

JOHN MICHAEL GERARD

Order (public reprimand) entered by the Board June 25, 2010.

SUMMARY<sup>1</sup>

From 2006 through 2008, the respondent maintained an IOLTA account and personal accounts. From approximately early 2007 until approximately July 30, 2008, the Internal Revenue Service had a lien against the respondent's personal accounts. To avoid the lien, the respondent deposited personal funds to his IOLTA account in violation of Mass. R. Prof. C. 8.4(c) and (h). The respondent also withdrew funds from his IOLTA account via cash withdrawals and checks payable to cash in violation of Mass. R. Prof. C. 1.15(b)(2), and 1.15(e)(3) and (4).

The parties stipulated to the facts and rule violations set forth above and agreed that the respondent should be publicly reprimanded. On April 12, 2010, the Board of Bar Overseers voted to accept the parties' stipulation and imposed a public reprimand.

<sup>1</sup> Compiled by the Board of Bar Overseers based on the record of proceedings before the Board.

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