sign her name on the Affidavit and Indemnification Agreement or the Owner Claim Form.

58. Respondent called upon Patricia Sands to notarize the Affidavit and Indemnification Agreement which falsely indicated that Joan F. Woods appeared before Notary, Patricia Sands, and personally signed the Affidavit.

59. On September 24, 2007, Respondent met with Investigators, Steven E. Bear and Katie Beers of the Pennsylvania Department of Treasury. During the interview Respondent admitted to signing Joan F. Woods' name as the claimant on the Affidavit and Indemnification Agreement and the Owner Claim Form.

**Estate of Philip Justice Taylor**

60. Philip Justice Taylor signed a Last Will and Testament ("Will") on May 18, 1991. The Will nominated Samuel Murray as Executor.

61. Philip Justice Taylor died on January 16, 1995.



62. Samuel Murray subsequently hired Respondent as his counsel.

63. On February 14, 1997, Respondent filed a Status Report under Rule 6.12 for the Estate of Philip Justice Taylor with the Montgomery County Register of Wills wherein he stated the administration of the Estate of Philip Justice Taylor was complete.

64. On or about March 27, 2007, Respondent learned from the Commonwealth of Pennsylvania Treasury Department, Bureau of Unclaimed Property, that the deceased, Philip Justice Taylor, had unclaimed property.

65. On March 27, 2007, Respondent signed his name in the Claimant line as "Harry L. Jenkins, III, Attorney for the Estate of Philip Taylor," on a Bureau of Unclaimed Property Affidavit and Indemnification Agreement for Property ID's 6007455, 6007456, 6010765, 6253182, 6253183, and 6253184. This property belonged to Philip Justice Taylor or the Estate of Philip Justice Taylor, with a total value of \$305.31.

66. Respondent failed to promptly inform Samuel Murray that Respondent filed a claim for this unclaimed property and Murray did not give Respondent permission to act on behalf of the Estate.

67. On September 24, 2007, Respondent met with Special Investigators, Steven E. Bear and Katie Beers of the Pennsylvania Department of Treasury. During the interview Respondent stated

that Respondent signed on the claimant's signature line as the "Attorney for the Estate" because Respondent was unable to locate Samuel Murray. His statement that Respondent was "unable to locate Samuel Murray" was false.

**Estate of Dorothy E. Carll**

68. Dorothy E. Carll signed a Last Will and Testament ("Will") on February 16, 2000. The Will nominated George E. Spaeth as Personal Representative.

69. Dorothy E. Carll died on April 4, 2000.

70. Spaeth subsequently hired Respondent as his counsel.

71. On March 29, 2001, Respondent filed a Status Report under Rule 6.12 for the Estate of Dorothy E. Carll with the Montgomery County Register of Wills wherein he stated the administration of the Estate of Dorothy E. Carll was complete.

72. On or about April 13, 2007, Respondent learned from the Commonwealth of Pennsylvania Treasury Department, Bureau of Unclaimed Property, that the deceased, Dorothy E. Carll had unclaimed property.

73. On April 13, 2007, Respondent signed George E. Spaeth's name as Claimant to a Bureau of Unclaimed Property Affidavit and Indemnification Agreement and an Owner Claim Form for Property ID

3525996 belonging to Dorothy E. Carll or the estate of Dorothy E. Carll, with a total value of \$166.76.

74. Respondent failed to promptly inform George E. Spaeth of his discovery nor did Respondent receive George E. Spaeth's permission to sign his name on the Affidavit and Indemnification Agreement or the Owner Claim Form.

75. Respondent called upon Patricia Sands to notarize the Affidavit and Indemnification Agreement which falsely indicated that George E. Spaeth personally appeared before Notary, Patricia Sands, and personally signed the Affidavit.

76. On September 24, 2007, Respondent met with Special Investigators, Steven E. Bear and Katie Beers of the Pennsylvania Department of Treasury. During the interview Respondent admitted to signing George E. Spaeth's name as the claimant on the Affidavit and Indemnification Agreement and the Owner Claim Form.

**Estate of Helen L. Reichner**

77. Respondent drafted a Last Will and Testament ("Will") for Helen L. Reichner which she signed on June 14, 1993. The Will nominated Respondent as Executor.

78. On July 10, 1997, Ms. Reichner signed a Codicil to her Will which nominated Patricia Sands as Executrix and Respondent as contingent Executor.

79. Patricia Tate Quinn and Robert Hugh Tate were the named heirs for the Estate of Helen L. Reichner.

80. Helen L. Reichner died on December 31, 1999.

81. On February 10, 2000, Patricia Sands was granted Letters Testamentary.

82. On November 1, 2000, Patricia Sands filed with the Montgomery County Register of Wills a Status Report under Rule 6.12 for the Estate of Helen L. Reichner wherein she stated the administration of the estate was complete.

83. On or about March 29, 2007, Respondent learned from the Commonwealth of Pennsylvania Treasury Department, Bureau of Unclaimed Property, that the deceased, Helen L. Reichner, had unclaimed property.

84. On April 13, 2007, Patricia Sands signed her name as Executrix to three Bureau of Unclaimed Property Affidavit and Indemnification Agreements and three Owner Claim Forms for Property ID's 4065716, 2083730, and 4536573 belonging to Helen L. Reichner, or the Estate of Helen L. Reichner, with a total value of \$17,845.51.

85. Respondent signed as Notary to all three of the Affidavit and Indemnification Agreements.

86. On September 24, 2007, Respondent met with Special Investigators, Steven E. Bear and Katie Beers of the Pennsylvania

Department of Treasury. Respondent told the Investigators that he was familiar with the unclaimed property claims for the Estate of Helen L. Reichner.

87. On October 1, 2007, Special Investigator Steven E. Bear of the Pennsylvania Department of Treasury contacted Patricia Tate Quinn in reference to the unclaimed property. Ms. Quinn advised him that Respondent was the attorney and the Executor for the Estate of Helen L. Reichner. Quinn said neither she nor her brother, Robert Hugh Tate, were aware of the unclaimed property and Respondent never advised her that he had filed a claim. On October 15, 2007 the Special Investigators contacted Robert Hugh Tate in reference to the unclaimed property. Mr. Tate stated that Respondent's office never contacted him regarding the unclaimed property.

**Estate of Adrian F. Mumford**

88. On July 28, 1999, Respondent prepared the Last Will & Testament for Adrian F. Mumford. In the will, Mr. Mumford nominated Respondent as his Personal Representative, with Ms. Sands to serve as his Personal Representative in the event Respondent was unwilling or unable to act in those capacities. The will was signed by Adrian Mumford and witnessed by Patricia Sands and Richard Sands, III. Respondent notarized all three signatures.

89. Robert Mumford is the son of Adrian F. Mumford and was heir to the Estate.

90. Adrian F. Mumford died on December 15, 2002 at the age of 82.

91. On January 8, 2003, Respondent filed a Petition for Probate and Grant of Letters with the Register of Wills in Montgomery County and was granted Letters Testamentary.

92. Respondent thereafter acted as Executor of the Mumford Estate, which was valued at \$63,532.00.

93. On August 20, 2003, acting as Executor, Respondent drew a check payable to "J&J" in the amount of \$7,500.00. On the memo section of the check Respondent wrote, "Counsel fee Exec fee."

94. On January 11, 2005, Respondent filed a Status Report under Rule 6.12 for the Estate of Adrian F. Mumford with the Montgomery County Register of Wills wherein Respondent stated the administration of the Estate of Adrian F. Mumford was complete.

95. On or about March 29, 2007, Respondent learned from the Commonwealth of Pennsylvania Treasury Department, Bureau of Unclaimed Property, that the deceased, Adrian F. Mumford, had unclaimed property.

96. On April 12, 2007, Respondent signed his name as Claimant to four Bureau of Unclaimed Property Affidavit and Indemnification Agreements and four Owner Claim Forms for Property ID's 6223350,

4157900, 4157901, and 4157902 belonging to Adrian F. Mumford, or the Estate of Adrian F. Mumford, with a total value of \$509.60.

97. Respondent failed to promptly inform Robert Mumford of his discovery.

98. On June 5, 2007, Robin L. Wiessman, the Treasurer of Pennsylvania, issued three Wachovia Bank checks, numbers 57-13430047, 57-13430063, and 57-13430064, payable to Mumford, Adrian Estate of, Harry L. Jenkins III Exec and mailed them to Respondent's office at 766 Old York Road, Jenkintown, PA 19046.

99. On June 5, 2007, Robin L. Wiessman, the Treasurer of Pennsylvania, issued a Fulton Bank check, number 85-55208090, payable to Mumford, Adrian Estate of, Harry L. Jenkins III Executor and mailed it to Respondent's office at 766 Old York Road, Jenkintown, PA 19046.

100. On June 8, 2007, Respondent signed the back of all 4 checks "For Deposit Only 215538641" and deposited these checks (57-13430047, 57-13430063, 57-13430064, 85-55208090) totaling \$509.60 into the J&JMMA. This was not an estate or trust account for Adrian F. Mumford. The funds were not distributed to Robert Mumford.

101. On September 24, 2007, Respondent met with Special Investigators, Steven E. Bear and Katie Beers of the Pennsylvania Department of Treasury. Respondent told the Investigators that he signed the Affidavit and Indemnification Agreement. Respondent also

confirmed that his office received payment from the state for Adrian F. Mumford's unclaimed property.

102. On April 9, 2008 Respondent distributed the funds to Robert Mumford, less a \$175.00 fee for his efforts in locating the unclaimed property for Mumford.

**Estate of Florence Ottey Fry**

103. On June 26, 1994, when Florence O. Fry was 93 years old, Respondent prepared her will.

104. In the will, Ms. Fry nominated Respondent as her Executor and Trustee, with Patricia Sands to serve as Executrix and/or Trustee in the event Respondent was unwilling or unable to act in those capacities. The will was signed by Florence Fry and witnessed by Patricia Sands and another individual. Respondent notarized all three signatures.

105. On February 7, 1999, Ms. Fry died at the Sunrise Senior Living Home in Abington, Pennsylvania at the age of 98, leaving an estate valued at approximately \$1,748,183.81.

106. On March 15, 1999, Respondent filed a Renunciation with the Montgomery County Register of Wills in favor of Patricia Sands.

107. That same day, Ms. Sands filed a Petition for Probate and Grant of Letters with the Montgomery County Register of Wills and was granted Letters Testamentary naming her Executrix.



108. Despite renouncing as Executor, Respondent continued to work on the estate.

109. A month later, on April 14, 1999, Ms. Sands hired Respondent as the attorney to represent her in her capacity as Personal Representative of Ms. Fry's estate. The letter of engagement was signed by Ms. Sands as Executrix but Ms. Sands also signed Respondent's name to the letter.

110. Respondent renounced as Executor and accepted appointment as Attorney so that both Respondent and Ms. Sands could receive fees for administering Ms. Fry's estate.

111. On or about March 19, 1999, Ms. Sands opened account # 8602161369 at PNC Bank titled *Estate of Florence O. Fry, Decd, Patricia Sands, Executrix, c/o H. L. Jenkins, III.*

112. According to an October 11, 1999 Accounting prepared by Respondent for the Estate of Florence O. Fry (page 9), on April 21, 1999, Respondent paid himself \$8,700.00 for services provided to Fry in the three months before her death.

113. According to the same Accounting (page 9), on October 5, 1999 Respondent withheld in escrow \$12,000.00 for "possible death taxes."

114. According to the same Accounting (page 12) and the Pennsylvania Inheritance Tax Return, on October 5, 1999, Patricia Sands paid J&J an attorney's fee of \$32,000.00 and herself an

executrix fee of \$56,000.00. Both fees were deposited into J&J bank accounts.

115. A total of \$100,000.00 was removed from Ms. Fry's estate on October 5, 1999.

116. On March 8, 2001 Respondent filed a Status Report under Rule 6.12 for the Estate of Florence Ottey Fry with the Montgomery County Register of Wills wherein Respondent stated the administration of the Estate of Florence Ottey Fry was complete.

117. On or about March 28, 2007, Respondent learned from the Commonwealth of Pennsylvania Treasury Department, Bureau of Unclaimed Property, that the deceased, Florence Ottey Fry, had unclaimed property.

118. On March 28, 2007, Patricia Sands signed her name as Executrix to a Bureau of Unclaimed Property Affidavit and Indemnification Agreement and Owner Claim Form for Property ID 5541501 belonging to Florence Ottey Fry, or the Estate of Florence Ottey Fry, with a total value of \$1,484.00.

119. Respondent signed as Notary to the Affidavit and Indemnification Agreements.

120. Respondent failed to promptly inform the heir(s), listed in Ms. Fry's will, of his discovery.

121. On September 24, 2007, Respondent met with Special Investigators, Steven E. Bear and Katie Beers of the Pennsylvania

Department of Treasury. Respondent told the Investigators that Respondent was familiar with the unclaimed property claims for the Estate of Florence Ottey Fry.

**Estate of Robert J. Bickel**

122. On February 5, 1997, Respondent prepared the Last Will and Testament for Robert J. Bickel. In the will, Robert Bickel appointed Respondent as executor, with Patricia Sands to serve as executrix if Respondent were unwilling or unable to act in that capacity. The will was signed by Robert Bickel and witnessed by Patricia Sands and Richard Sands III (Patricia's husband). Respondent notarized all three signatures. On August 15, 2003, Robert J. Bickel died at his residence at the age of 87.

123. Following Mr. Bickel's death, acting as executor, Respondent opened estate account # 215603591 at National Penn Bank entitled *Estate of Robert J. Bickel, Harry L. Jenkins III, Executor*.

124. On August 4, 2004, Respondent drew and signed a \$3,000.00 check from the *Estate of Robert J. Bickel* account payable to J&J. In the memo section of the check Respondent made the notation "loan."

125. On August 5, 2004, Respondent deposited the above check into the J&JMMA.

**Estate of Mary H. Bickel**

126. On March 5, 2004, when Mary H. Bickel was 85 years old, and just a few months after her husband's death, Respondent drafted her will.

127. In the will, Mrs. Bickel nominated Patricia Sands as her Personal Representative, with Respondent to serve as Personal Representative if Ms. Sands were unwilling or unable to act in that capacity.

128. Mary Bickel's Will gave Ms. Sands "sole and absolute discretion in the distribution of [Mary Bickel's] personal property." The Will instructed Ms. Sands to pay any estate bills, after which Cole and Chase Luxton were to split the residue of the estate. The will was signed by Mary Bickel and witnessed by Patricia Sands and Richard Sands, III. Respondent notarized all three signatures.

129. Cole and Chase Luxton were minors at the time Mary Bickel's will was drafted, and at the time of her death.

130. At some time prior to Mary Bickel's death, Mary Bickel issued to Patricia Sands Power of Attorney over her personal Wachovia Bank account, #1000030069340, and Ms. Sands became an authorized signer for that account.

131. Between April 20, 2006 and December 12, 2006, Respondent deposited seven checks, totaling \$29,528.87, drawn on Mary Bickel's

personal Wachovia Bank account, signed by Ms. Sands as Power of Attorney, into the J&JOA and the J&JMMA. The seven checks depleted Mary Bickel's personal account to approximately \$2,395.21.

132. On January 14, 2007, Mary Bickel died at the Chestnut Hill Lodge at the age of 88.

133. On January 16, 2007, two days after Mary Bickel died, Prudential Securities Computershare Shareholder Services drew a check payable to Mary Bickel in the amount of \$11,098.28. Respondent deposited that check into the J&JMMA, comingling it with other client funds and Respondent's own funds.

134. On the same day, Respondent withdrew \$11,000.00 from the J&JMMA and used the money to purchase two \$5,500.00 IRA's, one for himself and one for Patricia Sands.

135. On June 7, 2007, Respondent filed an Inventory with the Montgomery County Register of Wills, which stated that Mary Bickel's entire estate was valued at \$6,632.81, despite the fact that he deposited \$11,098.28 belonging to Bickel's estate in the J&JMMA.

136. In August of 2007, after distributing \$1,000.00 each to Cole and Chase Luxton, the Estate of Mary Bickel account still held a balance of \$638.20. Respondent instructed Ms. Sands to close the Bickel Estate account and transfer the funds to J&J. Ms. Sands wrote these instructions on the August 8, 2007 Estate of Mary

Bickel bank account statement, which reads, "Close Transfer J&J." As instructed, Ms. Sands closed the Mary Bickel Estate account and transferred the remaining funds into the J&JMMA. She then wrote on the same statement, "Closed 8/20/2007."

**Estate of Elizabeth Kirby**

137. Respondent and/or Patricia Sands held Power of Attorney for Elizabeth Kirby's personal checking account while she was alive.

138. On June 15, 1998, when Elizabeth Kirby was 88 years old, Respondent prepared her will.

139. In the will, Ms. Kirby appointed Respondent as her Personal Representative, with Patricia Sands to serve as her Personal Representative in the event Respondent was unwilling or unable to act in those capacities. The will was signed by Elizabeth Kirby and witnessed by Patricia Sands and Richard Sands, III. Respondent notarized all three signatures.

140. On August 5, 2005, less than a month before Ms. Kirby's death, Respondent deposited a Janney Montgomery Scott check for \$63,564.45, payable to *Elizabeth Kirby, Patricia Sands and Harry L. Jenkins III - POA* into the J&JMMA.

141. On September 2, 2005, Ms. Kirby died at Rydal Park Retirement Community, at the age of 96.

142. On September 8, 2005, Respondent filed a Renunciation with the Montgomery County Register of Wills in favor of Patricia Sands. That same day, Ms. Sands filed a Petition for Probate and Grant of Letters with the Montgomery County Register of Wills and was granted Letters Testamentary naming her Executrix.

143. Despite renouncing as Executor, Respondent continued to work on the estate.

144. A month later, on October 15, 2005, Ms. Sands hired Respondent as the attorney to represent her in her capacity as Personal Representative of the Kirby Estate. The letter of engagement was signed by Ms. Sands as Executrix and Respondent as Attorney.

145. Respondent renounced as Executor and accepted an appointment as Attorney so that both Respondent and Ms. Sands could receive fees for administering the Kirby Estate.

146. On February 23, 2006, Respondent transferred \$18,000.00 from the J&JMMA to the J&JOA. The memo attached to the transfer indicated "Krista & Richard's Kirby Funds."

147. On February 23, 2006, Patricia Sands drew check #4693 for \$9,000.00 from the J&JOA payable to Ms. Sands' son, Richard Sands. Ms. Sands wrote, "Kirby" on the memo line of the check.

148. On February 23, 2006, Patricia Sands drew check #4694 for \$9,000.00 from the J&JOA payable to PNC Bank. Ms. Sands wrote,

"Kirby" on the memo line of the check. This check was for the benefit of Ms. Sands' daughter, Krista Sands.

149. On March 24, 2006, Respondent withdrew \$9,000.00 from the J&JMMA and used the funds to purchase a bank check from National Penn Bank, payable to Respondent's daughter, Heather Kraihanzel.

150. On March 31, 2006, Respondent transferred \$9,000.00 from the J&JMMA to the J&JOA. That same day, Respondent drew check # 4748 from the J&JOA payable to Respondent's son, Chad Jenkins, for \$9,000.00. The check was signed by Ms. Sands.

151. Neither Richard Sands, IV, Krista Sands, Heather Kraihanzel nor Chad Jenkins were listed in Ms. Kirby's will or any documentation regarding Ms. Kirby, before or after her death, including the *First and Final Account* Respondent prepared.

152. Respondent failed to list the above four \$9,000.00 transactions as inter-vivos transfers on Schedule G of the Kirby Estate Pennsylvania Inheritance Tax Return.

153. On August 9, 2006, Respondent completed the administration of the Kirby Estate. Ms. Sands, acting as Executrix, paid herself an executor's fee of \$14,369.13 and Respondent an attorney's fee of \$15,119.13, both drawn from the Kirby Estate account.

154. Respondent deposited Respondent's attorney fee into the J&JOA. Ms. Sands' executrix fee was deposited into the J&JMMA.



155. Respondent claims that the entire \$63,564.45 was a "gift" from Kirby, although he has no documentation from Kirby.

**Ethel B. Beatty Trust**

156. In 1983, Respondent and his father Harry L. Jenkins, Jr. prepared a will for Ethel B. Beatty. The will provided, inter alia, that upon Beatty's death, a trust would be established for the benefit of Beatty's elderly distant cousin Elva Buckhalter.

157. Beatty's friend, Harry Hilger, was nominated as executor and trustee. Upon Buckhalter's death, the trust was to be liquidated and the proceeds distributed to the Baptist Home of Philadelphia.

158. Beatty died in 1998, triggering the trust.

159. Henry Hilger, acting as trustee, hired Respondent to administer the trust and send quarterly checks to Buckhalter.

160. On or about August 23, 2007 Hilger received a check from the Commonwealth of Pennsylvania for \$8,382.57 payable to the Estate of Ethel Beatty, Harry Hilger, Executor.

161. Hilger endorsed the check and mailed it to Respondent.

162. Although a trust account was open and active at Janney Montgomery Scott, Respondent deposited the check into the J&JMMA and failed to place any of the funds into the Beatty trust account.

**Estate of Frances E. Leon**

163. On October 2, 2005, Frances E. Leon died at the Germantown Nursing Home in Philadelphia, Pennsylvania, at the age of 84.

164. Ms. Leon was survived by two nephews, Michael A. Eatman of Meridian, Mississippi and Robert Eatman of Loveland, Colorado, and two nieces, Virginia E. Hodges of Meridian, Mississippi and Ruth Whitfield of Greenville, Tennessee.

165. Ms. Leon died intestate, leaving an estate worth approximately \$168,488.41.

166. In October and November of 2005, Respondent obtained renunciations from the four above-referenced heirs, who all declined to administer the Leon Estate.

167. On November 16, 2005, Respondent filed a Petition for Grant of Letters with the Philadelphia County Register of Wills and obtained Letters of Administration, which authorized Respondent to act as the Administrator of the Leon Estate.

168. On December 4, 2005, Respondent opened an estate account at First Service Bank titled *Estate of Frances E. Leon, Harry Jenkins III, Administrator*.

169. Respondent deposited all known estate assets into the Leon Estate account.

170. Respondent did not deposit any Leon Estate funds into the J&JMMA.

171. In November of 2006, Respondent made distributions to the four beneficiaries from the Leon Estate account.

172. On December 21, 2006, Respondent paid an attorney's fee of \$8,490.00 to himself and \$580.00 in costs for a total of \$9,070.00.

173. A balance of \$2,010.64 remained in the Leon Estate account.

174. On February 27, 2007, Respondent instructed Ms. Sands to deposit the balance remaining in the Leon Estate account into the J&JMMA and to close the Leon Estate account.

175. Ms. Sands made the following notations on the Frances Leon Estate account statement for February 5, 2007:

*"Close This - Deposit into J&J MM"*

*"T 2/27/07 OK. ✓"*

*"Closed 2/28/07."*

176. Ms. Sands then transferred the \$2,010.64 into the J&JOA. Respondent used the funds to pay several small Frances Leon estate costs, totaling \$25.95.

177. Respondent never distributed the remaining \$1,984.69 to Ms. Leon's beneficiaries.

178. On March 1, 2007, Respondent drafted a *First and Final Account* for the *Estate of Frances Leon, Deceased*.

179. On page 10 of the *Accounting*, Respondent stated that Respondent distributed either \$496.14 or \$496.15 to each of the four beneficiaries, but no such distributions were made.

**Estate of Wilhelmina Groves**

180. On February 24, 1999, when Wilhelmina Groves was 65 years old, she prepared her will. (Respondent did not draft the will). Ms. Groves nominated her daughter, Darlene Davis, as Executrix.

181. On September 24, 2005, Ms. Groves died at the age of 72.

182. On February 6, 2006, Ms. Davis opened the *Estate of Wilhelmina Groves* account at First Service Bank, account number 216099781. Darlene Davis was to be the sole signatory on that account.

183. On March 20, 2006, Ms. Davis hired Respondent to represent her in her "capacity as the Personal Representative of the [Groves] Estate."

184. On June 9, 2006, Respondent filed a Pennsylvania Inheritance Tax Return, valuing the Groves Estate at \$452,416.19. On the tax return, Respondent deducted \$17,310.00 for attorney's fees, although no attorney's fee had yet been paid.

185. On February 7, 2008, Respondent filed a Supplemental Pennsylvania Inheritance Tax Return, re-valuing the Groves Estate at \$259,798.21 due to a large reduction in the value of Ms. Groves' real estate.

186. On June 20, 2008, Darlene Davis drew a check from the Groves Estate account for \$9,187.50 for "Counsel Fee." However, Respondent failed to file a Supplemental Pennsylvania Inheritance Tax Return to reflect the reduced amount of attorney's fees.

187. On or about October 26, 2006, Safetrans Abstract, LP drew a check for \$233,382.02 payable to the Estate of Wilhelmina Groves, which check represented the proceeds from the sale of Ms. Groves' residence. Respondent deposited the check - not into the Groves Estate account - but into the J&JMMA, where those funds were co-mingled with other client funds as well as Respondent's own funds.

188. The Groves Estate funds remained on deposit in the J&JMMA for nearly eight months, earning interest (according to Respondent's calculation) of \$6,232.16. (*First and Final Account, Estate of Wilhelmina Groves, Deceased*).

189. The \$6,232.16 in interest was not distributed to the Groves Estate account until at least January 16, 2008, approximately one week after Respondent received the DB-7 Request for Statement of Respondent's Position in this matter from Petitioner.

190. On June 11, 2007, Respondent used some or all of the Groves Estate money to purchase a First Service Bank Certificate of Deposit, (hereinafter "CD") #3000188871, in the amount of \$400,000.00, maturing on March 11, 2008. The CD was titled, not to the Groves Estate, but to *Jenkins & Jenkins PC*.

191. The Groves Estate funds remained on deposit in the CD for more than six months, earning interest (according to Respondent's calculation) of \$5,137.03. (*First and Final Account, Estate of Wilhelmina Groves, Deceased*).

192. The *Accounting* did not disclose the fact that Respondent had placed the Groves Estate funds into the J&JMMA or into a CD in the name of *Jenkins & Jenkins*.

193. On January 9, 2008 Petitioner sent Respondent a DB-7 requesting information about various transactions relating to Respondent's clients.

194. On January 16, 2008, prior to answering the DB-7, Respondent transferred a portion (\$4,830.93) of Groves' accumulated interest from the J&JMMA to the Groves Estate account.

195. On January 24, 2008, prior to answering the DB-7 and prior to the CD's maturity date, Respondent redeemed the CD and promptly distributed the proceeds (\$218,687.52) to the Groves Estate account.

196. On February 25, 2008, Respondent answered the DB-7.

197. On June 6, 2008, Respondent transferred \$4,668.85 from the J&JOA into the Groves Estate account in order to have sufficient funds to make a final distribution to the beneficiaries of the Groves Estate.

198. None of Groves' funds were on deposit in the J&JOA at the time of that transfer.

199. Respondent prepared a *First and Final Account* for the Groves Estate, dated June 6, 2008, and failed to list the CD investment. In fact, Respondent erroneously listed the interest earned by the Groves Estate during this period as interest earned in the "First Service Money Market."

200. The First Service Money Market account listed in the accounting is the J&JMMA.

**Estate of Ruth Bowman Rosengarten**

201. On April 10, 2003, when Ms. Rosengarten was 81 years old, Respondent prepared her will.

202. In the will, Ms. Rosengarten nominated her two sons, Harold and Bruce Bowman, as her Personal Representatives. The will was signed by Ms. Rosengarten and witnessed by Patricia Sands and Richard Sands, III. Respondent notarized all three signatures.

203. Ms. Rosengarten died at the Brittany Pointe Estates Retirement Community, Lansdale, Pennsylvania on December 15, 2006

at the age of 84. She left an estate valued at approximately \$303,621.78.

204. On January 9, 2007, Harold Bowman and Bruce Bowman signed an agreement with Respondent, wherein Respondent would represent each of them in their "capacity as Personal Representative of the [Rosengarten] Estate."

205. On February 8, 2007, Respondent opened or assisted the Bowmans in opening account #216313317 at First Service Bank entitled *Estate of Ruth Bowman Rosengarten, Harold R. Bowman, Executor; Bruce C. Bowman, Executor.*

206. Harold Bowman became ill and died before administration of the Rosengarten Estate was completed, so his brother Bruce acted as sole Executor.

207. On June 11, 2007, Respondent deposited a check from Pershing, a New York Securities Group, in the amount of \$209,951.28, payable to the *Estate of Ruth B. Rosengarten, Harold R. Bowman & Bruce C. Bowman, Co-Executors*, - not into the Rosengarten Estate account - but into the J&JMMA, where it was comingled with other client funds and Respondent's own funds.

208. Also on June 11, 2007, Respondent used Rosengarten funds in the J&JMMA to purchase First Service Bank CD #3000188871, in the amount of \$400,000.00, maturing on March 11, 2008.



209. The above CD, #3000188871, was titled to Respondent's law firm, Jenkins & Jenkins, PC, not to the Rosengarten Estate.

210. Since the Rosengarten Estate was valued at less than \$400,000.00 Respondent used other client funds as well as the Rosengarten Estate funds to purchase CD #3000188871 which was titled to Jenkins & Jenkins, PC.

211. Respondent used funds from the Wilhelmina Groves Estate and the Ruth B. Rosengarten Estate to purchase the \$400,000.00 First Service Bank CD, #3000188871.

212. When Respondent purchased First Service Bank CD, #3000188871, the Wilhelmina Groves Estate funds and the Ruth B. Rosengarten Estate funds on deposit in the Jenkins & Jenkins money market account totaled approximately \$432,920.73. Therefore, after Respondent purchased the First Service Bank \$400,000.00 CD, some combination of Groves' and/or Rosengartens' Estate funds, totaling \$32,920.73, remained in the J&JMMA.

213. On November 21, 2007, Respondent withdrew \$25,000.00 from the J&JMMA and deposited those funds into the Rosengarten Estate account, despite the fact that the Rosengarten Estate funds were still on deposit in the First Service Bank CD, #3000188871.

214. On or about January 9, 2008, Respondent received the DB-7 Request for Statement of Position.

215. On January 24, 2008, before Respondent provided an Answer to the DB-7, Respondent redeemed the \$400,000.00 CD prior to the maturity date.

216. On February 13, 2008, before Respondent provided an Answer to the DB-7, Respondent transferred \$189,296.03 back to the Rosengarten Estate account.

217. On February 25, 2008, Respondent provided an Answer to the DB-7.

**Estate of Helen A. Leberman**

218. In 1978, when Helen Leberman was 64 years old, Respondent and Respondent's father (Harry L. Jenkins, Jr.) prepared Ms. Leberman's will. Respondent and Respondent's father each signed the will as witnesses.

219. The will nominated Ms. Leberman's husband, Adolph Leberman, and her son, Richard, as Co-Executors. Adolph predeceased his wife, leaving their son, Richard Leberman, as the sole Executor and their three children, including Richard, as beneficiaries.

220. On June 26, 2006, Helen Leberman died at Holy Redeemer Hospital in Meadowbrook, Pennsylvania at age 92. Her estate was valued at approximately \$900,000.00, but more than half of that was closely held stock in a family business.

221. On July 5, 2006, Richard Leberman hired Respondent to represent him as the Executor of The Leberman Estate. Respondent, Patricia Sands and Mr. Leberman all signed the engagement letter.

222. On August 6, 2006, Respondent assisted Mr. Leberman in opening First Service Bank account, #216216869, entitled *Estate of Helen A. Leberman, Richard Leberman, Executor*. Mr. Leberman was the only signatory on that account. However, less than 3% of the Leberman Estate assets were deposited there.

223. Richard Leberman retained most of the Leberman Estate assets in a Wachovia Bank account, #9077680611, also entitled *Estate of Helen A. Leberman, Richard Leberman, Executor*, and transferred funds to the First Service Leberman Estate account only as needed to pay estate expenses.

224. On February 16, 2007, Respondent deposited a check for \$355,338.58 drawn from the sale of Ms. Leberman's residence - not into either estate account - but into the J&JMMA, co-mingling it with other client funds and Respondent's own funds.

225. On or about March 20, 2007, Respondent filed the Pennsylvania Inheritance Tax Return on behalf of the Leberman Estate, deducted \$30,745.65 for Mr. Leberman's executor's fee and \$31,567.00 for Respondent's attorney's fee. No such fees were paid from the J&JMMA or the Leberman Estate account at First Service Bank.

226. On or about March 20, 2007, when Respondent filed the Pennsylvania Inheritance Tax Return for the Leberman Estate, Respondent made a \$10,570.85 tax payment from Ms. Leberman's funds on deposit in the J&JMMA.

227. On May 17, 2007, Respondent transferred \$300,000.00 from the J&JMMA to the Leberman Estate account at First Service Bank and made distributions of \$100,000.00 to each of the three beneficiaries (Richard Leberman, Barbara Fox and Helen Patricia Leberman) from that account. The checks were endorsed by Richard Leberman, after which they were deposited into the Leberman Estate account at Wachovia Bank.

228. On November 8, 2007, Respondent transferred \$49,298.82 from the J&JMMA into the Leberman Estate account at First Service Bank. Respondent then made final distributions of \$12,662.70 to each of the three beneficiaries. All three of those checks were also deposited to the Leberman Estate account at Wachovia Bank, without the endorsements of the beneficiaries.

229. On November 16, 2007, Respondent paid himself a "Counsel Fee" of \$12,375.00 from the Leberman Estate account at First Service Bank.

230. Respondent properly distributed all the Leberman Estate funds which the Executor placed in Respondent's control.

**Estate and Trust of Marion Prochazka**

231. On July 1, 2002, shortly after the death of Ms. Prochazka's husband, Respondent prepared Marion Prochazka's will. She was 90 years old and her estate was valued at more than \$2,000,000.00.

232. In the will, Ms. Prochazka nominated Patricia Sands as her Personal Representative, with Respondent to serve as Personal Representative in the event Ms. Sands was unwilling or unable to act in that capacity. The will provided for a single distribution of \$25,000.00 to be made to one individual, with the remainder of the Prochazka Estate to be used to establish a Charitable Trust. The will nominated Patricia Sands as Trustee of the Charitable Trust, with Respondent to serve as Trustee in the event Ms. Sands was unwilling or unable to act in that capacity. The will directed that the Trustee receive "a reasonable fee for the services provided." The will was signed by Marion Prochazka and witnessed by Patricia Sands and Richard Sands, III. Respondent notarized all three signatures.

233. In general, the Charitable Trust was to annually distribute its net income plus 10% of its principal to "National Charities" (30%), "Local Charities" (60%) and "necessitous individuals or families" (10%).

234. On December 3, 2003, Ms. Prochazka died in Philadelphia, Pennsylvania, at the age of 91.

235. Following Ms. Prochazka's death, Ms. Sands hired Respondent to represent her in her capacity as Personal Representative of the Prochazka Estate.

236. Either Respondent or Ms. Sands opened account #215609999 at First Service Bank entitled *Estate of Marion B. Prochazka, Patricia Sands, Executrix*.

237. Thereafter, Respondent managed the Prochazka Estate account, even though Ms. Sands signed the checks drawn against that account.

238. On January 26, 2004, Respondent transferred \$15,000.00 from the J&JMMA into the Prochazka Estate account.

239. There were no Prochazka Estate funds on deposit in the J&JMMA at the time of the above transfer.

240. On February 13, 2004, Respondent drew check #118, in the amount of \$15,000.00 from the Prochazka Estate account payable to "J&J" and deposited that check into the J&JMMA, thereby reversing the transaction of January 26, 2004. Respondent wrote the check and Ms. Sands signed it.

241. On May 26, 2004, Respondent filed a Pennsylvania Inheritance Tax Return on behalf of the Prochazka Estate and

declared an attorney's fee of \$15,000.00, although no attorney's fee had yet been paid.

242. On August 5, 2004, Ms. Sands drew check # 154 from the Prochazka Estate account payable to Jenkins & Jenkins, PC for \$25,000.00 as a "Counsel Fee." Respondent failed to file a Supplemental Tax Return to reflect the larger fee.

243. On August 19, 2004, Respondent prepared a formal *Accounting* for the Estate of Marion Prochazka. On page 12 of that *Accounting*, Respondent listed \$3,000.00 for a "Burial Reserve/Reserve for Grave Opening, etc."

244. On September 30, 2004, Respondent closed the Prochazka Estate account, and transferred all but \$3,000.00 from the Prochazka Estate account into the Prochazka Trust account. Respondent transferred the remaining \$3,000.00 into the J&JMMA.

245. In Respondent's Answer to the DB-7A, dated August 8, 2008, Respondent admitted that the \$3,000.00 still remained in the J&JMMA as late as January 1, 2006. In that same response, Respondent stated the \$3,000.00 was for "Prochazka's burial expenses," despite the fact that Prochazka had been cremated in 2003.

246. On May 29, 2008, nearly four years after Respondent had placed the \$3,000.00 into the J&JMMA, Respondent drew check # 5837

for \$3,000.00 from the J&JOA and deposited the \$3,000.00 into the Prochazka Trust account.

247. Prior to September, 2004, Ms. Sands nominated Respondent as "Contingent Trustee" for the Prochazka Charitable Remainder Trust.

248. In September of 2004, Respondent opened account #215765664 at First Service Bank, entitled *Marion Prochazka Charitable Remainder Trust, Patricia Sands, Trustee, Harry L, Jenkins, III, Contingent Trustee*. (Hereinafter, "Prochazka Trust account").

249. As Trustee for the Prochazka Trust, Respondent periodically moved Prochazka Trust funds from Janney Montgomery Scott (hereinafter "JMS") and First Service Capital (hereinafter, "FSC") into the Prochazka Trust account for distribution to certain charities.

250. Between February 1, 2007 and December 3, 2007, Respondent deposited twenty JMS checks, payable to *Marion Prochazka Charitable Remainder Trust, Patricia Sands, Trustee*, totaling \$316,602.01 - not into the Prochazka Trust Account -but into the J&JMMA.

251. After Respondent paid himself \$17,000.00 in Prochazka trustee's fees from the J&JMMA, Respondent transferred \$237,106.61 to the Prochazka Trust account, leaving \$62,495.40 of Prochazka Trust funds in the J&JMMA.



252. On June 5, 2007, Respondent deposited a check from Crown Holdings, Inc. for \$110,251.65 payable to Patricia Sands, Executrix, Estate of Marion Prochazka into the J&JMMA.

253. In Respondent's answer to the DB-7A, dated August 8, 2008, ¶ 20, Respondent claimed that Respondent's law firm was authorized to retain \$10,000.00 (of the \$110,251.65) for "outstanding legal fees" for the Prochazka Trust. On June 7, 2007, Respondent transferred that \$10,000.00 from the J&JMMA to the J&JOA.

254. On June 5, 2007, using Prochazka Trust funds, Respondent purchased a \$100,000.00 CD, #3000188418, from First Service Bank.

255. The CD was titled in the name of J&J not in the name of the Prochazka Trust.

256. After the above transactions, a balance of \$62,747.05 of Prochazka Trust funds remained on deposit in the J&JMMA. These funds later earned interest.

257. As Trustee for the Prochazka Trust, Respondent arranged for the trust to make charitable distributions to some of Respondent's own clients under the definition "necessitous individuals" as set forth in ¶233 above. Those included the following:

Mary Bickel;

Hilda Hellerman;

Sue Williamson, Respondent's cousin; and  
Chuck Hendricks.

258. Respondent prepared a Draft Account as of December 31, 2005, and produced account sheets showing distributions to Respondent's clients as listed above in ¶257. However, the above clients did not directly receive those payments, but Respondent deposited the payments into the J&JMMA, as further set forth below in ¶259-264.

259. On February 8, 2006, Respondent withdrew \$5,000.00 from the Prochazka Trust account (as part of check #1019 for \$15,435.83 payable to J&J) and deposited it into the J&JMMA, ostensibly for the benefit of Mary Bickel. Respondent never distributed any portion of the \$5,000.00 to Mary Bickel.

260. On February 8, 2006, Respondent withdrew \$2,000.00 from the Prochazka Trust account, as part of check #1019 for \$15,435.83 payable to J&J, and deposited it into the J&JMMA, ostensibly for the benefit of Hilda Hellerman. Respondent failed to distribute the \$2,000.00 for the benefit of Hilda Hellerman until one year later, when he used the \$2,000.00 for Hellerman's funeral and burial expenses.

261. On February 8, 2006, Respondent withdrew \$8,435.83 from the Prochazka Trust account (as part of check #1019 for \$15,435.83 payable to J&J) and deposited it into the J&JMMA, ostensibly for

the benefit of Respondent's relative, Sue Williamson. Respondent distributed \$5,435.83 to Sue Williamson. Respondent failed to distribute the remaining \$3,000.00 to Sue Williamson, which he retained in the J&JMMA as a "burial reserve" for Williamson.

262. On March 15, 2006, Respondent drew check #1027 for \$2,575.06 from the Prochazka Trust account, payable to J&J. The memo section of the check says, "Chuck Hendricks - 2004." Respondent deposited check #1027 into the J&JMMA, ostensibly for the benefit of Chuck Hendricks. Respondent held the funds for more than a year before distributing all but \$125.06 for the benefit of Hendricks.

263. Respondent held the remaining \$125.06 until receiving a DB-7 dated January 9, 2008, after which he distributed the \$125.06 to another necessitous individual named Dana Adkins.

264. On April 25, 2007, Respondent drew check #1055 for \$2,262.50 from the Prochazka Trust account, payable to Lawndale Baptist Church. Despite the fact that the check was payable to Lawndale Baptist Church, Respondent deposited check #1055 into the J&JMMA on July 3, 2007.

265. On December 26, 2007, approximately six months later, Respondent drew check #5667 from the J&JMMA payable to Lawndale Baptist Church.

266. On or about January 9, 2008, Respondent received the DB-7 requesting, *inter alia*, copies of the Prochazka Estate and Trust records, including bank records and accountings for each.

267. On January 24, 2008, after Respondent received the DB-7 but before Respondent provided an Answer, Respondent transferred \$63,233.07 in Prochazka funds from the J&JMMA back to the Prochazka Trust account.

268. On February 1, 2008, after Respondent received the DB-7 but before Respondent provided an Answer, Respondent redeemed CD #3000188418 for \$103,272.54 titled to J&J and immediately rolled it into a new First Service CD #3000211161, titled to *Marion Prochazka Charitable Remainder Trust, Patricia Sands, Trustee; Harry L. Jenkins III, Contingent Trustee* maturing on September 1, 2008.

269. Between February 4, 2004 and April 18, 2008, Respondent paid himself Trustee fees from both the Prochazka Trust account and from Prochazka funds on deposit in the J&JMMA, totaling \$111,816.91.

#### **General Allegations**

270. Respondent holds client funds that are subject to RPC 1.15.

271. On May 27, 2004, Respondent completed and signed a 2004 - 2005 PA Attorney's Annual Fee Form. In Section B: PA Financial Data, #11 Respondent was instructed to list each financial

institution maintained in PA in which on May 1, 2004 or at any time after May 1, 2003, Respondent or the Jenkins and Jenkins law firm held funds of a client or a third party subject to RPC 1.15. Respondent indicated None/Not Applicable. This information was false and Respondent knew it was false when he signed the Annual Fee Form in violation of Pa.R.D.E. 219(d)(iii).

272. On or about May 20, 2005, Respondent completed and signed a 2005-2006 PA Attorney's Annual Fee Form. In Section B: PA Financial Data, #12 Respondent was instructed to list each financial institution maintained in PA in which on May 1, 2005 or at any time after May 1, 2004, Respondent or the Jenkins and Jenkins law firm held funds of a client or a third party subject to RPC 1.15. Respondent indicated None/Not Applicable. This information was false and Respondent knew it was false when he signed the Annual Fee Form in violation of Pa.R.D.E. 219(d)(iii).

273. On or about May 30, 2006, Respondent completed and signed a 2006-2007 PA Attorney's Annual Fee Form. In Section B: PA Financial Data, #12 Respondent was instructed to list each financial institution maintained in PA in which on May 1, 2006 or at any time after May 1, 2005, Respondent or the Jenkins and Jenkins law firm held funds of a client or a third party subject to RPC 1.15. Respondent indicated None/Not Applicable. This

information was false and Respondent knew it was false when he signed the Annual Fee Form in violation of Pa.R.D.E. 219(d)(iii).

274. On May 18, 2007, Respondent completed and signed a 2007-2008 PA Attorney's Annual Fee Form. In Section B: PA Financial Data, #13 Respondent was instructed to list each financial institution maintained in PA in which on May 1, 2007 or at any time after May 1, 2006, Respondent or the Jenkins and Jenkins law firm held funds of a client or a third party subject to RPC 1.15. Respondent wrote "None" in the space provided. This information was false and Respondent knew it was false when he signed the Annual Fee Form in violation of Pa.R.D.E. 219(d)(iii).

275. On May 22, 2008, Respondent completed and signed a 2008-2009 PA Attorney's Annual Fee Form. In Section B: Financial Data, #13 Respondent was instructed to list each financial institution maintained in PA in which on May 1, 2008 or at any time after May 1, 2007, Respondent or the Jenkins and Jenkins law firm held funds of a client or a third party subject to RPC 1.15. Respondent indicated None/Not Applicable. This information was false and Respondent knew it was false when Respondent signed the Annual Fee Form in violation of Pa.R.D.E. 219(d)(iii).

276. Respondent never received an exemption nor has Respondent ever applied to the IOLTA (Interest on Lawyer's Trust Account)

Board for an exemption to the requirement of RPC 1.15(d) to maintain an IOLTA.

277. Respondent does not have an IOLTA.

278. As set forth below in ¶280, Respondent deposited client funds, estate funds and trust funds into the J&JMMA and all the interest earned was not distributed to Respondent's clients or the estates.

279. Respondent also deposited personal funds and business funds into the J&JMMA which resulted in the co-mingling of client funds, estate funds and trust funds with Respondent's own funds.

280. Respondent placed funds from the following clients into the J&JMMA between August 20, 2003, and January 4, 2008:

a.	BASMA	\$ 11,579.76
b.	Beatty	\$ 8,382.57
c.	Bickel, Mary	\$ 20,198.90
d.	Bickel, Robert	\$ 3,000.00
e.	Boren	\$ 32,817.21
f.	Cridland	\$ 8,782.83
g.	Foell	\$ 24,016.66
h.	Foyle	\$ 10,000.00
i.	Groves	\$233,382.02
j.	Keenan	\$ 50,000.00
k.	Kirby	\$ 63,564.45
l.	Leberman	\$355,338.58
m.	Mumford	\$ 509.60
n.	Prochazka	\$496,746.51
o.	Rosengarten	<u>\$209,951.28</u>
p.	TOTAL	\$1,528,270.37

281. Respondent purchased the following CDs using client funds and titled the CDs in the name of J&J:

- a. First Service CD#3000188418 in the amount of \$100,000.00; and
- b. First Service CD#3000188871 in the amount of \$400,000.00.

282. Jenkins did not place any client funds into the J&JMMA after receiving the DB-7 of January 9, 2008.

283. By his conduct as alleged in paragraphs 4 through 282 above, Respondent violated the following Rules of Professional Conduct and Rules of Disciplinary Enforcement:

- A. RPC 1.4(a)(2) which states: A lawyer shall reasonably consult with the client about the means by which the client's objectives are to be accomplished;
- B. RPC 1.4(a)(3) which states: A lawyer shall keep the client reasonably informed about the status of the matter;
- C. RPC 1.5(a) which states: A lawyer shall not enter into an agreement for, charge, or collect an illegal or clearly excessive fee;
- D. RPC 1.7(a)(2) which states: A lawyer shall not represent a client if the representation involves a concurrent conflict of interest. A concurrent



conflict of interest exists if there is a significant risk that the representation of one or more clients will be materially limited by the lawyer's responsibilities to another client, a former client or a third person or by a personal interest of the lawyer;

- E. RPC 1.8(a) which states: A lawyer shall not enter into a business transaction with a client or knowingly acquire an ownership, possessory, security or other pecuniary interest adverse to the client unless: (1) the transaction and terms on which the lawyer acquires the interest are fair and reasonable to the client and are fully disclosed and transmitted in writing in a manner that can be reasonably understood by the client; (2) the client is advised in writing of the desirability of seeking and is given a reasonable opportunity to seek the advice of independent legal counsel on the transaction; and (3) the client gives informed consent in a writing signed by the client, to the essential terms of the transaction and the lawyer's role in the transaction, including whether the

lawyer is representing the client in the transaction;

F. RPC 1.8(c) which states: "A lawyer shall not solicit any substantial gift from a client, including a testamentary gift, or prepare on behalf of a client an instrument giving the lawyer or a person related to the lawyer any substantial gift unless the lawyer or other recipient of the gift is related to the client. Related persons include a spouse, child, grandchild, parent, grandparent or other relative or individual with whom the lawyer or the client maintains a close familial relationship;

G. *Former* RPC 1.15(a) which states: A lawyer shall hold property of clients or third persons that is in a lawyer's possession in connection with a client-lawyer relationship separate from the lawyer's own property. Such property shall be identified and appropriately safeguarded. Complete records of the receipt, maintenance and disposition of such property shall be preserved for a period of five years after termination of the client-lawyer relationship or after distribution or disposition

of the property, whichever is later;

H. *Former* RPC 1.15(b) which states: Upon receiving property of a client or third person in connection with a client-lawyer relationship, a lawyer shall promptly notify the client or third person. Except as stated in this Rule or otherwise permitted by law or by agreement with the client or third person, a lawyer shall promptly deliver to the client or third person any property that the client or third person is entitled to receive and, upon request by the client or third person, shall promptly render a full accounting regarding such property;

I. RPC 1.15(b) which states: A lawyer shall hold all Rule 1.15 Funds and property separate from the lawyer's own property. Such property shall be identified and appropriately safeguarded;

J. *Former* RPC 1.15(e) which states: The responsibility for identifying an account as a Trust Account shall be that of the lawyer in whose name the account is held. A lawyer shall not deposit the lawyer's own funds in a Trust Account except for the sole purpose of paying back service charges on that

account, and only in an amount necessary for that purpose. A lawyer shall deposit in to a Trust Account legal fees and expenses that have been paid in advance, to be withdrawn by the lawyer only as fees are earned, or expenses incurred, unless the client gives informed consent, confirmed in writing, to the handling of fees and expenses in a different manner. At all times while a lawyer holds funds of a client or third person in connection with a client-lawyer relationship, the lawyer shall also maintain another account that is not used to hold such funds;

K. RPC 1.15(e) which states, in pertinent part: ...A lawyer shall promptly deliver to the client or third person any property, including but not limited to Rule 1.15 Funds, that the client or third person is entitled to receive and, upon request by the client or third person, shall promptly render a full accounting regarding the property...;

L. *Former* RPC 1.15(f) which states: All Nonqualified Funds shall be placed in a Trust Account or in another investment vehicle specifically agreed upon

by the lawyer and the client or third person which owns the funds;

- M. RPC 1.15(f) which states: When in possession of funds or property in which two or more persons, one of whom may be the lawyer, claim an interest, the funds or property shall be kept separate by the lawyer until the dispute is resolved. The lawyer shall promptly distribute all portions of the funds or property, including Rule 1.15 Funds, as to which the interests are not in dispute;
- N. RPC 1.15(h) which states: A lawyer shall not deposit the lawyer's own funds in a Trust Account except for the sole purpose of paying service charges on that account, and only in an amount necessary for that purpose;
- O. RPC 4.1(a) which states: In the course of representing a client a lawyer shall not knowingly make a false statement of material fact or law to a third person;

- P. RPC 5.3(c)(1) which states: With respect to a nonlawyer employed or retained by or associated with a lawyer: a lawyer shall be responsible for the conduct of such a person that would be a violation of the Rules of Professional Conduct if engaged in by a lawyer if the lawyer orders or, with the knowledge of the specific conduct, ratifies the conduct involved;
- Q. RPC 5.3(c)(2) which states: With respect to a nonlawyer employed or retained by or associated with a lawyer: a lawyer shall be responsible for the conduct of such a person that would be a violation of the Rules of Professional Conduct if engaged in by a lawyer if the lawyer is a partner or has comparable managerial authority in the law firm in which the person is employed, or has direct supervisory authority over the person, and in either case knows of the conduct at a time when its consequences can be avoided or mitigated but fails to take reasonable remedial action;
- R. RPC 8.4(a) which states: It is professional misconduct for a lawyer to violate or attempt to violate the Rules of Professional Conduct,

knowingly assist or induce another to do so, or do so through the acts of another;

S. RPC 8.4(b) which states: It is professional misconduct for a lawyer to commit a criminal act that reflects adversely on the lawyer's honesty, trustworthiness or fitness as a lawyer in other respects;

T. RPC 8.4(c) which states: It is professional misconduct for a lawyer to engage in conduct involving dishonestly, fraud, deceit or misrepresentation; and

U. Pa.R.D.E. 219(d)(iii) which states in pertinent part:...On or before July 1 of each year all persons required by this rule to pay an annual fee shall file with the Attorney Registration Office a signed form prescribed by the Attorney Registration Office in accordance with the following procedures: The form shall set forth the name of each financial institution in this Commonwealth in which the attorney on May 1 of the current year or at any time during the preceding 12 months held funds of a client or a third person subject to Rule 1.15 of the Pennsylvania Rules of Professional Conduct.

The form shall include the name and account number for each account in which the lawyer holds such funds, and each IOLTA Account shall be identified as such...

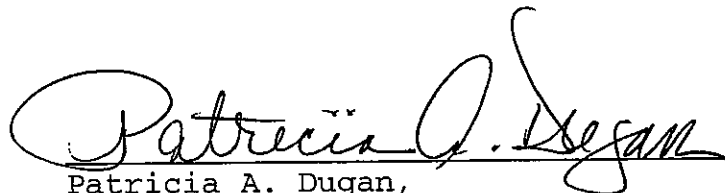
WHEREFORE, Petitioner prays that your Honorable Board appoint, pursuant to Rule 205, Pa.R.D.E., Hearing Committee to hear testimony and receive evidence in support of the foregoing charges and upon completion of said hearing to make such findings of fact, conclusions of law, and recommendations for disciplinary action as it may deem appropriate.

Respectfully submitted,

OFFICE OF DISCIPLINARY COUNSEL

PAUL J. KILLION,  
Chief Disciplinary Counsel

BY:



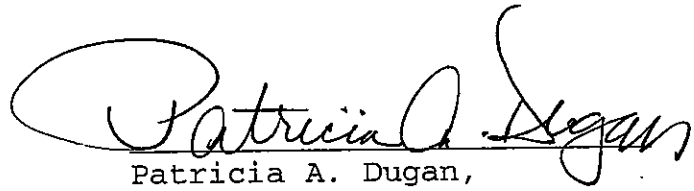
Patricia A. Dugan,  
Attorney Registration No. 87147  
Disciplinary Counsel  
Suite 170  
820 Adams Avenue  
Trooper, PA 19403



VERIFICATION

The statements contained in the foregoing Petition for Discipline are true and correct to the best of my knowledge or information and belief and are made subject to the penalties of 18 Pa.C.S.A. §4904, relating to unsworn falsification to authorities.

10-26-11  
Date

  
Patricia A. Dugan,  
Disciplinary Counsel