

COMMONWEALTH OF MASSACHUSETTS
BOARD OF BAR OVERSEERS
OF THE SUPREME JUDICIAL COURT

BAR COUNSEL,

Petitioner,

v.

PAUL R. LOS, Esq.,

Respondent

Public Reprimand No. 2023-10

ORDER OF PUBLIC REPRIMAND

This matter came before the Board on a Petition for Discipline and a Stipulation of the Parties waiving hearing and requesting that the matter be resolved by the imposition of a public reprimand. On July 10, 2023, the Board voted to accept the stipulation of the parties and their joint recommendation. It is ORDERED and ADJUDGED that Paul R. Los, be and he, is publicly reprimanded. A summary of the charges giving rise to the reprimand is attached to this order.

Whereupon, pursuant to Supreme Judicial Court Rule 4:01, Section 8(3), and the Rules of the Board of Bar Overseers, Section 3.56, it is ORDERED AND ADJUDGED that Paul R. Los, be and hereby is PUBLICLY REPRIMANDED.

BY: Frank E. Hill, III
, Member
BOARD OF BAR OVERSEERS

DATED: August 2, 2023

PAUL R. LOS

BBO # 628528

Public Reprimand No. 2023-10

**Order (public reprimand) entered by the Massachusetts Board of Bar Overseers of the
Supreme Judicial Court on August 2, 2023.**

The respondent stipulated to a public reprimand for drafting a trust instrument that potentially provided a substantial gift to the respondent's son.

SUMMARY¹

In 2011, the respondent began representing a client in matters related to real estate and estate planning. Over the years, the respondent and his son became close friends with the client. In 2015, the client retained the respondent to revise his estate plan to include a will and trust. The respondent accordingly drafted the client's will and trust.

As requested by his client, the respondent included his own son as a successor beneficiary of the trust in the event that the client's daughter pre-deceased the client or was otherwise ineligible to receive the trust assets under the terms of the trust. The client wanted the respondent's son to be the beneficiary in the event that his own family members could not receive the trust assets.

The client died in August of 2018. At the time of the client's death, the trust held approximately \$431,000. The client's daughter was alive and eligible to receive the trust assets pursuant to the terms of the trust. Because the client's daughter was eligible to receive the trust assets, the respondent's son did not receive any funds from the trust as a successor beneficiary.

By preparing a trust instrument for a client that potentially provided a substantial gift to the respondent's son, the respondent violated Mass. R. Prof. C. 1.8(c).

The respondent was admitted to practice in 1995 and had no prior disciplinary history.

This matter came before the Board of Bar Overseers on a stipulation of the parties and an agreed recommendation for discipline in the form of a public reprimand. On July 10, 2023, the Board of Bar Overseers voted to accept the stipulation and to administer a public reprimand to the respondent.

¹ Compiled by the Massachusetts Board of Bar Overseers' Office of General Counsel based on the record of proceedings before the board.