

The Supreme Court of the State of Louisiana

IN RE: LYNDEN JAMES BURTON

No.2020-OB-00755

IN RE: Office of Disciplinary Counsel - Applicant Other; Findings and
Recommendations (Reinstatement);

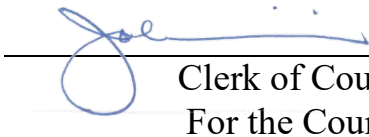
September 08, 2020

Conditional reinstatement granted. See per curiam.

JLW
JDH
JTG
JHB

Johnson, C.J., would deny.
Crichton, J., would deny reinstatement and assigns reasons.
Crain, J., would deny.

Supreme Court of Louisiana
September 08, 2020



Clerk of Court
For the Court

09/08/20

SUPREME COURT OF LOUISIANA

NO. 2020-OB-0755

IN RE: LYNDEN JAMES BURTON

ON APPLICATION FOR REINSTATEMENT

PER CURIAM

This proceeding arises out of an application for reinstatement to the practice of law filed by petitioner, Lynden James Burton, a suspended attorney.

UNDERLYING FACTS AND PROCEDURAL HISTORY

In March 2017, petitioner pleaded guilty to one misdemeanor count of failure to file a tax return. During his guilty plea, petitioner admitted he also engaged in acts which constituted the felony crimes of tax evasion and filing false tax returns. Notably, petitioner specifically admitted that he “intentionally underreported” his income for tax years 2007, 2008, and 2009.

Petitioner was sentenced to probation and was ordered to pay restitution of tax losses totaling \$129,912. Petitioner successfully completed the terms of his probation, including payment of the restitution.

In September 2017, we placed petitioner on interim suspension. *In re: Burton*, 17-0560 (La. 9/22/17), 226 So. 3d 440. On June 17, 2019, we accepted a petition for consent discipline to resolve the matter of petitioner’s tax misconduct. We suspended petitioner from the practice of law for two years, retroactive to September 22, 2017, the date of his interim suspension. *In re: Burton*, 19-0893 (La. 6/17/19), 274 So. 3d 1246.

In August 2019, petitioner filed an application for reinstatement with the disciplinary board, alleging he has complied with the reinstatement criteria set forth in Supreme Court Rule XIX, § 24(E). The ODC took no position regarding the application for reinstatement. Accordingly, the matter was referred for a formal hearing before a hearing committee. During the hearing, testimony and evidence was presented that petitioner has an outstanding federal tax liability of \$257,000 (including interest and penalties) for the period from 2013 through 2018 and an outstanding state tax liability of \$25,000 (including interest and penalties) for the period from 2015 through 2018.

Following the hearing, the hearing committee recommended that petitioner be reinstated to the practice of law, subject to two years of probation with conditions relating to his repayment of his outstanding tax liabilities. Neither petitioner nor the ODC objected to the hearing committee's recommendation.

DISCUSSION

After considering the record in its entirety, we find petitioner has met his burden of proving that he is entitled to be reinstated to the practice of law. Nevertheless, further precautions are warranted to insure that the public will be protected upon petitioner's return to practice. See Supreme Court Rule XIX, § 24(J).

Accordingly, we will order that petitioner be conditionally reinstated to the practice of law, subject to a two-year period of probation governed by the following conditions:

1. Within six months of the court reinstating petitioner to the practice of law, he shall reach agreement with both the Internal Revenue Service and the Louisiana Department of Revenue as to the amount of delinquent taxes outstanding and a corresponding repayment plan of same;

2. Petitioner shall satisfactorily comply with all terms of any such agreement with the taxing authorities identified above;
3. Petitioner understands and accepts that his failure to comply with these conditions may result in him being reported to the court by the ODC in accordance with Supreme Court Rule XIX, Section 24(J);
4. A practice monitor shall be appointed to monitor petitioner's law practice for compliance with trust account rules, accounting procedures, law office management procedures, adequate communications with clients, diligence in representing clients, and otherwise verify compliance with the Rules of Professional Conduct;
5. Petitioner shall engage an ODC-approved CPA to conduct an annual year-end audit of his trust account, operating account, and personal finances so as to show his compliance with these terms and conditions of reinstatement;
6. Petitioner must not violate any of the Rules of Professional Conduct during the probationary period;
7. Should petitioner have a disciplinary complaint lodged against him during the probationary period, he must promptly and fully cooperate with any investigation the ODC conducts; and
8. Should petitioner fail to comply with these conditions, or should he commit any misconduct during the period of probation, his conditional right to practice may be terminated immediately, or he may be subjected to other discipline pursuant to the Rules for Lawyer Disciplinary Enforcement, as appropriate.

DECREE

Upon review of the recommendation of the hearing committee, and considering the record, it is ordered that Lynden James Burton, Louisiana Bar Roll

number 24988, be immediately reinstated to the practice of law in Louisiana, subject to a two-year period of probation governed by the conditions set forth herein. The probationary period shall commence from the date petitioner, the ODC, and the probation monitor execute a formal probation plan. Should petitioner fail to comply with the conditions of probation, or should he commit any misconduct during the period of probation, his conditional right to practice may be terminated immediately, or he may be subjected to other discipline pursuant to the Rules for Lawyer Disciplinary Enforcement, as appropriate. All costs of these proceedings are assessed against petitioner.