THE STATE OF SOUTH CAROLINA In The Supreme Court

In the Matter of H. Bright Lindler, Respondent.

Appellate Case No. 2021-001511

Opinion No. 28087 Submitted February 11, 2022 – Filed March 2, 2022

DISBARRED

Disciplinary Counsel John S. Nichols and Assistant Disciplinary Counsel Jamie E. Wilson, both of Columbia, for the Office of Disciplinary Counsel.

Barbara Marie Seymour, of Clawson & Staubes, LLC, of Columbia, for Respondent H. Bright Lindler.

PER CURIAM: By order of the Disciplinary Hearing Commission of the North Carolina State Bar dated December 3, 2021, Respondent was disbarred by consent after admitting to misappropriating client settlement funds, willfully failing to pay state and federal income taxes for six and seven years respectively, and failing to remit federal employment taxes for thirty-seven quarters from 2008 to 2020. Respondent timely reported this matter to the Office of Disciplinary Counsel (ODC). Thereafter, the North Carolina order was forwarded to this Court by ODC on December 22, 2021. Pursuant to Rule 29(b), RLDE, ODC and Respondent were notified by letter that they had thirty days to inform the Court of any claim that imposition of the identical discipline is not warranted. Respondent filed a response on January 20, 2022, essentially arguing his misconduct warrants "substantially different discipline in this state." Rule 29(d)(4), RLDE, Rule 413, SCACR.

Given Respondent's consent to disbarment in North Carolina and his admitted misappropriation of client funds and criminal tax-related misconduct, we find disbarment is the appropriate sanction to impose as reciprocal discipline.¹ Within fifteen days of the date of this opinion, Respondent shall file an affidavit with the Clerk of Court showing that he has complied with Rule 30, RLDE, Rule 413, SCACR, and he shall also surrender his Certificate of Admission to the Practice of Law to the Clerk of this Court.

DISBARRED.

BEATTY, C.J., KITTREDGE, HEARN, FEW and JAMES, JJ., concur.

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¹ Willful failure to pay state or federal income taxes constitutes a misdemeanor. 26 U.S.C. § 7203; N.C. Gen. Stat. § 105-236(a)(9) (2019). Willful failure to collect, account for, and pay federal employment taxes is a felony. 26 U.S.C. § 7202.