VIRGINIA:

BEFORE THE VIRGINIA STATE BAR DISCIPLINARY BOARD

IN THE MATTER OF
DAVID GARY HOFFMAN

VSB DOCKET NO: 20-051-115298
20-051-116229

MEMORANDUM ORDER

THIS MATTER came on to be heard on December 17, 2021, by video conference,[1] before a panel of the Virginia State Bar Disciplinary Board ("the Board") consisting of Thomas R. Scott, First Vice Chair; Sandra L. Havrilak; Bretta M. Z. Lewis; Jennifer D. Royer; and Reba H. Davis, Lay Member. The Virginia State Bar (the "VSB") was represented by Senior Assistant Bar Counsel Elizabeth K. Shoenfeld ("Senior Assistant Bar Counsel"). David Gary Hoffman (the "Respondent") did not appear.

The Chair polled the members of the Board Panel as to whether any of them was conscious of any personal or financial interest or bias which would preclude any of them from fairly hearing this matter and serving on the panel, to which inquiry each member responded in the negative. Jennifer L. Hairfield, court reporter, Chandler and Halasz, Inc., PO Box 9349, Richmond, Virginia 23227, (804) 730-1222, after being duly sworn, reported the hearing and transcribed the proceedings.

All legal notices of the date and place were timely sent by the Clerk of the Disciplinary System ("Clerk") in the manner prescribed by the Rules of the Supreme Court of Virginia, Part Six, Section IV, Paragraph 13-18 of the Rules of the Supreme Court of Virginia.

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[1] The Board held the hearing electronically, using the Microsoft (MS) Teams platform, pursuant to Virginia Code § 2.2-3708.2.A.3, as amended effective July 1, 2021, by Chapter 490 of the 2021 Acts of Assembly of Virginia, during the COVID-19 pandemic, and the City of Richmond's emergency declaration, pursuant to Resolution No. 2020-R025, adopted March 16, 2020, to provide for the continuity of operations of the Board and to discharge its lawful purposes, duties, and responsibilities. The hearing was recorded and otherwise complied with the Virginia Freedom of Information Act regarding electronic meetings.

The matter came before the Board on the District Committee Determination for Certification by the Fifth District, Section I pursuant to Part 6, Section IV, Paragraph 13-18 of the Rules of the Supreme Court of Virginia involving misconduct charges against the Respondent.

At the beginning of the proceedings, the First Vice Chair reported that he had received the following documents from the Respondent after the final Pretrial Conference: Addendum to Answer to Charges, an Affidavit from Jessica Presley, and an Affidavit from Tara McCabe. The First Vice Chair marked the documents as Respondent's Exhibit 1, 1A, and 1B, respectively.

The First Vice Chair also introduced a statement received from the Respondent via email dated December 16, 2021, in which the Respondent advised the Clerk that he would not attend the hearing and requested a two-month delay in the effective date of any sanction imposed by the Board. The Vice Chair marked the email communication as Respondent's Exhibit 2, which was received without objection, and admitted into evidence. Finally, the First Vice Chair introduced his email response to the Respondent dated December 16, 2021, as Board's Exhibit 1, which was admitted without objection.

The Board heard testimony from the following witnesses, who were sworn under oath: Bar Investigator David Jackson and complainant David Gawrylowicz. VSB Exhibits 1-53 were marked and received into evidence, without objection. All of the factual findings made by the Board were found to have been proven by clear and convincing evidence.

MISCONDUCT

Respondent was licensed to practice law in the Commonwealth of Virginia on September 29, 1983, and he was an attorney licensed to practice law in the Commonwealth of Virginia at all

times relevant to the conduct set forth herein.[2] Based upon the evidence presented and for the reasons set forth more particularly herein below, the Board finds, by clear and convincing evidence, that Respondent's conduct constitutes misconduct in violation of *Rules* 1.5, 1.15, and 8.4.

I. VSB Docket No. 20-051-116229 (Complainant Alison Lambeth)

Since 2010, Respondent has practiced law under the firm names Hoffman Law or Hoffman & Mathey, P.C.[3] Respondent practices primarily estate planning and administration, and his practice includes preparing wills, trusts, and power of attorney documents.[4] For most work performed, Respondent accepts an advanced, flat fee.[5] In or about 2019, Respondent created Fiduciary Services, Inc., which he owns and operates.[6] Respondent is the only attorney associated with Fiduciary Services, Inc., and at all relevant times, Respondent retained exclusive control over the recordkeeping and bank accounts for Hoffman Law, Hoffman & Mathey, P.C., and Fiduciary Services, Inc.[7] Since at least 2013, Respondent has not maintained a trust account for Hoffman Law, Hoffman & Mathey, P.C., or Fiduciary Services, Inc.; rather, all advanced legal fees were deposited into one of several checking accounts.[8]

In or about 2013, Respondent began accepting advanced legal fees from clients to administer the clients' estates upon the clients' death.[9] In a communication to clients, written on letterhead reading "Hoffman & Mathey, P.C. Attorneys and Counselors at Law," Respondent described his estate settlement services as including:

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[2] VSB Ex. 4.
[3] VSB Ex. 9.
[4] VBS Ex. 5.
[5] *Id.*
[6] VSB Ex. 9.
[7] VSB Ex. 5.
[8] VSB Ex. 21.
[9] VSB Ex. 10 and 14.

> Probate Will; Qualify Executor; Prepare List of Heirs; Obtain EIN for Estate; Prepare Probate Information Form; Prepare Probate Notifications; Prepare Probate Affidavit; Prepare Probate Inventory; Prepare Probate Account; Prepare 2nd Probate Account; Prepare Form 706; Prepare Form I 04 l (Estate); Prepare Form l 041 (Trust); Prepare Form 770 (Estate); Prepare Form 770 (Trust); Prepare 2nd Form I 04 l (Estate); Prepare 2nd Form I 041 (Trust); Prepare 2nd Form 770 (Estate); Prepare 2nd Form 770 (Trust); Prepare Letters of Declination; Prepare Beneficiary Agreements Form 706 Audit Defense; Form I 041 Audit Defense; Form 770 Audit Defense; Debts and Demands Hearing; Show Cause Order; Obtain DOD Valuations; Prepare Claims for Life Insurance Proceeds; Prepare Claims for Benefits; Prepare Ownership change(s); Negotiate Final Debts AND Assist with liquidation/distribution of assets.[10]

The amount of Respondent's fee for estate settlement services varied because Respondent calculated the fee based on the client's net worth at the time of the contract.[11] Regardless of the type of services they were requesting, all of Respondent's clients signed a document entitled a "Legal Services Agreement."[12] On its face the "Legal Services Agreement" is a contract between the client and either "Hoffman & Mathey, P.C. (Firm)" or "David G. Hoffman (Attorney)."[13] The Legal Services Agreements identified a flat, advanced fee as the "Firm's Compensation" or the "Attorney's Compensation" and stated that "[a]ny payment that is due, upon the signing of this contract or thereafter, is deemed earned at that time."[14] Respondent asserted that for his estate planning clients, he prepared the estate planning documents the same day he accepted payment.[15] However, Respondent acknowledged that the work was not completed until the documents were finalized and executed by the clients.[16]

Between January 2015 and September 2020, Respondent's Legal Services Agreements reflected that Respondent accepted hundreds of thousands of dollars in advanced fees for estate-

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[10] *Id.*
[11] VSB Ex. 5.
[12] VSB Ex. 18.
[13] *Id.*
[14] *Id.*
[15] VSB Ex. 5.
[16] *Id.*

related work, including both estate planning and estate settlement work.[17] In total, the amount of fees collected by Respondent and not deposited into a trust account totaled at least $1,946,226.75.[18] When the VSB investigator asked Respondent about his financial records, he said that all client fees paid by credit card are deposited into the Fiduciary Services business operating account, regardless of whether the payment relates to estate planning or estate settlement.[19] Checks are deposited into either the Fiduciary Services operating account or Respondent's personal account, depending on how the check is written.[20] Funds in the Fiduciary Services account are then transferred to Respondent's personal account, although Respondent occasionally moved funds from his personal account into the Fiduciary Services operating account.[21] Respondent also paid filing fees, payroll and other personal expenses from his personal account, which was payable on death to his wife.[22]

Between September 2019 and April 2020, Respondent over drafted the Fiduciary Services operating account seven times.[23] Respondent then moved money from his personal account to cover the shortfalls.[24] Because Respondent was using personal accounts, rather than trust accounts, the banks were under no obligation to report any overdrafts to the Bar; thus, Respondent was able to skirt the *Rules* and engage in these nefarious financial transactions without detection. Respondent has also failed to maintain client ledgers for any clients.[25]

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[17] VSB Ex. 20.
[18] *Id.*
[19] VSB Ex. 21.
[20] *Id.*
[21] *Id.*
[22] *See* VSB Ex. 16.
[23] VSB Ex. 5 and 21.
[24] *Id.*
[25] VSB Ex. 5.

The Board finds by clear and convincing evidence that Respondent's conduct, as set forth herein, constitutes misconduct in violation of *Rules* 1.5(a), 1.15(a)(1), 1.15(b)(5), 1.15(c)(2), 1.15(c)(4), 1.15(d)(3)(i), 1.15(d)(3)(iii), and 8.4(b).

Rule 1.5(a) requires a lawyers fee to be reasonable, taking into account a number of factors, including but not limited to the lawyer's experience, ability, and reputation; the nature of the employment; the responsibility and effort involved; and the results obtained.[26] In Legal Ethics Opinion 1606, the Legal Ethics Committee noted that "the concept of a non-refundable or minimum fee paid in advance for specific legal services is violative of the Disciplinary Rules" because "[a] non-refundable fee compromises the client's unqualified right to terminate the attorney client relationship, ...[and] the retention of a non-refundable fee would violate the attorney's responsibility to refund to a client any advanced fee that had not been earned."[27] The Committee went on to explain that "[a] fee that is not earned is per se an unreasonable fee. Thus the retention of an unearned non-refundable fee would result in the lawyer collecting an unreasonable fee."[28] Respondent's representation to his clients that his fee was earned before the work was completed was unreasonable and a violation of *Rule* 1.5(a) in that it was, essentially, a non-refundable fee. Moreover, by charging for services that could only be performed after his clients' deaths, and only if their executors chose to retain him to perform such services, the Respondent violated *Rule* 1.5(a) because he essentially eliminated the client's right to terminate the attorney-client relationship and receive a refund of the fees advanced. Additionally, by charging such clients fees based upon the then-current value of their estates, which could be

[26] *Va. Rules of Prof'l Conduct Rule* 1.5(a).
[27] Virginia State Bar Standing Comm. on Legal Ethics, Legal Ethics Op. 1606 (1994) (Compendium Opinion, Va. Sup. Ct. Approved (2016)).
[28] *Id.*

depleted before their deaths, the Board finds that Respondent's fees were unreasonable and another violation of *Rule* 1.5(a).

Pursuant to *Rule* 1.15(a)(1), "[a]ll funds received or held by a lawyer or law firm on behalf of a client or a third party, or held by a lawyer as a fiduciary, other than reimbursement of advances for costs and expenses shall be deposited in one or more identifiable trust accounts."[29] By accepting hundreds of thousands of dollars in advanced legal fees from clients and failing to deposit them into a trust account, Respondent violated *Rule* 1.15(a)(1).

Rule 1.15(b)(5) prohibits a lawyer from disbursing funds of a client without their consent or converting funds of a client.[30] When the Respondent advanced legal fees to himself before they were earned, he converted the funds of his clients in violation of *Rule* 1.15(b)(5).

Rules 1.15(c)(2) requires a lawyer to maintain "[a] client ledger with a separate record for each client, other person, or entity from whom money has been received in trust. Each entry shall include, at a minimum: identification of the client or matter; date and amount of the transaction; name of the payor or payee; source of funds received or purpose of the disbursement; and current balance;"[31] and, *Rule* 1.15(c)(4) requires said ledger to be preserved for at least five years following the representation.[32] The Respondent never maintained client ledgers for his clients and, thus, violated *Rules* 1.15(c)(2) and 1.15(c)(4).

Furthermore, because Respondent did not maintain client ledgers, he could not reconcile the ledger balances for his clients or reconcile the trust account balance with the client ledger balance. Such actions are in violation of *Rules* 1.15(d)(3)(i) and (iii), which require monthly

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[29] *Va. Rules of Prof'l Conduct Rule* 1.15(a)(1).
[30] *Va. Rules of Prof'l Conduct Rule* 1.15(b)(5).
[31] *Va. Rules of Prof'l Conduct Rule* 1.15(c)(2).
[32] *Va. Rules of Prof'l Conduct Rule* 1.15(c)(4).

reconciliations of the client ledger balance for each client and reconciliations of the trust account balance of each client with the client's ledger balance.[33]

Finally, the Respondent acted in violation of *Rule* 8.4(b) when he failed to maintain hundreds of thousands of dollars of client funds in a trust account and instead disbursed these funds to Respondent's business and personal accounts. Such actions reflect adversely on the lawyer's honesty, trustworthiness or fitness to practice law and, therefore, constitute a violation of *Rule* 8.4(b).[34]

For the foregoing reasons, the Board finds by clear and convincing evidence that the Respondent engaged in conduct in violation of *Rules* 1.5(a), 1.15(a)(1), 1.15(b)(5), 1.15(c)(2), 1.15(c)(4), 1.15(d)(3)(i), 1.15(d)(3)(iii), and 8.4(b).

II. VSB Docket No. 20-051-115298 (Complainant David Gawrylowicz)

On February 12, 2019, Henry Gawrylowicz visited Respondent's office. Mr. Gawrylowicz was 90 years old, suffering from dementia, and residing in an assisted living center.[35] An aide accompanied Mr. Gawrylowicz. During the meeting, Respondent presented and Mr. Gawrylowicz signed a "Legal Services Agreement" ("the first Agreement").[36] The first Agreement stated that it was between Mr. Gawrylowicz and "David G. Hoffman (Attorney)."[37] Mr. Gawrylowicz agreed to pay $2,182 for Respondent to complete his "Living Trust Plan - Standard."[38] This plan included Respondent's completion of estate documents including a living

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[33] *Va. Rules of Prof'l Conduct Rule* 1.15(d)(3)(i), (iii).
[34] *See Va. Rules of Prof'l Conduct Rule* 8.4(b).
[35] VSB Ex. 24.
[36] VSB Ex. 25.
[37] *Id.*
[38] *Id.*

revocable trust, pour over will, power of attorney, and advanced medical directive.[39] The first Agreement stated that payment was deemed earned upon receipt.[40]

On or about February 19, 2019, Mr. Gawrylowicz provided a cashier's check made out to "Hoffman Law" for $2,182.[41] The same day, the cashier's check was deposited into Respondent's business checking account.[42] On February 20, 2019, Mr. Gawrylowicz's payment was transferred into Respondent's personal account.[43] On February 21, 2019, Respondent mailed draft documents to Mr. Gawrylowicz at his former home address, where Mr. Gawrylowicz no longer lived.[44] Respondent's cover letter indicated that "these are draft documents and are not intended for signature."[45]

On March 21, 2019, Respondent visited Mr. Gawrylowicz at the assisted living center, where Mr. Gawrylowicz had been moved to the memory care unit.[46] Respondent spoke with an administrator for the center, who told Respondent that Mr. Gawrylowicz's son, David Gawrylowicz, held the power of attorney for his father.[47] Respondent told the administrator that they could not keep Mr. Gawrylowicz in the memory care unit and that he was being held prisoner. Respondent became argumentative and threatened to call Adult Protective Services.[48] During his March 21, 2019, visit to Mr. Gawrylowicz, Respondent presented, and Mr. Gawrylowicz signed, a second Legal Services Agreement ("the second Agreement"), which also stated that it was between Mr. Gawrylowicz and "David G. Hoffman (Attorney)."[49] The second

[39] *Id.*
[40] *Id.*
[41] VSB Ex. 26.
[42] *Id.*
[43] *Id.*
[44] VSB Ex. 30.
[45] *Id.*
[46] VSB Ex. 24 and 38.
[47] *Id.*
[48] VSB Ex. 38.
[49] VSB Ex. 32.

Agreement stated that "Attorney's Compensation" was $12,818 for "ongoing representation" and "estate settlement."[50] Like the first Agreement, the second Agreement stated that any payment is deemed earned when received.[51]

During his meeting with Respondent, Mr. Gawrylowicz possessed a credit card; however, out of concern for his father's health condition and judgment, David Gawrylowicz had removed the chip and scratched the magnetic strip so that it could not be used.[52] Although the credit card was visibly damaged, the numbers remained visible.[53] On March 21, 2019, Respondent billed this credit card in the amount of $12,818.[54]

After Respondent visited Mr. Gawrylowicz at the memory care unit, Respondent spoke with David Gawrylowicz, who told Respondent about his father's condition.[55] The next day, Respondent went back to the memory care unit and presented Mr. Gawrylowicz with a document revoking all prior general durable powers of attorney and naming Respondent as his power of attorney.[56] Mr. Gawrylowicz signed the document but did not date it, and no notary was present.[57]

When David Gawrylowicz learned that Respondent had taken money from his father, David Gawrylowicz filed a complaint with the Fairfax County Police Department.[58] On March 24, 2019, David Gawrylowicz emailed Respondent and notified him that he had filed a complaint.[59] The next day, Respondent called Adult Protective Services.[60] On April 29, 2019, a

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[50] *Id.*
[51] *Id.*
[52] VSB Ex. 24 and 33.
[53] *Id.*
[54] *Id.*
[55] VSB Ex. 44.
[56] VSB Ex. 37.
[57] *Id.*
[58] VSB Ex. 40.
[59] *Id.*
[60] VBS Ex. 45.

representative of Adult Protective Services wrote a letter confirming that Mr. Gawrylowicz was not in need of protective services.[61] On May 14, 2019, David Gawrylowicz sent a copy of the letter from Adult Protective Services to Respondent and demanded the return of the $15,000 that Respondent had taken from his father.[62] Respondent replied, "I will return your father's payments even though I have completed one of the projects for which he hired me and I have expended time on a second project. I do this to reduce the issues I need to address on his behalf. The payments will be credited back to the credit card he used."[63]

During the VSB's investigation of this matter, Respondent said that he would give Mr. Gawrylowicz's money back because it was "just the right thing to do."[64] As of the date of these proceedings, Respondent has not returned any of Mr. Gawrylowicz's money.

The Board finds by clear and convincing evidence that Respondent's conduct, as set forth herein, constitutes misconduct in violation of *Rules* 1.5(a), 1.15(a)(1), 1.15(b)(5), and 8.4(b) and (c).

As set forth herein above with regard to VSB Docket No. 20-051-116229, Respondent violated *Rule* 1.5(a) with regard to Mr. Gawrylowicz's case when he represented to his client that his fee was earned before the work was completed. The Respondent likewise violated *Rule* 1.15(a)(1) when he failed to deposit Mr. Gawrylowicz's advanced legal fees into a trust account; and, he violated *Rule* 1.15(b)(5) when he disbursed Mr. Gawrylowicz's funds to himself before they were earned.

Rule 8.4(b) provides that it is professional misconduct for a lawyer to "commit a criminal or deliberately wrongful act that reflects adversely on the lawyer's honesty, trustworthiness or

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[61] VSB Ex. 45.
[62] *Id.*
[63] VSB Ex. 46.
[64] VSB Ex. 24.

fitness to practice law;"[65] and, *Rule* 8.4(c) provides that it is professional misconduct for a lawyer to "engage in conduct involving dishonesty, fraud, deceit or misrepresentation which reflects adversely on the lawyer's fitness to practice law."[66] Respondent's actions of converting Mr. Gawrylowicz's funds for his own personal use by billing Mr. Gawrylowicz's credit card in the amount of $12,818.00, although the card was visibly altered to make it unreadable by a scanner, while Mr. Gawrylowicz was in a memory care unit and with the knowledge that Mr. Gawrylowicz's son held his power of attorney violated *Rules* 8.4(b) and (c). Additionally, Respondent's failure to return Mr. Gawrylowicz's funds despite saying he would do so and despite performing no estate settlement services for Mr. Gawrylowicz's estate after Mr. Gawrylowicz's death violated Rule 8.4 (c).

SANCTIONS PHASE OF HEARING

After the Board announced its findings by clear and convincing evidence that Respondent had committed the *Rule* violations charged in the Certification, it received further evidence regarding aggravating and mitigating factors applicable to the appropriate sanction to be imposed, including Respondent 's prior disciplinary record, which was received as VSB Exhibit 54, without objection.

The Board considered the Respondent's lack of prior disciplinary actions as a mitigating factor.

With respect to aggravating factors, the Board heard evidence of the Respondent having engaged in his pattern of misconduct and of multiple offenses engaging in the same misconduct over two hundred times. The Respondent also refused to acknowledge the wrongful nature of his conduct and, instead, attempted to attack the complainants. The Board heard evidence of

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[65] *Va. Rules of Prof'l Conduct Rule* 8.4(b).
[66] *Va. Rules of Prof'l Conduct Rule* 8.4(c).

Respondent's act of informing the complainant, Mr. Gawrylowicz, that his father did not like him and wanted to disinherit him and Respondent's attempt to portray the complainant, Ms. Lambeth, as lacking credibility by making scurrilous attacks on her personal life.

DISPOSITION

At the conclusion of the evidence in the sanctions phase of the proceeding, the Board recessed to deliberate what sanction to impose upon its findings of misconduct by Respondent. After due deliberation and review of the foregoing findings of fact, upon review of exhibits presented by Senior Assistant Bar Counsel on behalf of the VSB, upon the testimony from the witnesses presented on behalf of the VSB, and upon argument of Senior Assistant Bar Counsel, the Board reconvened and stated its finding that, when considered together, Respondent's pattern of misconduct demonstrates a serious failure to uphold his duties to the profession.

During its deliberation and in determining the appropriate sanction to impose, the Board considered the mitigating and aggravating factors set forth in the American Bar Association's Standards for Imposing Lawyer Sanctions, including but not limited to patterns of misconduct, multiple offenses, refusal to acknowledge wrongful nature of conduct, vulnerability of victim, and indifference to making restitution.[67] In this case, the Board found the aggravating factors to be significant. Not only did the Respondent's pattern of misconduct demonstrate a dishonest or selfish motive, but the Respondent refused to acknowledge the wrongful nature of his conduct. Respondent also preyed on elderly victims who were particularly vulnerable and unable to take action to protect their own interests. Respondent also refused to make restitution, despite previously stating that it was the right thing to do.

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[67] ABA ANNOTATED STANDARDS FOR IMPOSING LAWYER SANCTIONS, at 418 (2015).

According to the ABA Standards, "disbarment is generally appropriate when a lawyer knowingly deceives a client with the intent to benefit the lawyer or another, and causes serious injury or potentially serious injury to a client"[68] and "when a lawyer knowingly engages in conduct that is a violation of a duty owed as a professional with the intent to obtain a benefit for the lawyer or another, and causes serious or potentially serious injury to a client, the public, or the legal system."[69] As stated above, the Board was particularly troubled by the Respondent's repeated acts of misconduct as well as the vulnerability of his chosen victims. He engaged in a pattern of conduct whereby he knowingly deceived his elderly clients for his own benefit. He knowingly charged fees that he had not earned (and, in many cases, may never have the opportunity to earn), and he failed to maintain client ledgers or hold such fees in trust accounts, intentionally skirting the oversight of the Bar. Respondent's actions demonstrate his lack of a moral compass and lack of fitness to practice law. Accordingly, any sanction other than revocation would be a disservice to the Virginia legal community and the public at large.

Accordingly, upon consideration of the evidence and the nature of the misconduct committed by Respondent, it is ORDERED that the Respondent, David Gary Hoffman's, license to practice law in the Commonwealth of Virginia be revoked, effective December 17, 2021.

It is further ORDERED that, as directed in the Board's December 17, 2021, Summary Order in this matter, Respondent must comply with the requirements of Part 6, Section IV, Paragraph 13-29 of the Rules of the Supreme Court of Virginia. The Respondent shall forthwith give notice by certified mail, of the revocation of his license to practice law in the Commonwealth of Virginia, to all clients for whom Respondent is currently handling matters, including all of Respondent's estate settlement clients, and to all opposing Attorneys and

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[68] ABA ANNOTATED STANDARDS FOR IMPOSING LAWYER SANCTIONS, at 199 (2015).
[69] ABA ANNOTATED STANDARDS FOR IMPOSING LAWYER SANCTIONS, at 341 (2015).

presiding Judges in pending litigation. The Respondent shall also make appropriate arrangements for the disposition of matters then in his care in conformity with the wishes of his clients. Respondent shall give such notice immediately and in no event later than fourteen (14) days of the effective date of this sanction, and make such arrangements as are required herein as soon as is practicable and in no event later than forty-five (45) days of the effective date of this sanction. The Respondent shall also furnish proof to the Clerk of the Disciplinary System of the Virginia State Bar within sixty (60) days of the effective date of the Revocation that such notices have been timely given and such arrangements have been made for the disposition of matters.

It is further ORDERED that if the Respondent is not handling any client matters on the effective date of his Revocation, Respondent shall submit an affidavit to that effect to the Clerk of the Disciplinary System at the Virginia State Bar within sixty (60) days of the effective day of the Revocation. The Board shall decide all issues concerning the adequacy of the notice and arrangements required herein. The burden of proof shall be on the Respondent to show compliance. If the Respondent fails to show compliance, the Board may impose additional sanctions for failure to comply with the requirements of Paragraph 13-29.

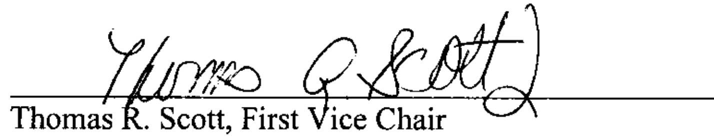
It is further ORDERED that pursuant to Part 6, Section IV, Paragraph 13-9.E of the *Rules of the Supreme Court* of *Virginia*, the Clerk of the Disciplinary System shall assess all costs against the Respondent.

It is further ORDERED that the Clerk of the Disciplinary System shall mail an attested copy of this order to the Respondent by certified mail, return receipt requested, and by regular first-class mail and to his address of record with the Virginia State Bar, being Hoffman Law, P.C., 12011 Lee Jackson Memorial Highway, Suite 225, Fairfax, Virginia 22033, and a copy

shall be hand-delivered to Elizabeth K. Shoenfeld, Senior Assistant Bar Counsel, Virginia State Bar, 1111 East Main Street, Suite 700, Richmond, VA 23219-0026.

ENTERED this 7th day of February, 2022.

VIRGINIA STATE BAR DISCIPLINARY BOARD



Thomas R. Scott, First Vice Chair

A COPY TESTE

DaVida M.Davis

Clerk of the Disciplinary System
Virginia State Bar