

VIRGINIA:

**BEFORE THE NINTH DISTRICT SUBCOMMITTEE  
OF THE VIRGINIA STATE BAR**

**IN THE MATTER OF  
James Paul Kent, Jr.**

**VSB Docket No. 21-090-121271**

**SUBCOMMITTEE DETERMINATION  
(PUBLIC REPRIMAND WITHOUT TERMS)**

On October 5, 2021 and November 10, 2021, meetings were held in this matter before a duly convened Ninth District Subcommittee consisting of Greg Tyler Haymore, Esq., Chair; Melissa Ellen Fraser, Esq.; and Marc A. Schewel. During the November 10, 2021 meeting, the Subcommittee voted to approve an Agreed Disposition for a Public Reprimand without Terms pursuant to Part 6, § IV, ¶ 13-15.B.4 of the Rules of the Supreme Court of Virginia. The Agreed Disposition was entered into by the Virginia State Bar, by Edward James Dillon, Jr., Deputy Bar Counsel, and James Paul Kent, Jr., Respondent, *pro se*.

WHEREFORE, the Ninth District Subcommittee of the Virginia State Bar hereby serves upon Respondent the following Public Reprimand without Terms:

**FINDINGS OF FACT**

1. At all relevant times, Respondent has been an attorney licensed to practice law in the Commonwealth of Virginia. Respondent was licensed to practice law in 1964.
2. Since in or about the late 1970s, Respondent served as trustee of the Luke Hubbard Estate Trust (the "Trust"). As trustee, Respondent was responsible for filing annual accountings for the Trust with the Commissioner of Accounts (the "COA").
3. In or about April 2018, \$6,760 was paid to the beneficiary of the Trust via check (the "April 2018 Check") drawn on a money market account at First National Bank (the "Trust Money Market Account").
4. The accounting for the time period August 1, 2017 to July 31, 2018 (the "2018 Accounting"), which was filed with the COA in October 2020, did not reflect the disbursement of \$6,760 via the April 2018 Check. As a result, the 2018 Accounting erroneously reflected a balance of \$8,438.10 in the Trust Money Market Account,

when the actual balance of the Trust Money Market Account was \$2,468.99 on July 31, 2018.

5. Respondent never captured the disbursement made via the April 2018 Check in future accountings for the Trust.
6. The accounting for the time period August 1, 2018 to July 31, 2019, which was filed with the COA in October 2020, erroneously reflected a balance of \$8,593.71 in the Trust Money Market Account, when the actual balance of the Trust Money Market Account was \$1,394.28 on July 31, 2019.
7. The accounting for the time period August 1, 2019 to July 31, 2020, which was filed with the COA in October 2020, erroneously reflected a balance of \$8,805.18 in the Trust Money Market Account, when the actual balance of the Trust Money Market Account was \$1,864.99 on July 31, 2020.
8. From April 2018 to November 2020, Respondent failed to reconcile the bank statements for the Trust Money Market Account to the accountings for the Trust and, as result, never realized the discrepancy between the amount of funds being shown on the accountings for the Trust Money Market Account and the actual amount of funds in the Trust Money Market Account as reflected on the bank statements.
9. In or about November 2020, the beneficiary of the Trust passed away. After transferring other Trust assets into the Trust Money Market Account, Respondent attempted to disburse the remaining assets of the Trust to the deceased beneficiary's son and daughter. Respondent issued one check in the amount of \$12,275.90 and another in the amount of \$12,275.89.
10. Because the accountings for the Trust misstated the actual value of the assets in the Trust, one of the checks was dishonored by the bank because of insufficient funds in the Trust Money Market Account.
11. Respondent's office immediately transferred funds into the Trust Money Market Account to cure the overdraft.
12. During the course of the Virginia State Bar investigation, Respondent acknowledged that it was his responsibility to reconcile the accountings for the Trust and accepted responsibility for the overdraft.
13. As of August 2021, the final accounting for the Trust had not been filed with the Commissioner of Accounts.

## NATURE OF MISCONDUCT

Such conduct by Respondent constitutes misconduct in violation of the following provisions of the Rules of Professional Conduct:

### **RULE 1.3     Diligence**

(a) A lawyer shall act with reasonable diligence and promptness in representing a client.

### **RULE 1.15   Safekeeping Property (Effective March 2020)**

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(d) Required Trust Accounting Procedures. In addition to the requirements set forth in Rule 1.15 (a) through (c), the following minimum trust accounting procedures are applicable to all trust accounts.

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(3) The following reconciliations must be made monthly and approved by a lawyer in the law firm:

(i) reconciliation of the client ledger balance for each client, other person, or entity on whose behalf money is held in trust;

(ii) reconciliation of the trust account balance, adjusting the ending bank statement balance by adding any deposits not shown on the statement and subtracting any checks or disbursements not shown on the statement. This adjusted balance must equal the balance in the checkbook or transaction register; and

(iii) reconciliation of the trust account balance ((d)(3)(ii)) and the client ledger balance ((d)(3)(i)). The trust account balance must equal the client ledger balance.

**RULE 1.15 Safekeeping Property (Effective Prior to March 2020)**

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(d) Required Trust Accounting Procedures. In addition to the requirements set forth in Rule 1.15 (a) through (c), the following minimum trust accounting procedures are applicable to all trust accounts.

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**(3) Reconciliations.**

(i) At least quarterly a reconciliation shall be made that reflects the trust account balance for each client, person or other entity.

(ii) A monthly reconciliation shall be made of the cash balance that is derived from the cash receipts journal, cash disbursements journal, the trust account checkbook balance and the trust account bank statement balance.

(iii) At least quarterly, a reconciliation shall be made that reconciles the cash balance from (d)(3)(ii) above and the subsidiary ledger balance from (d)(3)(i).

(iv) Reconciliations must be approved by a lawyer in the law firm.

**PUBLIC REPRIMAND WITHOUT TERMS**

Accordingly, having approved the Agreed Disposition, it is the decision of the Subcommittee to impose a Public Reprimand without Terms and James Paul Kent, Jr. is hereby so reprimanded. Pursuant to Part 6, § IV, ¶ 13-9.E of the Rules of the Supreme Court of Virginia, the Clerk of the Disciplinary System shall assess costs.

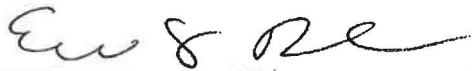
**NINTH DISTRICT SUBCOMMITTEE  
OF THE VIRGINIA STATE BAR**

By: 

Greg Tyler Haymore  
Subcommittee Chair

CERTIFICATE OF MAILING

I certify that on November 30, 2021, a true and complete copy of the Subcommittee Determination (Public Reprimand Without Terms) was sent by certified mail to James Paul Kent, Jr., Respondent; at P.O. Box 299, Altavista, Virginia, 24517-0299, and emailed to kentkentpc@aol.com, Respondent's last address of record with the Virginia State Bar.



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Edward James Dillon, Jr.  
Deputy Bar Counsel