

**IN RE: MICHAEL R. HUGO**  
**NO. BD-2017-092**

**S.J.C. Amended Judgment of Disbarment entered by Justice Gaziano on September 19, 2017,  
with an effective date of November 15, 2017.<sup>1</sup>**

**SUMMARY<sup>2</sup>**

This matter came before the Board of Bar Overseers and the Court on the respondent's affidavit of resignation pursuant to S.J.C. Rule 4:01, § 15. In the affidavit, the respondent acknowledged that sufficient evidence existed to warrant findings that the material facts summarized below and set forth in a four-count petition for discipline could be proved by a preponderance of the evidence. The respondent also acknowledged that a hearing committee, the board and the Supreme Judicial Court would conclude that he had violated the Massachusetts Rules of Professional Conduct referenced below.

**Count One**

On August 14, 2010, the respondent's father, a Florida resident, died. Pursuant to the terms of the will all tangible personal property was to be distributed equally to his three children and the residue of his estate was to be distributed forty percent (40%) to the respondent, thirty percent (30%) to respondent's sister and thirty percent (30%) to respondent's brother. The respondent was named as personal representative in the will.

Following his appointment as personal representative of his father's estate by the Florida court on December 18, 2010, the respondent opened an estate checking account on which he was the only signatory. From December 20, 2010 through November 26, 2012, the respondent deposited \$182,010.35 of estate funds into the estate checking account. The respondent did not notify his brother or sister of his receipt of the estate funds. From December 20, 2010 through December 26, 2012, the respondent withdrew funds from the estate account totaling \$157,477.11 and deposited \$154,877 of the funds into a personal joint checking account in the names of the respondent and his wife. On December 26, 2012, the balance in the estate account was \$190.13.

Net of his own share, the respondent intentionally misused at least \$94,486 of estate funds, with continuing deprivation resulting, in violation of Mass. R. Prof. C. 1.15(b) and 8.4(c) and (h). The respondent failed to promptly disburse estate funds when due in violation of Mass. R. Prof. C. 1.15(c) and 8.4(c).

**Count Two**

The respondent was represented by Florida counsel in probating his father's estate through October of 2012. On February 10, 2011, an Inventory was filed with the Florida court, with assistance of counsel. Multiple extensions were obtained by counsel to file the final accounting and petition for discharge. Following allowance of a motion to withdraw by respondent's counsel on October 30, 2012, the respondent was ordered to obtain new counsel within 30 days as required by Florida law, which states that every personal representative shall

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<sup>1</sup> The complete order of the Court is available by contacting the Clerk of the Supreme Judicial Court for Suffolk County.

<sup>2</sup> Compiled by the Board of Bar Overseers based on the record filed with the Supreme Judicial Court.

be represented by an attorney admitted to practice in Florida. The respondent was not licensed to practice in Florida. The respondent did not obtain new counsel to represent him in violation of the court's order and Florida law.

From January 4, 2013 through October 22, 2014 the respondent failed to appear and to respond to multiple Orders to File Required Documents and To Show Cause as to why he should not be removed as fiduciary. On January 5, 2015, the court issued an order requiring the respondent to file all remaining documents necessary to close the estate within forty-five days or be subject to further proceedings to determine whether he should be held in contempt and whether he should be removed as personal representative. The respondent failed to comply with the order and a final Order to File Required Documents and to Show Cause was issued by the court on April 8, 2015 requiring the respondent to appear on June 2, 2015. All of the orders referenced herein were served upon the respondent.

The respondent failed to appear on June 2, 2015 and was found in willful, indirect civil contempt. On November 5, 2015 an order was issued removing the respondent as personal representative of the estate. A case management conference was set for January 13, 2016, and notice of the conference was provided to the respondent as well as all beneficiaries and creditors. The respondent did not appear on January 13, 2016. An Order Closing Estate was issued on January 15, 2016.

The respondent's knowing failure to comply with multiple court orders, in contempt of the court, violated Mass. R. Prof. C. 3.4(c) and 8.4(d) and (h). The respondent's failure to file an accounting and to close the estate violated Mass. R. Prof. C. 3.4(c) and 8.4(d).

### Count Three

The Internal Revenue Service had a Federal Tax Lien that attached to the assets of the respondent's father's estate as a result of outstanding Form 1040 tax liability. As of December 12, 2008, the amount of the tax lien was \$75,720.22. The respondent was aware of the Federal Tax Lien at least by February 10, 2011 when the inventory was filed with the probate court. Despite having sufficient assets to satisfy the tax lien, the respondent knowingly failed to satisfy the lien. The lien has never been satisfied and continues to accumulate interest.

The respondent knowing failure to satisfy the federal tax lien with estate assets was in violation of Mass. R. Prof. C. 1.15(c) and 8.4(c), (d) and (h).

### Count Four

On June 18, 2016, bar counsel requested information from the respondent regarding his handling of his father's estate. By letter dated July 29, 2015, to the Office of Bar Counsel the respondent knowingly falsely stated that there were insufficient estate assets to pay the legal fees of the Florida attorneys he initially hired to represent him and to pay for the expenses of his deceased father's real estate prior to foreclosure. Later during bar counsel's investigation, the respondent knowingly falsely maintained that the estate was insolvent and that a separate estate bank account was not opened. During a statement under oath given to bar counsel, the respondent knowingly falsely stated that there were no estate assets and that that he did not receive any money from the estate. When asked about two specific checks payable to the estate from a life insurance company, the respondent admitted to receiving these checks and knowingly falsely claimed that he split the money with his brother and sister. Again, during the statement

under oath the respondent knowingly falsely denied opening an estate bank account. The respondent further failed to disclose to bar counsel the estate assets he received and intentionally misused from February 2012 through August of 2014.

The respondent's conduct in responding to questions of bar counsel with knowingly false, misleading and deceitful information in connection with bar counsel's investigation violated Mass. R. Prof. C. 8.4(c), (d), (g) and (h).

The respondent was admitted to practice in the Commonwealth on December 15, 1982.

On September 13, 2017, the Board of Bar Overseers voted to recommend that the affidavit of resignation be accepted and that the respondent be disbarred. The Court (Gaziano, J.) so ordered on September 19, 2017, effective November 15, 2017.